

OFFICE OF FINANCE

FY2019

RECOMMENDED BUDGET

TO COUNTY COUNCIL

**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2019 ORGANIZATIONAL CHART**

**Office of Finance
73 Positions
Chief Financial Officer**

**Administration
3 Positions**

- Provide administrative support and timekeeping service for the Office of Finance.
- Design and layout of the award-winning Comprehensive Annual Financial Report (CAFR).
- Design and layout of the award-winning Comprehensive Annual Budget Summary (CABS).

**Treasury and
Cash Management
23 Positions**

- Provide current account information to all customers.
- Pursue delinquent tax and sewer accounts.
- Invoice and collect property taxes and sewer user charges.
- Administer the Maintenance Corporation Billing.
- Administer the Street Light Program and implement/maintain the cashing system.
- Record receipts and reconcile financial system data with bank accounts.
- Manage banking services and the investment of available funds.

**Accounting
17 Positions**

- Maintain the County's official financial records.
- Administer the County's financial information systems (Performance Accounting, Asset Management and Purchasing).
- Serve as the liaison to the County's external auditors.
- Prepare the official financial statements through the preparation of the CAFR.
- Process vendor payments.
- Prepare and mail annual vendor payment statements (Forms 1099).
- Process payroll checks.
- Administer the Employee and Pension Payroll System.
- Reconcile and file all Federal, State and City of Wilmington payroll wage-related reports.
- Prepare and mail annual wage statements (Forms W-2) and Pension 1099s.

**Budget
5 Positions**

- Administer the County's budget information system (Performance Budgeting).
- Direct the preparation of the annual operating and capital budgets and six-year capital program.
- Oversee and analyze the County's operating and capital budget/programs.
- Analyze and quantify fiscal impacts of County legislation.
- Provide fiscal reporting to the County Executive, County Council and NCCFAC.
- Assist in long-term fiscal planning and policy development.

**Assessment
24 Positions**

- Prepare quarterly and annual certified assessment rolls.
- Review and process applications for all County assessment exemption programs.
- Valuate all new and altered construction.
- Prepare annual assessment of utility companies' non real estate assets.
- Administer the State Senior Tax Credit/Program.

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.



**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2018 ACCOMPLISHMENTS**

ACCOUNTING

- Implemented online access to W-2 forms for employees.
- Attained an unmodified opinion for the 2017 Annual Financial Statements.
- Received the Government Finance Officers Association Certificate of Achievement Award for excellence in financial reporting for the 36th consecutive year for the Fiscal Year 2016 CAFR.

BUDGET

- Launched the "New Castle County Open Checkbook", an interactive website which provides detailed expenditure data across County departments.
- Implemented the Approved FY2018 Operating and Capital Budgets.
- Monitored FY2018 expenditure and revenue trends and advised Chief Financial Officer (CFO) regarding any emerging issues with the operating and capital budgets.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the County's Comprehensive Annual Budget Summary (CABS) for the twenty-eighth consecutive year.
- Completed the FY2017 New Castle County Grants Report and FY2017 Indirect Cost Allocation Plan.
- Provided timely financial reporting and analyses to the Executive Office, County Council and the New Castle County Financial Advisory Council (NCCFAC).
- Updated the Office of Finance web page with pertinent budgetary information.

ASSESSMENT

- Provided timely and accurate information to homeowners seeking assistance regarding assessment and exemption program.
- Safeguarded the integrity of property records by assuring that the ownership information from all deeds is updated in Hansen within one week of the deed being recorded.
- Assessed a total of 13,529 parcels during calendar year 2017 resulting in an increase of \$314 million in additional assessed value.
- Updated 32,960 ownership records during calendar year 2017.
- Received and processed 1,525 applications for property tax exemptions and 2,173 applications for the State Senior Credit Program during calendar year 2017.
- During 1/1/2017 to 3/19/2018, closed 410 of 422 assessment appeals that were outstanding on 1/1/2017.
- Completed all deliverables from the Property Tax Exemptions audit prior to the due date in the response.



**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2018 ACCOMPLISHMENTS**

TREASURY (BILLING/COLLECTIONS)

- Worked with Law to evaluate over 600 open Bankruptcy cases to accurately reflect the Court status and outstanding balance for each case.
- Processed 165 legal letters for multiple type exemptions and 265 treasury letters from Assessments, resulting in the Billing unit completing 18,048 adjustments to parcels.
- Developed and enhanced management reports for the collection of and oversight of delinquent balances for tax, sewer and school taxes.
- Coordinated efforts with tax services/mortgage companies generated more than \$1.46M in delinquent sewer charges during calendar year 2017.
- Reduced County property taxes that were delinquent 1-45 days by 54.5%.
- Collected 98.9% of current County taxes billed in FY2017.
- Increased transparency by posting investment portfolio performance online.
- Transitioned banking services to a new vendor.

TREASURY (CASH MANAGEMENT)

- Managed 500,000 banking transactions, including 340,000 transactions through TD Bank, and 160,000 through our lock box facility at Fulton Bank.
- Upgraded processes, documentation, hardware and software to achieve compliance with elevated Payment Card Industry (PCI) credit card processing standards.
- Completed transition of Primary Banking Relationships to TD Bank.
- Completed transition of investment oversight to UBS.
- Converted the State escheatment compliance audit to a Voluntary Disclosure Agreement to streamline the process of compliance with revised state escheatment laws.
- With IS, automated data transmission for tax payment plan transactions.
- Developed a sustainability analysis for the Garstin fund.
- Issued an Request for Proposal for lock box services covering the period commencing January 1, 2019.
- Developed alternative processes that could reduce net credit card fees paid by the County.



**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2019 GOALS/CHALLENGES**

ACCOUNTING

- Attain an unmodified opinion from the County's independent auditors for the annual financial statements.
- Publish the FY2018 CAFR by December 31, 2018.
- Attain national recognition for excellence in financial reporting from the Government Finance Officers Association for the County's FY2018 CAFR (thirty-eighth consecutive year).
- Adhere to financial practices required to preserve triple-A credit rating from Moody's, Standard & Poors and Fitch, Inc.
- Implement all Government Accounting Standards Board statement changes governing financial reporting.
- Reduce paper use and response time by utilizing state-of-the-art imaging technology to record and retrieve financial documents.
- Obtain capital financing that will sustain the County's capital investment program at the most efficient cost.
- Prepare a Request for Proposal and evaluate subsequent responses for a consolidated, efficient and modernized financial system to enhance financial management and reporting.

BUDGET

- Coordinate a responsible and balanced recommended Operating Budget, Capital Budget and six-year Capital Budget Program.
- Monitor FY2019 expenditure and revenue trends and advise CFO regarding any issues that emerge within the operating and capital budgets.
- Develop and implement long-range policy alternatives that 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 FY2019 CABS.
- Increase public awareness regarding the county's fiscal condition including issues requiring approval by the General Assembly or County Council through direct engagement, an enhanced web presence, or other means.
- Provide timely financial information and analyses to the Executive Office, County Council and NCCFAC.

