

**OFFICE OF FINANCE**

**FY2016**

**RECOMMENDED BUDGET**

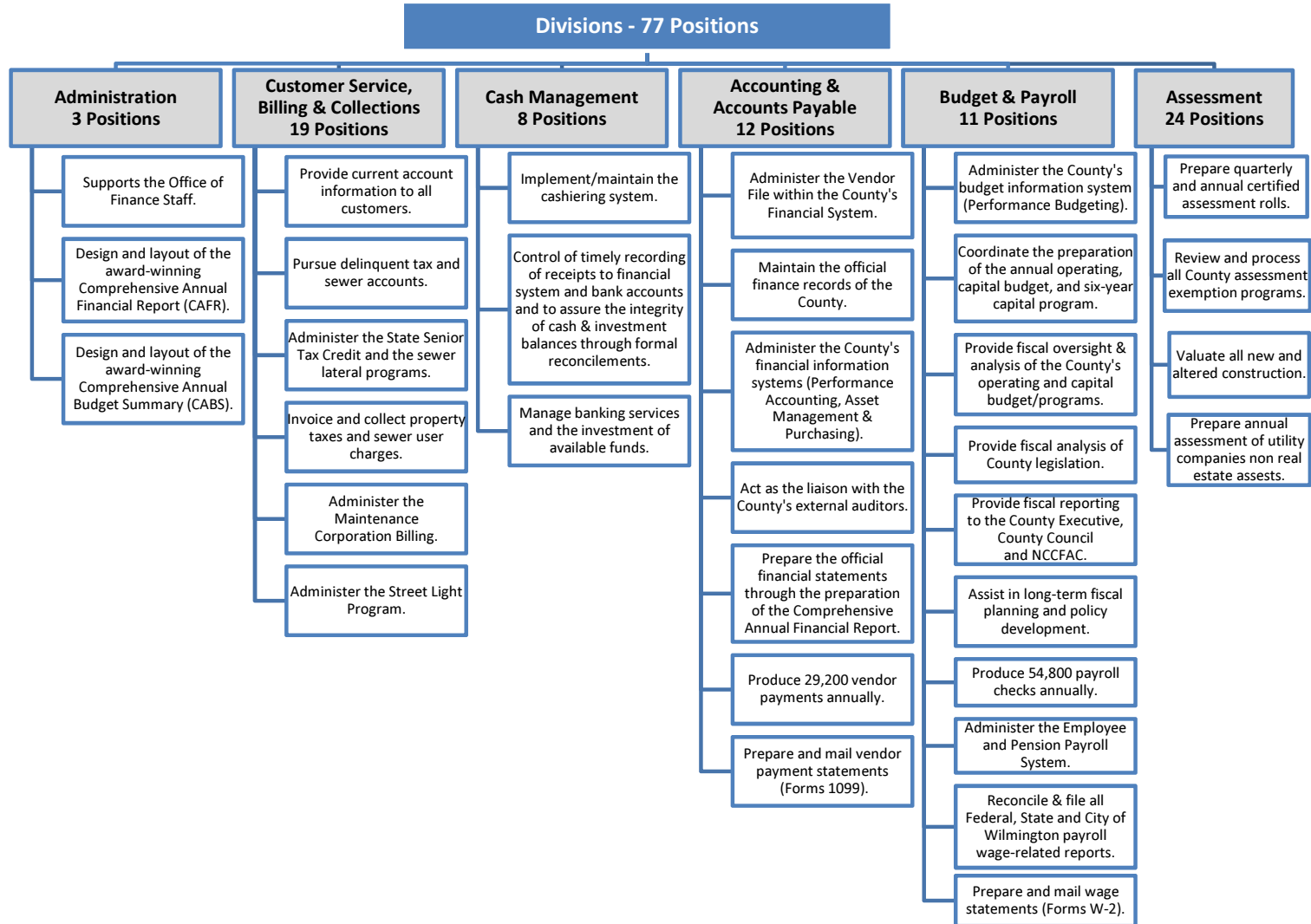
**TO COUNTY COUNCIL**

**May 11, 2015**

# *Department of Administration - FY2016*

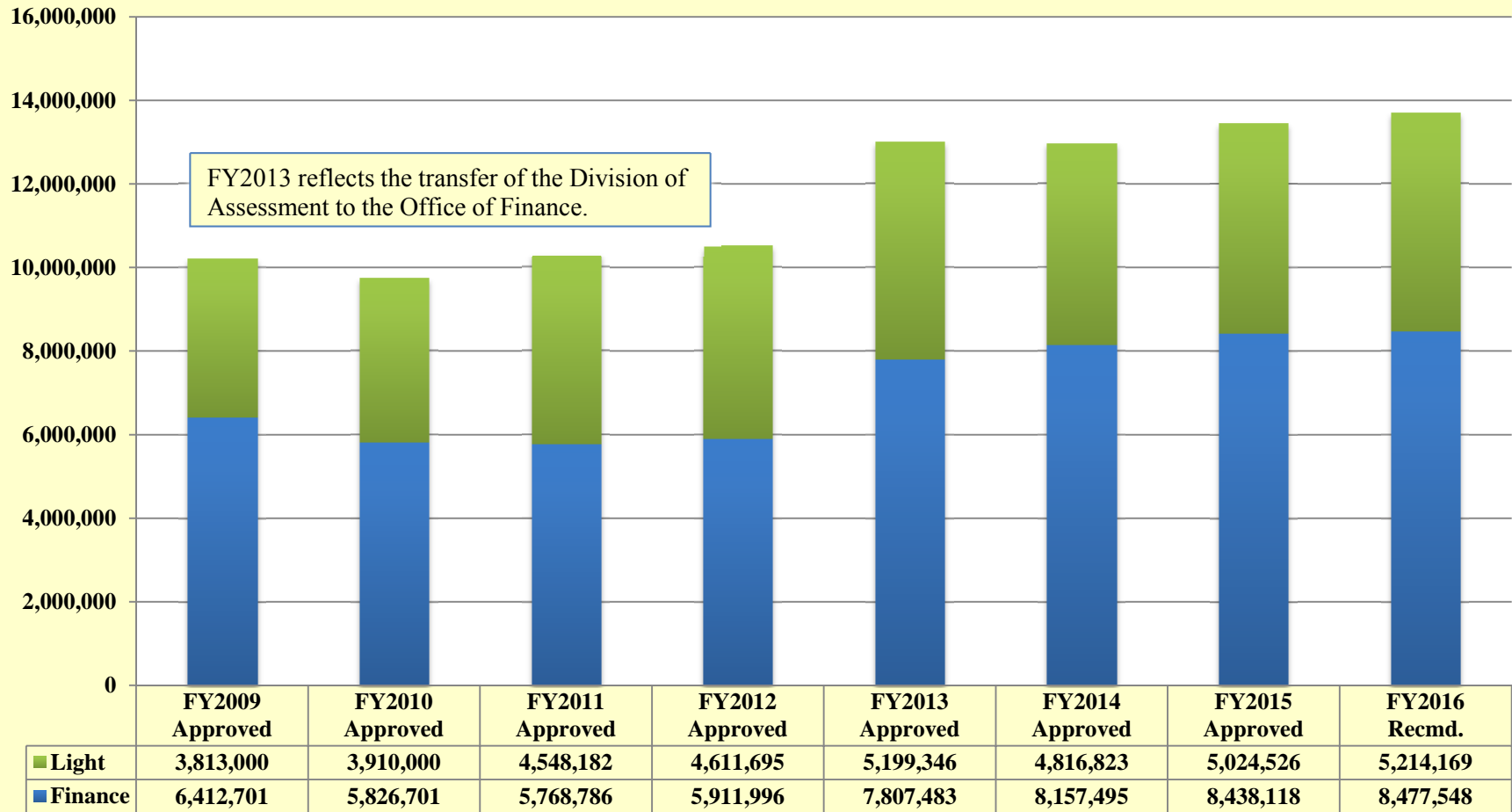
**MISSION**

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.

