

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
SUMMARY AS OF  
MARCH 31, 2016

EXHIBIT A

(IN THOUSANDS)	A FY2015 ACTUAL	B FY2016 BUDGET	C FY2016 ESTIMATED	D C over B \$	E C over B %	F FY2015 YTD THRU MARCH	G FY2016 YTD THRU MARCH	H FY2016 G over F \$	I G over F %
<b>GENERAL FUND</b>									
Real Estate Taxes	110,959.8	112,133.0	111,466.1	-666.9	-0.6%	110,164.4	110,774.2	609.9	0.6%
Real Estate Transfer Tax	25,791.5	24,101.2	26,500.0	2,398.8	10.0%	18,722.7	20,874.3	2,151.7	11.5%
Service Charges & Fees	21,044.1	20,746.2	20,482.3	-263.9	-1.3%	16,498.8	15,951.6	-547.1	-3.3%
Recreation	867.4	1,036.7	992.7	-44.0	-4.2%	507.5	480.6	-26.9	-5.3%
Licenses and Permits	6,567.0	6,776.5	6,572.2	-204.3	-3.0%	4,989.8	4,797.9	-191.9	-3.8%
Use of Money & Property *	5,040.7	4,293.5	4,515.2	221.7	5.2%	4,107.9	3,323.1	-784.8	-19.1%
Intergovernmental Revenues **	6,201.7	6,376.6	6,149.3	-227.3	-3.6%	3,437.0	3,339.3	-97.7	-2.8%
<b>SUBTOTAL: GENERAL FUND</b>	<b>176,472.2</b>	<b>175,463.6</b>	<b>176,677.8</b>	<b>1,214.2</b>	<b>0.7%</b>	<b>158,428.0</b>	<b>159,541.1</b>	<b>1,113.1</b>	<b>0.7%</b>
<b>LESS: INTERFUND TRANSFER</b>	<b>-5,060.4</b>	<b>-5,726.0</b>	<b>-5,726.0</b>	<b>0.0</b>	<b>0.0%</b>	<b>-4,202.1</b>	<b>-5,697.2</b>	<b>-1,495.1</b>	<b>35.6%</b>
<b>TOTAL GENERAL FUND</b>	<b>171,411.8</b>	<b>169,737.6</b>	<b>170,951.7</b>	<b>1,214.2</b>	<b>0.7%</b>	<b>154,225.9</b>	<b>153,843.9</b>	<b>-382.0</b>	<b>-0.2%</b>
<b>SEWER FUND</b>									
Sewer Current	57,352.0	58,240.0	57,490.0	-750.0	-1.3%	44,796.8	44,414.9	-381.9	-0.9%
Sewer Delinquent	4,661.9	3,500.0	3,500.0	0.0	0.0%	3,204.0	2,498.5	-705.6	-22.0%
Other Fees	13,282.2	11,012.1	10,808.8	-203.4	-1.8%	7,421.8	9,535.7	2,113.9	28.5%
Use of Money and Property	769.3	1,555.0	1,017.7	-537.3	-34.6%	469.5	676.1	206.6	44.0%
<b>SUBTOTAL: SEWER FUND</b>	<b>76,065.4</b>	<b>74,307.1</b>	<b>72,816.5</b>	<b>-1,490.7</b>	<b>-2.0%</b>	<b>55,892.1</b>	<b>57,125.2</b>	<b>1,233.1</b>	<b>2.2%</b>
<b>LESS: INTERFUND TRANSFER</b>	<b>-1,337.4</b>	<b>-1,342.4</b>	<b>-1,423.1</b>	<b>-80.8</b>	<b>6.0%</b>	<b>-1,337.4</b>	<b>-1,342.4</b>	<b>-4.9</b>	<b>NA</b>
<b>TOTAL SEWER FUND RESOURCES</b>	<b>74,728.0</b>	<b>72,964.8</b>	<b>71,393.3</b>	<b>-1,571.5</b>	<b>-2.2%</b>	<b>54,554.7</b>	<b>55,782.9</b>	<b>1,228.2</b>	<b>2.3%</b>
<b>TOTAL GENERAL &amp; SEWER FUNDS</b>	<b>246,139.8</b>	<b>242,702.3</b>	<b>242,345.1</b>	<b>-276.5</b>	<b>-0.1%</b>	<b>210,118.1</b>	<b>210,969.1</b>	<b>851.0</b>	<b>0.4%</b>

\* Excludes use of RTT Reserves

\*\* FY2015 Revenues do not include State Contribution to Police Pension

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
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MARCH 31, 2016

(IN THOUSANDS)	A FY2015 ACTUAL	B FY2016 BUDGET	C FY2016 ESTIMATED	D C over B \$	E C over B %	F FY2015 YTD THRU MARCH	G FY2016 YTD THRU MARCH	H G over F \$	I G over F %
<b>Real Estate Taxes</b>									
Initial Levy & Quarterly Adds	109,408.1	110,735.0	110,385.0	-350.0	-0.3%	108,957.9	109,969.5	1,011.6	0.9%
Prior Year	1,063.3	900.0	900.0	0.0	0.0%	818.8	720.9	-97.9	-12.0%
Appeal Credit	0.0	0.0	-316.9	-316.9	NA	0.0	-316.9	-316.9	NA
Tax Penalties	488.4	498.0	498.0	0.0	0.0%	387.6	400.7	13.1	3.4%
<b>Real Estate Taxes</b>	<b>110,959.8</b>	<b>112,133.0</b>	<b>111,466.1</b>	<b>-666.9</b>	<b>-0.6%</b>	<b>110,164.4</b>	<b>110,774.2</b>	<b>609.9</b>	<b>0.6%</b>
<b>Real Estate Transfer Tax</b>	<b>25,791.5</b>	<b>24,101.2</b>	<b>26,500.0</b>	<b>2,398.8</b>	<b>10.0%</b>	<b>18,722.7</b>	<b>20,874.3</b>	<b>2,151.7</b>	<b>11.5%</b>
<b>SERVICE CHARGES/FEES</b>									
SHERIFF	4,186.5	5,011.5	4,000.0	-1,011.5	-20.2%	3,471.0	2,959.4	-511.6	-14.7%
REG WILLS	3,824.3	3,375.0	3,375.0	0.0	0.0%	2,954.1	2,508.4	-445.7	-15.1%
REC DEEDS	5,849.3	5,960.0	6,500.0	540.0	9.1%	4,146.0	5,148.9	1,002.9	24.2%
PROTHONOTARY	36.0	35.3	35.3	0.0	0.0%	23.5	26.4	2.9	12.3%
EMERGENCY COMM.	209.4	209.4	209.4	0.0	0.0%	209.4	209.4	0.0	0.0%
911 REPORTING FEE	1,111.7	1,111.7	1,111.7	0.0	0.0%	833.8	833.8	0.0	0.0%
POLICE REPORTS	41.8	50.0	40.0	-10.0	-20.0%	29.5	32.4	2.9	10.0%
POLICE TRAFFIC FINES	632.1	782.0	500.0	-282.0	-36.1%	483.5	420.8	-62.7	-13.0%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	0.0	0.0%	97.7	97.7	0.0	0.0%
PLAN-MAPS/PUBS	0.8	9.5	9.5	0.0	0.0%	0.7	0.3	-0.4	-61.6%
PHOTOCOPIES	64.4	55.4	60.0	4.6	8.4%	47.1	50.0	2.9	6.2%
SALE OF UDC	0.5	0.0	0.0	0.0	NA	0.5	0.0	-0.5	-100.0%
FOIA REQUEST	4.3	9.0	9.0	0.0	0.0%	3.0	2.5	-0.5	-17.6%
WEB SITE SUBSCRIBER FEE	188.6	191.0	191.0	0.0	0.0%	141.1	158.5	17.3	12.3%
ZONING FEES	318.3	271.8	311.8	40.0	14.7%	230.4	240.9	10.5	4.6%
SUB REVIEW	800.3	948.8	878.8	-70.0	-7.4%	674.9	609.7	-65.2	-9.7%
ZONING REVIEW	157.9	195.0	175.0	-20.0	-10.3%	112.7	128.1	15.4	13.7%
PLAN REVIEW	19.3	22.5	22.5	0.0	0.0%	17.8	12.5	-5.3	-29.8%
TAX CERTIFICATIONS	16.7	20.0	16.0	-4.0	-20.0%	12.0	11.4	-0.7	-5.4%
MONITION FEES	13.8	35.0	15.0	-20.0	-57.1%	9.4	11.5	2.1	22.5%
HEARING FEES	17.1	25.0	15.0	-10.0	-40.0%	11.0	9.3	-1.7	-15.3%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	2.3	0.0	0.0%	0.0	0.0	0.0	NA
LIBRARY FINES/FEES	293.9	356.7	276.7	-80.0	-22.4%	219.4	201.9	-17.5	-8.0%
PROPERTY MAIN. RECOVERIES	216.8	196.0	300.0	104.0	53.1%	185.3	249.3	64.1	34.6%
ADMINISTRATIVE FINES	32.0	44.0	44.0	0.0	0.0%	31.8	37.9	6.2	19.5%
Miscellaneous Charges/Fees	149.9	161.9	161.9	0.0	0.0%	65.3	86.1	20.8	31.8%
COMMISSION CONDUIT DEBT	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
PROPERTY MAINTENANCE FINES	400.1	340.0	340.0	0.0	0.0%	340.0	279.3	-60.7	-17.8%
<b>TOTAL</b>	<b>18,716.1</b>	<b>19,551.2</b>	<b>18,732.3</b>	<b>-818.9</b>	<b>-4.2%</b>	<b>14,350.6</b>	<b>14,326.4</b>	<b>-24.2</b>	<b>-0.2%</b>