ASSESSMENT

- Ensure the integrity of the assessment process by providing fair, equitable and uniform assessments on all properties within New Castle County.
- Process all applications for property tax exemptions, state senior credits, incentives and assessment appeals in an accurate and timely manner.
- Identify and remove property tax exemptions in a timely manner for those no longer qualified.
- Update and maintain accurate property ownership records.
- Ensure assessment staff is properly trained to meet the State's assessor certification requirements.
- Collaborate with GIS Mapping and the utility companies to realign the GIS mapping and parcels associated with utility accounts throughout the county.
- Create and implement an action plan to reduce the outstanding Production Log Requests.



**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2019 GOALS/CHALLENGES**

TREASURY (BILLING/COLLECTIONS)

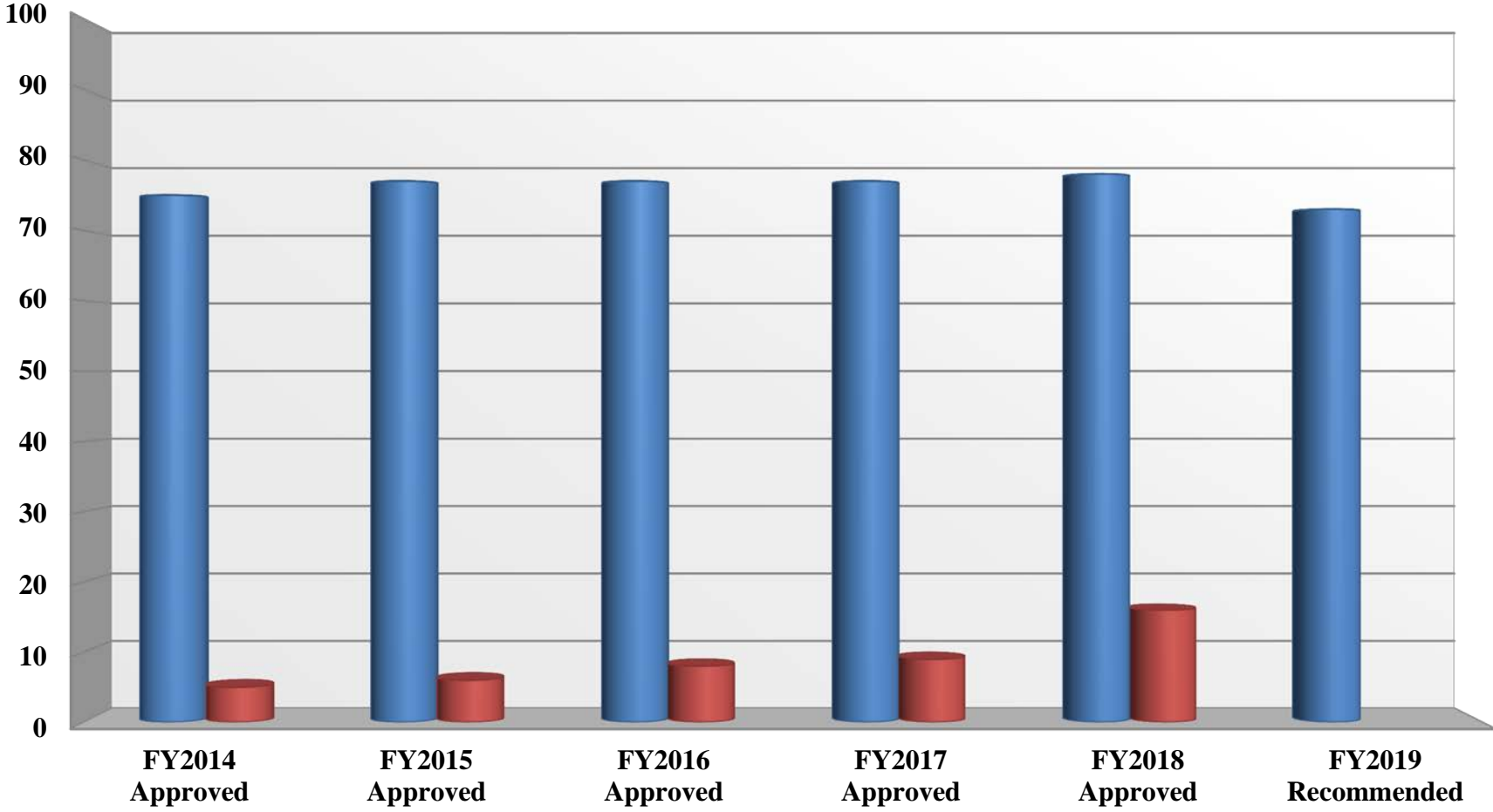
- Enhance the County's tax and fee collection efforts.
- Implement a new Sewer fee rate structure.
- Integrate Collection Services Vendor into the County's collections regime consistent with the requirements of State and County code.
- Establish a working group with Kent and Sussex Counties to meet quarterly to discuss best practices for the collection of delinquent balances.
- Examine business practices and policies for the acceptance of credit cards countywide to reduce County expenditures.
- Participate in technology initiatives that support financial needs countywide.
- Participate in Request for Proposal discussions for Lockbox and Credit Card services.
- Maintain timely and accurate billing of all constituents and parcel owners for tax, sewer and Maintenance Corp services.
- Post all payments for tax, sewer and maintenance corporation accounts in an accurate and timely manner.
- Collaborate with Law to update Department policies to ensure compliance with State and County code.
- Analyze Treasury service fees to determine if they are consistent with fees charged by other counties and local governments.
- Improve financial reporting to generate reconciliation efficiencies.
- Support the Vacant Housing Initiative by establishing written procedures and performance measures for all assigned duties.
- Maintain a 99% collection rate for current County taxes billed.

TREASURY (CASH MANAGEMENT)

- Award Request for Proposal for lock box services and transition to new vendor as of January 1, 2019, if required.
- Develop Request for Proposal for all credit card merchant services in a way that unifies the all County credit card operations under a single contract, if possible.
- Participate in replacement of the County's general accounting system.
- Continue to evaluate ways of mitigating credit card processing fees.
- Maintain functionality of banking and credit card operations in a rapidly changing global financial environment.