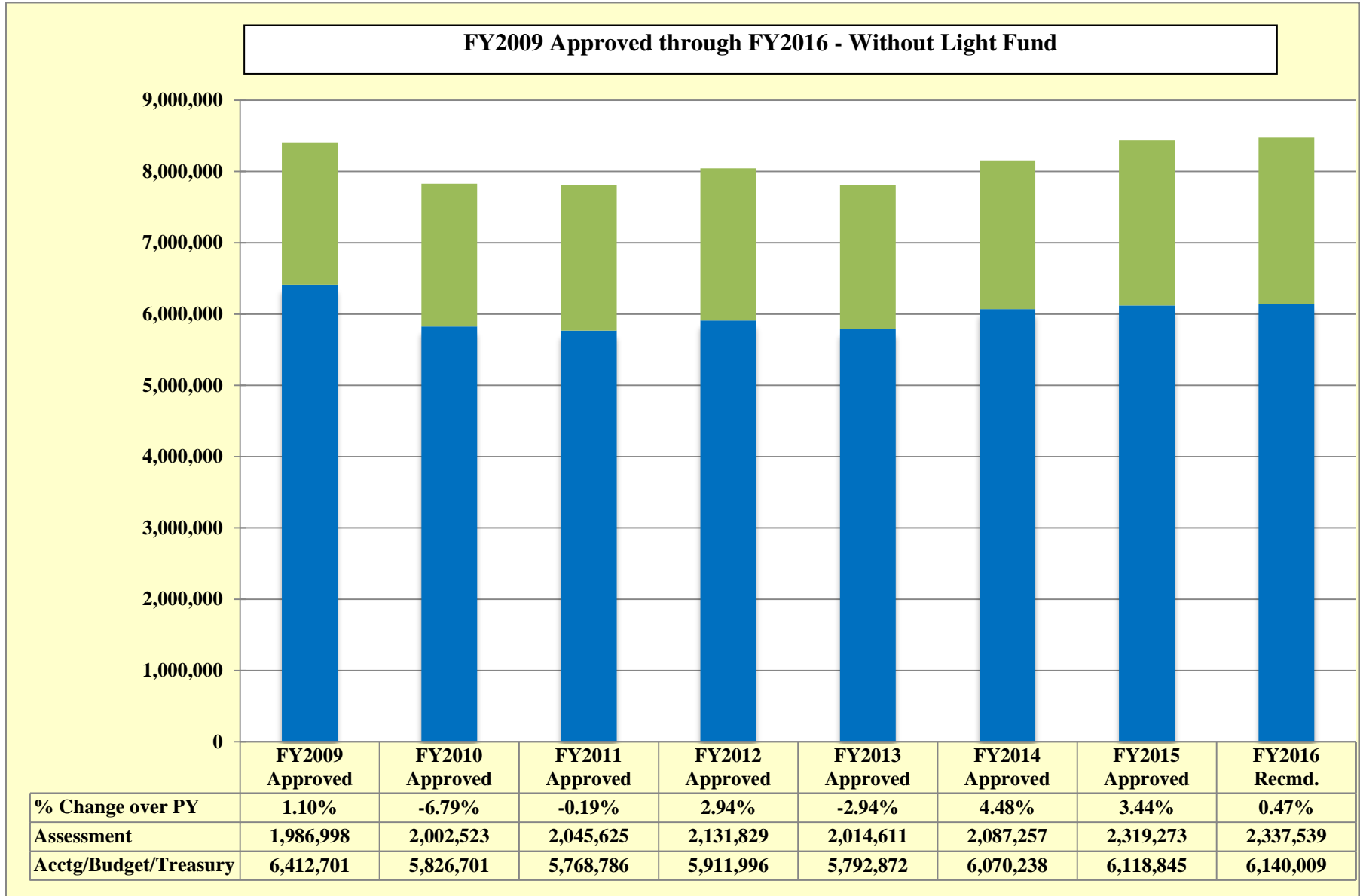


**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 RECOMMENDED**

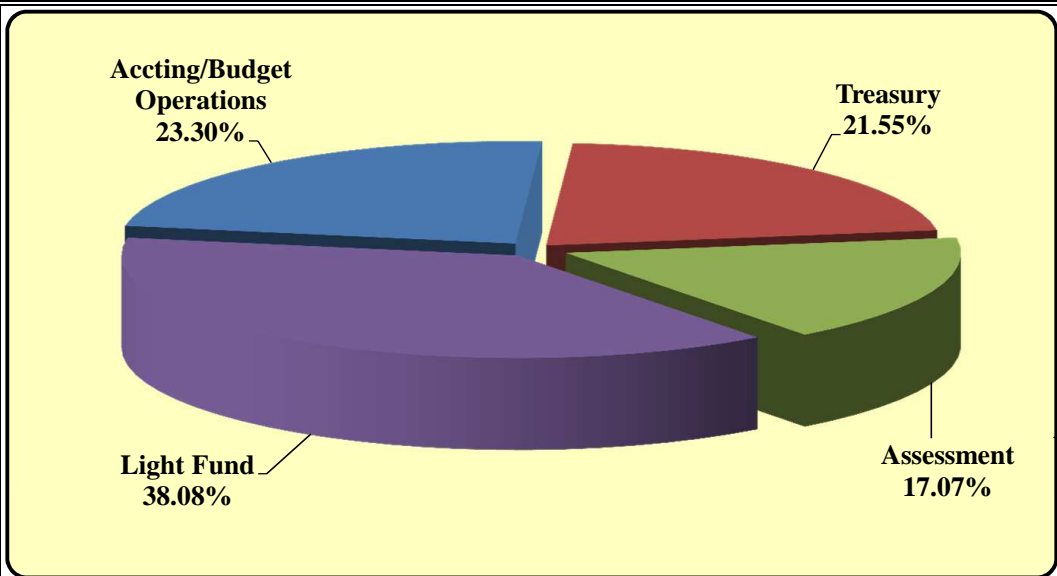
**BUDGET HISTORY  
FY2009 Approved through FY2016 (With Light Fund)**



