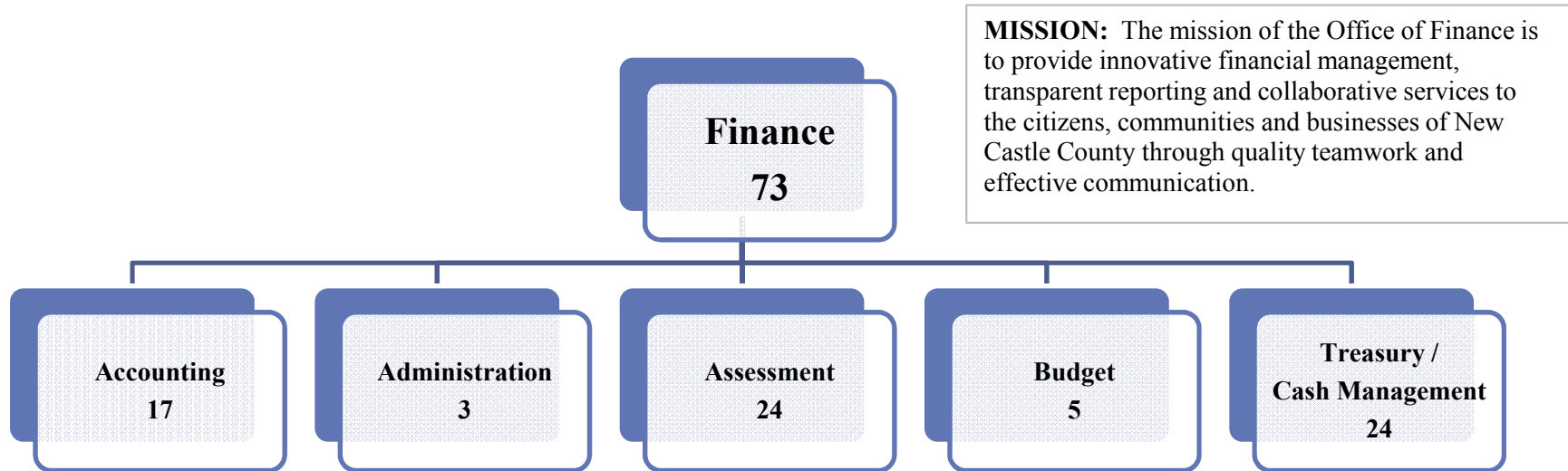




Fiscal Year 2020 Recommended Budget Presentation to County Council

FINANCE

FY2020 ORGANIZATIONAL CHART



Accounting - Responsible for financial reporting; payment of County vendors, employees and pensioners; debt management; grants oversight; and fiscal services to all County agencies.

Administration - Provides direction and administrative support to the Office of Finance.

Assessment - Prepares and maintains property assessment data which form the primary basis of County government revenues. Responsibilities include the valuation of new construction and alterations to existing structures, the administration of all tax exemption or abatement programs.

Budget - Coordinates the annual operating budget, capital budget and six-year capital program. Responsibilities include preparation of the fiscal legislation and impact analysis, revenue and expenditure oversight, as well as providing fiscal guidance to all County agencies.

Treasury / Cash Management - Administers the billing services for tax, sewer and maintenance corporations and is also responsible for the administration of the State of Delaware's school tax billing and collections, Street Light Program and Sewer Lateral Cleanout Program. Manages the investment of available funds through external money managers; and manages banking relationships and merchant services.

ACCOMPLISHMENTS AND GOALS

The **Office of Finance** has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2019.