POSITION OVERVIEW

**NEW CASTLE COUNTY
OFFICE OF FINANCE
POSITION HISTORY**



	FY2014 Approved	FY2015 Approved	FY2016 Approved	FY2017 Approved	FY2018 Approved	FY2019 Recommended
■ Number of Positions	75	77	77	77	78	73
■ Vacancies	5	6	8	9	16	

**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2019 POSITION ADJUSTMENTS**

INCREASE	
#	Position Title
1	Executive Assistant II (transfer from Land Use)
1 TOTAL INCREASE	

DECREASE	
#	Position Title
(1)	Accounting & Fiscal Manager
(1)	Accountant I
(1)	Senior Office Assistant
(2)	Administrative Aide
(1)	Budget & Procedures Analyst
(6) TOTAL DECREASE	



**NEW CASTLE COUNTY
OFFICE OF FINANCE
CURRENT VACANCIES AS OF FEBRUARY 28, 2018**

Position Title	Date Vacated	Fund Source	Comments
Administration			
Senior Office Assistant	9/9/2017	General	Recommended for deletion FY2019
Administrative Aide	5/9/2016	General	Recommended for deletion FY2019
Accounting			
Account Clerk III	12/15/2017	General	
Account Clerk III	8/1/2016	General	
Payroll Assistant	8/31/2017	General	
Accountant I	1/16/2017	General	Recommended for deletion FY2019
Budget			
Budget & Procedures Analyst	10/10/2016	General	Recommended for deletion FY2019
Assessment			
Assessment Technician	12/30/2017	General	
Assessor II	12/30/2017	General	
Assessor II	1/30/2018	General	
Property Assessment Services Manager	8/2/2017	General	
Treasury			
Administrative Aide	7/12/2017	General	Recommended for deletion FY2019
Treasury Customer Service Representative	10/6/2017	General	
Treasury Associate	11/4/2017	General	
Cash Management			
Account Clerk III	8/17/2015	General	
Accountant I	11/26/2016	General	
Total Vacancies:	16		
Vacancy Rate:			
	21%		

**NEW CASTLE COUNTY
OFFICE OF FINANCE
DIVERSITY SUMMARY FOR CY2017**

JOB CATEGORIES	NUMBER OF EMPLOYEES															Totals
	MALE							FEMALE								
	Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American Indian or Alaska Native (Non Hispanic or Latino)	Two or More Races (Non Hispanic or Latino)	Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American Indian or Alaska Native (Non Hispanic or Latino)	Two or More Races (Non Hispanic or Latino)		
Officials and Administrators	1	6						5		1				1	14	
Professionals		7						1	11	2					21	
Technicians		4						1	2	1					8	
Paraprofessionals															0	
Administrative Support		5	1					13	1						20	
Skilled Craft Workers															0	
Service-Maintenance															0	
Certain Elected/Appointed Officials		1													1	
TOTAL	1	23	1	0	0	0	0	2	31	4	1	0	0	1	64	

State and Local Government Information (EEO-4) Report Format: In advance of the September 30, 2017 deadline for filing the FY2017 EEO-4 Report, the Office of Human Resources implemented changes in ethnic group coding required by the Equal Employment Opportunity Commission (EEOC). In addition, job categories were reviewed on a county-wide basis, resulting in job category changes to approximately fifty (50) position titles.

Category	Males	Females	Total
# Total	25	39	64
% Total	39%	61%	100%
# Non White	2	8	10
% Non White	8%	21%	16%

