

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
SUMMARY AS OF  
JUNE 30, 2016

EXHIBIT A

| (IN THOUSANDS)                         | A<br>FY2015<br>ACTUAL | B<br>FY2016<br>BUDGET | C<br>FY2016<br>ACTUAL | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2015<br>YTD THRU<br>JUNE | G<br>FY2016<br>YTD THRU<br>JUNE | H<br>FY2016<br>G over F<br>\$ | I<br>G over F<br>% |
|--|-----------------------|-----------------------|-----------------------|---------------------|--------------------|---------------------------------|---------------------------------|-------------------------------|--------------------|
| <b>GENERAL FUND</b>                    |                       |                       |                       |                     |                    |                                 |                                 |                               |                    |
| Real Estate Taxes                      | 110,959.8             | 112,133.0             | 111,476.5             | -656.5              | -0.6%              | 110,959.8                       | 111,476.5                       | 516.7                         | 0.5%               |
| Real Estate Transfer Tax               | 25,791.5              | 24,101.2              | 29,044.7              | 4,943.5             | 20.5%              | 25,791.5                        | 29,044.7                        | 3,253.2                       | 12.6%              |
| Service Charges & Fees                 | 21,044.1              | 21,464.3              | 21,597.0              | 132.7               | 0.6%               | 21,044.1                        | 21,597.0                        | 552.9                         | 2.6%               |
| Recreation                             | 867.4                 | 1,036.7               | 970.8                 | -65.9               | -6.4%              | 867.4                           | 970.8                           | 103.4                         | 11.9%              |
| Licenses and Permits                   | 6,567.0               | 6,776.5               | 6,517.6               | -258.9              | -3.8%              | 6,567.0                         | 6,517.6                         | -49.5                         | -0.8%              |
| Use of Money & Property *              | 5,040.7               | 4,293.5               | 4,542.6               | 249.1               | 5.8%               | 5,040.7                         | 4,542.6                         | -498.1                        | -9.9%              |
| Intergovernmental Revenues **          | 9,931.2               | 8,039.8               | 8,122.6               | 82.9                | 1.0%               | 9,931.2                         | 8,122.6                         | -1,808.6                      | -18.2%             |
| <b>SUBTOTAL: GENERAL FUND</b>          | <b>180,201.8</b>      | <b>177,844.9</b>      | <b>182,271.8</b>      | <b>4,426.8</b>      | <b>2.5%</b>        | <b>180,201.8</b>                | <b>182,271.8</b>                | <b>2,070.0</b>                | <b>1.1%</b>        |
| <b>LESS: INTERFUND TRANSFER</b>        | <b>-5,060.4</b>       | <b>-5,926.0</b>       | <b>-6,162.0</b>       | <b>-236.0</b>       | <b>4.7%</b>        | <b>-5,060.4</b>                 | <b>-6,162.0</b>                 | <b>-1,101.6</b>               | <b>21.8%</b>       |
| <b>TOTAL GENERAL FUND</b>              | <b>175,141.3</b>      | <b>171,918.9</b>      | <b>176,109.7</b>      | <b>4,190.8</b>      | <b>2.4%</b>        | <b>175,141.3</b>                | <b>176,109.7</b>                | <b>968.4</b>                  | <b>0.6%</b>        |
| <b>SEWER FUND</b>                      |                       |                       |                       |                     |                    |                                 |                                 |                               |                    |
| Sewer Current                          | 57,352.0              | 58,240.0              | 57,133.3              | -1,106.7            | -1.9%              | 57,352.0                        | 57,133.3                        | -218.7                        | -0.4%              |
| Sewer Delinquent                       | 4,661.9               | 3,500.0               | 3,342.5               | -157.5              | -4.5%              | 4,661.9                         | 3,342.5                         | -1,319.4                      | -28.3%             |
| Other Fees                             | 13,282.2              | 11,012.1              | 11,691.6              | 679.4               | 6.2%               | 13,282.2                        | 11,691.6                        | -1,590.7                      | -12.0%             |
| Use of Money and Property              | 769.3                 | 1,555.0               | 935.4                 | -619.6              | -39.8%             | 769.3                           | 935.4                           | 166.1                         | 21.6%              |
| <b>SUBTOTAL: SEWER FUND</b>            | <b>76,065.4</b>       | <b>74,307.1</b>       | <b>73,102.8</b>       | <b>-1,204.4</b>     | <b>-1.6%</b>       | <b>76,065.4</b>                 | <b>73,102.8</b>                 | <b>-2,962.7</b>               | <b>-3.9%</b>       |
| <b>LESS: INTERFUND TRANSFER</b>        | <b>-1,337.4</b>       | <b>-1,342.4</b>       | <b>-1,435.4</b>       | <b>-93.0</b>        | <b>6.9%</b>        | <b>-1,337.4</b>                 | <b>-1,435.4</b>                 | <b>-97.9</b>                  | <b>NA</b>          |
| <b>TOTAL SEWER FUND RESOURCES</b>      | <b>74,728.0</b>       | <b>72,964.8</b>       | <b>71,667.4</b>       | <b>-1,297.4</b>     | <b>-1.8%</b>       | <b>74,728.0</b>                 | <b>71,667.4</b>                 | <b>-3,060.6</b>               | <b>-4.1%</b>       |
| <b>TOTAL GENERAL &amp; SEWER FUNDS</b> | <b>249,869.3</b>      | <b>244,883.7</b>      | <b>247,777.1</b>      | <b>2,986.5</b>      | <b>1.2%</b>        | <b>251,206.8</b>                | <b>249,212.5</b>                | <b>-1,994.3</b>               | <b>-0.8%</b>       |

All Revenues are Unaudited

\* Excludes use of RTT Reserves

\*\* Includes State Contribution to Police Pension

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
DETAIL AS OF  
JUNE 30, 2016