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

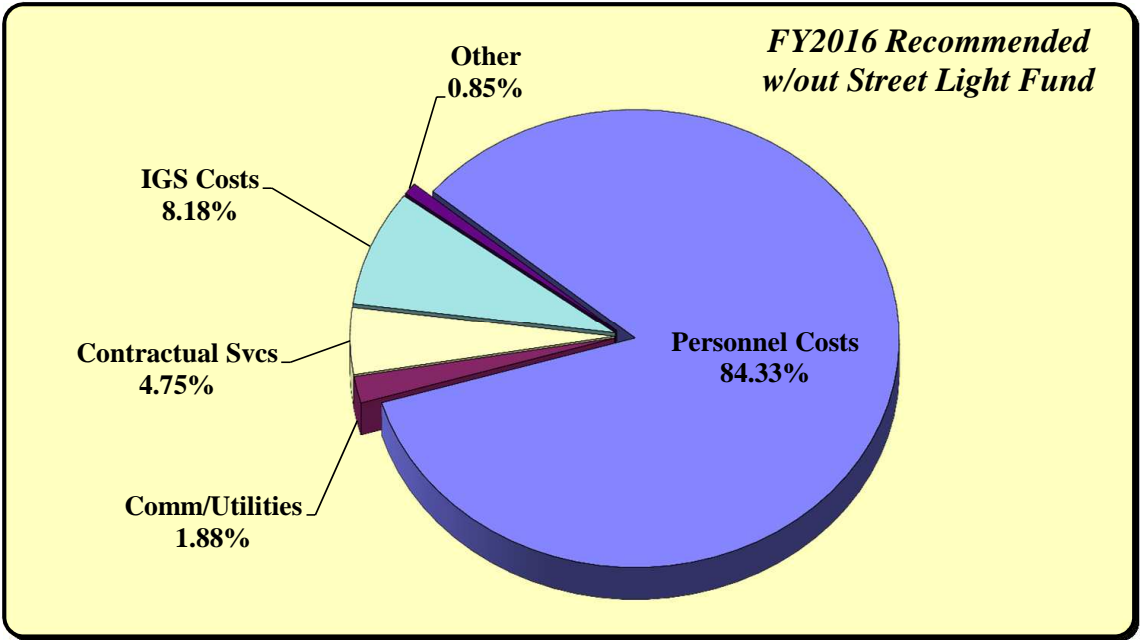


**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 RECOMMENDED**



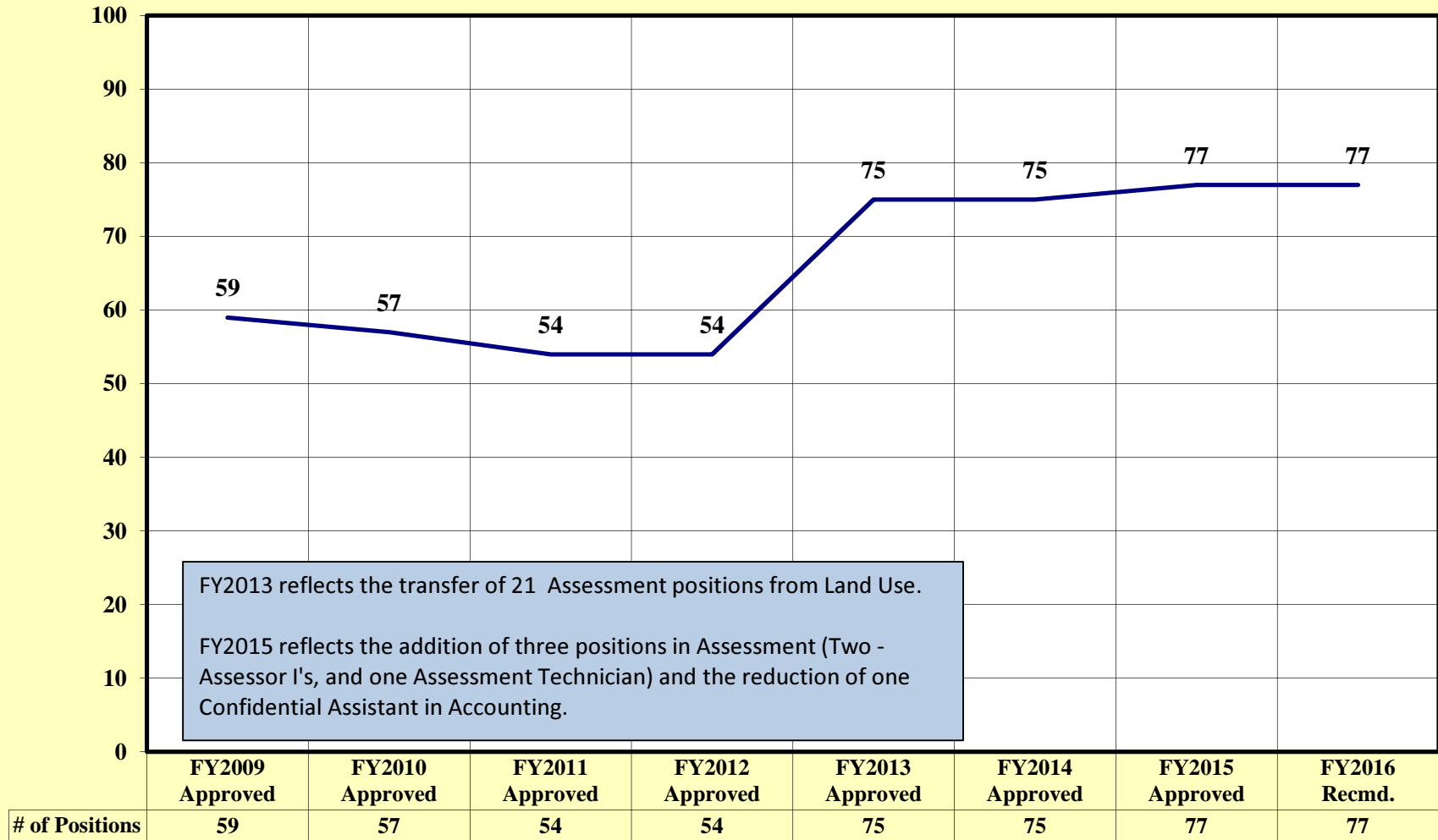
<u>Division</u>	<u>FY2016 Recommended</u>
Accounting/Budget Operations	\$3,189,619
Treasury	2,950,390
Assessment	2,337,539
<b>Finance Budget w/out Light:</b>	<b>\$8,477,548</b>
<i>Light Fund</i>	<i>5,214,169</i>
<b>Total Finance Budget:</b>	<b>\$13,691,717</b>