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GENERAL AND SEWER FUNDS REVENUES  
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MARCH 31, 2016

	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2015 ACTUAL	FY2016 BUDGET	FY2016 ESTIMATED	C over B \$	C over B %	FY2015 YTD THRU MARCH	FY2016 YTD THRU MARCH	G over F \$	G over F %
<b>RECREATION</b>									
GOLF COURSE	59.0	85.0	101.0	16.0	18.8%	35.9	80.5	44.6	124.2%
RECREATION RENTALS	441.6	469.1	469.1	0.0	0.0%	245.3	203.1	-42.2	-17.2%
CAROUSEL	55.3	120.2	60.2	-60.0	-49.9%	35.9	29.4	-6.5	-18.2%
RECREATION INCOME	23.2	30.3	30.3	0.0	0.0%	16.1	11.4	-4.7	-29.2%
RECREATION-REVOLVING	267.9	312.2	312.2	0.0	0.0%	159.7	139.4	-20.3	-12.7%
LIBRARY-REVOLVING	20.4	20.0	20.0	0.0	0.0%	14.6	16.9	2.2	15.3%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
<b>TOTAL</b>	<b>867.4</b>	<b>1,036.7</b>	<b>992.7</b>	<b>-44.0</b>	<b>-4.2%</b>	<b>507.5</b>	<b>480.6</b>	<b>-26.9</b>	<b>-5.3%</b>
<b>LICENSES &amp; PERMITS</b>									
BUSINESS LICENSES	711.9	720.0	720.0	0.0	0.0%	604.7	658.2	53.5	8.8%
MARRIAGE LICENSES	251.4	330.9	330.9	0.0	0.0%	182.5	212.3	29.8	16.3%
CONTRACTOR LICENSES	368.3	500.0	400.0	-100.0	-20.0%	308.5	331.5	23.0	7.5%
CONTRACTOR LICENSE FINE	2.7	15.0	5.0	-10.0	-66.7%	2.7	2.2	-0.5	-18.5%
DOG LICENSES	113.0	120.0	25.8	-94.3	-78.5%	83.4	28.0	-55.4	-66.5%
BUILDING PERMITS	3,645.1	3,647.1	3,647.1	0.0	0.0%	2,733.1	2,409.6	-323.5	-11.8%
OTHER PERMITS	556.0	551.0	551.0	0.0	0.0%	427.5	503.5	76.0	17.8%
PLUMBING PERMITS	918.7	892.5	892.5	0.0	0.0%	647.5	652.8	5.3	0.8%
<b>TOTAL</b>	<b>6,567.0</b>	<b>6,776.5</b>	<b>6,572.2</b>	<b>-204.3</b>	<b>-3.0%</b>	<b>4,989.8</b>	<b>4,797.9</b>	<b>-191.9</b>	<b>-3.8%</b>
<b>USE OF MONEY &amp; PROPERTY</b>									
IMPACT FEES	853.0	853.0	853.0	0.0	0.0%	853.0	568.2	-284.8	-33.4%
INTEREST-INVESTMENTS	3,047.6	2,500.0	2,773.6	273.6	10.9%	2,497.4	2,108.4	-388.9	-15.6%
SHERIFF	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
DEEDS	0.4	0.4	0.4	0.0	0.0%	0.3	0.3	0.1	21.1%
REGISTER OF WILLS	0.1	0.2	0.2	0.0	0.0%	0.0	0.0	0.0	-16.3%
CLERK OF THE PEACE	0.0	0.2	0.2	0.0	0.0%	0.0	0.0	0.0	75.0%
<b>TOTAL</b>	<b>3,901.1</b>	<b>3,353.7</b>	<b>3,627.2</b>	<b>273.6</b>	<b>8.2%</b>	<b>3,350.7</b>	<b>2,677.1</b>	<b>-673.7</b>	<b>-20.1%</b>

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(IN THOUSANDS)	FY2015 ACTUAL	FY2016 BUDGET	FY2016 ESTIMATED	C over B \$	C over B %	FY2015 YTD THRU MARCH	FY2016 YTD THRU MARCH	G over F \$	G over F %
<b>RENTALS, CONCESSIONS &amp; SALES</b>									
BLDG RENTAL-WILMINGTON	569.8	529.9	529.9	0.0	0.0%	410.0	363.9	-46.1	-11.2%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	41.4	41.4	0.0	0.0%
LAND RENTAL	15.1	84.9	18.0	-66.9	-78.8%	11.2	12.0	0.9	7.9%
BUILDING RENTALS	127.4	130.9	130.9	0.0	0.0%	93.1	78.7	-14.4	-15.5%
XEROX FEES	8.4	9.0	9.0	0.0	0.0%	5.9	6.4	0.4	7.2%
SALE OF ASSETS	358.6	125.0	140.0	15.0	12.0%	191.8	140.3	-51.5	-26.8%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	3.8	3.4	-0.4	-11.1%
<b>TOTAL</b>	<b>1,139.6</b>	<b>939.8</b>	<b>887.9</b>	<b>-51.9</b>	<b>-5.5%</b>	<b>757.2</b>	<b>646.1</b>	<b>-111.1</b>	<b>-14.7%</b>
<b>INTERGOVERNMENTAL REVENUES</b>									
PAYMENT-IN-LIEU-TAXES	0.0	17.3	76.9	59.6	345.5%	0.0	76.9	76.9	NA
REAL ESTATE TRANSFER FEE	402.7	382.5	500.0	117.5	30.7%	289.4	369.6	80.2	27.7%
PARAMEDIC REIMBURSEMENT	5,017.8	4,775.2	4,418.4	-356.8	-7.5%	2,529.5	2,122.0	-407.5	-16.1%
CHANCERY REIMBURSEMENT	256.3	254.9	254.9	0.0	0.0%	188.9	193.3	4.5	2.4%
RZEDB INTEREST REIMBURSEMENT	130.7	131.2	130.5	-0.7	-0.5%	130.7	130.5	-0.2	-0.1%
DEPT OF JUSTICE	287.9	715.5	615.5	-100.0	-14.0%	205.0	294.9	90.0	43.9%
MISC GOVT AGENCIES	16.4	0.0	53.0	53.0	NA	3.8	53.0	49.3	1313.6%
INDIRECT COST RECOVERY	89.9	100.0	100.0	0.0	0.0%	89.9	99.0	9.2	10.2%
<b>TOTAL</b>	<b>6,201.7</b>	<b>6,376.6</b>	<b>6,149.3</b>	<b>-227.3</b>	<b>-3.6%</b>	<b>3,437.0</b>	<b>3,339.3</b>	<b>-97.7</b>	<b>-2.8%</b>
<b>MISCELLANEOUS REVENUES</b>									
OTHER INCOME	1,324.1	495.0	650.0	155.0	31.3%	1,173.2	578.8	-594.4	-50.7%
INSURANCE PROCEEDS/SELF INS	1,003.9	700.0	1,100.0	400.0	57.1%	975.0	1,046.4	71.4	7.3%
<b>TOTAL</b>	<b>2,328.1</b>	<b>1,195.0</b>	<b>1,750.0</b>	<b>555.0</b>	<b>46.4%</b>	<b>2,148.2</b>	<b>1,625.2</b>	<b>-522.9</b>	<b>-24.3%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>176,472.2</b>	<b>175,463.6</b>	<b>176,677.8</b>	<b>1,214.2</b>	<b>0.7%</b>	<b>158,428.0</b>	<b>159,541.1</b>	<b>1,113.1</b>	<b>0.7%</b>
<b>TRANSFERS</b>									
ESTIMATED TRANSFERS	-1,334.5	-505.6	-505.6	0.0	0.0%	-476.2	-440.8	35.3	-7.4%
CAPITAL PAY AS YOU GO	-3,725.9	-5,220.4	-5,220.4	0.0	0.0%	-3,725.9	-5,256.4	-1,530.5	41.1%
<b>FINAL GENERAL FUND REVENUES</b>	<b>171,411.8</b>	<b>169,737.6</b>	<b>170,951.7</b>	<b>1,214.2</b>	<b>0.7%</b>	<b>154,225.9</b>	<b>153,843.9</b>	<b>-382.0</b>	<b>-0.2%</b>