| (IN THOUSANDS)                  | A<br>FY2015<br>ACTUAL | B<br>FY2016<br>BUDGET | C<br>FY2016<br>ACTUAL | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2015<br>YTD THRU<br>JUNE | G<br>FY2016<br>YTD THRU<br>JUNE | H<br>G over F<br>\$ | I<br>G over F<br>% |
|---------------------------------|-----------------------|-----------------------|-----------------------|---------------------|--------------------|---------------------------------|---------------------------------|---------------------|--------------------|
| <b>Real Estate Taxes</b>        |                       |                       |                       |                     |                    |                                 |                                 |                     |                    |
| Initial Levy & Quarterly Adds   | 109,408.1             | 110,735.0             | 110,428.5             | -306.5              | -0.3%              | 109,408.1                       | 110,428.5                       | 1,020.4             | 0.9%               |
| Prior Year                      | 1,063.3               | 900.0                 | 866.5                 | -33.5               | -3.7%              | 1,063.3                         | 866.5                           | -196.8              | -18.5%             |
| Appeal Credit                   | 0.0                   | 0.0                   | -316.9                | -316.9              | NA                 | 0.0                             | -316.9                          | -316.9              | NA                 |
| Tax Penalties                   | 488.4                 | 498.0                 | 498.4                 | 0.4                 | 0.1%               | 488.4                           | 498.4                           | 10.0                | 2.0%               |
| <b>Real Estate Taxes</b>        | <b>110,959.8</b>      | <b>112,133.0</b>      | <b>111,476.5</b>      | <b>-656.5</b>       | <b>-0.6%</b>       | <b>110,959.8</b>                | <b>111,476.5</b>                | <b>516.7</b>        | <b>0.5%</b>        |
| <b>Real Estate Transfer Tax</b> | <b>25,791.5</b>       | <b>24,101.2</b>       | <b>29,044.7</b>       | <b>4,943.5</b>      | <b>20.5%</b>       | <b>25,791.5</b>                 | <b>29,044.7</b>                 | <b>3,253.2</b>      | <b>12.6%</b>       |
| <b>SERVICE CHARGES/FEEES</b>    |                       |                       |                       |                     |                    |                                 |                                 |                     |                    |
| SHERIFF                         | 4,186.5               | 5,011.5               | 4,353.9               | -657.7              | -13.1%             | 4,186.5                         | 4,353.9                         | 167.4               | 4.0%               |
| REG WILLS                       | 3,824.3               | 3,375.0               | 3,381.4               | 6.4                 | 0.2%               | 3,824.3                         | 3,381.4                         | -442.9              | -11.6%             |
| REC DEEDS                       | 5,849.3               | 5,960.0               | 6,963.1               | 1,003.1             | 16.8%              | 5,849.3                         | 6,963.1                         | 1,113.8             | 19.0%              |
| PROTHONOTARY                    | 36.0                  | 35.3                  | 39.4                  | 4.1                 | 11.6%              | 36.0                            | 39.4                            | 3.4                 | 9.4%               |
| 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%               | 1,111.7                         | 1,111.7                         | 0.0                 | 0.0%               |
| POLICE REPORTS                  | 41.8                  | 50.0                  | 41.5                  | -8.5                | -17.0%             | 41.8                            | 41.5                            | -0.3                | -0.6%              |
| POLICE TRAFFIC FINES            | 632.1                 | 782.0                 | 565.0                 | -217.0              | -27.8%             | 632.1                           | 565.0                           | -67.1               | -10.6%             |
| POLICE-WESTOVER HILLS           | 130.2                 | 132.5                 | 130.2                 | -2.3                | -1.7%              | 130.2                           | 130.2                           | 0.0                 | 0.0%               |
| PLAN-MAPS/PUBS                  | 0.8                   | 9.5                   | 0.3                   | -9.2                | -97.2%             | 0.8                             | 0.3                             | -0.6                | -68.1%             |
| PHOTOCOPIES                     | 64.4                  | 55.4                  | 68.9                  | 13.5                | 24.4%              | 64.4                            | 68.9                            | 4.5                 | 7.0%               |
| 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                   | 3.2                   | -5.8                | -64.3%             | 4.3                             | 3.2                             | -1.1                | -25.0%             |
| WEB SITE SUBSCRIBER FEE         | 188.6                 | 191.0                 | 212.1                 | 21.1                | 11.1%              | 188.6                           | 212.1                           | 23.5                | 12.5%              |
| ZONING FEES                     | 318.3                 | 271.8                 | 331.0                 | 59.2                | 21.8%              | 318.3                           | 331.0                           | 12.6                | 4.0%               |
| SUB REVIEW                      | 800.3                 | 948.8                 | 776.1                 | -172.6              | -18.2%             | 800.3                           | 776.1                           | -24.2               | -3.0%              |
| ZONING REVIEW                   | 157.9                 | 195.0                 | 175.9                 | -19.1               | -9.8%              | 157.9                           | 175.9                           | 18.1                | 11.4%              |
| PLAN REVIEW                     | 19.3                  | 22.5                  | 15.8                  | -6.8                | -30.0%             | 19.3                            | 15.8                            | -3.6                | -18.4%             |
| TAX CERTIFICATIONS              | 16.7                  | 20.0                  | 17.2                  | -2.8                | -13.9%             | 16.7                            | 17.2                            | 0.6                 | 3.3%               |
| MONITION FEES                   | 13.8                  | 35.0                  | 13.0                  | -22.0               | -63.0%             | 13.8                            | 13.0                            | -0.9                | -6.3%              |
| HEARING FEES                    | 17.1                  | 25.0                  | 14.1                  | -10.9               | -43.5%             | 17.1                            | 14.1                            | -3.0                | -17.5%             |
| EXPEDITED PLAN REVIEW FEES      | 0.0                   | 2.3                   | 0.0                   | -2.3                | -100.0%            | 0.0                             | 0.0                             | 0.0                 | NA                 |
| LIBRARY FINES/FEES              | 293.9                 | 356.7                 | 273.8                 | -82.9               | -23.2%             | 293.9                           | 273.8                           | -20.1               | -6.8%              |
| PROPERTY MAIN. RECOVERIES       | 216.8                 | 196.0                 | 319.9                 | 123.9               | 63.2%              | 216.8                           | 319.9                           | 103.1               | 47.5%              |
| ADMINISTRATIVE FINES            | 32.0                  | 44.0                  | 59.2                  | 15.2                | 34.5%              | 32.0                            | 59.2                            | 27.2                | 85.0%              |
| Miscellaneous Charges/Fees      | 149.9                 | 161.9                 | 185.1                 | 23.2                | 14.3%              | 149.9                           | 185.1                           | 35.2                | 23.5%              |
| 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                 | 396.9                 | 56.9                | 16.7%              | 400.1                           | 396.9                           | -3.2                | -0.8%              |
| <b>TOTAL</b>                    | <b>18,716.1</b>       | <b>19,551.2</b>       | <b>19,658.0</b>       | <b>106.9</b>        | <b>0.5%</b>        | <b>18,716.1</b>                 | <b>19,658.0</b>                 | <b>942.0</b>        | <b>5.0%</b>        |

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
DETAIL AS OF  
JUNE 30, 2016

