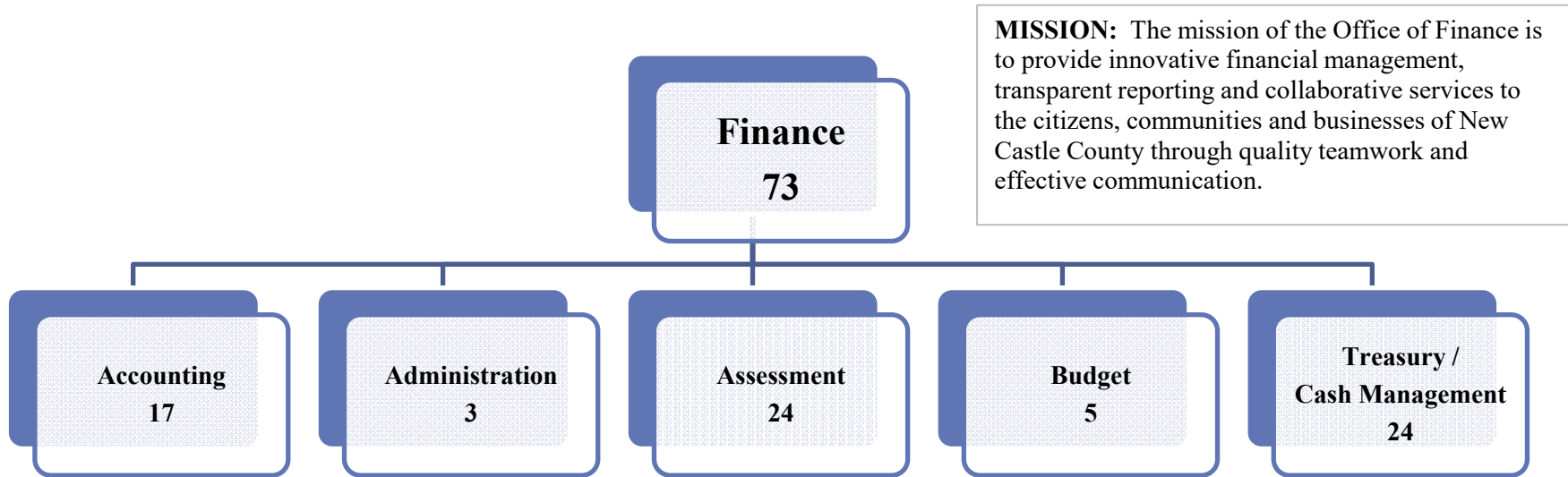




Fiscal Year 2022 Recommended Budget Presentation to County Council

FINANCE

FY2022 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 alternations 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 2021.