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<b>Sewer Fund</b>									
Sewer Service Chgs	57,352.0	58,240.0	57,490.0	-750.0	-1.3%	44,796.8	44,414.9	-381.9	-0.9%
Delinq. Chgs	4,661.9	3,500.0	3,500.0	0.0	0.0%	3,204.0	2,498.5	-705.6	-22.0%
Stormwater/Groundwater	193.9	307.5	1,120.0	812.5	264.2%	127.4	975.8	848.3	665.8%
Plans Review/Expidited Plans Review	300.8	342.4	342.4	0.0	0.0%	219.9	257.4	37.4	17.0%
Septic Waste Hauler fees	389.0	675.0	500.0	-175.0	-25.9%	230.6	365.1	134.5	58.3%
Survey & Inspection fees	171.0	100.0	40.0	-60.0	-60.0%	157.1	20.8	-136.3	-86.8%
Connection fees	90.8	50.0	80.0	30.0	60.0%	64.1	64.0	-0.1	-0.1%
Wastewater Discharge fees	179.8	225.0	237.1	12.1	5.4%	179.8	237.1	57.3	31.9%
F.O.G. Program Admin. Fees	101.2	96.0	117.0	21.0	21.9%	100.2	118.5	18.2	18.2%
Inspection Fees (Stormwater)	101.8	135.0	20.0	-115.0	-85.2%	92.5	14.5	-78.0	-84.4%
Administrative Fines	0.0	1.0	0.0	-1.0	-100.0%	0.0	0.0	0.0	NA
Floodplain Development Permit	12.0	6.0	29.5	23.5	391.7%	10.0	29.5	19.5	195.0%
INTEREST-INVESTMENTS	769.3	1,555.0	1,017.7	-537.3	-34.6%	469.5	676.1	206.6	44.0%
RZEDB INTEREST REIMBURSEMENT	871.3	871.3	873.6	2.3	0.3%	871.3	873.6	2.3	0.3%
Treatment Expansion fees	1,698.6	1,698.6	0.0	-1,698.6	-100.0%	1,698.6	0.0	-1,698.6	-100.0%
Capital Recovery Fees	9,103.8	6,503.9	7,402.5	898.6	13.8%	3,603.8	6,532.0	2,928.2	81.3%
Misc Fees & Income	68.4	0.5	46.7	46.2	9418.7%	66.6	47.6	-19.0	-28.5%
<b>Subtotal-Sewer Fund</b>	<b>76,065.4</b>	<b>74,307.1</b>	<b>72,816.5</b>	<b>-1,490.7</b>	<b>-2.0%</b>	<b>55,892.1</b>	<b>57,125.2</b>	<b>1,233.1</b>	<b>2.2%</b>
	0.0								
<b>Street Light Fund</b>									
Current	5,613.8	5,325.1	5,395.0	69.9	1%	5,587.6	5,382.9	-204.6	-3.7%
Delinquent	57.8	50.0	40.0	-10.0	-20%	40.3	37.9	-2.4	-6.1%
AVAILABLE SURPLUS	0.0	360.5	360.5	0.0	0%	0.0	0.0	0.0	NA
<b>Crossing Guard Fund</b>									
Current	3,899.0	3,708.4	3,725.4	17.0	0%	3,881.6	3,716.4	-165.1	-4.3%
Delinquent	41.2	25.0	32.0	7.0	28%	31.5	30.2	-1.3	-4.0%
		0.0	-9.7	-9.7	NA	0.0	-9.7		
AVAILABLE SURPLUS		176.0	176.0	0.0	0%	0.0	0.0	0.0	NA
Not Included Above									
<b>GF Other</b>									
STATE PENSION ALLOCATION	3,729.5	0.0	0.0	0.0	NA	2,922.6	807.0	-2,115.6	-72.4%
PROPERTY TAX RATE RESERVE	975.2	1,550.0	1,550.0	0.0	0.0%	0.0	0	0.0	NA
RTT DEBT SERVICE	4,475.0	4,155.8	4,155.8	0.0	0.0%	0.0	0	0.0	NA
<b>SF Other</b>									
Less Capital Reserve	-1,337.4	-1,342.4	-1,423.1	-80.8	0.1	-1,337.4	-1,342.4	-4.9	0.4%
Fund Balance Reserves	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA

# General Fund Revenue Estimate Adjustments

EXHIBIT A

GENERAL FUND	BUDGET	JAN	FEB	MARCH	YTD ADJUSTMENTS	REVISED ESTIMATE
<b>TAXES</b>						
PROPERTY-CURRENT	110,735,000	-350,000			-350,000	110,385,000
PROPERTY-PRIOR YRS	900,000				0	900,000
PROPERTY-APPEAL CREDIT	0				-316,909	-316,909
PENALTIES-CURRENT	288,000				0	288,000
PENALTIES-PRIOR	210,000				0	210,000
<b>TOTAL</b>	<b>112,133,000</b>	<b>-350,000</b>	<b>0</b>	<b>0</b>	<b>-666,909</b>	<b>111,466,091</b>
REAL ESTATE TRANSFER TAX	24,101,192		1,000,000		2,398,808	26,500,000
<b>SERVICE CHARGES/FEES</b>						
SHERIFF	5,011,519				-1,011,519	4,000,000
REG WILLS	3,375,000				0	3,375,000
REC DEEDS	5,960,000	300,000			540,000	6,500,000
PROTHONOTARY	35,300				0	35,300
EMERGENCY COMM.	209,400				0	209,400
911 REPORTING FEE	1,111,705				0	1,111,705
POLICE REPORTS	50,000		-10,000		-10,000	40,000
POLICE TRAFFIC FINES	782,000		-100,000		-282,000	500,000
POLICE-WESTOVER HILLS	132,500				0	132,500
PLAN-MAPS/PUBS	9,500				0	9,500
PHOTOCOPIES	55,360				4,640	60,000
SALE OF UDC	0				0	0
FOIA REQUEST	9,000				0	9,000
WEB SITE SUBSCRIBER FEE	191,000				0	191,000
ZONING FEES	271,830			40,000	40,000	311,830
SUB REVIEW	948,750			-70,000	-70,000	878,750
ZONING REVIEW	195,000			-20,000	-20,000	175,000
PLAN REVIEW	22,500				0	22,500
TAX CERTIFICATIONS	20,000			-4,000	-4,000	16,000
MONITION FEES	35,000				-20,000	15,000
HEARING FEES	25,000			-10,000	-10,000	15,000
EXPEDITED PLAN REVIEW FEES	2,250				0	2,250
LIBRARY FINES/FEES	356,665			-80,000	-80,000	276,665
COMPLAINT LIENS	196,000		50,000		104,000	300,000
ADMINISTRATIVE FINES	44,000				0	44,000
Miscellaneous Charges/Fees	161,903				0	161,903
COMMISSION CONDUIT DEBT	0				0	0
INSTANT TICKET FINES	340,000				0	340,000
<b>TOTAL</b>	<b>19,551,182</b>	<b>300,000</b>	<b>-60,000</b>	<b>-144,000</b>	<b>-818,879</b>	<b>18,732,303</b>

# General Fund Revenue Estimate Adjustments

EXHIBIT A

GENERAL FUND	BUDGET	JAN	FEB	MARCH	YTD ADJUSTMENTS	REVISED ESTIMATE
<b>RECREATION</b>						
GOLF COURSES	85,000				16,000	101,000
RECREATION RENTALS	469,124				0	469,124
CAROUSEL	120,150				-60,000	60,150
RECREATION INCOME	30,250				0	30,250
RECREATION-REVOLVING	312,185				0	312,185
LIBRARY-REVOLVING	19,950				0	19,950
DEVELOPMENT REVOLVING	0				0	0
<b>TOTAL</b>	<b>1,036,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-44,000</b>	<b>992,659</b>
<b>LICENSES &amp; PERMITS</b>						
BUSINESS LICENSES	720,000				0	720,000
MARRIAGE LICENSES	330,850				0	330,850
CONTRACTOR LICENSES	500,000			-100,000	-100,000	400,000
CONTRACTOR LICENSE FINE	15,000			-10,000	-10,000	5,000
DOG LICENSES	120,000	-94,250			-94,250	25,750
BUILDING PERMITS	3,647,109				0	3,647,109
OTHER PERMITS	551,033				0	551,033
PLUMBING PERMITS	892,500				0	892,500
<b>TOTAL</b>	<b>6,776,492</b>	<b>-94,250</b>	<b>0</b>	<b>-110,000</b>	<b>-204,250</b>	<b>6,572,242</b>
						5,815,642
<b>USE OF MONEY &amp; PROPERTY</b>						
IMPACT FEES	853,000				0	853,000
INTEREST-INVESTMENTS	2,500,000	282,779		-9,201	273,578	2,773,578
RTT debt	0				0	0
SHERIFF	0				0	0
DEEDS	360				0	360
REGISTER OF WILLS	150				0	150
CLERK OF THE PEACE	150				0	150
<b>TOTAL</b>	<b>3,353,660</b>	<b>282,779</b>	<b>0</b>	<b>-9,201</b>	<b>273,578</b>	<b>3,627,238</b>
<b>RENTALS, CONCESSIONS &amp; SALES</b>						
BLDG RENTAL-WILMINGTON	529,869				0	529,869
CITY/COUNTY GARAGE	55,200				0	55,200
LAND RENTAL	84,880				-66,880	18,000
BUILDING RENTALS	130,890				0	130,890
XEROX FEES	8,950				0	8,950
SALE OF ASSETS	125,000	15,000			15,000	140,000
STOPYRA TRACT	5,040				0	5,040
<b>TOTAL</b>	<b>939,829</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>-51,880</b>	<b>887,949</b>

# General Fund Revenue Estimate Adjustments

EXHIBIT A

GENERAL FUND	BUDGET	JAN	FEB	MARCH	YTD ADJUSTMENTS	REVISED ESTIMATE
<b>INTERGOVERNMENTAL REVENUES</b>						
PAYMENT-IN-LIEU-TAXES	17,261				59,645	76,906
REAL ESTATE TRANSFER FEE	382,500				117,500	500,000
PARAMEDIC REIMBURSEMENT	4,775,180		100,000		-356,761	4,418,419
CHANCERY REIMBURSEMENT	254,891				0	254,891
RZEDB Interest	131,228	-17,126	16,435		-691	130,537
Dept of Justice	715,532			-100,000	-100,000	615,532
MISC GOVT	0	20,424			53,009	53,009
INDIRECT COST RECOVERY	100,000				0	100,000
<b>TOTAL</b>	<b>6,376,592</b>	<b>3,298</b>	<b>16,435</b>	<b>0</b>	<b>-227,298</b>	<b>6,149,294</b>
<b>MISCELLANEOUS REVENUES</b>						
OTHER INCOME	495,000	40,000		115,000	155,000	650,000
INSURANCE PROCEEDS/SELF INS	700,000	100,000	100,000		400,000	1,100,000
<b>TOTAL</b>	<b>1,195,000</b>	<b>140,000</b>	<b>100,000</b>	<b>115,000</b>	<b>555,000</b>	<b>1,750,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>175,463,606</b>	<b>296,827</b>	<b>1,056,435</b>	<b>-148,201</b>	<b>1,214,170</b>	<b>176,677,776</b>
<b>OTHER INCOME AND RESERVES</b>						
STATE PENSION ALLOCATION	0				0	0
PROPERTY TAX RATE RESERVE	1,550,000				0	1,550,000
RTT debt	4,155,750				0	4,155,750
<b>TOTAL INCOME AND RESERVES</b>	<b>181,169,356</b>	<b>296,827</b>	<b>1,056,435</b>	<b>-148,201</b>	<b>1,214,170</b>	<b>178,227,776</b>
<b>TRANSFERS</b>						
ESTIMATED TRANSFERS	-505,634				0	-505,634
CAPITAL PAY AS YOU GO	-5,220,408				0	-5,220,408
<b>FINAL GENERAL FUND REVENUES</b>	<b>175,443,314</b>	<b>296,827</b>	<b>1,056,435</b>	<b>-148,201</b>	<b>1,214,170</b>	<b>172,501,734</b>