|                                    | A                | B                | C                | D              | E             | F                          | G                          | H              | I             |
|------------------------------------|------------------|------------------|------------------|----------------|---------------|----------------------------|----------------------------|----------------|---------------|
| (IN THOUSANDS)                     | FY2015<br>ACTUAL | FY2016<br>BUDGET | FY2016<br>ACTUAL | C over B<br>\$ | C over B<br>% | FY2015<br>YTD THRU<br>JUNE | FY2016<br>YTD THRU<br>JUNE | G over F<br>\$ | G over F<br>% |
| <b>RECREATION</b>                  |                  |                  |                  |                |               |                            |                            |                |               |
| GOLF COURSE                        | 59.0             | 85.0             | 125.2            | 40.2           | 47.3%         | 59.0                       | 125.2                      | 66.2           | 112.1%        |
| RECREATION RENTALS                 | 441.6            | 469.1            | 456.7            | -12.4          | -2.6%         | 441.6                      | 456.7                      | 15.1           | 3.4%          |
| CAROUSEL                           | 55.3             | 120.2            | 43.4             | -76.7          | -63.9%        | 55.3                       | 43.4                       | -11.9          | -21.5%        |
| RECREATION INCOME                  | 23.2             | 30.3             | 49.1             | 18.8           | 62.2%         | 23.2                       | 49.1                       | 25.8           | 111.2%        |
| RECREATION-REVOLVING               | 267.9            | 312.2            | 273.7            | -38.5          | -12.3%        | 267.9                      | 273.7                      | 5.8            | 2.2%          |
| LIBRARY-REVOLVING                  | 20.4             | 20.0             | 22.7             | 2.7            | 13.7%         | 20.4                       | 22.7                       | 2.3            | 11.3%         |
| 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>970.8</b>     | <b>-65.9</b>   | <b>-6.4%</b>  | <b>867.4</b>               | <b>970.8</b>               | <b>103.4</b>   | <b>11.9%</b>  |
| <b>LICENSES &amp; PERMITS</b>      |                  |                  |                  |                |               |                            |                            |                |               |
| BUSINESS LICENSES                  | 711.9            | 720.0            | 761.7            | 41.7           | 5.8%          | 711.9                      | 761.7                      | 49.7           | 7.0%          |
| MARRIAGE LICENSES                  | 251.4            | 330.9            | 292.8            | -38.1          | -11.5%        | 251.4                      | 292.8                      | 41.4           | 16.5%         |
| CONTRACTOR LICENSES                | 368.3            | 500.0            | 383.6            | -116.4         | -23.3%        | 368.3                      | 383.6                      | 15.3           | 4.2%          |
| CONTRACTOR LICENSE FINE            | 2.7              | 15.0             | 2.6              | -12.4          | -82.7%        | 2.7                        | 2.6                        | -0.1           | -3.7%         |
| DOG LICENSES                       | 113.0            | 120.0            | 26.5             | -93.5          | -77.9%        | 113.0                      | 26.5                       | -86.5          | -76.5%        |
| BUILDING PERMITS                   | 3,645.1          | 3,647.1          | 3,455.8          | -191.3         | -5.2%         | 3,645.1                    | 3,455.8                    | -189.3         | -5.2%         |
| OTHER PERMITS                      | 556.0            | 551.0            | 657.1            | 106.1          | 19.3%         | 556.0                      | 657.1                      | 101.1          | 18.2%         |
| PLUMBING PERMITS                   | 918.7            | 892.5            | 937.5            | 45.0           | 5.0%          | 918.7                      | 937.5                      | 18.8           | 2.1%          |
| <b>TOTAL</b>                       | <b>6,567.0</b>   | <b>6,776.5</b>   | <b>6,517.6</b>   | <b>-258.9</b>  | <b>-3.8%</b>  | <b>6,567.0</b>             | <b>6,517.6</b>             | <b>-49.5</b>   | <b>-0.8%</b>  |
| <b>USE OF MONEY &amp; PROPERTY</b> |                  |                  |                  |                |               |                            |                            |                |               |
| IMPACT FEES                        | 853.0            | 853.0            | 853.0            | 0.0            | 0.0%          | 853.0                      | 853.0                      | 0.0            | 0.0%          |
| INTEREST-INVESTMENTS               | 3,047.6          | 2,500.0          | 2,773.4          | 273.4          | 10.9%         | 3,047.6                    | 2,773.4                    | -274.3         | -9.0%         |
| SHERIFF                            | 0.0              | 0.0              | 0.0              | 0.0            | NA            | 0.0                        | 0.0                        | 0.0            | NA            |
| DEEDS                              | 0.4              | 0.4              | 0.5              | 0.1            | 27.2%         | 0.4                        | 0.5                        | 0.1            | 17.7%         |
| REGISTER OF WILLS                  | 0.1              | 0.2              | 0.1              | -0.1           | -64.0%        | 0.1                        | 0.1                        | 0.0            | -19.4%        |
| CLERK OF THE PEACE                 | 0.0              | 0.2              | 0.0              | -0.1           | -88.0%        | 0.0                        | 0.0                        | 0.0            | 63.6%         |
| <b>TOTAL</b>                       | <b>3,901.1</b>   | <b>3,353.7</b>   | <b>3,626.9</b>   | <b>273.2</b>   | <b>8.1%</b>   | <b>3,901.1</b>             | <b>3,626.9</b>             | <b>-274.2</b>  | <b>-7.0%</b>  |

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
DETAIL AS OF  
JUNE 30, 2016

|   | A                | B                | C                | D              | E             | F                          | G                          | H               | I             |
|---|------------------|------------------|------------------|----------------|---------------|----------------------------|----------------------------|-----------------|---------------|
| (IN THOUSANDS)                          | FY2015<br>ACTUAL | FY2016<br>BUDGET | FY2016<br>ACTUAL | C over B<br>\$ | C over B<br>% | FY2015<br>YTD THRU<br>JUNE | FY2016<br>YTD THRU<br>JUNE | G over F<br>\$  | G over F<br>% |
| <b>RENTALS, CONCESSIONS &amp; SALES</b> |                  |                  |                  |                |               |                            |                            |                 |               |
| BLDG RENTAL-WILMINGTON                  | 569.8            | 529.9            | 543.6            | 13.7           | 2.6%          | 569.8                      | 543.6                      | -26.2           | -4.6%         |
| CITY/COUNTY GARAGE                      | 55.2             | 55.2             | 55.2             | 0.0            | 0.0%          | 55.2                       | 55.2                       | 0.0             | 0.0%          |
| LAND RENTAL                             | 15.1             | 84.9             | 15.3             | -69.6          | -81.9%        | 15.1                       | 15.3                       | 0.3             | 1.7%          |
| BUILDING RENTALS                        | 127.4            | 130.9            | 127.0            | -3.9           | -2.9%         | 127.4                      | 127.0                      | -0.4            | -0.3%         |
| XEROX FEES                              | 8.4              | 9.0              | 9.2              | 0.3            | 3.1%          | 8.4                        | 9.2                        | 0.8             | 9.8%          |
| SALE OF ASSETS                          | 358.6            | 125.0            | 160.3            | 35.3           | 28.2%         | 358.6                      | 160.3                      | -198.4          | -55.3%        |
| STOPYRA TRACT                           | 5.0              | 5.0              | 5.0              | 0.0            | 0.0%          | 5.0                        | 5.0                        | 0.0             | 0.0%          |
| <b>TOTAL</b>                            | <b>1,139.6</b>   | <b>939.8</b>     | <b>915.7</b>     | <b>-24.1</b>   | <b>-2.6%</b>  | <b>1,139.6</b>             | <b>915.7</b>               | <b>-223.9</b>   | <b>-19.6%</b> |
| <b>INTERGOVERNMENTAL REVENUES</b>       |                  |                  |                  |                |               |                            |                            |                 |               |
| PAYMENT-IN-LIEU-TAXES                   | 0.0              | 17.3             | 154.8            | 137.5          | 796.8%        | 0.0                        | 154.8                      | 154.8           | NA            |
| STATE PENSION ALLOCATION                | 3,729.5          | 1,642.7          | 1,642.7          | 0.0            | 0.0%          | 3,729.5                    | 1,642.7                    | -2,086.8        | -56.0%        |
| REAL ESTATE TRANSFER FEE                | 402.7            | 382.5            | 494.2            | 111.7          | 29.2%         | 402.7                      | 494.2                      | 91.5            | 22.7%         |
| PARAMEDIC REIMBURSEMENT                 | 5,017.8          | 4,775.2          | 4,805.4          | 30.3           | 0.6%          | 5,017.8                    | 4,805.4                    | -212.3          | -4.2%         |
| CHANCERY REIMBURSEMENT                  | 256.3            | 254.9            | 261.4            | 6.5            | 2.6%          | 256.3                      | 261.4                      | 5.1             | 2.0%          |
| RZEDB INTEREST REIMBURSEMENT            | 130.7            | 131.2            | 119.4            | -11.9          | -9.0%         | 130.7                      | 119.4                      | -11.3           | -8.7%         |
| DEPT OF JUSTICE                         | 287.9            | 715.5            | 491.6            | -223.9         | -31.3%        | 287.9                      | 491.6                      | 203.7           | 70.7%         |
| MISC GOVT AGENCIES                      | 16.4             | 20.4             | 53.0             | 32.6           | 159.5%        | 16.4                       | 53.0                       | 36.6            | 222.8%        |
| INDIRECT COST RECOVERY                  | 89.9             | 100.0            | 100.0            | 0.0            | 0.0%          | 89.9                       | 100.0                      | 10.2            | 11.3%         |
| <b>TOTAL</b>                            | <b>9,931.2</b>   | <b>8,039.8</b>   | <b>8,122.6</b>   | <b>82.9</b>    | <b>1.0%</b>   | <b>9,931.2</b>             | <b>8,122.6</b>             | <b>-1,808.6</b> | <b>-18.2%</b> |
| <b>MISCELLANEOUS REVENUES</b>           |                  |                  |                  |                |               |                            |                            |                 |               |
| OTHER INCOME                            | 1,324.1          | 513.2            | 881.5            | 368.4          | 71.8%         | 1,324.1                    | 881.5                      | -442.6          | -33.4%        |
| INSURANCE PROCEEDS/SELF INS             | 1,003.9          | 1,400.0          | 1,057.4          | -342.6         | -24.5%        | 1,003.9                    | 1,057.4                    | 53.5            | 5.3%          |
| <b>TOTAL</b>                            | <b>2,328.1</b>   | <b>1,913.2</b>   | <b>1,939.0</b>   | <b>25.8</b>    | <b>1.3%</b>   | <b>2,328.1</b>             | <b>1,939.0</b>             | <b>-389.1</b>   | <b>-16.7%</b> |
| <b>TOTAL GENERAL FUND REVENUES</b>      | <b>180,201.8</b> | <b>177,844.9</b> | <b>182,271.8</b> | <b>4,426.8</b> | <b>2.5%</b>   | <b>180,201.8</b>           | <b>182,271.8</b>           | <b>2,070.0</b>  | <b>1.1%</b>   |
| <b>TRANSFERS</b>                        |                  |                  |                  |                |               |                            |                            |                 |               |
| ESTIMATED TRANSFERS                     | -1,334.5         | -705.6           | -905.6           | -200.0         | 28.3%         | -1,334.5                   | -905.6                     | 428.9           | -32.1%        |
| CAPITAL PAY AS YOU GO                   | -3,725.9         | -5,220.4         | -5,256.4         | -36.0          | 0.7%          | -3,725.9                   | -5,256.4                   | -1,530.5        | 41.1%         |
| <b>FINAL GENERAL FUND REVENUES</b>      | <b>175,141.3</b> | <b>171,918.9</b> | <b>176,109.7</b> | <b>4,190.8</b> | <b>2.4%</b>   | <b>175,141.3</b>           | <b>176,109.7</b>           | <b>968.4</b>    | <b>0.6%</b>   |