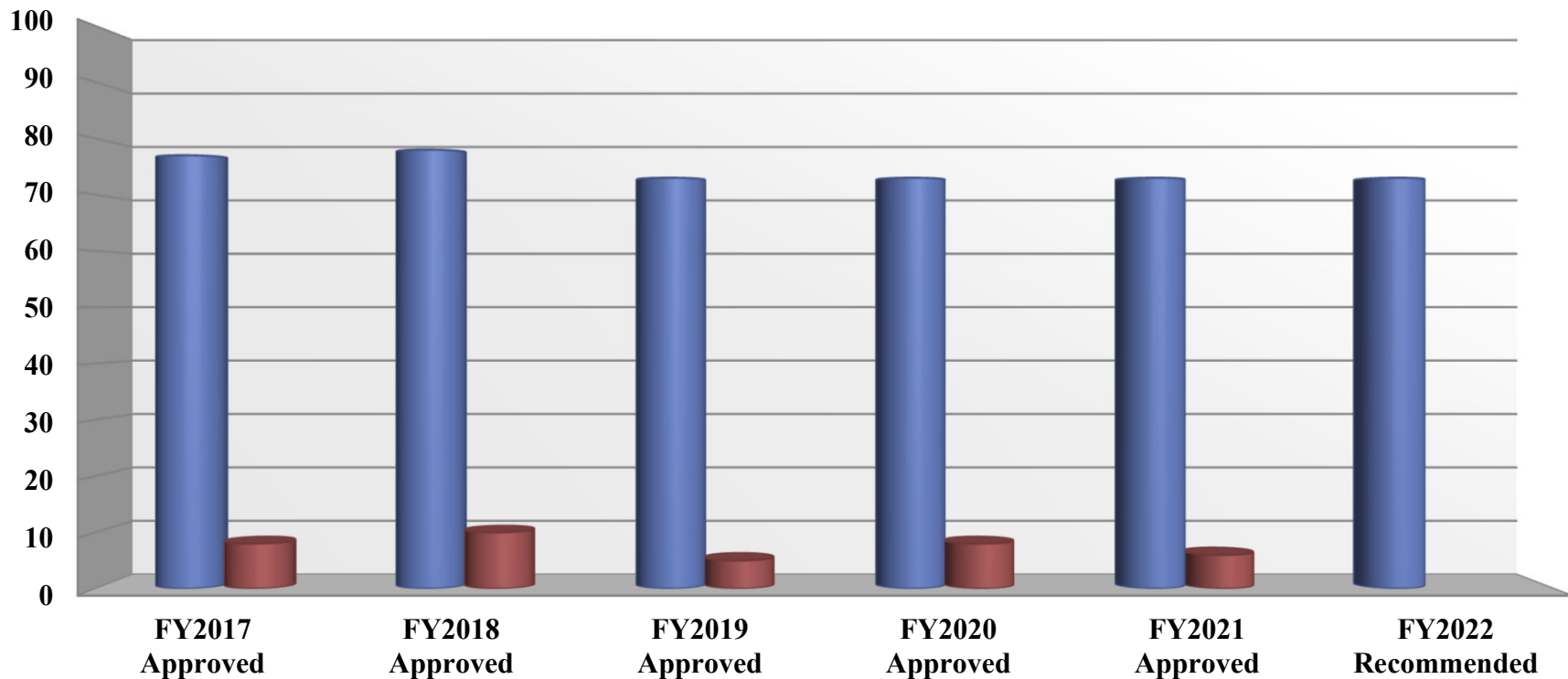
- *Continue to administer NCC's portion of the largest federal financial aid package in United States history, \$322.8 million in CARES Act Funds. Distributing those funds throughout the County to support testing and prevention, municipalities and fire and emergency service companies, nonprofits for supporting the County's most vulnerable population and for grants for the purposes of housing, health, food, small businesses, economic recovery and distant learning. Negotiated cost share initiatives with the State of Delaware.*
- *Participated in the Local Service Function Task Force resulting in State legislation anticipated to be signed by the Governor by March 1, 2021. The legislation allows New Castle County to more fairly attribute the cost of local service functions to property owners in municipalities and the unincorporated area, while enhancing simplicity and operational efficiency, transparency and accuracy.*
- *Finalized a Request for Proposal for reassessment of all county parcels, including a new Computer Assisted Mass Appraisal system.*
- *Finalize implementation of an Open Finance website for financial transparency reporting, including budget vs. actuals comparison.*
- *Implemented a consolidated, efficient and modernized financial system which enhanced financial management and reporting. Established and implemented a purchase card program distributing cards to employees throughout the County; and expanded the County's cashiering capabilities to improve financial reporting on department revenue collection.*

The **Office of Finance** will achieve the following major goals in Fiscal Year 2022.