<u>Object Level</u>	<u>FY2016 Recommended</u>
Personnel Costs	\$7,149,161
Comm/Utilities	159,435
Contractual Svcs	403,005
IGS Costs	693,571
Other	72,376
<b>Finance Budget w/out Light:</b>	<b>\$8,477,548</b>
<i>Light Fund:</i>	<i>5,214,169</i>
<b>Total Finance Budget:</b>	<b>\$13,691,717</b>



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

**Office of Finance  
Position History Fiscal Years 2009 through 2016**



**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 RECOMMENDED BUDGET**

**DIVERSITY COMPARISON 2014 - 2012**

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	2014	1	1									
	2013	1										
	2012	1	1									
Professionals	2014	20	8				10	1	1			
	2013	23	10				10	2	1			
	2012	22	10				9	1	1	1		
Technicians	2014	21	7		1	1	11	1				
	2013	18	7				8		1	2		
	2012	16	5				8		1	2		
Paraprofessionals	2014	1								1		
	2013	1								1		
	2012	1								1		
Administrative Support	2014	23	4	1			16	2				
	2013	23	4	1			16	2				
	2012	25	4	1			16	4				
Skilled Craft Workers	2014	0										
	2013	0										
	2012	0										
Service-Maintenance	2014	0										
	2013	0										
	2012	0										
Certain Elected/Appointed Officials	2014	1	1									
	2013	1	1									
	2012	1	1									
<b>TOTAL</b>	2014	67	21	1	1	1	37	4	1	1	0	
	2013	67	23	1	0	0	34	4	2	3	0	
	2012	66	21	1	0	0	33	5	2	4	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 Finance Office works closely with Human Resources to ensure that all steps are taken throughout the hiring process to ensure a diverse pool of applicants. We fully support the Employee Diversity Leadership Group (of which one member is a Finance employee), and are dedicated to incorporating educational opportunities for our staff.

**OFFICE OF FINANCE  
RECOMMENDED BUDGET**

	<b>FY2015 Approved</b>	<b>FY2016 Recommended</b>	<b>FY2015 Approved vs. FY2016 Rec.</b>	<b>% Incr (Decr) over FY2015 Approved</b>
Salaries and Wages	\$4,735,107	\$4,698,551	-\$36,556	-0.77%
Employee Benefits	\$2,427,872	\$2,450,610	\$22,738	0.94%
Training and Civic Affairs	\$36,256	\$37,901	\$1,645	4.5%
Communications/Utilities	\$154,935	\$159,435	\$4,500	2.9%
Materials and Supplies	\$20,565	\$24,675	\$4,110	20.0%
Contractual Services	\$365,505	\$403,005	\$37,500	10.3%
Equipment Replacement	\$10,800	\$9,800	-\$1,000	-9.3%
Fixed Charges	\$0	\$0	\$0	0.0%
Land/Structures	\$0	\$0	\$0	0.0%
Contingency	\$0	\$0	\$0	0.0%
IGS Costs	\$687,078	\$693,571	\$6,493	0.9%
Intragov. Service Credits	-	-	\$0	0.0%
<b>Total w/out Light Tax:</b>	<b>\$8,438,118</b>	<b>\$8,477,548</b>	<b>\$39,430</b>	<b>0.5%</b>
Light Tax:	\$5,024,526	\$5,214,169	\$189,643	3.8%
<b>Total All:</b>	<b>\$13,462,644</b>	<b>\$13,691,717</b>	<b>\$229,073</b>	<b>1.7%</b>



NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 BUDGET DETAILS

Object Level	FY2016 Recommended	\$ Change	% Change
<b>Salaries and Wages:</b>	<b>\$4,698,551</b>	<b>(\$36,556)</b>	<b>-0.77%</b>
<p>Salary budget reflects merit increases for eligible employees and an attrition adjustment of 2%. There remains one unfunded position (Account Clerk II) within the Finance Office. Includes the reclassification/upgrades of 16 positions within Assessment and one position within Treasury. See "Position Adjustment" page.</p> <p>Perm Salary: \$4,602,931      PT Salary: \$66,820 Overtime: \$25,000      Assessment Board: \$3,800</p>			
<b>Employee Benefits:</b>	<b>\$2,450,610</b>	<b>\$22,738</b>	<b>0.94%</b>
<p>Reflects the employee benefit rate of 52.8%.</p>			
<b>Training and Civic Affairs:</b>	<b>\$37,901</b>	<b>\$1,645</b>	<b>4.54%</b>
<p>Transportation Expenses - \$4,640 Hotel Accomodations - \$3,425 Meals - \$1,310 Membership Dues - \$7,655 Conference/Trainer/Seminar Fees - \$20,695 Other - \$176 Increase in Membership Dues (\$1,300), Seminars (\$300) and Transportation Expenses (\$45).</p>			
<b>Communication and Utilities:</b>	<b>\$159,435</b>	<b>\$4,500</b>	<b>0.09%</b>
<p>Postage/Overnight Express: \$150,385, Telephone/Wireless Service: \$9,050.</p> <p>Increase in Postage (\$4,500).</p>			
<b>Materials and Supplies:</b>	<b>\$24,675</b>	<b>\$4,110</b>	<b>19.99%</b>
<p>Budget includes: Books and subscriptions (\$4,325) and office/computer supplies (\$18,520), small tools (\$385), and miscellaneous supplies (\$1,445).</p> <p>Increase is due to increased toner costs (\$2,100), office supplies (\$510) and a new subscription for Payroll staff (IRS Code updates, etc. - \$1,500).</p>			

NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 BUDGET DETAILS

Object Level	FY2016 Recommended	\$ Change	% Change
<b>Contractual Services:</b>	<b>\$403,005</b>	<b>\$37,500</b>	<b>10.26%</b>
<i>Significant contractual services expenses include:</i>			
Printing of tax and sewer bills \$60,000		Lockbox Service Fee \$100,000	
Financial Advisors/Consultants \$106,500		Printing of Financial Documents \$11,810	
Armored Car Service \$4,500		Water Consumption Data \$10,000	
NCC Sheriff - Vendex \$4,000		Security Pricing, Bond Services \$23,500	
Sewer lateral cleanout program - \$5,000		Credit Card Processing \$12,000	
Advertising Services - \$2,000		Bank Fees \$11,000	
		Cash Flow Program \$15,000	
<i>Increase of \$37,500 is due primarily to grant writer (\$15,000) and estimated fee increases (\$20,000).</i>			
<b>Equipment Replacement:</b>	<b>\$9,800</b>	<b>(\$1,000)</b>	<b>-9.26%</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>\$693,571</b>	<b>\$6,493</b>	<b>0.95%</b>
IGS Costs consist of Information Systems (\$516,059), photocopies (\$20,800), printing (\$3,425), fleet for Assessment (\$13,608) and GIS (\$139,679).			

NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 POSITION ADJUSTMENTS

Position upgrade		Position Reclass.		Position deletion		Position Swaps	
INCREASE				DECREASE			
#	Title			#	Title		
<i>Finance (non-Assessment)</i>				<i>Finance (non-Assessment)</i>			
1	Accounting & Fiscal Officer (30) - Treasury			(1)	Senior Budget & Procedures Analyst (29) - Accounting		
1	Senior Financial Officer (32) - Accounting			(1)	Treasury Manager (34) - Treasury		
1	Budget & Procedures Analyst (27) - Budget			(1)	Senior Budget & Procedures Analyst (29) - Budget		
<i>Assessment</i>				<i>Assessment</i>			
1	Assessment Office Administrator - Reclassification			(1)	Administrative Aide		
1	Assessment Technician - Reclassification			(1)	Secretary		
	Assessment Services Supervisor (1 position)						
	Assessment Supervisor (1 position)						
	Assessor I (6 positions)						
	Assessment Technician (6 positions)						
<b>5.00</b>	<b>TOTAL INCREASE</b>			<b>(5.00)</b>	<b>TOTAL DECREASE</b>		

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2015 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, 2014 Comprehensive Annual Financial Report.
- Received Unmodified Opinion for the 2014 Annual Financial Statements.
- Successful completion of the June 30, 2014 audit.
- Received the Government Finance Officers Association's Certificate of Achievement Award for the thirty-fourth consecutive year for the Comprehensive Annual Financial Report (CAFR).
- Production of the June 30, 2014 Pension Trust Financial Report.
- Provided administrative and fiscal support to the OPEB Board of Trustees.
- Expand direct deposit participation among County vendors.

**Budget/Payroll**

- Successfully transitioned the process of paying County pensioners from Human Resources to the Finance Office.
- Provided financial oversight on the spending of the FY2015 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-fifth consecutive year.
- Continued the administration of the Dog Licensing program (State unfunded mandate) encompassing the receipt, deposit and reconciliation of proceeds from this program.
- Continued to support the New Castle County Financial Advisory Council (NCCFAC) by providing the Council with timely financial information.
- Continued to provide review and support to New Castle County's negotiation team for the Wilmington Wastewater Treatment Plant contract.

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2015 ACCOMPLISHMENTS**

**Cash Management**

- Streamlined the procedure used to process the online ACH payments from Collection customers.
- Worked with bank to enhance our current electronic payment platform to include the ability to accept electronic payments for maintenance corporation assessments and institute a "Positive File" feature to ensure accurate payment posting.
- Provided overall administration for cashiering system and electronic payment services, including troubleshooting problems, testing new software versions, managing user access, and new implementations.
- Responsible for banking services and administration of online banking systems.
- Set up an ACH direct debit program for CD&H so that people can make monthly payments by direct debit.
- Added Image Cash Letter service, which scans checks and deposits them electronically, to additional County bank accounts.
- Worked with vendor to add prompts in Spanish to the IVR (payment by phone) program for property tax and sewer service payments.

**Billings, Collections and Customer Service**

- Transitioned the State's Senior School Property Tax Credit (STC) program from the Assessment Office, now scanning STC applications as they are received, for electronic storage and retrieval. Processed 2,275 applications.
- Completed RFP process for printing and mailing of bills for Tax, Sewer and Maintenance Corporation assessments.
- Continued to bill and collect annual fees on behalf of Maintenance Corporations that were participating in the County's billing program.
- Processed 261 tax and sewer refunds.
- Processed change of address requests that resulted in a new mailing address for 11,191 tax and sewer accounts.
- Collected \$1.65 million in sewer charges on 3,985 accounts through the annual mailing to mortgage companies.
- Collected 99% of current County taxes billed in FY 2014.

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2015 ACCOMPLISHMENTS**

**Assessment**

- Continued to provide excellent customer service regarding assessment and exemption program questions.
- Continued to maintain accurate 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 13,802 parcels during calendar year 2014 resulting in an increase of \$283 million in assessed value.
- Updated 26,056 ownership records.
- Removal of tax exemptions in 2014 resulted in an increase of \$64.5 million to New Castle County's property tax base as well as \$36.6 million to the school taxable assessment.
- Received and processed 1,506 applications for exemptions.

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

**Accounting**

- Maintain an unmodified opinion from the County's independent auditors and a "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association (GFOA) 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.
- Streamline the Budget process by working with the Departments, the Executive Office and County Council to remove/simplify forms and processes.
- Work with employees who still receive live paychecks and do not utilize direct deposit.
- Provide financial oversight of the spending of the FY2016 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 2016 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.
- Provide the New Castle County Financial Advisory Council (NCCFAC) with timely financial information.

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

**Cash Management**

- Provide daily administration of the cashiering system and electronic payment services, including troubleshooting problems, testing new software versions, managing user access, and new implementations.
- Assess new modules in the cashiering system for potential use in the County.
- Evaluate new technology and products related to cash management, banking services and fraud prevention.
- Review Cash projection procedure end to end to insure all Users have a better understanding of their role and responsibility.
- Update reconciliation of monthly Hansen System activity by converting manual recordkeeping to systemic generated reports.
- Continue to develop and cross train Cash Management and Treasury staff to establish a more operational structure where differences are identified and resolved in a timely manner.
- 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.
- Work with the Assessment Office and the Department of Special Services to identify and capture properties connected to the county sewer system, but not being billed for this service.
- 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 2016.