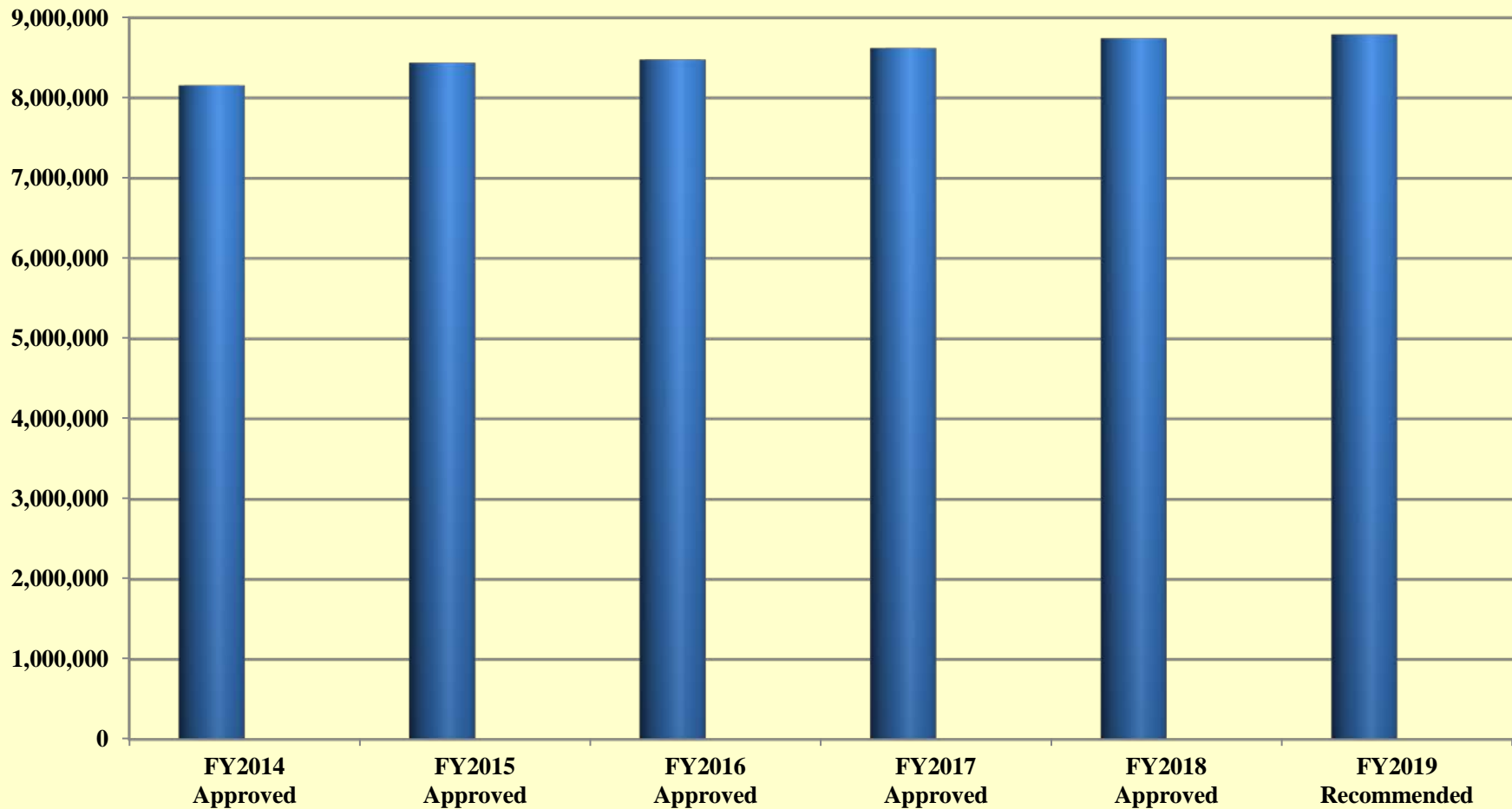
**NEW CASTLE COUNTY
OFFICE OF FINANCE
DIVERSITY SUMMARY FOR 2016-2014**

JOB CATEGORIES		NUMBER OF EMPLOYEES											
		Overall Totals (Sum of Col. B-K) A	MALE						FEMALE				
			White (Not of Hispanic Origin) B	Black (Not of Hispanic Origin) C	Hispanic D	Asian or Pacific Islander E	American Indian or Alaskan Native F	White (Not of Hispanic Origin) G	Black (Not of Hispanic Origin) H	Hispanic I	Asian or Pacific Islander J	American Indian or Alaskan Native K	
Officials and Administrators	2016	2	2										
	2015	1	1										
	2014	1	1										
Professionals	2016	27	9					15	2	1			
	2015	23	10					10	1	1			
	2014	20	8					10	2	1			
Technicians	2016	16	8		1			5	1		1		
	2015	20	8		1	1		11	1				
	2014	21	7					8		1	2		
Paraprofessionals	2016	1									1		
	2015	1									1		
	2014	1									1		
Administrative Support	2016	18	4	2				10	2				
	2015	22	4	1				16	2				
	2014	23	4	1				16	2				
Skilled Craft Workers	2016	0											
	2015	0											
	2014	0											
Service-Maintenance	2016	0											
	2015	0											
	2014	0											
Certain Elected/Appointed Officials	2016	1	1										
	2015	1	1										
	2014	1	1										
TOTAL	2016	65	24	2	1	0	0	30	5	1	2	0	
	2015	68	24	1	1	1	0	37	4	1	1	0	
	2014	67	21	1	0	0	0	34	4	2	3	0	

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

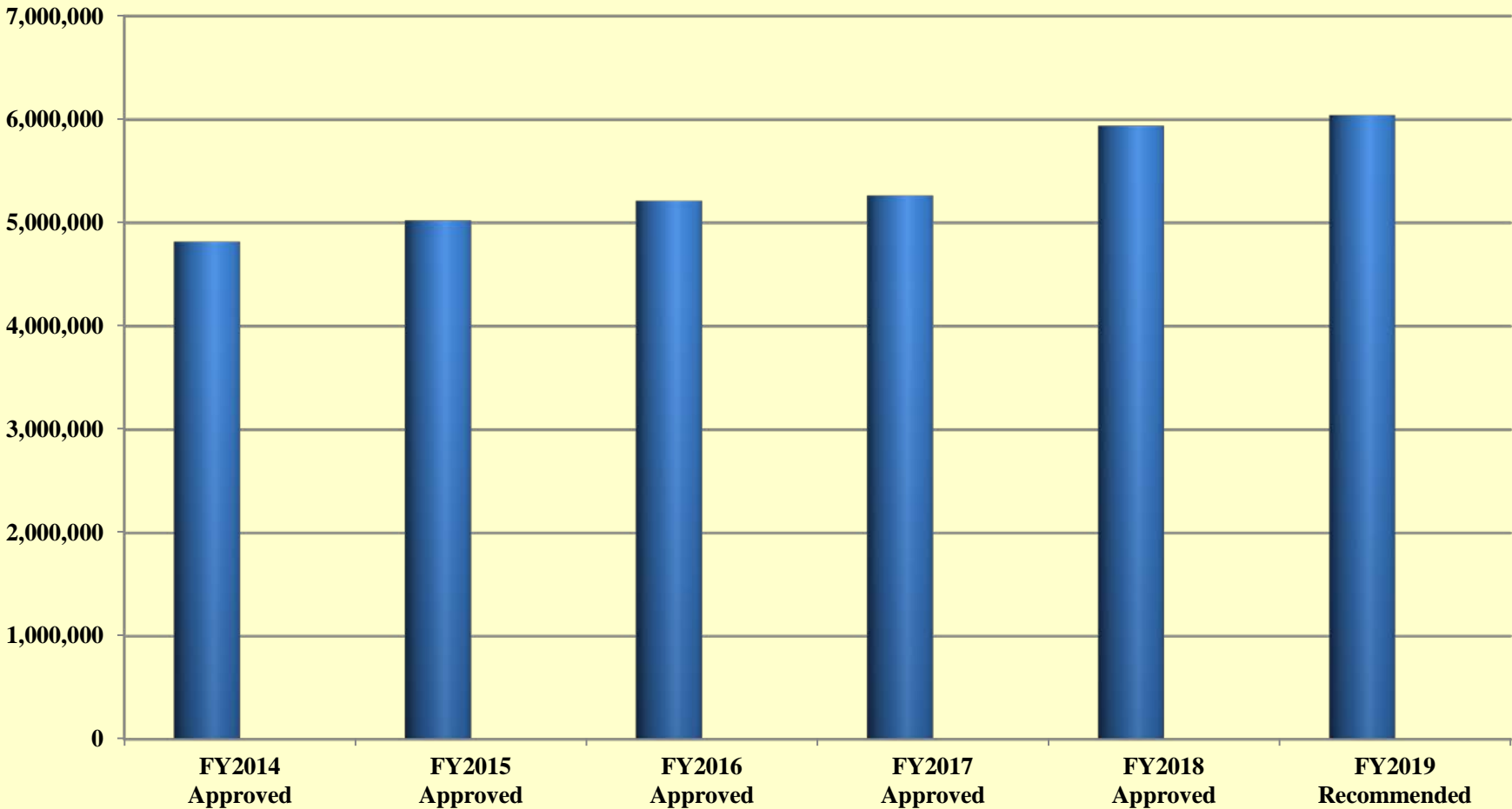
BUDGET OVERVIEW

**NEW CASTLE COUNTY
OFFICE OF FINANCE
BUDGET HISTORY
WITHOUT LIGHT FUND**



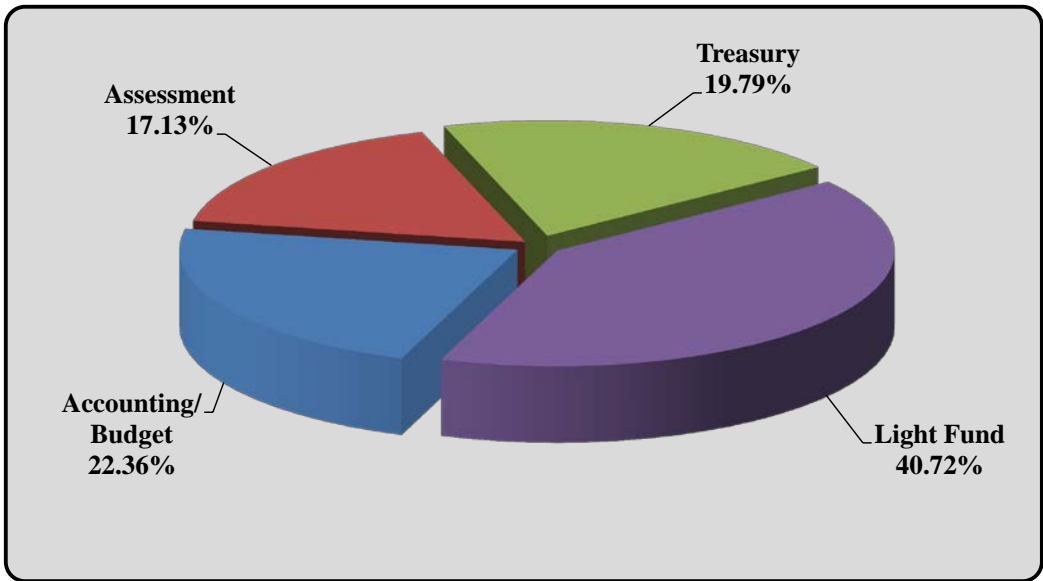
	FY2014 Approved	FY2015 Approved	FY2016 Approved	FY2017 Approved	FY2018 Approved	FY2019 Recommended
Finance	8,157,495	8,438,118	8,477,548	8,621,915	8,741,882	8,791,934
% Change over PY	4.48%	3.44%	0.47%	1.70%	1.39%	0.57%