NEW CASTLE COUNTY  
 GENERAL AND SEWER FUNDS REVENUES  
 DETAIL AS OF  
 JUNE 30, 2016

| (IN THOUSANDS)                      | A<br>FY2015<br>ACTUAL | B<br>FY2016<br>BUDGET | C<br>FY2016<br>ACTUAL | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2015<br>YTD THRU<br>JUNE | G<br>FY2016<br>YTD THRU<br>JUNE | H<br>G over F<br>\$ | I<br>G over F<br>% |
|-------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|--------------------|---------------------------------|---------------------------------|---------------------|--------------------|
| <b>Sewer Fund</b>                   |                       |                       |                       |                     |                    |                                 |                                 |                     |                    |
| Sewer Service Chgs                  | 57,352.0              | 58,240.0              | 57,133.3              | -1,106.7            | -1.9%              | 57,352.0                        | 57,133.3                        | -218.7              | -0.4%              |
| Delinq. Chgs                        | 4,661.9               | 3,500.0               | 3,342.5               | -157.5              | -4.5%              | 4,661.9                         | 3,342.5                         | -1,319.4            | -28.3%             |
| Stormwater/Groundwater              | 193.9                 | 307.5                 | 1,321.2               | 1,013.7             | 329.7%             | 193.9                           | 1,321.2                         | 1,127.3             | 581.3%             |
| Plans Review/Expidited Plans Review | 300.8                 | 342.4                 | 362.8                 | 20.4                | 6.0%               | 300.8                           | 362.8                           | 62.0                | 20.6%              |
| Septic Waste Hauler fees            | 389.0                 | 675.0                 | 593.7                 | -81.3               | -12.0%             | 389.0                           | 593.7                           | 204.7               | 52.6%              |
| Survey & Inspection fees            | 171.0                 | 100.0                 | 24.6                  | -75.4               | -75.4%             | 171.0                           | 24.6                            | -146.4              | -85.6%             |
| Connection fees                     | 90.8                  | 50.0                  | 87.6                  | 37.6                | 75.2%              | 90.8                            | 87.6                            | -3.2                | -3.5%              |
| Wastewater Discharge fees           | 179.8                 | 225.0                 | 316.4                 | 91.4                | 40.6%              | 179.8                           | 316.4                           | 136.7               | 76.0%              |
| F.O.G. Program Admin. Fees          | 101.2                 | 96.0                  | 120.4                 | 24.4                | 25.5%              | 101.2                           | 120.4                           | 19.2                | 19.0%              |
| Inspection Fees (Stormwater)        | 101.8                 | 135.0                 | 16.9                  | -118.2              | -87.5%             | 101.8                           | 16.9                            | -84.9               | -83.4%             |
| 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                   | 35.5                  | 29.5                | 491.7%             | 12.0                            | 35.5                            | 23.5                | 195.8%             |
| INTEREST-INVESTMENTS                | 769.3                 | 1,555.0               | 935.4                 | -619.6              | -39.8%             | 769.3                           | 935.4                           | 166.1               | 21.6%              |
| 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               | 7,871.6               | 1,367.7             | 21.0%              | 9,103.8                         | 7,871.6                         | -1,232.2            | -13.5%             |
| Misc Fees & Income                  | 68.4                  | 0.5                   | 67.2                  | 66.7                | 13588.8%           | 68.4                            | 67.2                            | -1.2                | -1.7%              |
| <b>Subtotal-Sewer Fund</b>          | <b>76,065.4</b>       | <b>74,307.1</b>       | <b>73,102.8</b>       | <b>-1,204.4</b>     | <b>-1.6%</b>       | <b>76,065.4</b>                 | <b>73,102.8</b>                 | <b>-2,962.7</b>     | <b>-3.9%</b>       |
|                                     | 0.0                   |                       |                       |                     |                    |                                 |                                 |                     |                    |
| <b>Street Light Fund</b>            |                       |                       |                       |                     |                    |                                 |                                 |                     |                    |
| Current                             | 5,613.8               | 5,325.1               | 5,404.8               | 79.7                | 1%                 | 5,613.8                         | 5,404.8                         | -209.0              | -3.7%              |
| Delinquent                          | 57.8                  | 50.0                  | 48.0                  | -2.0                | -4%                | 57.8                            | 48.0                            | -9.8                | -16.9%             |
| 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               | 3,734.0               | 25.6                | 1%                 | 3,899.0                         | 3,734.0                         | -165.0              | -4.2%              |
| Delinquent                          | 41.2                  | 25.0                  | 36.6                  | 11.6                | 46%                | 41.2                            | 36.6                            | -4.6                | -11.1%             |
| AVAILABLE SURPLUS                   |                       | 176.0                 | 176.0                 | 0.0                 | 0%                 | 0.0                             | 0.0                             | 0.0                 | NA                 |
| Not Included Above                  |                       |                       |                       |                     |                    |                                 |                                 |                     |                    |
| <b>GF Other</b>                     |                       |                       |                       |                     |                    |                                 |                                 |                     |                    |
| PROPERTY TAX RATE RESERVE           | 975.2                 | 4,000.0               | 4,000.0               | 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              | -1,435.4              | -93.0               | 0.1                | -1,337.4                        | -1,435.4                        | -97.9               | 7.3%               |
| Fund Balance Reserves               | 0.0                   | 334.7                 | 334.7                 | 0.0                 | 0.0                | 0.0                             | 0.0                             | 0.0                 | NA                 |