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

**Hansen System**

- 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**

- Research what other financial systems are being utilized by counties of similar size and scope to record accounting, budget, and asset management. Review the possibility of rolling the billing functionality of Hansen into a new comprehensive financial software system.

**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, 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 that the assessment staff is properly trained to meet the State's new assessor certification requirements.
- Continue scanning all assessment documents.

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

**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  
FY2016 RECOMMENDED  
CURRENT VACANCIES**

<b>Description</b>	<b>Date Vacated</b>	<b>Reason for Vacancy</b>
<b>Accounting</b>		
Accounting & Fiscal Manager	12/19/2014	retirement
<b>Budget/Payroll</b>		
Accounting & Fiscal Manager	12/19/2014	retirement
Accountant I (Former Accounting/Fiscal Manager - AP/Payroll)	6/11/2013	retirement
<b>Assessment</b>		
Assessor I	10/27/2014	promotion
Assessor I	3/19/2015	promotion
Assesment Services Supervisor	2/5/2015	retired
<b>Treasury/Cash Management</b>		
Accounting & Fiscal Officer (former Treasury Manager)	2/16/2015	reclassification
Accountant I (Former Treasury Associate)	7/7/2013	promotion
Account Clerk III	2/19/2014	transfer to Wills
Account Clerk II (Unfunded)	11/16/2010	retirement
<b>Total Vacancies:</b>	<b>10</b>	

**Vacancy Rate: 13%**

<b>Yrs of Service</b>	<b>#</b>	<b>%</b>
over 30	4	6%
25-29.99	6	9%
20-24.99	7	10%
15-19.99	18	27%
10-14.99	13	19%
5-9.99	8	12%
0-4.99	11	16%
<b>Total</b>	<b>67</b>	<b>100%</b>

*Median Years of Service: 15  
Eligible to retire today: 24 (36%)*

## II. CONTRACTUAL SERVICES

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 Contractual Services Details**

OCA	OCA Title	Object Level	Object Level 3 Title	FY2016 Recommended Budgeted	Explanation
<b>Treasury</b>					
030230	Treasury	5101	Equipment Repairs	\$ 600	Repair safe and other equipment as needed
		5210	Bank and Credit Card Proc. Fees	\$ 12,000	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
				\$ 11,000	Bank Fees
				\$ 10,000	Water data
				\$ 14,500	Securities Data Service
				\$ 9,000	Bond Esrow/paying agent and admin services
				\$ 5,000	Sewer Lateral Cleanout refunds
				\$ 20,000	Investment Platform
				\$ 15,000	Cash Flow Program
			<i>Subtotal Contractual Services</i>	<i>\$ 310,600</i>	
	IGS Costs	5900	IS Contrac- Data Processing	\$ 184,508	
		5901	IS Contrac- Photocopies	\$ 7,500	
		5902	IS Contrac- Printing & Dupli	\$ 600	
		5903	IS Contrac- GIS	\$ 1,403	
			<i>Subtotal IGS Costs</i>	<i>\$ 194,011</i>	
			<b>Total Treasury</b>	<b>\$ 504,611</b>	
<b>Accounting &amp; Budget Operations</b>					
030201	Accounting &	5101	Equipment Repairs	\$ 100	Office machine repair
030202	Budget Operations	5300	Printing and Related Costs	\$ 4,500	Printing of financial documents
		5401	Accounting and Auditing Fees	\$ 1,900	GFOA, CAFR & CABS Review
		5404	Financial Advisors	\$ 31,500	Financial Advisors
		5502	Duplication/Equipment Rental	\$ 6,240	Maintenance contract on color copier
		5406	Other Professional Services	\$ 30,000	Financial Consultants
				\$ 15,000	National Institute of Family Services
			<i>Subtotal Contractual Services</i>	<i>\$ 89,240</i>	
	IGS Costs	5900	IS Contrac- Data Processing	\$ 139,566	
		5901	IS Contrac- Photocopies	\$ 5,000	
		5902	IS Contrac- Printing & Dupli	\$ 1,000	
			<i>Subtotal IGS Costs</i>	<i>\$ 145,566</i>	
			<b>Total Accounting</b>	<b>\$ 234,806</b>	
<b>Assessment</b>					
030210	Assessment	5300	Printing & Related	\$ 1,070	Maps to CD, envelopes, business cards
		5740	Car Wash Service	\$ 95	
		5800	Advertising	\$ 2,000	Quarterly legal notices
			<i>Subtotal Contractual Services</i>	<i>\$ 3,165</i>	
	IGS Costs	5900	IS Contrac- Data Processing	\$ 180,407	
		5901	IS Contrac- Photocopies	\$ 8,000	
		5902	IS Contrac- Printing & Dupli	\$ 1,325	
		5904	IS Fleet Vehicles	\$ 13,608	
		5907	IS Contrac- GIS	\$ 138,276	
			<i>Subtotal IGS Costs</i>	<i>\$ 341,616</i>	
			<b>Total Assessment</b>	<b>\$ 344,781</b>	
<b>Total Contractual Services</b>				<b>\$ 1,084,198</b>	