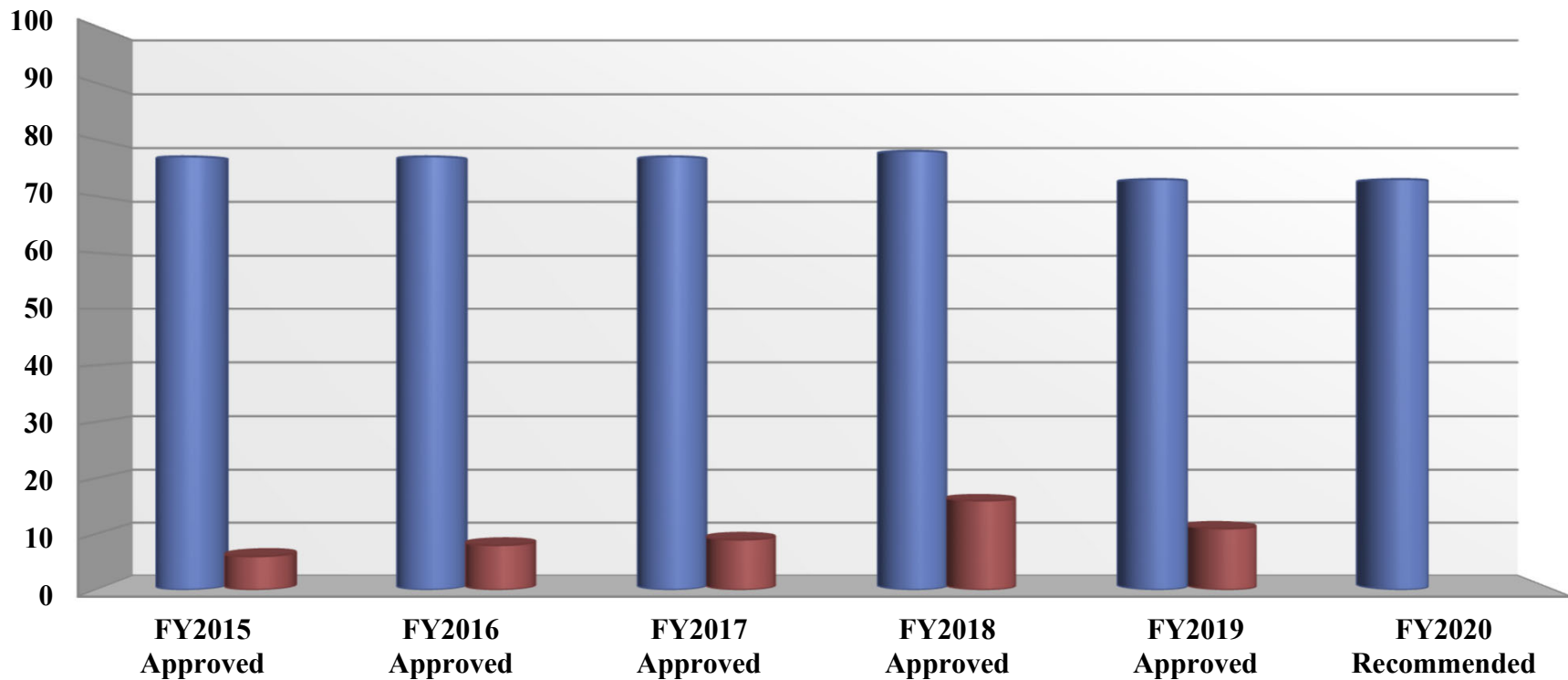
- *Enhanced the County's tax and fee collection efforts by adding services of a third-party collection agency to manage delinquent accounts (3 years and older).*
- *Completed a Request for Proposal and selected a vendor to assist in the implementation of a consolidated, efficient and modernized financial system to enhance financial management and reporting.*
- *Received national recognition for excellence in financial reporting from the Government Finance Officers Association for the FY2018 Comprehensive Annual Financial Report and the FY2019 Comprehensive Annual Budget Summary.*
- *Attained an unmodified opinion from the County's independent auditors for the FY2018 Annual Financial Statements.*
- *Implemented lodging tax, including taxpayer outreach, form design, revenue accounting, and enforcement mechanisms.*

The **Office of Finance** will achieve the following major goals in Fiscal Year 2020.