**NEW CASTLE COUNTY
OFFICE OF FINANCE
BUDGET HISTORY
LIGHT FUND**



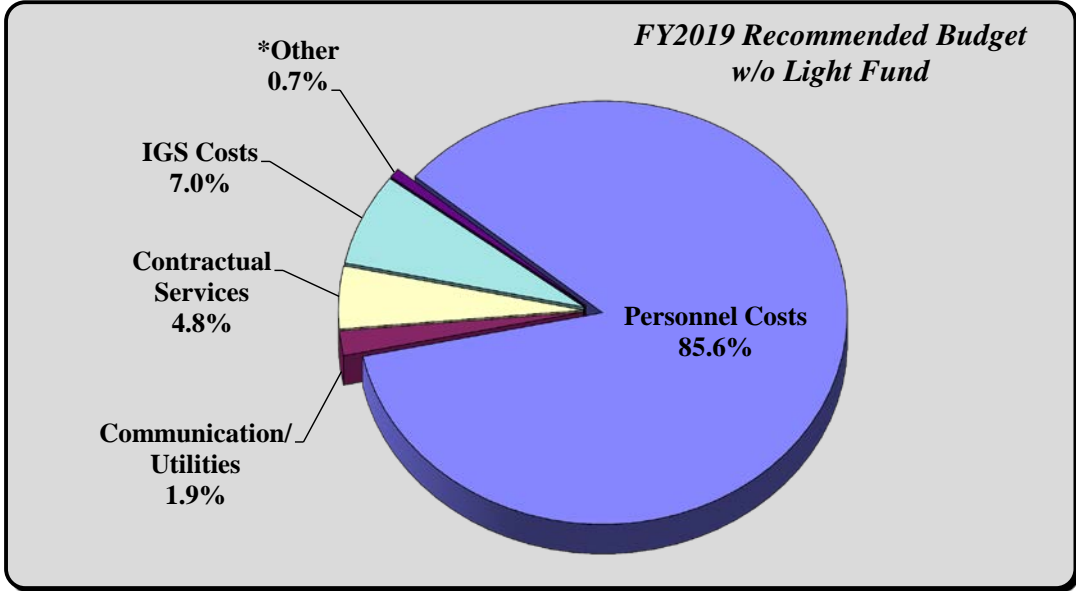
	FY2014 Approved	FY2015 Approved	FY2016 Approved	FY2017 Approved	FY2018 Approved	FY2019 Recommended
Light Fund	4,816,823	5,024,526	5,214,169	5,263,602	5,939,770	6,039,581
% Change over PY	-7.36%	4.31%	3.77%	0.95%	12.85%	1.68%

**NEW CASTLE COUNTY
OFFICE OF FINANCE
BUDGET OVERVIEW**



<u>Division</u>	<u>FY2019 Recommended</u>
Accounting/Budget	\$3,316,583
Treasury	2,934,820
Assessment	2,540,531
Finance Budget w/o Light Fund:	\$8,791,934
<i>Light Fund</i>	<i>6,039,581</i>
Total Finance Budget:	\$14,831,515

<u>Object Level</u>	<u>FY2019 Recommended</u>
Personnel Costs	\$7,524,427
Communication/Utilities	165,886
Contractual Services	419,765
IGS Costs	618,370
*Other	63,486
Finance Budget w/o Light Fund	\$8,791,934
<i>Light Fund</i>	<i>6,039,581</i>
Total Finance Budget:	\$14,831,515



*Other Includes: Training and Civic Affairs, Materials and Supplies and Equipment Replacement.

**NEW CASTLE COUNTY
OFFICE OF FINANCE
BUDGET SUMMARY**

	FY2018 Approved	FY2019 Recommended	FY2018 Approved vs. FY2019 Recommended	% Increase/ (Decrease) over FY2018 Approved
Salaries and Wages	\$4,774,160	\$4,702,285	(\$71,875)	-1.51%
Employee Benefits	\$2,706,600	\$2,822,142	\$115,542	4.27%
Training and Civic Affairs	\$34,701	\$31,301	(\$3,400)	-9.80%
Communications/Utilities	\$161,848	\$165,886	\$4,038	2.49%
Materials and Supplies	\$24,885	\$24,885	\$0	0.00%
Contractual Services	\$371,305	\$419,765	\$48,460	13.05%
Equipment Replacement	\$9,800	\$7,300	(\$2,500)	-25.51%
Intergovernmental Service Charges	\$658,583	\$618,370	(\$40,213)	-6.11%
Subtotal:	\$8,741,882	\$8,791,934	\$50,052	0.57%
Light Fund	\$5,939,770	\$6,039,581	\$99,811	1.68%
Total:	\$14,681,652	\$14,831,515	\$149,863	1.02%