## Sewer Fund Revenue Estimate Adjustments

SEWER FUND	OB3	BUDGET	JAN	FEB	MARCH	TOTAL ADJUSTMENTS	REVISED ESTIMATE
SEWER SERVICE-CURRENT	220					0	0
UNMATCHED	222	0				0	0
Sewer Service - Current (Res)	223	26,500,000				0	26,500,000
Sewer Service - Current (Ind)	224	8,600,000			-200,000	0	8,600,000
Sewer Service - Current (Com)	225	11,000,000			-300,000	-550,000	10,450,000
Sewer Service - Current (Apt)	226	7,200,000			-100,000	-200,000	7,000,000
Sewer Service - Current (Cont)	227	4,940,000				0	4,940,000
Subtotal - Current Sewer		58,240,000	0	0	-600,000	-750,000	57,490,000
DELINQUENT	221	3,500,000				0	3,500,000
Total Sewer Charges		<b>61,740,000</b>	<b>0</b>	<b>0</b>	<b>-600,000</b>	<b>-750,000</b>	<b>60,990,000</b>
STORMWATER MANAGEMENT FEE: LU	255	287,500	460,000	52,500	300,000	812,500	1,100,000
PLAN REVIEW FEES LU (93%)	256	338,400				0	338,400
SEPTIC HAULER FEES SS	257	675,000		-175,000		-175,000	500,000
SURVEY AND INSPECTION LU	258	100,000			-60,000	-60,000	40,000
GROUNDWATER DISCHARGE FEES SS	259	20,000				0	20,000
SEWER CONNECTIONS LU (93%)	262	50,000				30,000	80,000
WASTEWATER DISCHARGE FEES SS	263	225,000	4,000		5,360	12,091	237,091
EXPEDITED PLAN REVIEW FEES LU	274	4,000				0	4,000
F.O.G. PROG. ADMIN. FEES	267	96,000	2,000			21,000	117,000
INSPECTION FEE	270	135,000	-115,000			-115,000	20,000
ADMINISTRATIVE FINES	284	1,000				-1,000	0
FLOODPLAIN DEVELOPMENT PERMIT	439	6,000		4,000	2,000	23,500	29,500
<b>TOTAL</b>		<b>1,937,900</b>	<b>351,000</b>	<b>-118,500</b>	<b>247,360</b>	<b>548,091</b>	<b>2,485,991</b>
<b>prior fiscal year</b>		<b>2,274,000</b>	<b>138,675</b>	<b>222,629</b>	<b>213,828</b>	<b>3,040,177</b>	
INTEREST EARNINGS	500	1,555,000	-230,349		72,031	-537,318	1,017,682
RZEDB interest reimbursement	638	871,278	2,312			2,312	873,590
REVOLVING REIMBURSEMENT	632	1,698,560				-1,698,560	0
MISCELLANEOUS	972	491		2,000		15,509	16,000
CAPITAL RECOVERY FEE	271	6,503,902	-1,000,000		200,000	898,560	7,402,462
Misc Govt Agencies		0				30,737	30,737
<b>Sub-Total SEWER FUND:</b>		<b>74,307,131</b>	<b>-877,037</b>	<b>-116,500</b>	<b>-80,609</b>	<b>-1,490,669</b>	<b>72,816,462</b>
<b>RESERVES</b>							
FUND BALANCE RESERVES	981	0				0	0
<b>TRANSFERS</b>							
CAPITAL PROJECTS FUND	685	-1,342,350	transfer \$ for SW -80,793			-80,793	-1,423,143
<b>Total Sewer Fund:</b>		<b>72,964,781</b>	<b>-957,830</b>	<b>-116,500</b>	<b>-80,609</b>	<b>-1,571,462</b>	<b>71,393,319</b>

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
FY 2017 SUMMARY

EXHIBIT B

(IN THOUSANDS)	A FY 2015 ACTUAL	B FY 2016 BUDGET	C FY 2016 ESTIMATED	D FY 2017 BUDGET	E PROPOSED FEE INCR.	F FY 2017 TOTAL	G F over C \$	H F over C %
<b>GENERAL FUND</b>								
<b>Real Estate Taxes</b>	110,959.8	112,133.0	111,466.1	113,252.0	0.0	113,252.0	1,785.9	1.6%
<b>Real Estate Transfer Tax</b>	25,791.5	24,101.2	26,500.0	25,740.0	0.0	25,740.0 *	-760.0	-2.9%
<b>Service Charges &amp; Fees</b>	21,044.1	20,746.2	20,367.3	21,509.9	0.0	21,509.9	1,142.6	5.6%
<b>Recreation</b>	867.4	1,036.7	992.7	1,077.6	0.0	1,077.6	84.9	8.6%
<b>Licenses and Permits</b>	6,567.0	6,776.5	6,572.2	6,773.0	0.0	6,773.0	200.7	3.1%
<b>Use of Money &amp; Property</b>	5,040.7	4,293.5	4,515.2	4,826.3	0.0	4,826.3	311.1	6.9%
<b>Intergovernmental Revenues</b>	6,201.7	6,376.6	6,149.3	7,301.0	0.0	7,301.0	1,151.7	18.7%
<b>SUBTOTAL: GENERAL FUND</b>	176,472.2	175,463.6	176,562.8	180,479.7	0.0	180,479.7	3,916.9	2.2%
<b>LESS: INTERFUND TRANSFER</b>	-5,060.4	-5,726.0	-5,726.0	-3,431.0	0.0	-3,431.0	2,295.0	-40.1%
<b>TOTAL GENERAL FUND</b>	171,411.8	169,737.6	170,836.7	177,048.7	0.0	177,048.7	6,212.0	3.6%
<b>SEWER FUND</b>								
<b>Sewer Current</b>	57,352.0	58,240.0	57,490.0	57,850.0	0.0	57,850.0	360.0	0.6%
<b>Sewer Delinquent</b>	4,661.9	3,500.0	3,500.0	3,500.0	0.0	3,500.0	0.0	0.0%
<b>Other Fees</b>	13,282.2	11,012.1	10,863.4	10,540.7	0.0	10,540.7	-322.8	-3.0%
<b>Use of Money and Property</b>	769.3	1,555.0	1,017.7	1,100.0	0.0	1,100.0	82.3	8.1%
<b>SUBTOTAL: SEWER FUND</b>	76,065.4	74,307.1	72,871.1	72,990.7	0.0	72,990.7	119.6	0.2%
<b>LESS: INTERFUND TRANSFER</b>	-1,337.4	-1,342.4	-1,423.1	-1,300.0	0.0	-1,300.0	123.1	
<b>TOTAL SEWER FUND RESOURCES</b>	74,728.0	72,964.8	71,448.0	71,690.7	0.0	71,690.7	242.7	0.3%
<b>TOTAL GENERAL &amp; SEWER FUNDS</b>	246,139.8	242,702.3	242,284.7	248,739.4	0.0	248,739.4	6,454.7	2.7%