- *Collaborate with the awarded vendor to design, develop and implement a consolidated, efficient and modernized financial system to enhance financial management and reporting.*
- *Implement a more comprehensive quarterly billing process for sewer users, including management oversight to ensure continuity of operations.*
- *Create a cross department working group with the Sheriff's Office to develop policies and procedures for the sheriff sale process to ensure policies and procedures are followed and County priorities are considered.*
- *Develop and execute a training plan with the revenue system vendor that includes end-user training for all supervisors and employees in the Treasury and Cash Management offices to maximize resources and provide depth of operational knowledge.*

POSITION OVERVIEW

POSITION HISTORY



	FY2015 Approved	FY2016 Approved	FY2017 Approved	FY2018 Approved	FY2019 Approved	FY2020 Recommended
■ Number of Positions	77	77	77	78	73	73
■ Vacancies	6	8	9	16	11	

FY2019 included the elimination of 6 positions and the transfer of 1 position from Land Use.

VACANCIES AS OF MARCH 11, 2019

Division/Section	Position Title	Date Vacated	Fund Source	Comments
Accounting	Account Clerk III	12/30/2017	General	
Accounting	Account Clerk III	2/25/2019	General	
Accounting	Payroll Assistant	9/15/2018	General	
Accounting	Payroll Assistant	8/31/2017	General	
Accounting	Accountant II	1/14/2019	General	Recruiting
Assessment	Property Assessment Services Manager	8/2/2017	General	
Treasury/Cash Management	Treasury Customer Service Representative	7/5/2018	General	Pending Hire
Treasury/Cash Management	Treasury Operations Supervisor	11/26/2016	General	Recruiting
Treasury/Cash Management	Accountant I	1/14/2019	General	
Treasury/Cash Management	Accountant I	12/31/2018	General	Recruiting
Treasury/Cash Management	Treasury Associate	8/22/2018	General	Requested to Post
Total Vacancies:		11		
Vacancy Rate:		15%		

