



**Finance Committee Budget Hearing
Finance Department
April 27, 2015**

1. Discuss any plans for the City moving in the direction towards having the Water Sewer Fund to be a separate standalone entity, such as some of the following(specify timeframe if any for implementation):
 - a. Director of Water Sewer (not to be part of Public Works).
 - b. Separate cash account.
 - c. Reserve fund.
 - d. Merging Utility Billing Division with the Public Works Department based upon one of the recommendations from the Raftelis Study.
2. Discuss revenues projected from the Plan for Change (PFC)/ Aggressive Collection Efforts for FY16 that anticipates an additional one-time **\$2M** for audit and collection efforts of wage and net profits.
 - a. Specify projected and actual amount for the PFC for FY11, FY12, FY13, FY14 and year to date FY15 per revenue categories.
 - b. Specify where the City is on the bell curve in collection efforts for the PFC, and what is the point when this will be normal collection not necessarily PFC?
 - c. Specify number of large companies impacted as a result of the wage/net profit collection efforts (audit) for FY14, FY15, and projected for FY16.
3. Provide an update on GASB Statement #68 pertaining to financial reporting for pension plans that are to be adopted by June 30, 2015, which will result in recordation of the net pension liability.
 - i. Discuss any impact (positive/negative) to the City's financials as a result of implementation.
4. Discuss any changes to positions (new, deleted, upgraded, downgraded, title changes, reclassifications, shifting of positions, and or salary adjustments for any positions across all funds, and please list each position). Specify the last time any changes were done for any of the proposed changes.
 - a. Specify any impact to revenues for deletion of revenue generating positions such as Revenue Audit Supervisor and PREO.
 - b. Specify the driver for the creation of 3 new positions (Accounts Payable Coordinator, Contract Compliance Officer, and Administrative Clerk I).
5. Discuss the **~\$430.5K** budgeted in Professional Fees across both General & Water Sewer Funds, up **~\$30.7K** over prior year's budget (Consultants **\$60K**, Temp Agency **\$370.5K**) , with a proposed budget of 87 FTE's.
 - a. Specify vendor name, length of contract, amount, and purpose for all Consultants.
 - b. Specify planned use for all Temporary Agency staff, with correlating amount and purpose.
6. Discuss the **~\$718.3K** budgeted between Legal Sheriff Sale and Wage & Head Audit Collection expense account lines.
 - a. Specify vendor name, length of contract, amount, and purpose.
 - b. Specify driver for decline in properties going to sheriff sale.
 - c. Specify ROI for FY13, FY14, and FY15 (External Staff).
 - d. Specify ROI for FY13, FY14, and FY15 (Internal Staff).

7. Discuss the ~ **\$2.560M** budgeted between Fire False Alarm, Parking Citation, and Red Light Commission account lines.
 - a. Specify vendor name, length of contract, amount, and purpose.
 - b. Specify driver for the 50% reduction in False Alarms Commission, and whether or not there has been a correlating reduction in FY16 revenue projections.
 - c. Specify the driver for the decline in Parking Citation Commission and whether or not there has been a correlating reduction in FY16 revenue projections.
 - d. Specify amount of revenues collected since Jan. 2013 and projected for FY16 per each commission category, and amount outstanding.
 - e. Specify statistics from FY2013 to year to date for number of parking citations issued/paid as a result of the Pay Lock vehicle (OVN notices), and the number of vehicles booted.
 - f. Specify statistics from FY2013 to year to date on number of red-light tickets (video enforcement) issued and paid.
 - g. Provide update on the Digital Parking Permit application process.
 - h. Specify any impact to revenues as a result of SMART parking meters.
8. Discuss number of parking citations issued by Parking Revenue Enforcement Officers and correlating impact to revenues for FY13, FY14, and year to date FY15.
 - a. Considering the Booting Support Specialist position that was added in FY15, discuss any impact to revenue.
9. Discuss the **\$117K** budgeted in Overtime split across both General and Water Sewer Funds.
10. Discuss the additional funding of **\$50K** budgeted in Miscellaneous Projects for special projects. Specify all special projects, and if this is one time funding.
11. Discuss the **\$95.5K** budgeted between Travel and Memberships & Registration account lines across both General and Water Sewer Funds.
 - a. Specify classes, certifications, etc. for all staff.
 - b. Specify if funding addresses any weakness from FY14 Outside Auditors Report.
12. Discuss the additional ~**\$37K** budgeted for Indirect Cost in the Water Sewer Fund, considering this account increased in FY15 budget by **\$164.3K**. Please explain.
13. Discuss the ~**\$89.9K** budgeted in Printing & Advertising, considering actual expenditures for last 3 years has not exceeded **\$71K** across both General & Water Sewer Funds.
14. Discuss if any funds has been budgeted pertaining to New Castle County Assessment Appeal Process (commercial properties).

All Departments

15. Provide FY16 proposed organizational chart with the total number of employees (i.e. permanent, temporary, contract, vacancies).
 - i. Outline specific duties of each employee.
 - ii. Specify the length of time that current vacant position(s) has been vacant