

NEW CASTLE COUNTY FISCAL YEAR 2019



**ADMINISTRATION
OFFICE OF FINANCE
April 30, 2018**

BUDGET PREFACE

The Office of Finance's budget is contingent on the following revenue proposals:

1. 3% Hotel Tax
2. 30% State Paramedic Reimbursement
3. First Time Homebuyers Cap
4. 15% Property Tax

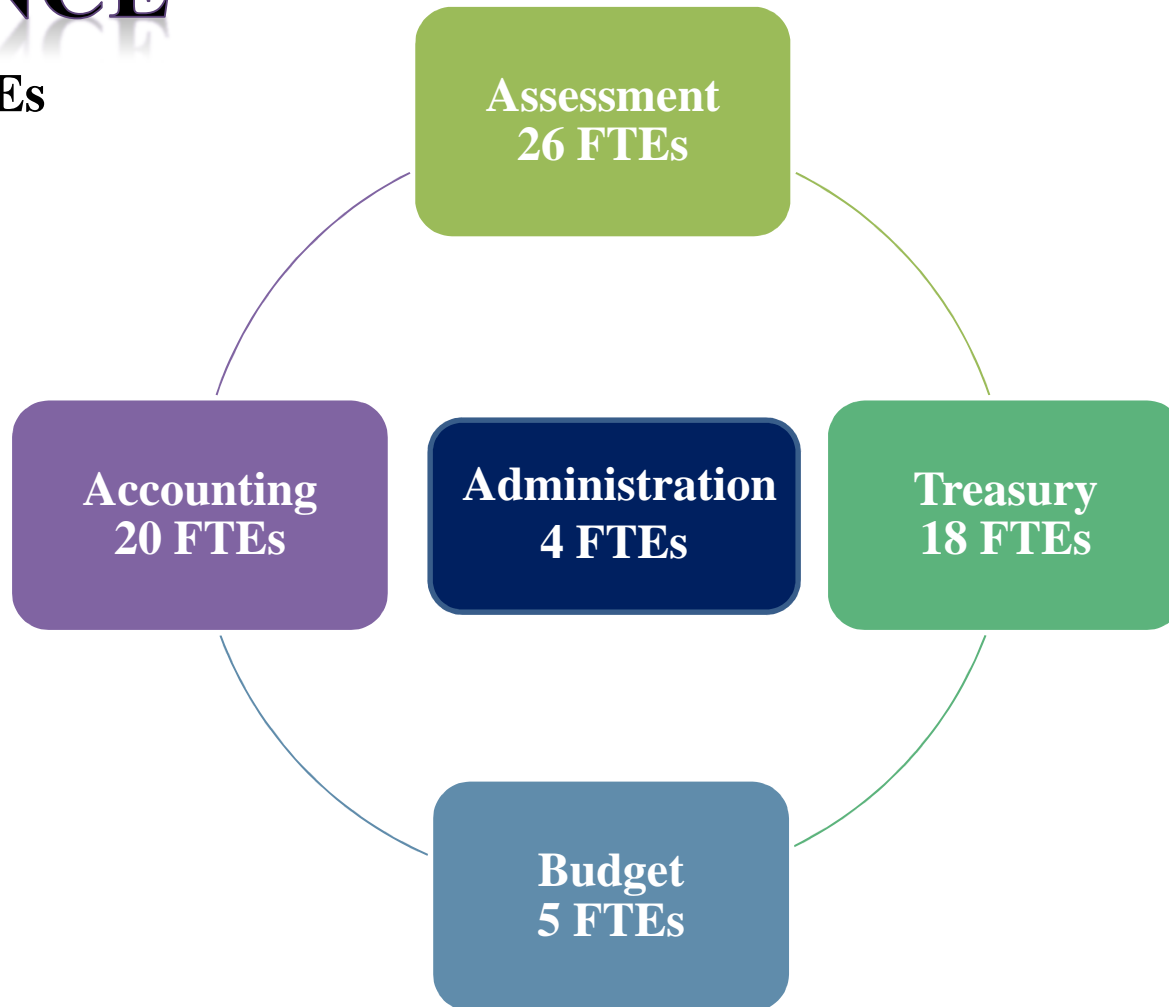
MISSION STATEMENT

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.

