

FY2017 DEPARTMENTAL HIGHLIGHTS

**Total Operating Budget
(in Millions)**

**You Are
Here**

COUNTY COUNCIL

Legislation
Audit

\$3.7

COUNTY EXECUTIVE

Direction and Control
Office of Economic Development
Office of Communications

\$2.5

DEPARTMENT OF ADMINISTRATION

Law
Risk Management
Administrative Services
Finance
Human Resources

\$21.2

ROW OFFICES

Prothonotary, Register in Chancery, Register of Wills,
Recorder of Deeds, Sheriff, Clerk of the Peace

\$6.9

DEPARTMENT OF SPECIAL SERVICES

Administration
Internal Services Administration
Fleet Operations
Facilities Maintenance
Property Maintenance
Environmental Operations
Construction Support
Sewer Maintenance
Plant Operations
Environmental Compliance
Engineering

\$64.1

DEPARTMENT OF LAND USE

Administration
Planning
Licensing
Customer Relations and Enforcement

\$13.8

DEPARTMENT OF COMMUNITY SERVICES

Administration
Community Resources
Carousel Park
Libraries
Community Development & Housing

\$20.0

DEPARTMENT OF PUBLIC SAFETY

Administration
Police Operations
School Crossing Guards
Emergency Communications
Emergency Medical Services
Emergency Management
Volunteer Fire, Rescue & Ambulance Services

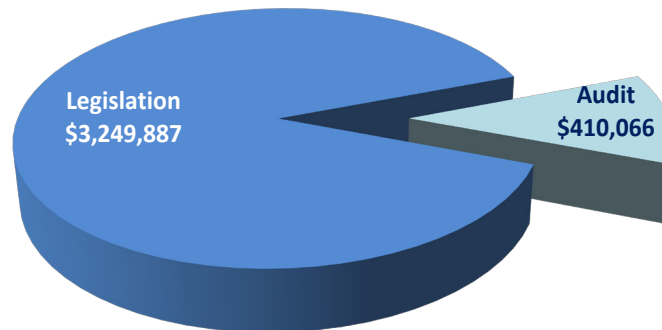
\$98.1

DEBT SERVICE, CONTINGENCIES, AND ETHICS COMMISSION

\$37.1

■ **County Council**

**Allocation of County Council Budget
\$3,659,953***



*In addition, there is \$227,303 in County Council Contingency

Legislation

√ **Service Narrative**

County Council is the legislative arm of New Castle County government. The Council body includes thirteen Council Members elected from each of twelve districts, and the Council President elected at-large. County Council studies issues that affect the operation of the government and citizens it represents. Council writes and passes laws and resolutions that improve the operation and protect the health and welfare of the citizens of New Castle County. Council Members serve staggered four-year terms.

√ **Fiscal 2016 Major Service Level Accomplishments**

- Ensured fiscal stability by adopting a balanced budget for Fiscal 2017 by May 31, 2016.
- Adopted legislation that protects and improves the health and welfare of the citizens of New Castle County.
- Passed legislation to allow the County to enhance economic redevelopment activities.
- Passed legislation to provide jobs and improve our overall economy.
- Approved the receipt of grant funds to improve law enforcement activities and methods to reduce crime.
- Approved the receipt of grant funds to construct or rehabilitate affordable homes.
- Improved the capabilities of the Council's internet website.

√ **Fiscal 2017 Major Service Level Goals**

- Ensure fiscal stability by adopting a balanced budget for Fiscal 2018 by May 31, 2017 (Policy V-#1).
- Adopt legislation that protects and improves the health and welfare of the citizens of New Castle County (Policy II-#1).
- Provide Council rules and structure to ensure an efficient and effective legislative process (Policy III-#2).
- Provide an open forum to the public by conducting 22 general meetings annually (Policy III-#1).

**Program Summaries -
General Government**

■ **County Council** *(Continued)*

Legislation *(Continued)*

√ **Fiscal 2017 Major Service Level Goals** *(Continued)*

- Continue to utilize demographics when determining sites for the development of parks, the construction of libraries and other capital improvement projects (Policy II-#2).
- Develop and implement financial cost recovery legislation that will ensure that certain County projects and programs will recoup expenditures (Policy III-#3).
- Continue to improve capabilities of the Council’s internet website (Policy III-#2).
- Ensure compliance with the Comprehensive Plan (Policy II-#1).
- Continue to explore and develop legislation to enhance economic redevelopment activities (Policy IV-#3).
- Continue to explore and develop legislation to protect our environment (Policy II-#1).