\* RTT is based on 90% of estimate per Ordinance 10-117

NEW CASTLE COUNTY

EXHIBIT B

FY 2017 GENERAL AND SEWER FUNDS REVENUES

	A	B	C	D	E	F	G	H
(IN THOUSANDS)	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET	PROPOSED FEE INCR.	FY 2017 TOTAL	F over C \$	F over C %
<b>Real Estate Taxes</b>								
Initial Levy & Quarterly Adds	109,408.1	110,735.0	110,385.0	111,700.0	0.0	111,700.0	1,315.0	1.2%
Prior Year	1,063.3	900.0	900.0	1,000.0	0.0	1,000.0	100.0	11.1%
Appeal Credit	0.0	0.0	-316.9	0.0	0.0	0.0	316.9	
Tax Penalties	488.4	498.0	498.0	552.0	0.0	552.0	54.0	10.8%
<b>Real Estate Taxes</b>	<b>110,959.8</b>	<b>112,133.0</b>	<b>111,466.1</b>	<b>113,252.0</b>	<b>0.0</b>	<b>113,252.0</b>	<b>1,785.9</b>	<b>1.6%</b>
<b>Real Estate Transfer Tax</b>	<b>25,791.5</b>	<b>24,101.2</b>	<b>26,500.0</b>	<b>25,740.0</b>	<b>0.0</b>	<b>25,740.0</b>	<b>-760.0</b>	<b>-2.9%</b>
<b>SERVICE CHARGES/FEES</b>								
SHERIFF	4,186.5	5,011.5	4,000.0	3,838.1	0.0	3,838.1	-161.9	-4.0%
REG WILLS	3,824.3	3,375.0	3,375.0	3,433.5	0.0	3,433.5	58.5	1.7%
REC DEEDS	5,849.3	5,960.0	6,500.0	6,963.0	0.0	6,963.0	463.0	7.1%
PROTHONOTARY	36.0	35.3	35.3	36.3	0.0	36.3	1.0	2.8%
EMERGENCY COMM.	209.4	209.4	209.4	209.4	0.0	209.4	0.0	0.0%
911 REPORTING FEE	1,111.7	1,111.7	1,111.7	1,111.7	0.0	1,111.7	0.0	0.0%
POLICE REPORTS	41.8	50.0	40.0	50.0	0.0	50.0	10.0	25.0%
POLICE TRAFFIC FINES	632.1	782.0	500.0	782.0	0.0	782.0	282.0	56.4%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	132.5	0.0	132.5	0.0	0.0%
PLAN-MAPS/PUBS	0.8	9.5	9.5	9.5	0.0	9.5	0.0	0.0%
PHOTOCOPIES	64.4	55.4	60.0	65.4	0.0	65.4	5.4	8.9%
SALE OF UDC	0.5	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
FOIA REQUEST	4.3	9.0	9.0	9.1	0.0	9.1	0.1	1.1%
WEB SITE SUBSCRIBER FEE	188.6	191.0	191.0	198.0	0.0	198.0	7.0	3.7%
ZONING FEES	318.3	271.8	311.8	271.8	0.0	271.8	-40.0	-12.8%
SUB REVIEW	800.3	948.8	878.8	948.8	0.0	948.8	70.0	8.0%
ZONING REVIEW	157.9	195.0	175.0	195.0	0.0	195.0	20.0	11.4%
PLAN REVIEW	19.3	22.5	22.5	22.5	0.0	22.5	0.0	0.0%
TAX CERTIFICATIONS	16.7	20.0	16.0	20.0	0.0	20.0	4.0	25.0%
MONITION FEES	13.8	35.0	15.0	16.0	0.0	16.0	1.0	6.7%
HEARING FEES	17.1	25.0	15.0	25.0	0.0	25.0	10.0	66.7%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	2.3	2.3	0.0	2.3	0.0	0.0%
LIBRARY FINES/FEES	293.9	356.7	276.7	356.7	0.0	356.7	80.0	28.9%
COMPLAINT LIENS	216.8	196.0	300.0	440.0	0.0	440.0	140.0	46.7%
ADMINISTRATIVE FINES	32.0	44.0	44.0	44.0	0.0	44.0	0.0	0.0%
Miscellaneous Charges/Fees	149.9	161.9	161.9	139.4	0.0	139.4	-22.5	-13.9%
COMMISSION CONDUIT DEBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
PROPERTY MAINTENANCE FINES	400.1	340.0	340.0	600.0	0.0	600.0	260.0	76.5%
<b>TOTAL</b>	<b>18,716.1</b>	<b>19,551.2</b>	<b>18,732.3</b>	<b>19,919.9</b>	<b>0.0</b>	<b>19,919.9</b>	<b>1,187.6</b>	<b>6.3%</b>

NEW CASTLE COUNTY

EXHIBIT B

FY 2017 GENERAL AND SEWER FUNDS REVENUES

	A	B	C	D	E	F	G	H
(IN THOUSANDS)	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATED	FY 2017 BUDGET	PROPOSED FEE INCR.	FY 2017 TOTAL	F over C \$	F over C %
<b>RECREATION</b>								
GOLF COURSE	59.0	85.0	101.0	85.0	0.0	85.0	-16.0	-15.8%
RECREATION RENTALS	441.6	469.1	469.1	505.0	0.0	505.0	35.9	7.7%
CAROUSEL	55.3	120.2	60.2	124.4	0.0	124.4	64.2	106.7%
RECREATION INCOME	23.2	30.3	30.3	30.3	0.0	30.3	0.0	0.0%
RECREATION-REVOLVING	267.9	312.2	312.2	312.0	0.0	312.0	-0.2	-0.1%
LIBRARY-REVOLVING	20.4	20.0	20.0	21.0	0.0	21.0	1.0	5.0%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
<b>TOTAL</b>	<b>867.4</b>	<b>1,036.7</b>	<b>992.7</b>	<b>1,077.6</b>	<b>0.0</b>	<b>1,077.6</b>	<b>84.9</b>	<b>8.6%</b>
<b>LICENSES &amp; PERMITS</b>								
BUSINESS LICENSES	711.9	720.0	720.0	720.0	0.0	720.0	0.0	0.0%
MARRIAGE LICENSES	251.4	330.9	330.9	331.0	0.0	331.0	0.1	0.0%
CONTRACTOR LICENSES	368.3	500.0	400.0	500.0	0.0	500.0	100.0	25.0%
CONTRACTOR LICENSE FINE	2.7	15.0	5.0	15.0	0.0	15.0	10.0	200.0%
DOG LICENSES	113.0	120.0	25.8	0.0	0.0	0.0	-25.8	-100.0%
BUILDING PERMITS	3,645.1	3,647.1	3,647.1	3,716.9	0.0	3,716.9	69.8	1.9%
OTHER PERMITS	556.0	551.0	551.0	565.0	0.0	565.0	14.0	2.5%
PLUMBING PERMITS	918.7	892.5	892.5	925.0	0.0	925.0	32.5	3.6%
<b>TOTAL</b>	<b>6,567.0</b>	<b>6,776.5</b>	<b>6,572.2</b>	<b>6,773.0</b>	<b>0.0</b>	<b>6,773.0</b>	<b>200.7</b>	<b>3.1%</b>
<b>USE OF MONEY &amp; PROPERTY</b>								
IMPACT FEES	853.0	853.0	853.0	1,000.0	0.0	1,000.0	147.0	17.2%
INTEREST-INVESTMENTS	3,047.6	2,500.0	2,773.6	2,800.0	0.0	2,800.0	26.4	1.0%
SHERIFF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
DEEDS	0.4	0.4	0.4	0.5	0.0	0.5	0.1	33.3%
REGISTER OF WILLS	0.1	0.2	0.2	0.1	0.0	0.1	-0.1	-66.7%
CLERK OF THE PEACE	0.0	0.2	0.2	0.1	0.0	0.1	-0.1	-66.7%
<b>TOTAL</b>	<b>3,901.1</b>	<b>3,353.7</b>	<b>3,627.2</b>	<b>3,800.6</b>	<b>0.0</b>	<b>3,800.6</b>	<b>173.3</b>	<b>4.8%</b>
<b>RENTALS, CONCESSIONS &amp; SALES</b>								
BLDG RENTAL-WILMINGTON	569.8	529.9	529.9	536.7	0.0	536.7	6.8	1.3%
CITY/COUNTY GARAGE	55.2	55.2	55.2	55.2	0.0	55.2	0.0	0.0%
LAND RENTAL	15.1	84.9	18.0	15.1	0.0	15.1	-2.9	-16.1%
BUILDING RENTALS	127.4	130.9	130.9	129.7	0.0	129.7	-1.2	-0.9%
XEROX FEES	8.4	9.0	9.0	9.0	0.0	9.0	0.0	0.0%
SALE OF ASSETS	358.6	125.0	140.0	275.0	0.0	275.0	135.0	96.4%
STOPYRA TRACT	5.0	5.0	5.0	5.0	0.0	5.0	0.0	0.0%
<b>TOTAL</b>	<b>1,139.6</b>	<b>939.8</b>	<b>887.9</b>	<b>1,025.7</b>	<b>0.0</b>	<b>1,025.7</b>	<b>137.8</b>	<b>15.5%</b>