**DIVERSITY SUMMARY
CALENDAR YEAR 2017-2018**

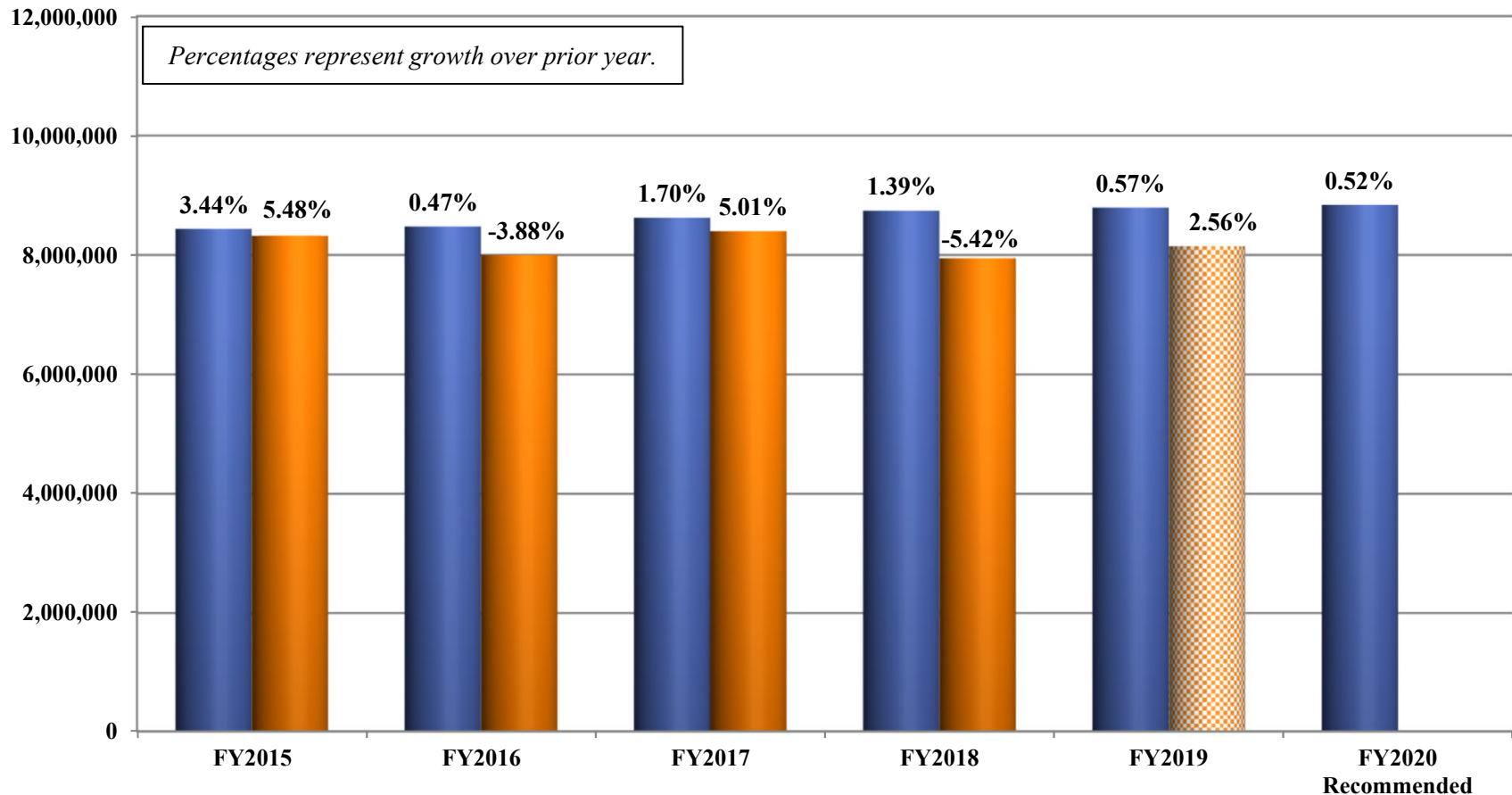
JOB CATEGORIES	Calendar Year	NUMBER OF EMPLOYEES															
		MALE							FEMALE							Totals	
		Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American 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	2018	1	6														1
	2017	1	6													1	14
Professionals	2018		6														20
	2017		7														21
Technicians	2018		2														8
	2017		4														8
Paraprofessionals	2018																0
	2017																0
Administrative Support	2018		4	1												1	18
	2017		5	1													20
Skilled Craft Workers	2018																0
	2017																0
Service-Maintenance	2018																0
	2017																0
Certain Elected/Appointed Officials	2018		1														1
	2017		1														1
TOTAL	2018	1	19	1	0	0	0	0	0	0	0	0	0	0	0	2	62
	2017	1	23	1	0	0	0	0	0	0	0	0	0	0	0	1	64

CY 2018			
Category	Males	Females	Total
# Total	21	41	62
% Total	34%	66%	100%
# Non White	2	9	11
% Non White	10%	22%	18%

CY 2017			
Category	Males	Females	Total
# Total	25	39	64
% Total	39%	61%	100%
# Non White	2	8	10
% Non White	8%	18%	16%