- *Undertake a review of the sewer fund for the purpose of implementing a more structured and comprehensive annual billing and rate determination process which will include more frequent billing, electronic billing and a wider variety of electronic payment options.*
- *Implement a holistic collections process for tax and sewer delinquencies.*
- *Design, develop and implement an efficient and modernized revenue system to enhance billing, collections, financial management and reporting.*
- *Begin reassessment of all county parcels in collaboration with selected contractor.*
- *Develop policies and procedures for the sheriff sale process to ensure County priorities are considered.*

POSITION OVERVIEW

POSITION HISTORY



	FY2017 Approved	FY2018 Approved	FY2019 Approved	FY2020 Approved	FY2021 Approved	FY2022 Recommended
■ Number of Positions	77.00	78.00	73.00	73.00	73.00	73.00
■ Vacancies	8.00	10.00	5.00	8.00	6.00	

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

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Administration-Finance	General					\$ 298,039	Merit Steps and negotiated wage increases for eligible employees
				-	Total Adjustments to Positions	\$ 298,039	Total Salary Adjustments

73.00	Current Fiscal Year Positions
73.00	FY2022 Positions Recommended
0.00%	% Change over Current Fiscal Year Budget

VACANCIES AS OF MARCH 15, 2021

Division/Section	PCN	Position Title	Date Vacated	Fund Source	Anticipated Salary	Status	Plan to Fill
Accounting	100158	Payroll Assistant	9/15/2018	General	\$ 36,183.00		
Assessment	100172	Certified Assessor II	1/25/2021	General	\$ 46,317.00	Recruiting	FY2021 4th Qtr
Treasury	102212	Treasury Customer Service Representative	7/6/2019	General	\$ 37,993.00		
Treasury	100157	Accountant I	4/20/2020	General	\$ 75,228.00		
Treasury	100199	Treasury Associate	4/20/2020	General	\$ 64,986.00		
Treasury	101998	Finance Legal Officer	3/9/2020	General	\$ 83,185.00	Recruiting	FY2021 4th Qtr
Total Vacancies:			6		\$ 343,892.00		
Vacancy Rate:			8%				