Performance Measures		2015 Actual	2016 Estimated	2017 Projected
Quantitative				
Average constituency represented per district		46,500	46,500	46,500
Council committee meetings held		93	90	96
Ordinances considered		104	127	109
Resolutions considered		264	210	218
Qualitative				
Balanced budget adopted		Yes	Yes	Yes

√ **Budget Highlights**

The FY2017 budget represents a net increase of \$64,721 or 2.03% over the FY2016 authorization. Changes are due to increases in personal service costs (\$53,249), contractual services (\$5,372), and grants and fixed charges (\$6,100).

√ **Expenditure & Position Summary**

	2015 Actual	2016 Estimated	2017 Budget
Expenditure	\$3,103,925	\$3,280,175	\$3,249,887
Full-Time Positions	32	32	32

■ **County Council** *(Continued)*

County Auditor's Office

√ **Service Narrative**

The County Auditor has three primary responsibilities:

- The County Auditor assists the County Executive and County Council in the fulfillment of their fiduciary responsibilities by independently examining the County's internal control systems to determine whether adequate internal controls exist to help ensure the accomplishment of the County's objectives in an effective and efficient manner.
- The County Auditor coordinates and oversees the annual financial audits of the County's financial statements and the County Pension Program's financial statements, as well as the annual compliance audit of the County's federal programs.
- The County Auditor investigates reports of suspected fraud, waste, and/or abuse filed via the County's Fraud, Waste, and Abuse Hotline.

√ **Fiscal 2016 Major Service Level Accomplishments**

- Issued audit report on the process of customers connecting to the County sewer system and ensuring sewer billing accounts are established for such customers. The audit revealed two material weaknesses in ensuring an account is established for every customer connecting to the sewer system. We determined that there are some customers connected to the sewer system who are not paying for sewer service.
- Worked with Finance Committee Co-Chairs, Office of Finance, and Special Services Department to ensure County's Fiscal Year 2015 Financial Statements reflected, in a Note, that the County intended to restrict over \$20 million in capital recovery fees for Sewer Fund debt service. Recommended to County Council that legislation be enacted to ensure these funds are restricted by Code to the payment of Sewer Fund debt service or Sewer Fund capital projects.
- Reviewed documents associated with potential purchase of farmland conservation easement and will be issuing a memorandum on this review.
- As a result of external auditor's management letter recommendation, initiated partnership with Office of Finance to begin implementing internal control concepts from "Standards for Internal Control in the Federal Government" issued by the Comptroller General.
- Managed, with the Office of Finance, the annual Financial Statement Audit, Single Audit, and Pension Audit. The County received unmodified opinions on all three audits.

**Program Summaries -
General Government**

■ **County Council** *(Continued)*

County Auditor’s Office *(Continued)*

√ **Fiscal 2017 Major Service Level Goals**

- Complete the Semiannual Internal Audit Plans approved by the Audit Committee (Policy III-#3).
- Concentrate on performance auditing, looking for ways to increase County revenues and decrease County expenses (Policy III-#3).
- Help to ensure an ethical culture throughout County government by thoroughly investigating reports filed with the Fraud, Waste, and Abuse Hotline and by marketing the Hotline to ensure employees and citizens are aware of it (Policy III-#3).
- Ensure external auditors meet key deadlines established by Finance and Audit Departments, and that the annual audited financial statements are issued on a timely basis (Policy III-#3).
- Work with new County CAO to build a partnership between County Auditor’s Office and Executive Office in together working to improve internal controls in County Government. Work with Office of Finance to begin implementing internal control concepts from “Standards for Internal Control in the Federal Government” issued by the Comptroller General (Policy III-#3).
- Provide assistance to the Administration, and to County Council, in helping to identify whether key controls exist to mitigate the risks of achieving key management objectives (Policy III-#3).
- Engage ALGA (Association of Local Government Auditors) to perform Quality Assurance Review of County Auditor’s Office to ensure compliance with GAGAS (Generally Accepted Governmental Auditing Standards). (Policy III-#3).

Performance Measures		2015 Actual	2016 Estimated	2017 Projected
Quantitative				
	Percent of approved Audit Plan completed	75%*	80%*	100%
	Percent of Hotline Reports investigated	100%	100%	100%
	Audited financial statements issued by 12/31	Yes	Yes	Yes

*Special investigations/projects resulted in the Audit Plan not being completed.

√ **Budget Highlights**

The FY2017 budget represents a net increase of \$7,823 or 1.94% over the FY2016 authorization. Changes are due to an increase in personal service costs (\$7,307), contractual services (\$266), and training and civic affairs (\$375); offset by decreases in communication and utilities (\$25), and materials and supplies (\$100).

√ **Expenditure & Position Summary** (Note: Second FT position in 2016 not hired until end of year.)

	2015 Actual	2016 Estimated	2017 Budget
Expenditure	\$375,909	\$347,531	\$410,266
Full-Time Positions	2	2	2