BUDGET OVERVIEW

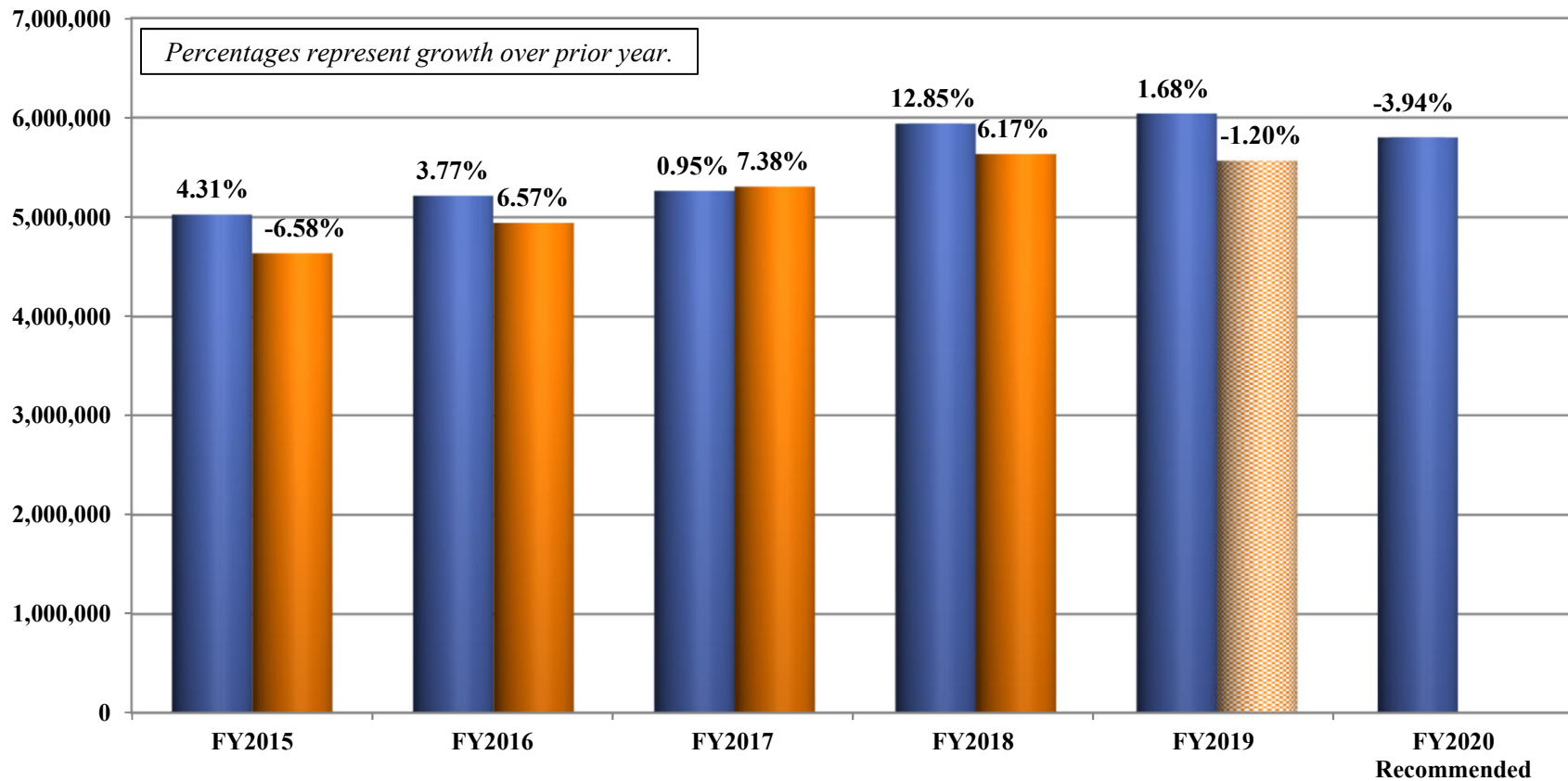
BUDGET / ACTUALS HISTORY WITHOUT STREET LIGHT TAX



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020 Recommended
■ Budget	8,438,118	8,477,548	8,621,915	8,741,882	8,791,934	8,837,842
■ Actuals	8,321,196	7,998,405	8,399,210	7,944,148	8,147,904	

**FY2019 Actuals reflect Departments projected expenditures through June 2019.*

BUDGET / ACTUALS HISTORY (Street Light Tax)



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020 Recommended
Budget	5,024,526	5,214,169	5,263,602	5,939,770	6,039,581	5,801,420
Actuals	4,636,928	4,941,697	5,306,507	5,633,833	5,566,397	

**FY2019 Actuals reflect Departments projected expenditures through June 2019.*

FY2020 reflects a reduction as a result of Delmarva Power passing on the corporate tax decrease to customers.