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

Object Level	FY2018 Approved	FY2019 Recommended	\$ Change	% Change
Salaries and Wages:	\$4,774,160	\$4,702,285	(\$71,875)	-1.51%
(\$71,875) decrease in Salaries and Wages represents the reduction of six full-time positions: Accounting (Accountant I, Senior Office Assistant, Administrative Aide), Budget (Budget and Procedures Analyst), Treasury (Accounting and Fiscal Manager, Administrative Aide); Offset by the transfer of one full-time position (Executive Assistant II) from Land Use to Finance and increases attributed to merit increases for eligible employees and Union negotiated COLA.				
Employee Benefits:	\$2,706,600	\$2,822,142	\$115,542	4.27%
Calculated based on employee benefit rates: 60.111% Full-Time; 10.922% Part-Time.				
Training and Civic Affairs:	\$34,701	\$31,301	(\$3,400)	-9.80%
(\$1,100) decrease in Airfare and (\$2,300) decrease Trainers Fees for Assessment Section represent reallocation to Communication and Utilities for current assessor cell phones not previously budgeted.				
Communication and Utilities:	\$161,848	\$165,886	\$4,038	2.49%
\$5,900 increase in Cellular Telephone Service for Assessment Section represents reallocation from Training and Civic Affairs for current assessor cell phones not previously budgeted; \$300 increase in Postage for Treasury Section represents reallocation from Contractual Services due to increase in sewer bill volume; offset by (\$2,162) decrease in Telephone				
Materials and Supplies:	\$24,885	\$24,885	\$0	0.00%
There is no change recommended in Materials and Supplies.				
Contractual Services:	\$371,305	\$419,765	\$48,460	13.05%
\$48,460 increase in Contractual Services represent \$5,000 increase in Bank and Credit Card Processing Fees to reflect actual volume of debit cards processed, \$580 increase in Printing and Related Costs, \$48,620 increase in Other Professional Services primarily for the third party credit collection services and \$500 increase in Armored Car Services; partially offset by (\$6,240) decrease in Duplication and Reproduction Equipment Rental for Accounting Section represents switching copier charges to Administrative Services.				
Equipment Replacement:	\$9,800	\$7,300	(\$2,500)	-25.51%
(\$2,500) decrease in Office Equipment for Assessment Section represents reallocation to Communication and Utilities for current assessor cell phones not previously budgeted.				
Intergovernmental Service Charges:	\$658,583	\$618,370	(\$40,213)	-6.11%
Information Systems - \$463,088		(decrease of \$10,175)		
Photocopies - \$17,550		(decrease of \$3,250)		
Printing - \$3,225		(no change)		
Fleet - \$7,403		(decrease of \$4,876)		
Geographic Information Systems - \$127,104		(decrease of \$21,912)		

BUDGET BY OBJECT LEVEL 3

**NEW CASTLE COUNTY
OFFICE OF FINANCE
BUDGET BY OBJECT LEVEL 3**

Object Level 1	Object Level 3	Accounting/ Administration	Budget	Assessment	Treasury	Light Fund	FY2019 Recommended
11 Salaries & Wages	1001 Salaries & Wages-Permanent	1,365,548	532,682	1,371,261	1,398,744	-	\$4,668,235
	1002 Salaries & Wages-Part-Time	5,250	-	-	-	-	\$5,250
	1008 Salaries & Wages-Overtime	1,000	1,000	15,000	8,000	-	\$25,000
	1021 Salaries & Wages-Board Members	-	-	3,800	-	-	\$3,800
11 Salaries & Wages Total		1,371,798	533,682	1,390,061	1,406,744	-	\$4,702,285
15 Employee Benefits	1500 Emp. Bene.-Regular Overhead	820,844	320,201	824,279	840,799	-	\$2,806,123
	1510 Emp. Bene.-Premium Overhead	602	602	9,017	4,810	-	\$15,031
	1520 Emp. Bene.-Part time	573	-	415	-	-	\$988
15 Employee Benefits Total		822,019	320,803	833,711	845,609	-	\$2,822,142
22 Training /Civic Affairs	2001 Airfare	2,250	-	-	-	-	\$2,250
	2003 Taxi and Shuttle	50	-	95	-	-	\$145
	2004 Mileage Reimbursement	100	-	-	150	-	\$250
	2005 Tolls	20	-	95	40	-	\$155
	2006 Parking Fees	250	200	190	100	-	\$740
	2007 Tips, ATM charges, misc. expense	-	-	95	-	-	\$95
	2010 Hotel Accommodations	1,875	-	1,550	-	-	\$3,425
	2020 Meals	825	-	485	-	-	\$1,310
	2030 Communication Charges	-	-	45	-	-	\$45
	2101 Conference Fees	2,300	-	1,745	400	-	\$4,445
	2102 Seminar Fees	1,500	1,300	1,450	2,000	-	\$6,250
	2103 Trainers Fees	-	-	4,500	-	-	\$4,500
	2301 Membership Dues	3,900	35	2,820	900	-	\$7,655
2310 Catering	-	-	-	36	-	\$36	
22 Training/Civic Affairs Total		13,070	1,535	13,070	3,626	-	\$31,301
23 Comm /Utilities	3100 Postage	8,235	-	7,000	136,000	-	\$151,235
	3110 Overnight Express	250	-	-	200	-	\$450
	3200 Telephone Service	1,589	285	1,371	2,026	-	\$5,271
	3210 Cellular Telephone Service	750	700	6,980	-	-	\$8,430
	3212 Cellular/Wireless Data Svc-Dept-wide	500	-	-	-	-	\$500
	3300 Electric Service (Street Light Fund)	-	-	-	-	6,039,581	\$6,039,581
23 Communication/Utilities Total		11,324	985	15,351	138,226	6,039,581	\$6,205,467
24 Materials /Supplies	4000 Books and Subscriptions	2,400	1,000	825	100	-	\$4,325
	4001 Clothing and Uniforms	-	-	1,000	-	-	\$1,000
	4101 Office Supplies	6,000	-	1,100	1,800	-	\$8,900
	4104 Computer Supplies	4,000	-	2,120	3,000	-	\$9,120
	4105 Medical & Safety Supplies	100	-	775	90	-	\$965
	4350 Small Tools	-	-	575	-	-	\$575
24 Materials/Supplies Total		12,500	1,000	6,395	4,990	-	\$24,885
25 Contractual Services	5101 Equipment Repairs	100	-	-	600	-	\$700
	5210 Bank and Credit Card Processing Fees	-	-	-	18,000	-	\$18,000
	5300 Printing & Related Costs	3,900	1,000	1,070	60,580	-	\$66,550
	5400 Legal Fees	-	-	-	4,000	-	\$4,000
	5401 Accounting & Auditing Fees	1,250	550	-	-	-	\$1,800
	5404 Financial Advisors	30,500	-	-	-	-	\$30,500
	5406 Other Professional Services	30,000	-	2,500	257,120	-	\$289,620
	5413 Armored Car Service	-	-	-	5,000	-	\$5,000
	5740 Car Wash Service	-	-	95	-	-	\$95
	5800 Advertising Services	-	-	2,500	-	-	\$2,500
5810 Food Services	1,000	-	-	-	-	\$1,000	
25 Contractual Services Total		66,750	1,550	6,165	345,300	-	\$419,765
26 Equipment	6160 Office Equipment <\$5,000	5,000	800	-	1,500	-	\$7,300
26 Equipment Total		5,000	800	-	1,500	-	\$7,300
30 IGS Charges	5900 IS Contract-Data Processing	118,972	23,673	137,289	183,154	-	\$463,088
	5901 IS Contract-Photocopies	9,822	-	3,308	4,420	-	\$17,550
	5902 IS Contract-Printing & Dupl.	800	500	1,325	600	-	\$3,225
	5904 IS Contract-Fleet-Vehicles	-	-	7,403	-	-	\$7,403
	5907 IS Contract-GIS	-	-	126,453	651	-	\$127,104
30 IGS Charges Total		129,594	24,173	275,778	188,825	-	\$618,370
Grand Total		\$2,432,055	\$884,528	\$2,540,531	\$2,934,820	\$6,039,581	\$14,831,515