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

EXHIBIT B

| (IN THOUSANDS)                         | A<br>FY2016<br>ACTUAL | B<br>FY2017<br>BUDGET | C<br>FY2017<br>ESTIMATED | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2016<br>YTD THRU<br>AUGUST | G<br>FY2017<br>YTD THRU<br>AUGUST | H<br>FY2017<br>G over F<br>\$ | I<br>G over F<br>% |
|--|-----------------------|-----------------------|--------------------------|---------------------|--------------------|-----------------------------------|-----------------------------------|-------------------------------|--------------------|
| <b>GENERAL FUND</b>                    |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Real Estate Taxes                      | 111,476.5             | 113,252.0             | 113,252.0                | 0.0                 | 0.0%               | 14,228.0                          | 14,359.0                          | 131.0                         | 0.9%               |
| Real Estate Transfer Tax               | 29,044.7              | 25,740.0              | 25,740.0                 | 0.0                 | 0.0%               | 5,570.1                           | 5,594.4                           | 24.4                          | 0.4%               |
| Service Charges & Fees                 | 21,595.7              | 21,509.9              | 21,509.9                 | 0.0                 | 0.0%               | 3,455.6                           | 3,617.1                           | 161.4                         | 4.7%               |
| Recreation                             | 934.4                 | 1,077.6               | 1,077.6                  | 0.0                 | 0.0%               | 102.1                             | 51.8                              | -50.4                         | -49.3%             |
| Licenses and Permits                   | 6,517.2               | 6,773.0               | 6,773.0                  | 0.0                 | 0.0%               | 1,017.4                           | 1,070.1                           | 52.7                          | 5.2%               |
| Use of Money & Property *              | 4,542.6               | 4,826.3               | 4,826.3                  | 0.0                 | 0.0%               | 500.4                             | 367.2                             | -133.2                        | -26.6%             |
| Intergovernmental Revenues **          | 6,479.9               | 7,301.0               | 7,301.0                  | 0.0                 | 0.0%               | 203.4                             | 481.0                             | 277.6                         | 136.5%             |
| <b>SUBTOTAL: GENERAL FUND</b>          | 180,591.0             | 180,479.7             | 180,479.7                | 0.0                 | 0.0%               | 25,077.0                          | 25,540.6                          | 463.6                         | 1.8%               |
| <b>LESS: INTERFUND TRANSFER</b>        | -6,162.0              | -3,858.5              | -3,858.5                 | 0.0                 | 0.0%               | -5,697.2                          | 0.0                               | 5,697.2                       | -100.0%            |
| <b>TOTAL GENERAL FUND</b>              | 174,428.9             | 176,621.2             | 176,621.2                | 0.0                 | 0.0%               | 19,379.8                          | 25,540.6                          | 6,160.8                       | 31.8%              |
| <b>SEWER FUND</b>                      |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Sewer Current                          | 57,133.3              | 57,850.0              | 57,850.0                 | 0.0                 | 0.0%               | 5,053.0                           | 3,784.2                           | -1,268.9                      | -25.1%             |
| Sewer Delinquent                       | 3,342.5               | 3,500.0               | 3,500.0                  | 0.0                 | 0.0%               | 1,105.0                           | 1,042.4                           | -62.5                         | -5.7%              |
| Other Fees                             | 11,691.6              | 10,540.7              | 10,566.1                 | 25.4                | 0.2%               | 398.9                             | 1,826.0                           | 1,427.1                       | 357.7%             |
| Use of Money and Property              | 935.4                 | 1,100.0               | 1,100.0                  | 0.0                 | 0.0%               | 185.7                             | 145.5                             | -40.2                         | -21.7%             |
| <b>SUBTOTAL: SEWER FUND</b>            | 73,102.8              | 72,990.7              | 73,016.1                 | 25.4                | 0.0%               | 6,742.7                           | 6,798.1                           | 55.5                          | 0.8%               |
| <b>LESS: INTERFUND TRANSFER</b>        | -1,435.4              | -1,300.0              | -1,300.0                 | 0.0                 | 0.0%               | -1,342.4                          | 0.0                               | 1,342.4                       | NA                 |
| <b>TOTAL SEWER FUND RESOURCES</b>      | 71,667.4              | 71,690.7              | 71,716.1                 | 25.4                | 0.0%               | 5,400.3                           | 6,798.1                           | 1,397.8                       | 25.9%              |
| <b>TOTAL GENERAL &amp; SEWER FUNDS</b> | 246,096.3             | 248,311.9             | 248,337.3                | 25.4                | 0.0%               | 26,122.4                          | 32,338.7                          | 6,216.2                       | 23.8%              |