BUDGET CHANGES

Division or Section	FUND	Object Level 1	Amount	Reason for Adjustment
Finance	General	Salaries and Wages	\$ (117,678)	Merit Steps for eligible employees and hiring at lower steps
Finance	General	Employee Benefits	\$ (73,225)	Benefit Rate Full-Time 60.057%
Finance	General	Communications/Utilities	\$ 7,125	VOIP Phone System
Finance	Sewer	Contractual Services	\$ 50,000	Third Party Collections
Finance	General	Contractual Services	\$ 100,000	Attorney Services (Vacant/Problem Property Initiatives) - offset by Revenue
Finance	General	Contractual Services	\$ 50,000	Reallocate from Law and Land Use - Attorney Services (Vacant/Problem Property Initiatives) - offset by Revenue
Finance	General	Intergovernmental Service Charges	\$ 29,686	Cross Charges - \$3,256 IS; \$511 Copier; (\$1,325) Printing; \$8,963 Fleet; \$18,281 GIS
			\$ 45,908	Total Adjustments to Budget
			\$ 8,791,934	Current Fiscal Year Budget
			\$ 8,837,842	FY2020 Fiscal Year Budget
			0.52%	% Change over Current Fiscal Year Budget

BUDGET SUMMARY WITHOUT STREET LIGHT TAX

Budget Category	FY2017 Actuals	FY2018 Actuals	FY2019 Approved	FY2020 Recommended	FY2019	% Increase/ (Decrease)
					Approved vs. FY2020 Recommended	over FY2019 Approved
Salaries and Wages	\$4,590,618	\$4,372,206	\$4,702,285	\$4,584,607	-\$117,678	-2.50%
Employee Benefits	\$2,677,029	\$2,526,216	\$2,822,142	\$2,748,917	-\$73,225	-2.59%
Training and Civic Affairs	\$8,775	\$10,912	\$31,301	\$25,631	-\$5,670	-18.11%
Communications/Utilities	\$161,403	\$158,683	\$165,886	\$179,431	\$13,545	8.17%
Materials and Supplies	\$17,989	\$12,870	\$24,885	\$25,300	\$415	1.67%
Contractual Services	\$286,095	\$200,738	\$419,765	\$618,600	\$198,835	47.37%
Equipment Replacement	\$53,981	\$35,712	\$7,300	\$7,300	\$0	0.00%
Grants and Fixed Charges	\$1,500,000	\$1,500,000	\$0	\$0	\$0	0.00%
Intergovernmental Service Charges	\$603,320	\$626,811	\$618,370	\$648,056	\$29,686	4.80%
Total:	\$9,899,210	\$9,444,148	\$8,791,934	\$8,837,842	\$45,908	0.52%

Division	FY2017 Actuals	FY2018 Actuals	FY2019 Approved	FY2020 Recommended	FY2019	% Increase/ (Decrease)
					Approved vs. FY2020 Recommended	over FY2019 Approved
Accounting/Budget	\$3,335,658	\$3,095,826	\$3,316,583	\$3,269,400	-\$47,183	-1.42%
Assessment	\$2,238,681	\$2,237,731	\$2,540,531	\$2,535,053	-\$5,478	-0.22%
Treasury/Cash Management	\$4,324,871	\$4,110,591	\$2,934,820	\$3,033,389	\$98,569	3.36%
Total:	\$9,899,210	\$9,444,148	\$8,791,934	\$8,837,842	\$45,908	0.52%

APPENDIX

