

FY2018 DEPARTMENTAL HIGHLIGHTS

**Total Operating Budget
(in Millions)**

**You Are
Here**

COUNTY COUNCIL

Legislation
Audit

\$4.0

COUNTY EXECUTIVE

Direction and Control
Office of Economic Development
Office of Communications

\$2.4

DEPARTMENT OF ADMINISTRATION

Law
Risk Management
Administrative Services
Finance
Human Resources

\$22.9

ROW OFFICES

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

\$7.0

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

\$63.5

DEPARTMENT OF LAND USE

Administration
Planning
Licensing
Customer Relations and Enforcement

\$14.0

DEPARTMENT OF COMMUNITY SERVICES

Administration
Community Resources
Libraries
Community Development and Housing

\$21.4

DEPARTMENT OF PUBLIC SAFETY

Administration
Police Operations
School Crossing Guards
Emergency Communications
Emergency Medical Services
Emergency Management
Grants to Fire Companies

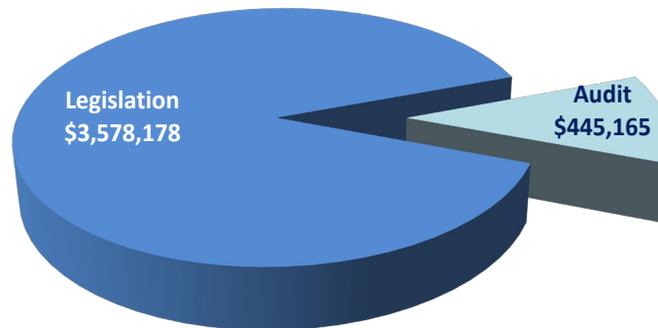
\$104.8

**DEBT SERVICE, CONTINGENCIES,
AND ETHICS COMMISSION**

\$44.6

■ **County Council**

**Allocation of County Council Budget
\$4,023,343***



*In addition, there is \$200,000 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 - one elected from each of the 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 2017 Major Service Level Accomplishments**

- Ensured fiscal stability by adopting a balanced budget for Fiscal 2018 by May 31, 2017.
- 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 2018 Major Service Level Goals**

- Ensure fiscal stability by adopting a balanced budget for Fiscal 2019 by May 31, 2018 (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 2018 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		2016 Actual	2017 Estimated	2018 Projected
Quantitative				
Average constituency represented per district		46,500	46,500	46,500
Council committee meetings held		90	112	108
Ordinances considered		127	119	130
Resolutions considered		210	220	230
Qualitative				
Balanced budget adopted		Yes	Yes	Yes

√ **Budget Highlights**

The FY2018 budget represents an increase of \$328,291 or 10.10% over the FY2017 authorization. Changes are due to increases in personnel costs (\$156,632), training and civic affairs (\$20,000), materials and supplies (\$54,868) and grants and fixed charges (\$100,000); offset by a decrease in contractual services (\$3,209).

√ **Expenditure & Position Summary**

	2016 Actual	2017 Estimated	2018 Budget
Expenditure	\$3,280,175	\$3,236,335	\$3,578,178
Full-Time Positions	32	32	32

Program Summaries - General Government

■ 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 2017 Major Service Level Accomplishments

- Issued audit report of the collection of delinquent property taxes and sewer fees highlighting improvements needed in the following areas: system used for collections, management reporting (including performance metrics), policies and procedures, Executive Management's overall philosophy in addressing seriously delinquent accounts, and the tools the Collections Unit has to pursue delinquent accounts.
- Issued audit report of the County's Capital Improvement Program providing several recommendations for improving the process, including re-establishing the Capital Strategies Review Committee, improving guidelines on evaluating whether to expense or capitalize expenditures, performing a more scientific analysis of the County's financial capacity to undertake capital projects, re-evaluating County's Key Financial Policies (including debt management policies), and improving policies and procedures for the monitoring of bond proceeds.
- Issued audit report of the Register of Wills Office determining that (1) "Operation Backlog" (i.e., the efforts to close older estates and to collect any estate closing costs due to the County) has accomplished the objectives related to it, and (2) internal controls in the Office are adequate to provide reasonable assurance that estates are being administered in accordance with Delaware Code and the office's policies and procedures.
- Continued to lobby Executive Management to actively invest over \$90 million in County reserve funds that had not been actively managed since early 2013 (and thus the County lost potentially \$10 million in investment income per the recent Finance Transition Team report). Funds were finally placed with investment managers in late 2016 and are now being actively managed.
- Performed comprehensive review of documents associated with \$3 million loan to Delaware Board of Trade and provided memorandum to new Administration on audit concerns, including potential violations of County Code in not obtaining County Council approval for withdrawal of funds from County reserves.
- 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 2018 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 employees and citizens (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).
- Build a partnership between County Auditor’s Office and new Administration in working together 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 County Council 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	2016 Actual	2017 Estimated	2018 Projected
Quantitative			
Percentage of approved Audit Plan completed	75%*	75%*	100%
Percentage of Hotline Reports investigated	100%	100%	100%
Audited financial statements issued by December 31	Yes	Yes	Yes

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

√ **Budget Highlights**

The FY2018 budget represents an increase of \$35,099 or 8.56% over the FY2017 authorization. Changes are due to increases in personnel costs (\$33,229), training and civic affairs (\$1,800), contractual services (\$45), and communication and utilities (\$25).

√ **Expenditure & Position Summary**

	2016 Actual	2017 Estimated	2018 Budget
Expenditure	\$347,531	\$428,096	\$445,165
Full-Time Positions	2	2	2