\* Excludes use of RTT Reserves

\*\* Excludes State Contribution to Police Pension

NEW CASTLE COUNTY  
 GENERAL AND SEWER FUNDS REVENUES  
 DETAIL AS OF  
 AUGUST 31, 2016

| (IN THOUSANDS)                  | A<br>FY2016<br>ACTUAL | B<br>FY2017<br>BUDGET | C<br>FY2017<br>ESTIMATED | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2016<br>YTD THRU<br>AUGUST | G<br>FY2017<br>YTD THRU<br>AUGUST | H<br>FY2017<br>G over F<br>\$ | I<br>G over F<br>% |
|---------------------------------|-----------------------|-----------------------|--------------------------|---------------------|--------------------|-----------------------------------|-----------------------------------|-------------------------------|--------------------|
| <b>Real Estate Taxes</b>        |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Initial Levy & Quarterly Adds   | 110,428.5             | 111,700.0             | 111,700.0                | 0.0                 | 0.0%               | 14,059.2                          | 14,102.1                          | 43.0                          | 0.3%               |
| Prior Year                      | 866.5                 | 1,000.0               | 1,000.0                  | 0.0                 | 0.0%               | 116.3                             | 208.2                             | 92.0                          | 79.1%              |
| Appeal Credit                   | -316.9                | 0.0                   | 0.0                      | 0.0                 | NA                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| Tax Penalties                   | 498.4                 | 552.0                 | 552.0                    | 0.0                 | 0.0%               | 52.6                              | 48.7                              | -3.9                          | -7.5%              |
| <b>Real Estate Taxes</b>        | <b>111,476.5</b>      | <b>113,252.0</b>      | <b>113,252.0</b>         | <b>0.0</b>          | <b>0.0%</b>        | <b>14,228.0</b>                   | <b>14,359.0</b>                   | <b>131.0</b>                  | <b>0.9%</b>        |
| <b>Real Estate Transfer Tax</b> | <b>29,044.7</b>       | <b>25,740.0</b>       | <b>25,740.0</b>          | <b>0.0</b>          | <b>0.0%</b>        | <b>5,570.1</b>                    | <b>5,594.4</b>                    | <b>24.4</b>                   | <b>0.4%</b>        |
| <b>SERVICE CHARGES/FEES</b>     |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| SHERIFF                         | 4,353.9               | 3,838.1               | 3,838.1                  | 0.0                 | 0.0%               | 598.0                             | 830.1                             | 232.2                         | 38.8%              |
| REG WILLS                       | 3,381.4               | 3,433.5               | 3,433.5                  | 0.0                 | 0.0%               | 461.3                             | 563.4                             | 102.1                         | 22.1%              |
| REC DEEDS                       | 6,963.1               | 6,963.0               | 6,963.0                  | 0.0                 | 0.0%               | 1,291.3                           | 1,283.7                           | -7.6                          | -0.6%              |
| PROTHONOTARY                    | 39.4                  | 36.3                  | 36.3                     | 0.0                 | 0.0%               | 4.8                               | 6.3                               | 1.5                           | 30.3%              |
| EMERGENCY COMM.                 | 209.4                 | 209.4                 | 209.4                    | 0.0                 | 0.0%               | 0.0                               | 0.0                               | 0.0                           | NA                 |
| 911 REPORTING FEE               | 1,111.7               | 1,111.7               | 1,111.7                  | 0.0                 | 0.0%               | 185.3                             | 185.3                             | 0.0                           | 0.0%               |
| POLICE REPORTS                  | 41.5                  | 50.0                  | 50.0                     | 0.0                 | 0.0%               | 5.8                               | 10.9                              | 5.1                           | 88.1%              |
| POLICE TRAFFIC FINES            | 565.0                 | 782.0                 | 782.0                    | 0.0                 | 0.0%               | 92.9                              | 78.4                              | -14.5                         | -15.6%             |
| POLICE-WESTOVER HILLS           | 130.2                 | 132.5                 | 132.5                    | 0.0                 | 0.0%               | 21.7                              | 21.7                              | 0.0                           | 0.0%               |
| PLAN-MAPS/PUBS                  | 0.3                   | 9.5                   | 9.5                      | 0.0                 | 0.0%               | 0.0                               | 0.2                               | 0.2                           | 1635.7%            |
| PHOTOCOPIES                     | 68.9                  | 65.4                  | 65.4                     | 0.0                 | 0.0%               | 12.0                              | 10.2                              | -1.8                          | -14.9%             |
| FOIA REQUEST                    | 3.2                   | 9.1                   | 9.1                      | 0.0                 | 0.0%               | 0.8                               | 0.3                               | -0.5                          | -61.1%             |
| WEB SITE SUBSCRIBER FEE         | 212.1                 | 198.0                 | 198.0                    | 0.0                 | 0.0%               | 36.3                              | 33.6                              | -2.8                          | -7.6%              |
| ZONING FEES                     | 331.0                 | 271.8                 | 271.8                    | 0.0                 | 0.0%               | 58.9                              | 59.5                              | 0.6                           | 1.0%               |
| SUB REVIEW                      | 776.1                 | 948.8                 | 948.8                    | 0.0                 | 0.0%               | 92.2                              | 140.9                             | 48.7                          | 52.8%              |
| ZONING REVIEW                   | 175.9                 | 195.0                 | 195.0                    | 0.0                 | 0.0%               | 17.3                              | 21.8                              | 4.5                           | 26.1%              |
| PLAN REVIEW                     | 15.8                  | 22.5                  | 22.5                     | 0.0                 | 0.0%               | 3.0                               | 4.8                               | 1.8                           | 58.3%              |
| TAX CERTIFICATIONS              | 17.2                  | 20.0                  | 20.0                     | 0.0                 | 0.0%               | 3.6                               | 1.2                               | -2.4                          | -65.7%             |
| MONITION FEES                   | 13.0                  | 16.0                  | 16.0                     | 0.0                 | 0.0%               | 2.9                               | 0.7                               | -2.2                          | -76.0%             |
| HEARING FEES                    | 14.1                  | 25.0                  | 25.0                     | 0.0                 | 0.0%               | 2.1                               | 3.7                               | 1.6                           | 77.5%              |
| EXPEDITED PLAN REVIEW FEES      | 0.0                   | 2.3                   | 2.3                      | 0.0                 | 0.0%               | 0.0                               | 0.0                               | 0.0                           | NA                 |
| LIBRARY FINES/FEES              | 273.8                 | 356.7                 | 356.7                    | 0.0                 | 0.0%               | 51.9                              | 42.0                              | -9.9                          | -19.1%             |
| PROPERTY MAIN. RECOVERIES       | 319.9                 | 440.0                 | 440.0                    | 0.0                 | 0.0%               | 58.7                              | 64.6                              | 5.9                           | 10.1%              |
| ADMINISTRATIVE FINES            | 59.2                  | 44.0                  | 44.0                     | 0.0                 | 0.0%               | 3.5                               | 4.2                               | 0.7                           | 19.8%              |
| Miscellaneous Charges/Fees      | 185.1                 | 139.4                 | 139.4                    | 0.0                 | 0.0%               | 17.1                              | 21.4                              | 4.2                           | 24.7%              |
| COMMISSION CONDUIT DEBT         | 0.0                   | 0.0                   | 0.0                      | 0.0                 | NA                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| PROPERTY MAINTENANCE FINES      | 396.9                 | 600.0                 | 600.0                    | 0.0                 | 0.0%               | 68.5                              | 49.2                              | -19.3                         | -28.2%             |
| <b>TOTAL</b>                    | <b>19,658.0</b>       | <b>19,919.9</b>       | <b>19,919.9</b>          | <b>0.0</b>          | <b>0.0%</b>        | <b>3,090.0</b>                    | <b>3,438.1</b>                    | <b>348.1</b>                  | <b>11.3%</b>       |

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
DETAIL AS OF  
AUGUST 31, 2016

| (IN THOUSANDS)                     | A<br>FY2016<br>ACTUAL | B<br>FY2017<br>BUDGET | C<br>FY2017<br>ESTIMATED | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2016<br>YTD THRU<br>AUGUST | G<br>FY2017<br>YTD THRU<br>AUGUST | H<br>FY2017<br>G over F<br>\$ | I<br>G over F<br>% |
|------------------------------------|-----------------------|-----------------------|--------------------------|---------------------|--------------------|-----------------------------------|-----------------------------------|-------------------------------|--------------------|
| <b>RECREATION</b>                  |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| GOLF COURSE                        | 125.2                 | 85.0                  | 85.0                     | 0.0                 | 0.0%               | 21.3                              | 0.0                               | -21.3                         | -100.0%            |
| RECREATION RENTALS                 | 435.4                 | 505.0                 | 505.0                    | 0.0                 | 0.0%               | 50.4                              | 31.4                              | -18.9                         | -37.6%             |
| CAROUSEL                           | 41.6                  | 124.4                 | 124.4                    | 0.0                 | 0.0%               | 11.3                              | 2.0                               | -9.3                          | -82.5%             |
| RECREATION INCOME                  | 47.9                  | 30.3                  | 30.3                     | 0.0                 | 0.0%               | 4.1                               | 1.8                               | -2.4                          | -57.4%             |
| RECREATION-REVOLVING               | 261.6                 | 312.0                 | 312.0                    | 0.0                 | 0.0%               | 11.1                              | 13.4                              | 2.3                           | 20.5%              |
| LIBRARY-REVOLVING                  | 22.7                  | 21.0                  | 21.0                     | 0.0                 | 0.0%               | 4.0                               | 3.2                               | -0.7                          | -18.7%             |
| DEVELOPMENT REVOLVING              | 0.0                   | 0.0                   | 0.0                      | 0.0                 | NA                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| <b>TOTAL</b>                       | <b>934.4</b>          | <b>1,077.6</b>        | <b>1,077.6</b>           | <b>0.0</b>          | <b>0.0%</b>        | <b>102.1</b>                      | <b>51.8</b>                       | <b>-50.4</b>                  | <b>-49.3%</b>      |
| <b>LICENSES &amp; PERMITS</b>      |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| BUSINESS LICENSES                  | 761.7                 | 720.0                 | 720.0                    | 0.0                 | 0.0%               | 42.8                              | 36.0                              | -6.8                          | -15.8%             |
| MARRIAGE LICENSES                  | 292.4                 | 331.0                 | 331.0                    | 0.0                 | 0.0%               | 49.3                              | 55.2                              | 5.9                           | 12.0%              |
| CONTRACTOR LICENSES                | 383.6                 | 500.0                 | 500.0                    | 0.0                 | 0.0%               | 27.3                              | 23.6                              | -3.7                          | -13.4%             |
| CONTRACTOR LICENSE FINE            | 2.6                   | 15.0                  | 15.0                     | 0.0                 | 0.0%               | 0.0                               | 0.4                               | 0.4                           | NA                 |
| DOG LICENSES                       | 26.5                  | 0.0                   | 0.0                      | 0.0                 | NA                 | 11.1                              | 1.3                               | -9.8                          | -88.6%             |
| BUILDING PERMITS                   | 3,455.8               | 3,716.9               | 3,716.9                  | 0.0                 | 0.0%               | 552.3                             | 613.0                             | 60.6                          | 11.0%              |
| OTHER PERMITS                      | 657.1                 | 565.0                 | 565.0                    | 0.0                 | 0.0%               | 175.6                             | 167.2                             | -8.5                          | -4.8%              |
| PLUMBING PERMITS                   | 937.5                 | 925.0                 | 925.0                    | 0.0                 | 0.0%               | 159.0                             | 173.5                             | 14.5                          | 9.1%               |
| <b>TOTAL</b>                       | <b>6,517.2</b>        | <b>6,773.0</b>        | <b>6,773.0</b>           | <b>0.0</b>          | <b>0.0%</b>        | <b>1,017.4</b>                    | <b>1,070.1</b>                    | <b>52.7</b>                   | <b>5.2%</b>        |
| <b>USE OF MONEY &amp; PROPERTY</b> |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| IMPACT FEES                        | 853.0                 | 1,000.0               | 1,000.0                  | 0.0                 | 0.0%               | 0.0                               | 0.0                               | 0.0                           | NA                 |
| INTEREST-INVESTMENTS               | 2,773.4               | 2,800.0               | 2,800.0                  | 0.0                 | 0.0%               | 363.8                             | 270.2                             | -93.5                         | -25.7%             |
| SHERIFF                            | 0.0                   | 0.0                   | 0.0                      | 0.0                 | NA                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| DEEDS                              | 0.5                   | 0.5                   | 0.5                      | 0.0                 | 0.0%               | 0.1                               | 0.1                               | 0.0                           | -1.2%              |
| REGISTER OF WILLS                  | 0.1                   | 0.1                   | 0.1                      | 0.0                 | 0.0%               | 0.0                               | 0.0                               | 0.0                           | 85.7%              |
| CLERK OF THE PEACE                 | 0.0                   | 0.1                   | 0.1                      | 0.0                 | 0.0%               | 0.0                               | 0.0                               | 0.0                           | 33.3%              |
| <b>TOTAL</b>                       | <b>3,626.9</b>        | <b>3,800.6</b>        | <b>3,800.6</b>           | <b>0.0</b>          | <b>0.0%</b>        | <b>363.9</b>                      | <b>270.3</b>                      | <b>-93.5</b>                  | <b>-25.7%</b>      |



NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
DETAIL AS OF  
AUGUST 31, 2016

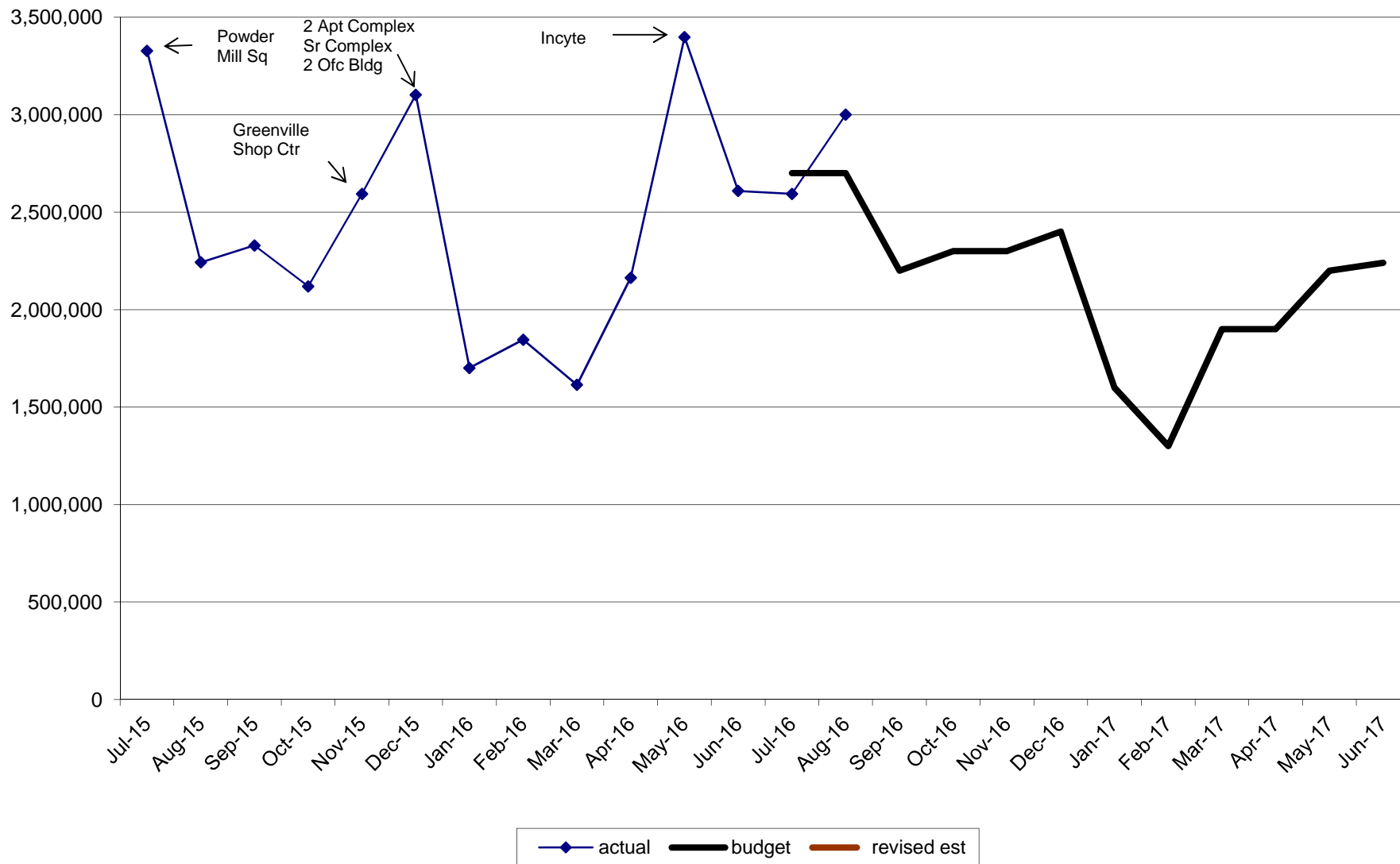
|   | A                | B                | C                   | D              | E             | F                            | G                            | H                        | I             |
|---|------------------|------------------|---------------------|----------------|---------------|------------------------------|------------------------------|--------------------------|---------------|
| (IN THOUSANDS)                          | FY2016<br>ACTUAL | FY2017<br>BUDGET | FY2017<br>ESTIMATED | C over B<br>\$ | C over B<br>% | FY2016<br>YTD THRU<br>AUGUST | FY2017<br>YTD THRU<br>AUGUST | FY2017<br>G over F<br>\$ | G over F<br>% |
| <b>RENTALS, CONCESSIONS &amp; SALES</b> |                  |                  |                     |                |               |                              |                              |                          |               |
| BLDG RENTAL-WILMINGTON                  | 543.6            | 536.7            | 536.7               | 0.0            | 0.0%          | 42.2                         | 23.9                         | -18.3                    | -43.3%        |
| CITY/COUNTY GARAGE                      | 55.2             | 55.2             | 55.2                | 0.0            | 0.0%          | 4.6                          | 9.2                          | 4.6                      | 100.0%        |
| LAND RENTAL                             | 15.3             | 15.1             | 15.1                | 0.0            | 0.0%          | 2.4                          | 1.8                          | -0.6                     | -23.7%        |
| BUILDING RENTALS                        | 127.0            | 129.7            | 129.7               | 0.0            | 0.0%          | 21.1                         | 11.6                         | -9.5                     | -45.0%        |
| XEROX FEES                              | 9.2              | 9.0              | 9.0                 | 0.0            | 0.0%          | 1.5                          | 1.2                          | -0.3                     | -17.9%        |
| SALE OF ASSETS                          | 160.3            | 275.0            | 275.0               | 0.0            | 0.0%          | 64.0                         | 48.2                         | -15.7                    | -24.6%        |
| STOPYRA TRACT                           | 5.0              | 5.0              | 5.0                 | 0.0            | 0.0%          | 0.8                          | 0.8                          | 0.0                      | 0.0%          |
| <b>TOTAL</b>                            | <b>915.7</b>     | <b>1,025.7</b>   | <b>1,025.7</b>      | <b>0.0</b>     | <b>0.0%</b>   | <b>136.6</b>                 | <b>96.9</b>                  | <b>-39.7</b>             | <b>-29.1%</b> |
| <b>INTERGOVERNMENTAL REVENUES</b>       |                  |                  |                     |                |               |                              |                              |                          |               |
| PAYMENT-IN-LIEU-TAXES                   | 154.8            | 17.3             | 17.3                | 0.0            | 0.0%          | 70.9                         | 0.0                          | -70.9                    | -100.0%       |
| REAL ESTATE TRANSFER FEE                | 494.2            | 411.0            | 411.0               | 0.0            | 0.0%          | 85.0                         | 95.2                         | 10.3                     | 12.1%         |
| PARAMEDIC REIMBURSEMENT                 | 4,805.4          | 5,511.3          | 5,511.3             | 0.0            | 0.0%          | 0.0                          | 0.0                          | 0.0                      | NA            |
| CHANCERY REIMBURSEMENT                  | 261.4            | 256.7            | 256.7               | 0.0            | 0.0%          | 47.6                         | 49.6                         | 2.1                      | 4.3%          |
| RZEDB INTEREST REIMBURSEMENT            | 119.4            | 130.2            | 130.2               | 0.0            | 0.0%          | 0.0                          | 0.0                          | 0.0                      | NA            |
| DEPT OF JUSTICE                         | 491.6            | 869.5            | 869.5               | 0.0            | 0.0%          | 0.0                          | 336.1                        | 336.1                    | NA            |
| MISC GOVT AGENCIES                      | 53.0             | 5.0              | 5.0                 | 0.0            | 0.0%          | 0.0                          | 0.0                          | 0.0                      | NA            |
| INDIRECT COST RECOVERY                  | 100.0            | 100.0            | 100.0               | 0.0            | 0.0%          | 0.0                          | 0.0                          | 0.0                      | NA            |
| <b>TOTAL</b>                            | <b>6,479.9</b>   | <b>7,301.0</b>   | <b>7,301.0</b>      | <b>0.0</b>     | <b>0.0%</b>   | <b>203.4</b>                 | <b>481.0</b>                 | <b>277.6</b>             | <b>136.5%</b> |
| <b>MISCELLANEOUS REVENUES</b>           |                  |                  |                     |                |               |                              |                              |                          |               |
| OTHER INCOME                            | 880.2            | 640.0            | 640.0               | 0.0            | 0.0%          | 285.3                        | 30.8                         | -254.6                   | -89.2%        |
| INSURANCE PROCEEDS/SELF INS             | 1,057.4          | 950.0            | 950.0               | 0.0            | 0.0%          | 80.3                         | 148.2                        | 67.9                     | 84.6%         |
| <b>TOTAL</b>                            | <b>1,937.7</b>   | <b>1,590.0</b>   | <b>1,590.0</b>      | <b>0.0</b>     | <b>0.0%</b>   | <b>365.6</b>                 | <b>178.9</b>                 | <b>-186.7</b>            | <b>-51.1%</b> |
| <b>TOTAL GENERAL FUND REVENUES</b>      | <b>180,591.0</b> | <b>180,479.7</b> | <b>180,479.7</b>    | <b>0.0</b>     | <b>0.0%</b>   | <b>25,077.0</b>              | <b>25,540.6</b>              | <b>463.6</b>             | <b>1.8%</b>   |
| <b>TRANSFERS</b>                        |                  |                  |                     |                |               |                              |                              |                          |               |
| ESTIMATED TRANSFERS                     | -905.6           | -427.5           | -427.5              | 0.0            | 0.0%          | -440.8                       | 0.0                          | 440.8                    | -100.0%       |
| CAPITAL PAY AS YOU GO                   | -5,256.4         | -3,431.0         | -3,431.0            | 0.0            | 0.0%          | -5,256.4                     | 0.0                          | 5,256.4                  | -100.0%       |
| <b>FINAL GENERAL FUND REVENUES</b>      | <b>174,428.9</b> | <b>176,621.2</b> | <b>176,621.2</b>    | <b>0.0</b>     | <b>0.0%</b>   | <b>19,379.8</b>              | <b>25,540.6</b>              | <b>6,160.8</b>           | <b>31.8%</b>  |