**DIVERSITY SUMMARY
CALENDAR YEAR 2019-2020**

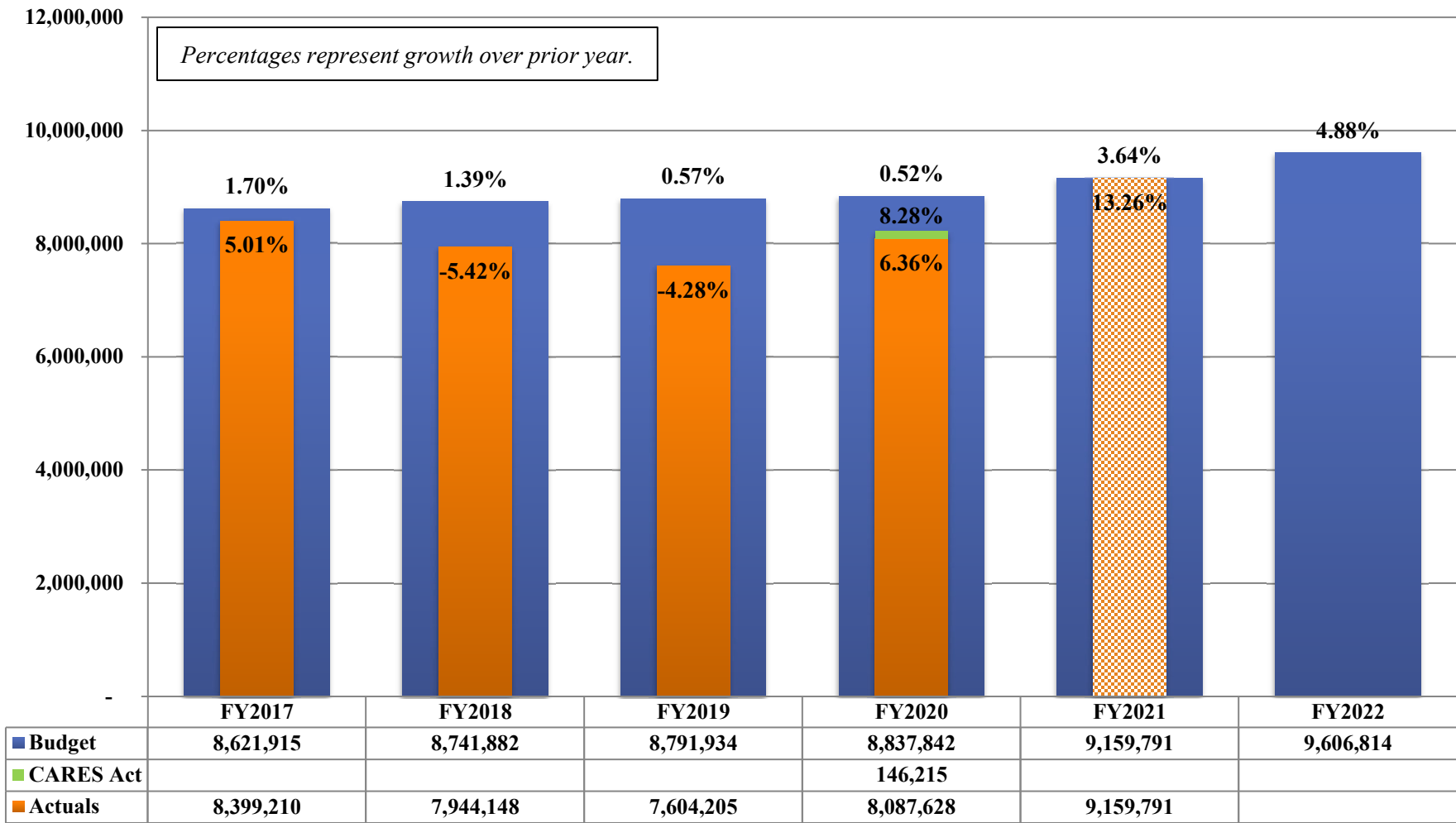
JOB CATEGORIES	Calendar Year	NUMBER OF EMPLOYEES															
		MALE							FEMALE							Totals	
		Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American 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	2020	1	4							7	1				1		14
	2019	1	6							6	1				1	15	
Professionals	2020		6							1	13	2				23	
	2019		6							1	13	2				23	
Technicians	2020		2							1	5					8	
	2019		2							1	4					7	
Paraprofessionals	2020															0	
	2019															0	
Administrative Support	2020		5	1						10	3				1	20	
	2019		5	1						9	3				1	19	
Skilled Craft Workers	2020															0	
	2019															0	
Service-Maintenance	2020															0	
	2019															0	
Certain Elected/Appointed Officials	2020		1													1	
	2019		1													1	
TOTAL	2020	1	18	1	0	0	0	0	1	2	35	5	1	0	0	2	66
	2019	1	20	1	0	0	0	0	1	2	32	5	1	0	0	2	65

CY 2020			
Category	Males	Females	Total
# Total	21	45	66
% Total	32%	68%	100%
# Non White	3	10	13
% Non White	14%	22%	20%

CY 2019			
Category	Males	Females	Total
# Total	23	42	65
% Total	35%	65%	100%
# Non White	3	10	13
% Non White	13%	24%	20%

BUDGET OVERVIEW

BUDGET / ACTUALS HISTORY WITHOUT STREET LIGHT TAX



*NOTE: *FY2020 Actuals reflect Departments projected expenditures through June 2021.*

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Finance	General	\$ 298,039	Merit Steps and negotiated wage increases for eligible employees
Finance	General	\$ 176,147	Benefit Rate Adjustment
Finance	General	\$ (1,027)	Cross Charge Adjustments: \$1,892 VOIP, (\$3,342) Cellular, (\$235) Postage, \$658 Copier
Finance	General	\$ (52,136)	Operating Transfer Charges: \$1,648 Information Systems, \$2,968 Fleet, (\$56,752) Geographic Information Systems
Treasury	Sewer	\$ 20,000	PRC Collection Fee based on collections trend
Treasury	General	\$ 6,000	Postage increase (2.5%)
		\$ 447,023	Total Adjustments to Budget
		\$ 9,159,791	Current Fiscal Year Budget
		\$ 9,606,814	FY2022 Recommended Budget
		4.88%	% Change over Current Fiscal Year Budget