**III. BUDGET BY OBJECT CODE**

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

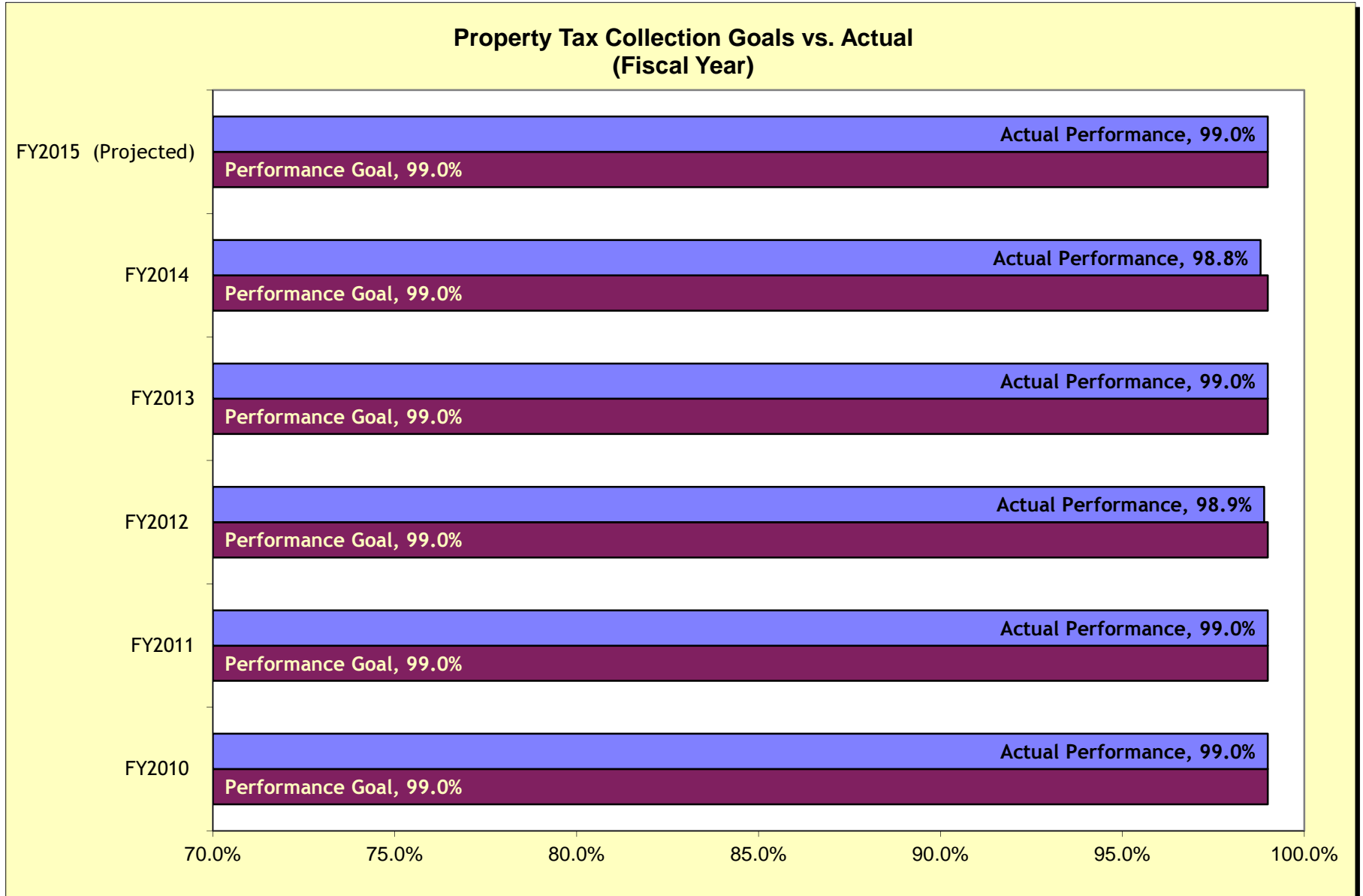
Object Level 1	Object Level 3	Accounting/ Budget	Treasury	Assessment	Light Fund	FY16 Rec'd
11 Salaries & Wages	1001 Salaries & Wages-Permanent	\$1,844,788	\$1,496,360	\$1,261,783		\$4,602,931
	1002 Salaries & Wages-Part-Time	\$66,820				\$66,820
	1008 Salaries & Wages-Overtime	\$2,000	\$8,000	\$15,000		\$25,000
	1021 Salaries & Wages-Board Members			\$3,800		\$3,800
<b>11 Salaries &amp; Wages Total</b>		<b>\$1,913,608</b>	<b>\$1,504,360</b>	<b>\$1,280,583</b>	<b>\$0</b>	<b>\$4,698,551</b>
15 Employee Benefits	1500 Emp. Bene.-Regular Overhead	\$974,049	\$790,079	\$666,220		\$2,430,348
	1510 Emp. Bene.-Premium Overhead	\$1,056	\$4,224	\$7,920		\$13,200
	1510 Emp. Bene.-Part time	\$6,682		\$380		\$7,062
<b>15 Employee Benefits Total</b>		<b>\$981,787</b>	<b>\$794,303</b>	<b>\$674,520</b>	<b>\$0</b>	<b>\$2,450,610</b>
22 Training/Civic Affairs	2001 Airfare	\$2,250		\$1,100		\$3,350
	2003 Taxi and Shuttle	\$50		\$95		\$145
	2004 Mileage Reimbursements	\$100	\$150			\$250
	2005 Tolls	\$20	\$40	\$95		\$155
	2006 Parking Fees	\$450	\$100	\$190		\$740
	2007 Tips			\$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	\$400	\$1,745		\$4,445
	2102 Seminar Fees	\$2,800	\$2,000	\$1,450		\$6,250
	2103 Trainers Fees			\$10,000		\$10,000
	2301 Membership Dues	\$3,935	\$900	\$2,820		\$7,655
2310 Catering	\$0	\$36			\$36	
<b>22 Training/Civic Affairs Total</b>		<b>\$14,605</b>	<b>\$3,626</b>	<b>\$19,670</b>	<b>\$0</b>	<b>\$37,901</b>
23 Comm/Utilities	3100 Postage	\$8,235	\$134,000	\$7,700		\$149,935
	3110 Overnight Express	\$250	\$200			\$450
	3200 Telephone Service	\$2,700	\$2,800	\$1,020		\$6,520
	3210 Cellular Telephone Service	\$1,450		\$580		\$2,030
	3212 Cellular Wireless Data Service	\$500				\$500
	3300 Electric Service (Street Light Fund)				\$5,214,169	\$5,214,169
<b>23 Communications/Utilities Total</b>		<b>\$13,135</b>	<b>\$137,000</b>	<b>\$9,300</b>	<b>\$5,214,169</b>	<b>\$5,373,604</b>
24 Materials /Supplies	4000 Books and Subscriptions	\$3,400	\$100	\$825		\$4,325
	4001 Clothing and Uniforms			\$290		\$290
	4004 Miscellaneous			\$190		\$190
	4101 Office Supplies	\$6,000	\$1,800	\$1,600		\$9,400
	4104 Computer Supplies	\$4,000	\$3,000	\$2,120		\$9,120
	4105 Medical & Safety Supplies	\$100	\$90	\$775		\$965
	4350 Small Tools			\$385		\$385
<b>24 Materials/Supplies Total</b>		<b>\$13,500</b>	<b>\$4,990</b>	<b>\$6,185</b>	<b>\$0</b>	<b>\$24,675</b>
25 Contractual Services	5101 Equipment Repairs	\$100	\$600			\$700
	5210 Bank and Credit Card Proc Fees		\$12,000			\$12,000
	5300 Printing & Related Costs	\$4,500	\$60,000	\$1,070		\$65,570
	5400 Legal Fees		\$4,000			\$4,000
	5401 Accounting & Auditing Fees	\$1,900				\$1,900
	5404 Financial Advisors	\$31,500	\$45,000			\$76,500
	5406 Other Professional Services	\$45,000	\$184,500			\$229,500
	5413 Armored Car Service		\$4,500			\$4,500
	5502 Dupl. & Reprod. Equip. Rental	\$6,240				\$6,240
	5740 Car Wash Service			\$95		\$95
5800 Advertising Service			\$2,000		\$2,000	
<b>25 Contractual Services Total</b>		<b>\$89,240</b>	<b>\$310,600</b>	<b>\$3,165</b>	<b>\$0</b>	<b>\$403,005</b>
26 Equipment	6160 Office 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	5900 IS Contrac-Data Processing	\$151,144	\$184,508	\$180,407		\$516,059
	5901 IS Contrac-Photocopies	\$5,300	\$7,500	\$8,000		\$20,800
	5902 IS Contrac-Printing & Dupl.	\$1,500	\$600	\$1,325		\$3,425
	5904 IS Fleet			\$13,608		\$13,608
	5907 IS Contrac-GIS		\$1,403	\$138,276		\$139,679
<b>30 IGS Charges Total</b>		<b>\$157,944</b>	<b>\$194,011</b>	<b>\$341,616</b>	<b>\$0</b>	<b>\$693,571</b>
<b>Grand Total</b>		<b>\$3,189,619</b>	<b>\$2,950,390</b>	<b>\$2,337,539</b>	<b>\$5,214,169</b>	<b>\$13,691,717</b>