CORE RESPONSIBILITIES

FINANCE

73 FTEs



CY 2017 ACCOMPLISHMENTS

Accounting

- Established tracking procedure for authorized but unissued bonds
- Attained an unmodified opinion for FY 2017 annual financial statements
- Implemented online access to W-2 forms for employees

Assessment

- Reduced backlog of assessment appeals (closed 410 of 422)
 - Odessa National Golf Course
 - Boxwood Site
 - Verizon

Budget

- Launched the New Castle County Open Checkbook
- Implemented the Approved FY 2018 Operating and Capital Budgets

CY 2017 ACCOMPLISHMENTS

Treasury

- Reviewed 600 open bankruptcy cases
- Reduced County property taxes 1 – 45 days delinquent by 54.5%
- Coordinated efforts with tax services/mortgage companies generated more than \$1.46M in delinquent sewer charges.
- Transitioned Banking Services
- Published the Investment Portfolio Returns Online
- Completed transition of investment oversight to UBS

CY 2018 IN PROGRESS

- Developing business requirements for new financial system (TIER Replacement).
- Launching initiative in collaboration with School Districts to collect long-term delinquent accounts.
- Participating in Sewer Rate Study with Public Works and Tischler Bise.
- Developing debt management policies for future implementation.
- Playing critical role in Vacant Housing Initiative.