NEW CASTLE COUNTY

EXHIBIT B

FY 2017 GENERAL AND SEWER FUNDS REVENUES

	A	B	C	D	E	F	G	H
	FY 2015	FY 2016	FY 2016	FY 2017	PROPOSED	FY 2017	F over C	F over C
(IN THOUSANDS)	ACTUAL	BUDGET	ESTIMATED	BUDGET	FEE INCR.	TOTAL	\$	%
<b>INTERGOVERNMENTAL REVENUES</b>								
PAYMENT-IN-LIEU-TAXES	0.0	17.3	76.9	17.3	0.0	17.3	-59.6	-77.6%
REAL ESTATE TRANSFER FEE	402.7	382.5	500.0	411.0	0.0	411.0	-89.0	-17.8%
PARAMEDIC REIMBURSEMENT	5,017.8	4,775.2	4,418.4	5,511.3	0.0	5,511.3	1,092.9	24.7%
CHANCERY REIMBURSEMENT	256.3	254.9	254.9	256.7	0.0	256.7	1.9	0.7%
RZEDB Interest	130.7	131.2	130.5	130.2	0.0	130.2	-0.4	-0.3%
DEPT OF JUSTICE	287.9	715.5	615.5	869.5	0.0	869.5	254.0	41.3%
MISC GOVT AGENCIES	16.4	0.0	53.0	5.0	0.0	5.0	-48.0	NA
INDIRECT COST RECOVERY	89.9	100.0	100.0	100.0	0.0	100.0	0.0	0.0%
<b>TOTAL</b>	<b>6,201.7</b>	<b>6,376.6</b>	<b>6,149.3</b>	<b>7,301.0</b>	<b>0.0</b>	<b>7,301.0</b>	<b>1,151.7</b>	<b>18.7%</b>
<b>MISCELLANEOUS REVENUES</b>								
OTHER INCOME	1,324.1	495.0	535.0	640.0	0.0	640.0	105.0	19.6%
INSURANCE PROCEEDS/SELF INS	1,003.9	700.0	1,100.0	950.0	0.0	950.0	-150.0	-13.6%
<b>TOTAL</b>	<b>2,328.1</b>	<b>1,195.0</b>	<b>1,635.0</b>	<b>1,590.0</b>	<b>0.0</b>	<b>1,590.0</b>	<b>-45.0</b>	<b>-2.8%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>176,472.2</b>	<b>175,463.6</b>	<b>176,562.8</b>	<b>180,479.7</b>	<b>0.0</b>	<b>180,479.7</b>	<b>3,916.9</b>	<b>2.2%</b>
<b>TRANSFERS</b>								
ESTIMATED TRANSFERS	-1,334.5	-505.6	-505.6	0.0	0.0	0.0	505.6	-100.0%
CAPITAL PAY AS YOU GO	-3,725.9	-5,220.4	-5,220.4	-3,431.0	0.0	-3,431.0	1,789.4	-34.3%
<b>FINAL GENERAL FUND REVENUES</b>	<b>171,411.8</b>	<b>169,737.6</b>	<b>170,836.7</b>	<b>177,048.7</b>	<b>0.0</b>	<b>177,048.7</b>	<b>6,212.0</b>	<b>3.6%</b>
<b>Sewer Fund</b>								
Sewer Service Chgs	57,352.0	58,240.0	57,490.0	57,850.0	0.0	57,850.0	360.0	0.6%
Delinq. Chgs	4,661.9	3,500.0	3,500.0	3,500.0	0.0	3,500.0	0.0	0.0%
Stormwater/Groundwater	193.9	307.5	1,120.0	592.1	0.0	592.1	-527.9	-47.1%
Plans Review/Expidited Plans Review	300.8	342.4	342.4	346.1	0.0	346.1	3.7	1.1%
Septic Waste Hauler fees	389.0	675.0	500.0	706.3	0.0	706.3	206.3	41.3%
Survey & Inspection fees	171.0	100.0	100.0	91.7	0.0	91.7	-8.3	-8.3%
Connection fees	90.8	50.0	80.0	50.0	0.0	50.0	-30.0	-37.5%
Wastewater Discharge fees	179.8	225.0	231.7	227.0	0.0	227.0	-4.7	-2.0%
F.O.G. Program Admin. Fees	101.2	96.0	117.0	110.0	0.0	110.0	-7.0	-6.0%
Inspection Fees	101.8	135.0	20.0	23.2	0.0	23.2	3.2	16.2%
Administrative Fines	0.0	1.0	0.0	0.0	0.0	0.0	0.0	NA
Floodplain Development Permit	12.0	6.0	29.5	14.0	0.0	14.0	-15.5	-52.5%
Int. Earnings-Operating Funds	769.3	1,555.0	1,017.7	1,100.0	0.0	1,100.0	82.3	8.1%
RZEDB INTEREST REIMBURSEMENT	0.0	871.3	873.6	871.2	0.0	871.2	-2.4	-0.3%
Treatment Expansion fees	1,698.6	1,698.6	0.0	0.0	0.0	0.0	0.0	#DIV/0!
Capital Recovery Fees	9,103.8	6,503.9	7,402.5	7,500.0	0.0	7,500.0	97.5	1.3%
Misc Fees & Income	939.6	0.5	46.7	9.0	0.0	9.0	-37.7	-80.7%
<b>Subtotal-Sewer Fund</b>	<b>76,065.4</b>	<b>74,307.1</b>	<b>72,871.1</b>	<b>72,990.7</b>	<b>0.0</b>	<b>72,990.7</b>	<b>119.6</b>	<b>0.2%</b>
CAPITAL PROJECTS FUND	-1,337.4	-1,342.4	-1,423.1	-1,300.0	0.0	-1,300.0	123.1	-8.7%
<b>Final Sewer Fund total</b>	<b>74,728.0</b>	<b>72,964.8</b>	<b>71,448.0</b>	<b>71,690.7</b>	<b>0.0</b>	<b>71,690.7</b>	<b>242.7</b>	<b>0.3%</b>

New Castle County  
 General Fund  
 FY2016 BUDGET VS. FY2016 ESTIMATED  
 As of March 31, 2016

	A	B	C	D	E	F	G	
	FY2014	FY2015	FY2016	FY2016	FY2016	E over	D over	
	Actual	Actual	Approved	Approved	Estimated	(under) D \$	(under) C	Comments
			(7/1/2015)	(3/31/2016)	(3/31/2016)		%	
<b>Expenditures/Encumbrances</b>								
Salaries & Wages (1), (4)	\$ 84.4	\$ 88.4	\$ 89.1	\$ 89.3	\$ 89.0	\$ (0.3)	-0.3%	All labor unions have expired contracts. Does not include provisions for labor negotiations.
Employee Benefits (1), (4)	\$ 46.7	\$ 52.5	\$ 45.9	\$ 46.0	\$ 46.0	\$ -	0.0%	
Training/Travel (1)	\$ 0.3	\$ 0.3	\$ 0.5	\$ 0.6	\$ 0.5	\$ (0.1)	-16.7%	
Communications/Utilities (1)	\$ 3.3	\$ 3.4	\$ 3.7	\$ 3.7	\$ 3.5	\$ (0.2)	-5.4%	utility spending
Materials/Supplies (1), (4), (5)	\$ 5.4	\$ 5.1	\$ 5.7	\$ 5.5	\$ 5.5	\$ -	0.0%	Fuel costs lower than budget
Contractual Services (1), (2), (7)	\$ 11.7	\$ 11.8	\$ 12.9	\$ 12.8	\$ 12.2	\$ (0.6)	-4.7%	activity
Contractual-Cross Charges (1)	\$ 14.6	\$ 14.1	\$ 16.5	\$ 16.4	\$ 16.4	\$ -	0.0%	
Grants/Fixed Charges (3), (5), (6)	\$ 12.0	\$ 12.9	\$ 12.1	\$ 14.3	\$ 14.2	\$ (0.1)	-0.7%	activity
Equipment (4)	\$ 1.2	\$ 0.6	\$ 0.8	\$ 1.0	\$ 1.0	\$ -	0.0%	
Debt Service	\$ 20.3	\$ 20.5	\$ 17.6	\$ 17.6	\$ 17.6	\$ -	0.0%	Timing of Debt Service (FY16 Budget is \$2.8M < FY2015)
Contingencies	\$ -	\$ -	\$ 1.9	\$ 0.9	\$ 0.9	\$ -	0.0%	
IGS Credit	\$ (22.3)	\$ (22.3)	\$ (24.7)	\$ (24.7)	\$ (24.7)	\$ -	0.0%	
General and Admin Credit	\$ (7.7)	\$ (7.6)	\$ (8.0)	\$ (8.0)	\$ (7.9)	\$ 0.1	-1.3%	
<b>Total</b>	<b>\$ 169.9</b>	<b>\$ 179.7</b>	<b>\$ 174.1</b>	<b>\$ 175.4</b>	<b>\$ 174.2</b>	<b>\$ (1.2)</b>	<b>-0.7%</b>	

- (1) 015-060, transfer \$440,834 from the Operating Budget to the Emergency Management Grant. - Annual County match.
- (2) 015-087, appropriate \$6,000 from the COP Technology fund to the Clerk of the Peace.
- (3) 015-103, appropriate \$150,000 from tax stabilizaton reserves for environmental impact study.
- (4) 015-112, appropriate \$291,343 from COPS Grant for fifteen new police officers.
- (5) 016-001, realign \$210,000 from materials/supplies to grants/fixed charges for settlements.
- (6) 016-010, appropriate \$1,400,000 from tax stabilizaton reserves for Workers' Compensation Program.
- (7) 016-018, transfer \$64,800 from the Operating Budget to the Summer Recreation Camps Grant. - Annual County match.

New Castle County  
 Sewer Fund  
 FY2016 BUDGET VS. FY2016 ESTIMATED  
 As of March 31, 2016

	A	B	C	D	E	F	G	
	FY2014 Actual	FY2015 Actual	FY2016 Approved (7/1/2015)	FY2016 Approved (3/31/2016)	FY2016 Estimated (3/31/2016)	E over (under) D \$	E over (under) D %	Comments
<b><u>Expenditures/Encumbrances</u></b>								
Salaries & Wages	\$11.1	\$11.3	\$11.9	\$11.9	\$11.4	\$ (0.5)	-4.2%	All labor unions have expired contracts. Does not include provisions for labor negotiations.
Employee Benefits	\$5.4	\$6.3	\$6.3	\$6.3	\$6.3	\$ -	0.0%	
Training/Travel	\$0.0		\$0.0	\$0.0	\$0.0	\$ -		
Communications/Utilities	\$19.7	\$20.2	\$20.1	\$20.1	\$20.1	\$ -	0.0%	activity
Materials/Supplies	\$1.1	\$1.2	\$1.2	\$1.2	\$1.2	\$ -	0.0%	activity
Contractual Services	\$4.2	\$4.1	\$4.7	\$4.7	\$4.5	\$ (0.2)	-4.3%	activity
Contractual-Cross Charges	\$2.5	\$2.6	\$3.2	\$3.2	\$3.2	\$ -	0.0%	
Grants/Fixed Charges	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$ -	0.0%	
Equipment	\$1.8	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	0.0%	
Land & Structure	\$0.0		\$0.0	\$0.0	\$0.0	\$ -		
Debt Service	\$18.5	\$19.0	\$18.4	\$18.4	\$18.4	\$ -	0.0%	Timing of Debt Service (FY16 Budget is \$1.5M < FY2015)
Contingencies	\$0.0		\$0.1	\$0.1	\$0.1	\$ -	0.0%	
IGS Credit	\$0.0		\$0.0	\$0.0	\$0.0	\$ -		
General and Admin	\$6.1	\$6.3	\$6.5	\$6.5	\$6.5	\$ -	0.0%	
<b>Total</b>	<b>\$70.6</b>	<b>\$71.5</b>	<b>\$73.0</b>	<b>\$ 73.0</b>	<b>\$72.3</b>	<b>\$ (0.7)</b>	<b>-1.0%</b>	

\*rounded to the nearest \$0.1 million. May be off due to rounding.