#### IV. PERFORMANCE STANDARDS

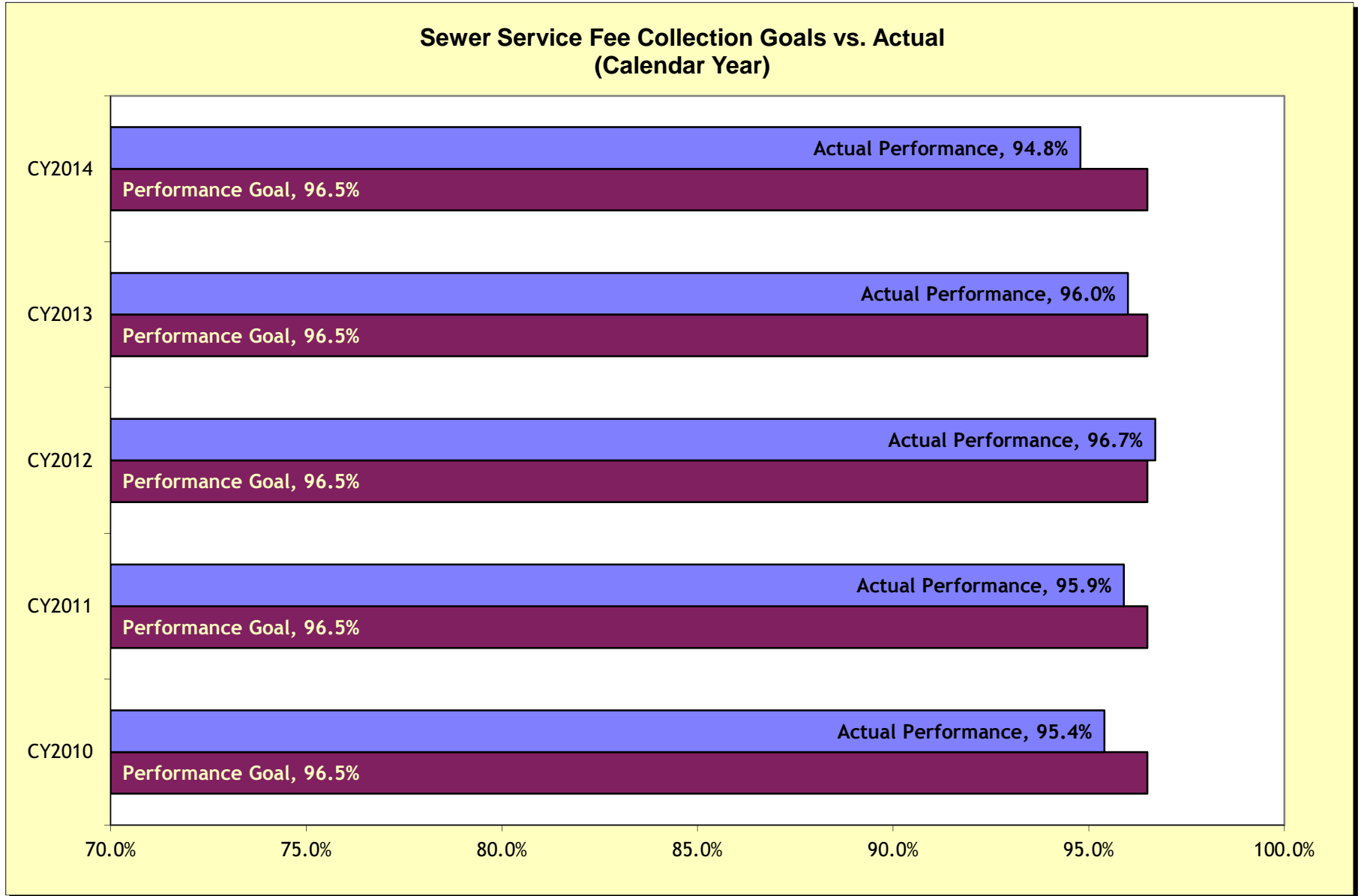


**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 RECOMMENDED**





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





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

**PERFORMANCE MEASURES FOR FINANCIAL REPORTING**

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015 (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	✓	✓	✓
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	✓	✓	✓

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



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

**STATISTICS FOR ACCOUNTS PAYABLE AND PAYROLL**

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015 (Projected)
<b>Number of Accounts Payable Checks, Direct Deposits, and Wires Issued</b>	27,793	29,589	29,200
<b>Percent of Voided Accounts Payable Checks</b>	1.04%	0.61%	0.73%
<b>Percent of Manual Accounts Payable Checks</b>	0.04%	0.09%	0.10%
<b>Number of Invoices Processed</b>	63,155	58,671	59,000
<b>Number of Payroll Checks and Advices Issued</b>	54,024	54,885	54,800
<b>Percent of Manual Payroll Checks</b>	0.13%	0.10%	0.10%

## V. FEE SCHEDULE

**FY2016 Fee Schedule**

**OFFICE OF FINANCE**

Item #	Object Code	Revenue Source	Current Fee	Current Fee w/ CPI	Last Increase MM/YY	FY2016 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	35,000	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	8,000		
12	0293	Maintenance Corporation Billing Fee	\$6.30	N/A	2010	64,400		
						<b>127,400</b>		This is total of all revenue sources listed for code 0261