CONTRACTUAL SERVICES DETAIL

**NEW CASTLE COUNTY
OFFICE OF FINANCE
CONTRACTUAL SERVICES DETAIL**

OCA	OCA Title	Object Level	Object Level 3 Title	FY2019 Recommended Budget	Explanation
Accounting/Administration					
030201	Finance-Accounting	5101	Equipment Repairs	\$ 100	Office machine repair
		5300	Printing & Related Costs	\$ 3,900	Printing of financial documents
		5401	Accounting & Auditing Fees	\$ 1,250	GFOA CAFR Review
		5404	Financial Advisors	\$ 30,500	Financial Advisors
		5406	Other Professional Services	\$ 30,000	Financial Consultants
		5810	Food Services	\$ 1,000	Water cooler and employee service awards ceremony
			Total	\$ 66,750	
Budget					
030202	Finance-Budget	5300	Printing & Related Costs	\$ 1,000	Printing of budget documents
		5401	Accounting & Auditing Fees	\$ 550	GFOA CABS Review
			Total	\$ 1,550	

**NEW CASTLE COUNTY
OFFICE OF FINANCE
CONTRACTUAL SERVICES DETAIL**

OCA	OCA Title	Object Level	Object Level 3 Title	FY2019 Recommended Budget	Explanation
Assessment					
030210	Fin-Assessment	5300	Printing & Related Costs	\$ 1,070	Maps to CD, envelopes, business cards
		5406	Other Professional Services	\$ 2,500	Location tracking services
		5740	Car Wash Service	\$ 95	Car wash for fleet vehicles
		5800	Advertising Services	\$ 2,500	Quarterly legal notices
			Total	\$ 6,165	
Treasury					
030230	Fin-Treas-Bill&Collec.	5101	Equipment Repairs	\$ 600	Repair equipment as needed
		5210	Bank and Credit Card Processing Fees	\$ 18,000	Credit card processing fees
		5300	Printing & Related Costs	\$ 60,580	Print tax and sewer bills
		5400	Legal Fees	\$ 4,000	NCC Sheriff - Vendex
		5406	Other Professional Services	\$ 100,000	Lock box (Fulton through 12/31; RFP 1/1/19)
				\$ 78,120	Projects (Credit Card Hardware Replacement, PCI Compliance, System Innovators Fees, Cashiering Rollout)
				\$ 55,000	Third party credit collection services
				\$ 10,000	Water Companies (Consumption Data)
				\$ 9,000	Bond Escrow/Paying Agent and admin service (Wilmington Trust)
				\$ 5,000	Sewer lateral cleanout funds
		5413	Armored Car Service	\$ 5,000	
			Total	\$ 345,300	
Total Contractual Services				\$ 419,765	

FEE SCHEDULE

**NEW CASTLE COUNTY
OFFICE OF FINANCE
FY2019 FEE SCHEDULE**

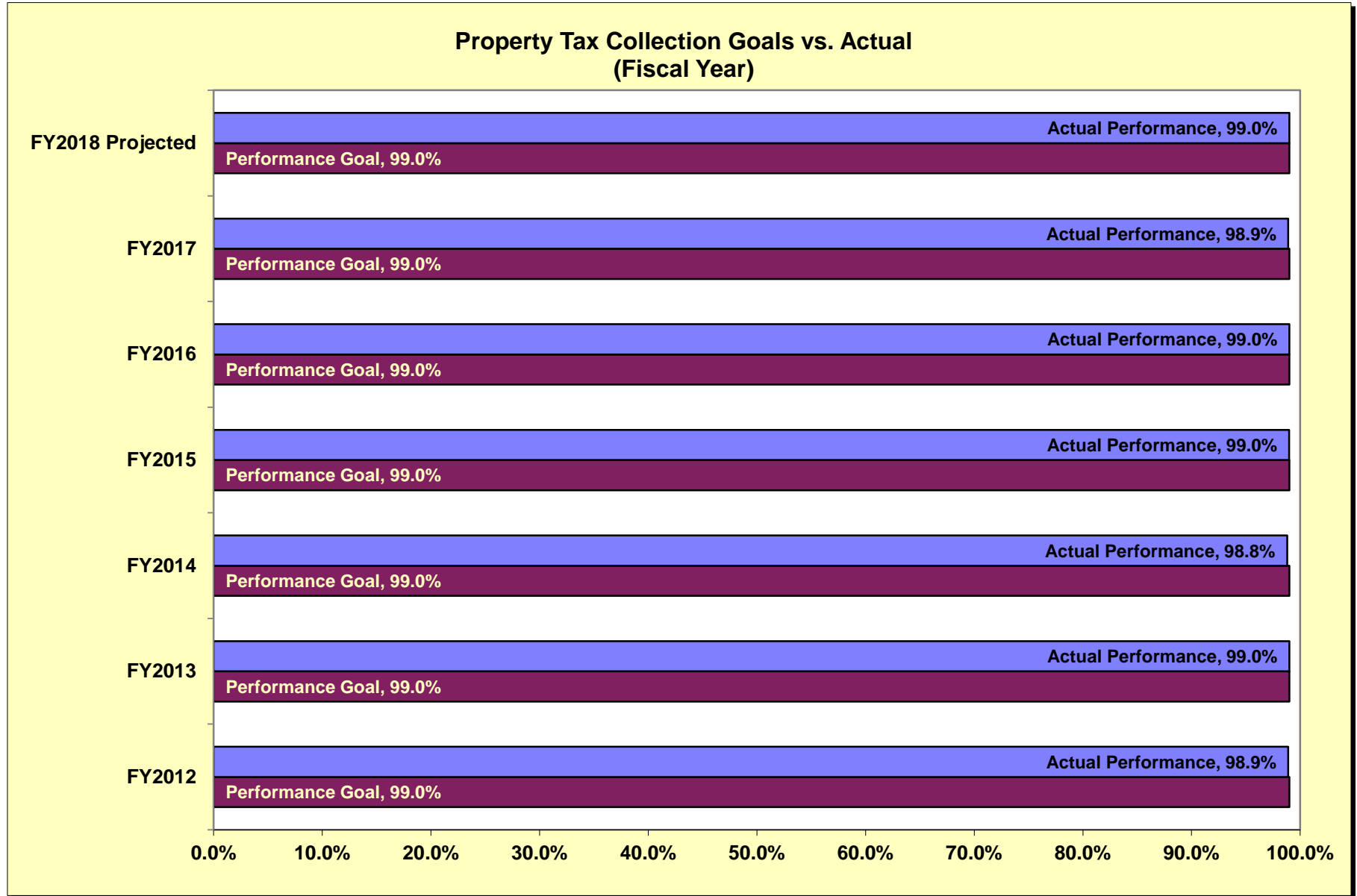
Item	Object Code	Revenue Source	Current Fee	Proposed Fee	Last Increase MM/YY	FY2018 Projected Revenue	FY2019 Projected Revenue	Comparable Fees	Comments
1	0260	Tax certification (Reg and Mobile)	\$25.00		1998	20,000	20,000	Kent County, Mobile tax letter = \$20.00	
2	0285	Returned Check Fee	\$35.00		2012	8,000	10,000		
3	0293	Maintenance Corporation Billing Fee	\$6.35		2010	64,420	64,420		
4	0261	Monition Fees				7,000	13,000		
		Preparing legal description of property boundaries	\$25.00		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. This is a total of all revenue sources listed for code 0261.
		Title Search	\$115.00		09/2009			Sussex County, Monition set up = \$500 (This is for the entire process including Title Search and Metes and Bounds)	
		"Bring Down" Title Search	\$125.00		09/2009			Kent County, Bring Down search = \$60 (plus copies)	
		Monition Prep. or other doc Prep	\$65.00		09/2009			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)	
		Notice to Owner or Lienholder (per letter)	\$10.00		Prior to 1998			Kent County, Notice to Lien Holder = \$10.00 ea.; Sussex County, Lien Notice = \$25.00	
		Prep. and filing in court - affidavit, writ or other legal doc. (Not contained elsewhere in fee schedule)	\$50.00		1998			Kent County, Filing of aff. or other docs = \$50; Sussex County, Preparing any documents = \$5 a page	
		Staying of Sheriff's sale	\$25.00		1998			Sussex County, Staying any sale = \$25	
		Prop. Posting with legal notices	\$50.00		Prior to 1998			Kent County, Posting any prop notices = \$30	
		Satisfaction of Judgement	\$50.00		1998				
						99,420	107,420		