New Castle County  
 General Fund  
 FY2016 BUDGET VS. FY2017 RECOMMENDED  
 As of March 31, 2016

	A	B	C	D	E	F	
	FY2015 Actual	FY2016 Estimated (03/31/2016)	FY2016 Approved (7/1/2015)	FY2017 Recommended	D over (under) C \$	D over (under) C %	Comments
<b>Expenditures/Encumbrances</b>							
Salaries & Wages	\$ 88.4	\$ 89.0	\$ 89.1	\$ 93.7	\$ 4.6	4.9%	15 new police officers (partially grant-funded), Public Safety overtime
Employee Benefits	\$ 52.5	\$ 46.0	\$ 45.9	\$ 49.7	\$ 3.8	7.6%	Employee Benefit rate from 52.8% to 54.5%
Training/Travel	\$ 0.3	\$ 0.5	\$ 0.5	\$ 0.6	\$ 0.1	16.7%	
Communications/Utilities	\$ 3.4	\$ 3.5	\$ 3.7	\$ 3.9	\$ 0.2	5.1%	
Materials/Supplies	\$ 5.1	\$ 5.5	\$ 5.7	\$ 5.7	\$ -	0.0%	
Contractual Services	\$ 11.8	\$ 12.2	\$ 12.9	\$ 13.4	\$ 0.5	3.7%	Moved Property Maintenance Program back into the Operating Budget (\$.7M)
Contractual-Cross Charges	\$ 14.1	\$ 16.4	\$ 16.5	\$ 15.3	\$ (1.2)	-7.8%	Lease savings on vehicles
Grants/Fixed Charges	\$ 12.9	\$ 14.2	\$ 12.1	\$ 14.1	\$ 2.0	14.2%	moved Dog Control contract from Contractual Services (\$1.0 million), 3% fire company increase and 3% contractual libraries increase, \$.7million increase to Workers' Comp
Equipment	\$ 0.6	\$ 1.0	\$ 0.8	\$ 1.1	\$ 0.3	27.3%	increase due to Police Operations.
Debt Service	\$ 20.5	\$ 17.6	\$ 17.6	\$ 17.5	\$ (0.1)	-0.7%	
Contingencies	\$ -	\$ 0.9	\$ 1.9	\$ 1.4	\$ (0.5)	-37.9%	removed Public Safety contingency (\$.6M), added \$.1 million for Economic Development projects
IGS Credit	\$ (22.3)	\$ (24.7)	\$ (24.7)	\$ (23.4)	\$ 1.3	-5.6%	
General and Admin Credit	\$ (7.6)	\$ (7.9)	\$ (8.0)	\$ (8.2)	\$ (0.2)	2.4%	
<b>Total</b>	<b>\$ 179.7</b>	<b>\$ 174.2</b>	<b>\$ 174.1</b>	<b>\$ 184.8</b>	<b>\$ 10.7</b>	<b>5.8%</b>	



New Castle County  
Sewer Fund  
FY2016 BUDGET VS. FY2017 RECOMMENDED  
As of March 31, 2016

	A	B	C	D	E	F	
	FY2015 Actual	FY2016 Estimated (03/31/2016)	FY2016 Approved (7/1/2015)	FY2017 Recommended	D over (under) C \$	D over (under) C %	Comments
<b><u>Expenditures/Encumbrances</u></b>							
Salaries & Wages	\$11.3	\$11.4	\$11.9	\$12.1	\$ 0.2	1.7%	All labor unions have expired contracts. Does not include provisions for labor negotiations.
Employee Benefits	\$6.3	\$6.3	\$6.3	\$6.5	\$ 0.2	3.1%	Employee Benefit rate from 52.8% to 54.5%
Training/Travel	\$0.0	\$0.0	\$0.0	\$0.0	\$ -		
Communications/Utilities	\$20.2	\$20.1	\$20.1	\$20.2	\$ 0.1	0.5%	
Materials/Supplies	\$1.2	\$1.2	\$1.2	\$1.2	\$ -	0.0%	
Contractual Services	\$4.1	\$4.5	\$4.7	\$4.7	\$ -	0.0%	
Contractual-Cross Charges	\$2.6	\$3.2	\$3.2	\$2.8	\$ (0.4)	-14.3%	Lease savings on vehicles
Grants/Fixed Charges	\$0.2	\$0.3	\$0.3	\$0.3	\$ -	0.0%	
Equipment	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	0.0%	
Land & Structure	\$0.0	\$0.0	\$0.0	\$0.0	\$ -		
Debt Service	\$19.0	\$18.4	\$18.4	\$18.0	\$ (0.4)	-2.2%	Per debt schedules
Contingencies	\$0.0	\$0.1	\$0.1	\$0.1	\$ -	0.0%	
IGS Credit	\$0.0	\$0.0	\$0.0	\$0.0	\$ -		
General and Admin	\$6.3	\$6.5	\$6.5	\$6.8	\$ 0.3	4.4%	
<b>Total</b>	<b>\$71.5</b>	<b>\$72.3</b>	<b>\$73.0</b>	<b>\$ 73.0</b>	<b>\$ (0.0)</b>	<b>0.0%</b>	

**New Castle County – FY2016  
General Fund - Budget Highlights  
As of March 31, 2016**

**EXPENDITURE HIGHLIGHTS**

March expenditure and encumbrance activity is a net \$129.8 million, or 74% of budget (\$175.4 million). The budget includes the transfer out of \$0.4 million for the Office of Emergency Management.

**SALARIES AND WAGES**

Salaries/wages appropriations (\$89.3 million), incurred charges of \$61.5 million or 68.8% of budget. Salaries/wages are \$0.4 million lower than FY2015. We estimate that there will be \$0.3 million surplus for Salaries and Wages at the end of FY2016.

**EMPLOYEE BENEFITS**

Employee benefits appropriations (\$46.0 million) include charges for medical insurance, pension contributions, and social security costs. Year to date expenditures were \$32.7 million. The full-time employee benefit rate for FY2016 is 52.8% compared to 51.3% in FY2015. Expenditures are \$1.6 million above FY2015 due to timing.

**COMMUNICATION/UTILITIES**

Communication and utilities appropriations (\$3.7 million) were charged \$2.6 million, or 69.2% of budget. Appropriations are primarily for electric, telephone, and postage. Expenditures and encumbrances are comparable to FY2015 activity. We expect this line to have a \$0.2 million surplus by the end of the fiscal year.

**MATERIALS/SUPPLIES**

Materials and supplies appropriations (\$5.5 million) are for gasoline, auto parts, central stores supplies, uniforms, mineral aggregate, books, etc. Expenditures and encumbrances for the year are \$5.1 million or 92.5% of budget. Expenditures and encumbrances are \$0.1 million lower than FY2015. The FY2016 materials and supplies appropriation is lower than the FY2015 appropriation in anticipation of continued lower fuel prices. Budget is anticipated to meet expenditures this fiscal year.

**CONTRACTUAL SERVICES**

Contractual service appropriations (\$29.2 million), which includes \$16.4 million in intergovernmental service charges (IGS), absorbed charges of \$22.7 million or 77.7% of budget. Expenditures and encumbrances are \$0.8 million higher than FY2015 activity. The cross charges are higher due to increased vehicle purchases for Public Safety. We estimate that there will be a \$0.6 million surplus at the end of the fiscal year.

**EQUIPMENT**

Equipment appropriations for Fiscal 2016 are \$1.0 million. The Fiscal 2016 Capital budget includes \$5.3 million for Fleet and equipment purchases. To date, \$0.7 million has been expended/encumbered. It is anticipated that all funds will be fully expended in FY2016.

**New Castle County – FY2016  
General Fund - Budget Highlights  
As of March 31, 2016**

**EXPENDITURE HIGHLIGHTS – CONT'D**

**GRANTS/FIXED CHARGES**

Fixed charges/grant appropriations (\$14.3 million), absorbed \$12.8 million in charges. This line item includes volunteer fire, ambulance, and rescue grants; auto insurance costs; contractual libraries; workers' compensation claims and insurance; general insurance and pass-through grants. Expenditures and encumbrances are \$0.8 million higher than FY2015. Increased worker compensation payments, fleet insurance settlements and funding for a study of Delaware River port development contributed to the increased spending. County Council passed Ordinance 16-010 on March 8, 2016 to increase the amount appropriated to Workers Compensation by \$1.4 million, which is reflective in these figures. It is estimated that there will be a balance of \$0.1 million at year-end.

**DEBT SERVICE**

Debt service budget for Fiscal 2016 is \$17.6 million, which is based on debt service schedules. To date, \$16.1 million has been expended towards debt service for FY2016. This is \$14.6 million less than FY2015 because of the timing of debt service payments. All debt service funds will be fully expended by the end of the fiscal year.

**INTRAGOVERNMENTAL CREDITS (IGS)**

The IGS credit (chargebacks) appropriations, which represent \$24.7 million in internal service charge-backs, earned \$18.7 million in credits or 75.5% of budget. The internal services are primarily for motor vehicle usage and information systems costs.

**GENERAL AND ADMINISTRATIVE**

Reimbursements for general and administrative costs primarily to the Sewer Fund of \$8.0 million will offset General Fund expenditure activity at year-end.

In summary, net expenditure and encumbrance activity for March is \$129.8 million, or \$13.2 million less than last fiscal year. The decrease is due primarily to debt service. Overall, we project that there will be a \$1.2 million surplus for FY2016.