BUDGET SUMMARY

Budget Category	FY2018	FY2019	FY2020*	FY2021	FY2022	FY2021	% Increase/
	Actuals	Actuals	Actuals	Approved	Recommended	Approved vs. FY2022 Recommended	(Decrease) over FY2021 Approved
Salaries and Wages	\$ 4,372,206	\$ 4,066,826	\$ 4,354,417	\$ 4,790,733	\$ 5,088,772	\$ 298,039	6.22%
Employee Benefits	\$ 2,526,216	\$ 2,222,109	\$ 2,382,187	\$ 2,826,636	\$ 3,002,783	\$ 176,147	6.23%
Training and Civic Affairs	\$ 10,912	\$ 20,146	\$ 12,184	\$ 25,595	\$ 25,595	\$ -	0.00%
Communications/Utilities	\$ 158,683	\$ 171,627	\$ 168,187	\$ 179,431	\$ 183,746	\$ 4,315	2.40%
Materials and Supplies	\$ 12,870	\$ 20,746	\$ 13,543	\$ 26,996	\$ 26,996	\$ -	0.00%
Contractual Services	\$ 200,738	\$ 573,848	\$ 569,982	\$ 629,732	\$ 650,390	\$ 20,658	3.28%
Equipment Replacement	\$ 35,712	\$ 231	\$ 304	\$ 7,300	\$ 7,300	\$ -	0.00%
Operating Transfer Charges	\$ 626,811	\$ 528,672	\$ 586,824	\$ 673,368	\$ 621,232	\$ (52,136)	-7.74%
Total:	\$ 7,944,148	\$ 7,604,205	\$ 8,087,628	\$ 9,159,791	\$ 9,606,814	\$ 447,023	4.88%

Division	FY2018	FY2019	FY2020*	FY2021	FY2022	FY2021	% Increase/
	Actuals	Actuals	Actuals	Approved	Recommended	Approved vs. FY2022 Recommended	(Decrease) over FY2021 Approved
Accounting/Budget	\$ 1,595,826	\$ 3,036,892	\$ 3,107,183	\$ 3,380,698	\$ 3,352,457	\$ (28,241)	-0.84%
Assessment	\$ 2,237,731	\$ 2,177,886	\$ 2,213,989	\$ 2,641,935	\$ 2,662,757	\$ 20,822	0.79%
Treasury/Cash Management	\$ 4,110,591	\$ 2,389,427	\$ 2,766,456	\$ 3,137,158	\$ 3,591,600	\$ 454,442	14.49%
Total:	\$ 7,944,148	\$ 7,604,205	\$ 8,087,628	\$ 9,159,791	\$ 9,606,814	\$ 447,023	4.88%

*FY2020 Expenditures reflect recoding \$146,215 in Salaries/Benefits to the Cares Act grant.

APPENDIX

PROFESSIONAL SERVICES AND SERVICE CONTRACTS DETAIL

Professional Services					
ORG Title	FY2020 Actual	FY2021 Budget	FY2022 Recommended	Variance	Description of Service(s) Provided
Accounting	\$ 63,499	\$ 30,000	\$ 30,000	\$ -	County-wide asset inventory; bond counsel
Assessment	\$ 242	\$ 7,500	\$ 7,500	\$ -	Transcription services for the Board of Assessment Review hearing audio recordings which are required for FOIA and legal reasons \$2,500; Outside review of appraisal for commercial or industrial properties
Treasury/Cash Management	\$ 239,858	\$ 264,318	\$ 284,318	\$ 20,000	Bank Fees; Water Meter Reading reports; Title Searches; Outside Legal Services
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
	\$303,599	\$301,818	\$321,818	\$20,000	