NOTE: FY2018 Projected Revenue based on current fee schedule, FY2019 Projected Revenue based on requested fee schedule.

PERFORMANCE METRICS AND STATISTICS



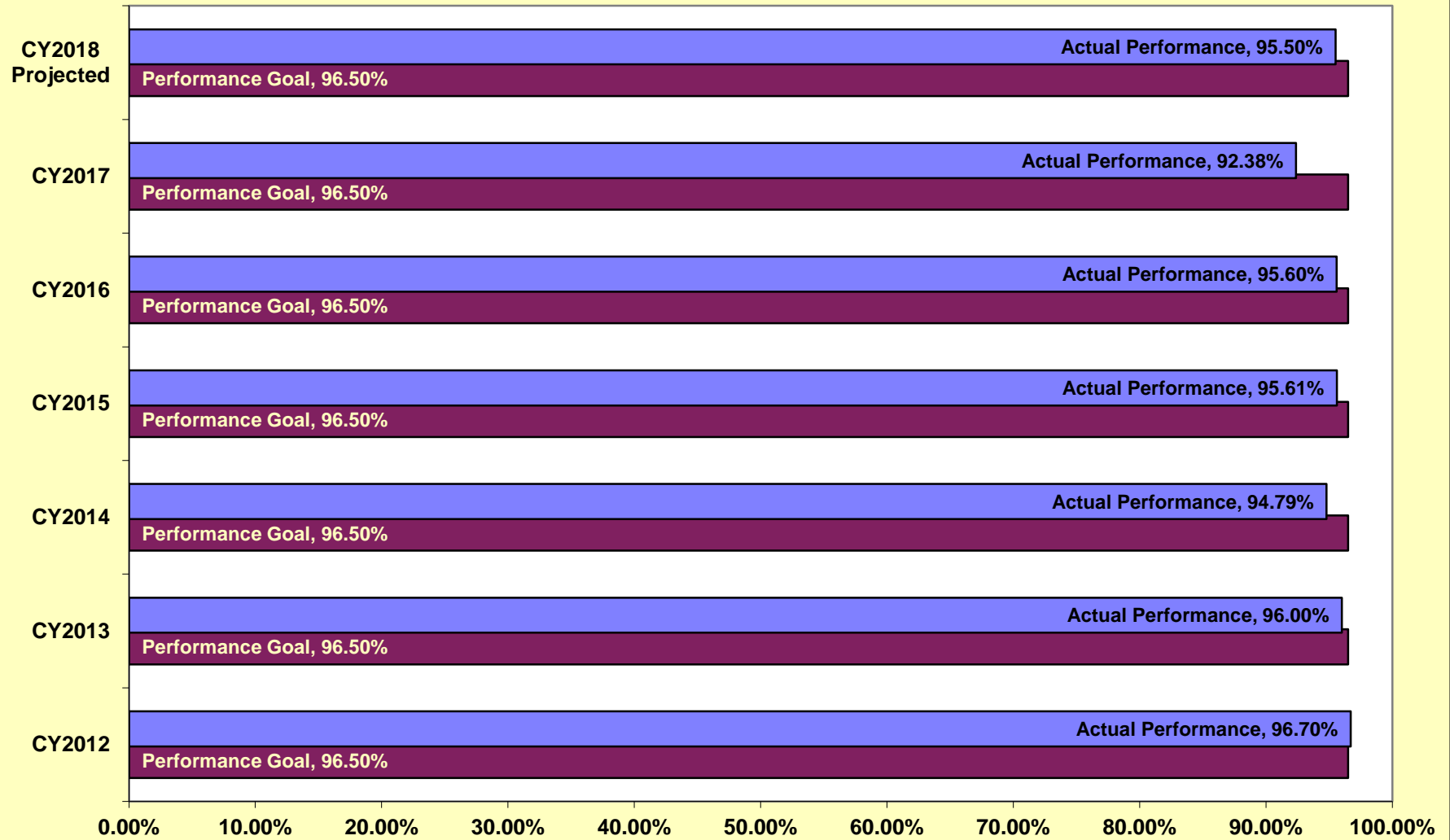
**NEW CASTLE COUNTY
OFFICE OF FINANCE**





**NEW CASTLE COUNTY
OFFICE OF FINANCE**

**Sewer Service Fee Collection Goals vs. Actual
(Calendar Year)**





NEW CASTLE COUNTY
OFFICE OF FINANCE

STATISTICS FOR ACCOUNTS PAYABLE AND PAYROLL

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018 (Projected)
Number of Accounts Payable Checks, Direct Deposits, and Wires Issued	29,758	30,694	31,500
Percent of Voided Accounts Payable Checks	0.69%	0.97%	0.83%
Percent of Manual Accounts Payable Checks	0.18%	0.15%	0.19%
Number of Invoices Processed	66,062	72,954	64,000
Number of Payroll Checks and Advices Issued	57,191	58,196	57,000
Percent of Manual Payroll Checks	0.12%	0.15%	0.14%



**NEW CASTLE COUNTY
OFFICE OF FINANCE**

PERFORMANCE MEASURES FOR FINANCIAL REPORTING

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018 (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	✓	✓	✓
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*	None	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	✓	✓	✓
Items to County Council distributed by the second Tuesday of each month	✓	✓	✓
General and Sewer Fund Checkbook Reports published to website monthly	✓	✓	✓

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