**New Castle County – FY2016  
Sewer Fund - Budget Highlights  
As of March 31, 2016**

Expenditures and encumbrances for March are \$55.7 million or 76.3% of budget (\$73.0 million).

**SALARIES AND WAGES**

Salaries and Wages appropriations (\$11.9 million), incurred charges of \$8.1 million or 68.0% of the budget. Spending is less than \$0.1 million higher than FY2015. We estimate that there will be \$0.3 million surplus for Salaries and Wages at the end of FY2016.

**EMPLOYEE BENEFITS**

Employee benefit appropriations (\$6.3 million), which includes charges for medical insurance, pension contributions, and social security costs, incurred charges of \$4.3 million. The full-time employee benefit rate for FY2016 is 52.8% compared to 51.3% in FY2015. Spending is \$0.1 million higher than FY2015 and is estimated to be meet budget in FY2016.

**COMMUNICATIONS AND UTILITIES**

Communication and Utilities budget of \$20.1 million includes budgeted costs for City of Wilmington sewer treatment of \$18.5 million. Funding also includes \$1.4 million for electric service. To date, \$15.1 million has been encumbered or expended. Spending is \$0.1 million higher than FY2015. We estimate that there will be a shortfall of \$0.3 million due to a sewer service true-up payment with the City of Wilmington and a shortfall in funding for electric.

**MATERIALS/SUPPLIES**

Materials and supplies appropriations (\$1.2 million) are for construction materials and supplies, uniforms, and equipment repairs, etc. Expenditures and encumbrances are slightly higher than FY2015, and \$1.1 million has been expended/encumbered to date. Spending is projected to meet budget for FY2016.

**CONTRACTUAL SERVICES**

Contractual service appropriations (\$7.8 million), which includes \$3.2 million in intergovernmental service charges (IGS), absorbed charges of \$6.4 million or 82.1% of budget. Expenditure and encumbrances are \$0.5 million higher than FY2015, and will be an estimated \$0.2 million below budget at year-end.

**EQUIPMENT**

Equipment appropriations for Fiscal 2016 are \$0.3 million. Funding is anticipated to be fully expended by the end of the fiscal year. An additional \$1.3 million will be available for equipment in the Capital Budget.

**GRANTS/FIXED CHARGES**

Fixed charges/grant appropriations (\$0.3 million) are fully expended for FY2016. This line item includes the funding for the New Castle County Conservation District (\$120,000), the University of Delaware Water Resources Agency (\$73,600) and a settlement (\$100,000). Fixed charges are \$0.1 million higher than FY2015.

**New Castle County – FY2016  
Sewer Fund - Budget Highlights  
As of March 31, 2016**

**EXPENDITURE HIGHLIGHTS – CONT'D**

**DEBT SERVICE**

Debt Service costs for this year are \$18.4 million and is based on debt service schedules. Costs of \$15.3 million have already been incurred this year compared to \$18.9 million in FY2015. Debt service funding will be fully expended by year-end.

Overall expenditures and encumbrances are \$2.6 million under (\$55.7 million vs. \$58.3 million) the same period last fiscal year due primarily to debt service payments. We project that there will be a surplus of \$0.7 million at the end of FY2016 due to savings in the Salary and Wages and Contractual Services lines.

**Checkbook**  
**General Fund Cash Flow Projections**  
**As of 3/31/2016**  
**Fiscal Years 2016-2020**

General Fund (in millions)	2016	2017	2018	2019	2020	Comments
<b>Available Financial Reserves,</b>	\$ 45.6	\$ 37.1	\$ 34.2	\$ 24.9	\$ 13.3	
<b>Revenues/Reserves</b>						
Property Tax Revenue	\$111.5	\$113.3	\$ 114.7	\$116.2	\$117.6	<b>Assessment Growth</b>
Transfer Tax Revenue	\$ 26.5	\$ 25.8	\$ 27.1	\$ 28.4	\$ 29.9	<b>90% Budget Estimate 17-20</b>
Other Revenues**	\$ 38.6	\$ 41.4	\$ 42.2	\$ 43.1	\$ 43.9	<b>2.0% Growth in 16-20</b>
<b>Subtotal Revenues</b>	<b>\$176.6</b>	<b>\$180.5</b>	<b>\$ 184.0</b>	<b>\$187.7</b>	<b>\$191.4</b>	
Use of RTT Reserves	\$4.2	\$4.3	\$2.0	\$2.0	\$2.0	
Use of Available Cash Balances	\$2.1	\$3.4	\$9.8	\$12.1	\$13.7	
<b>Total Revenue/Use of Reserves</b>	<b>\$182.9</b>	<b>\$188.2</b>	<b>\$ 195.8</b>	<b>\$201.8</b>	<b>\$207.1</b>	
<b>Expenditures</b>						
Personnel Costs **	\$135.0	\$143.4	\$ 148.4	\$153.6	\$159.0	<b>3.5% Annual Growth</b>
Non-Personnel Costs	\$ 21.6	\$ 23.9	\$ 24.4	\$ 24.9	\$ 25.4	<b>2.0% Annual Growth</b>
Debt Service	\$ 17.6	\$ 17.5	\$ 19.6	\$ 19.9	\$ 19.3	<b>2018/2020(\$20.0) Bond Issue</b>
<b>Total Expenditures</b>	<b>\$174.2</b>	<b>\$184.8</b>	<b>\$ 192.4</b>	<b>\$198.4</b>	<b>\$203.7</b>	
<b>Revenue/Reserves over Expenditures</b>	<b>\$ 8.7</b>	<b>\$ 3.4</b>	<b>\$ 3.4</b>	<b>\$ 3.4</b>	<b>\$ 3.4</b>	
<b>Transfer to Capital</b>	<b>\$ (5.7)</b>	<b>\$ (3.4)</b>	<b>\$ (3.4)</b>	<b>\$ (3.4)</b>	<b>\$ (3.4)</b>	
<b>Net Change</b>	<b>\$3.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	
PY Purchase Order Cancellations	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	
<b>Economic Development Fund Transfer</b>	<b>\$ (7.5)</b>					
<b>RTT Reserve Transfer</b>	<b>\$ (2.4)</b>					
<b>Available Financial Reserves *</b>	<b>\$ 37.1</b>	<b>\$ 34.2</b>	<b>\$ 24.9</b>	<b>\$ 13.3</b>	<b>\$ 0.1</b>	

\* Excludes Rainy Day Reserve of \$35.0 million.

\*\* Excludes State of De. Police Pension Contribution Pass Thru.

**Checkbook**  
**Sewer Fund Cash Flow Projections**  
**As of 3/31/2016**  
**Fiscal Years 2016-2020**

Sewer Fund (in millions)	2016	2017	2018	2019	2020	Comments
<b>Available Financial Reserves, beginning of period</b>	<b>\$ 10.3</b>	<b>\$ 10.0</b>	<b>\$ 9.2</b>	<b>\$ 7.4</b>	<b>\$ 5.6</b>	
<i>Revenues/Reserves</i>						
Sewer Charges Collection	\$ 61.0	\$ 61.4	\$ 61.7	\$ 62.0	\$ 62.3	minimum growth
Other Revenues	\$ 11.8	\$ 11.6	\$ 11.7	\$ 11.7	\$ 11.8	minimum growth
<b>Subtotal Revenues</b>	<b>\$ 72.8</b>	<b>\$ 73.0</b>	<b>\$ 73.4</b>	<b>\$ 73.7</b>	<b>\$ 74.1</b>	
Use of Available Cash Balances	\$0.8	\$1.3	\$2.3	\$2.3	\$2.3	
Use of Capital Recovery Fee Reserves	\$0.0	\$0.0	\$4.2	\$5.9	\$10.4	
<b>Total Revenue/Use of Reserves</b>	<b>\$ 72.8</b>	<b>\$ 74.3</b>	<b>\$ 79.9</b>	<b>\$ 81.9</b>	<b>\$ 86.8</b>	
<i>Expenditures</i>						
Total Personnel Costs	\$ 17.7	\$ 18.6	\$ 19.3	\$ 19.9	\$ 20.6	3.5% annual growth
Total Non-Personnel Costs	\$ 36.2	\$ 36.4	\$ 37.1	\$ 37.9	\$ 38.6	2.0% annual growth
Debt Service	\$ 18.4	\$ 18.0	\$ 22.2	\$ 22.8	\$ 26.3	2018/2020 (\$50.0) Bond Issue
<b>Total Expenditures</b>	<b>\$ 72.3</b>	<b>\$ 73.0</b>	<b>\$ 78.6</b>	<b>\$ 80.6</b>	<b>\$ 85.6</b>	
<b>Revenue/Reserves over Expenditures</b>	<b>\$ 0.5</b>	<b>\$ 1.3</b>	<b>\$ 1.3</b>	<b>\$ 1.3</b>	<b>\$ 1.3</b>	
<b>Transfers to capital</b>	<b>\$ (1.3)</b>	<b>\$ (1.3)</b>	<b>\$ (1.3)</b>	<b>\$ (1.3)</b>	<b>\$ (1.3)</b>	
<b>Net Change</b>	<b>(\$0.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	
PY Purchase Order Cancellation	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	
<b>Available Financial Reserves **</b>	<b>\$ 10.0</b>	<b>\$ 9.2</b>	<b>\$ 7.4</b>	<b>\$ 5.6</b>	<b>\$ 3.8</b>	
<b>Capital Recovery Fee Reserves*</b>	<b>\$ 20.6</b>	<b>\$ 20.6</b>	<b>\$ 16.4</b>	<b>\$ 10.5</b>	<b>\$ 0.1</b>	

\* Reflects restatement of Capital Recovery Fees (Reserves)

\*\*Excludes Rainy Day Reserve of \$14.9 million.