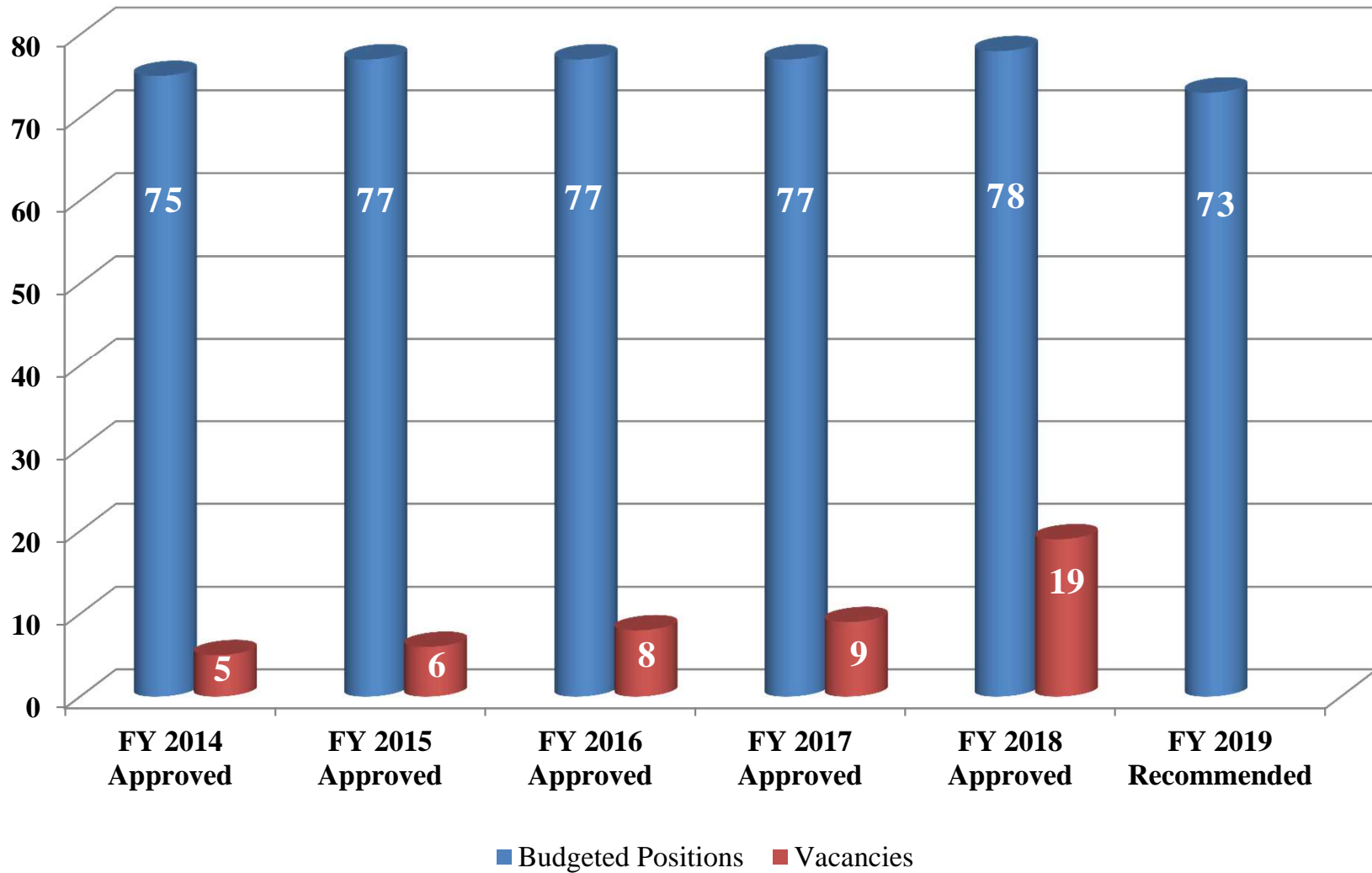
FY 2019 GOALS

- Maintain the highest standards for financial management to protect and preserve the County's AAA bond rating.
- Maintain financial information in a clear and accurate manner to ensure the attainment of an unmodified opinion from the County's independent auditors.
- Maintain a 99% collection rate for current County taxes billed.
- Enhance collection efforts to reduce delinquent taxes and service charges.
- Reduce backlog of production log requests.
- Coordinate a responsible and balanced recommended Operating Budget, Capital Budget and six-year Capital Budget Program, incorporating initiatives identified in the County Government Performance Review.
- Collaborate with Human Resources to achieve a diverse and inclusive workforce.

FY 2019 CHALLENGES

- Technology.
- Workplace Diversity and Culture.

POSITION DATA



CURRENT VACANCIES

AS OF APRIL 30, 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	
Account Clerk III	8/17/2015	General	
Payroll Assistant	8/31/2017	General	
Accountant I	11/26/2016	General	
Accountant I	1/16/2017	General	Recommended for deletion FY2019
Budget			
Budget and Procedures Analyst	10/10/2016	General	Recommended for deletion FY2019
Assessment			
Assessment Technician	12/30/2017	General	
Assessment Technician	4/30/2018	General	
Assessment Technician	4/10/2018	General	
Assessor I	4/9/2018	General	
Assessor I	4/9/2018	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	
Accounting and Fiscal Manager	4/6/2018	General	Recommended for deletion FY2019
Delinquent Account Collector	4/2/2018	General	
Total Vacancies:	19		
Vacancy Rate:			
	24%		

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%

FY 2019 RECOMMENDED BUDGET

	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%
Total Positions:	78	73	(5)	-6.41%

FY 2019 CHANGES FROM FY 2018

	Object Level 1	Change	Comments	Amount
Increases	Salaries and Wages	Merit Steps and Union Negotiated COLA		58,459
	Salaries and Wages	Attrition		130,048
	Employee Benefits	60.111% Full-Time; 10.922% Part-Time		272,060
Reductions	Salaries and Wages	Delete Administrative Aide	Position vacant since 5/9/2016	(35,907)
		Delete Senior Office Assistant	Position vacant since 9/9/2017	(37,703)
		Delete Accountant I	Position vacant since 1/16/2017	(41,568)
		Delete Budget and Procedures Analyst	Position vacant since 10/10/2016	(53,054)
		Delete Administrative Aide	Position vacant since 7/12/2017	(35,907)
		Delete Accounting and Fiscal Manager	Position vacant since 4/6/2018	(115,814)
	Employee Benefits	Delete (6) Vacant Positions		(192,327)
	Communication and Utilities	Reduce Telephone Service	Telephone Contract Savings	(2,162)
	Contractual Services	Reduce Duplication and Reproduction Equipment Rental	Switch copier charges to Administrative Services	(6,240)
Intergovernmental Service Charges	Cross Charge Adjustments	IS, Copier, GIS, Fleet	(40,213)	
Additions	Contractual Services	Increase Other Professional Services	Third party credit collection services	55,000
Adjustments	Salaries and Wages	Executive Assistant II	Transferred from Land Use	59,571
	Employee Benefits	Executive Assistant II	Transferred from Land Use	35,809

TOTAL INCREASE 50,052

Reallocations	
Training and Civic Affairs	(3,400)
Communication and Utilities	6,200
Contractual Services	(300)
Equipment Replacement	(2,500)
Total	-



Questions?