NEW CASTLE COUNTY  
 GENERAL AND SEWER FUNDS REVENUES  
 DETAIL AS OF  
 AUGUST 31, 2016

| (IN THOUSANDS)                      | A<br>FY2016<br>ACTUAL | B<br>FY2017<br>BUDGET | C<br>FY2017<br>ESTIMATED | D<br>C over B<br>\$ | E<br>C over B<br>% | F<br>FY2016<br>YTD THRU<br>AUGUST | G<br>FY2017<br>YTD THRU<br>AUGUST | H<br>FY2017<br>G over F<br>\$ | I<br>G over F<br>% |
|-------------------------------------|-----------------------|-----------------------|--------------------------|---------------------|--------------------|-----------------------------------|-----------------------------------|-------------------------------|--------------------|
| <b>Sewer Fund</b>                   |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Sewer Service Chgs                  | 57,133.3              | 57,850.0              | 57,850.0                 | 0.0                 | 0.0%               | 5,053.0                           | 3,784.2                           | -1,268.9                      | -25.1%             |
| Delinq. Chgs                        | 3,342.5               | 3,500.0               | 3,500.0                  | 0.0                 | 0.0%               | 1,105.0                           | 1,042.4                           | -62.5                         | -5.7%              |
| Stormwater/Groundwater              | 1,321.2               | 592.1                 | 592.1                    | 0.0                 | 0.0%               | 136.7                             | 450.2                             | 313.5                         | 229.3%             |
| Plans Review/Expidited Plans Review | 362.8                 | 346.1                 | 346.1                    | 0.0                 | 0.0%               | 56.0                              | 83.4                              | 27.4                          | 49.0%              |
| Septic Waste Hauler fees            | 593.7                 | 706.3                 | 706.3                    | 0.0                 | 0.0%               | 35.0                              | 222.9                             | 187.9                         | 537.5%             |
| Survey & Inspection fees            | 24.6                  | 91.7                  | 91.7                     | 0.0                 | 0.0%               | 0.1                               | 3.0                               | 2.8                           | 1969.4%            |
| Connection fees                     | 87.6                  | 50.0                  | 50.0                     | 0.0                 | 0.0%               | 17.0                              | 15.3                              | -1.7                          | -10.1%             |
| Wastewater Discharge fees           | 316.4                 | 227.0                 | 227.0                    | 0.0                 | 0.0%               | 131.6                             | 5.9                               | -125.6                        | -95.5%             |
| F.O.G. Program Admin. Fees          | 120.4                 | 110.0                 | 110.0                    | 0.0                 | 0.0%               | 0.1                               | 0.1                               | 0.0                           | 0.0%               |
| Inspection Fees (Stormwater)        | 16.9                  | 23.2                  | 23.2                     | 0.0                 | 0.0%               | 7.5                               | 4.7                               | -2.8                          | -36.9%             |
| Administrative Fines                | 0.0                   | 0.0                   | 0.0                      | 0.0                 | NA                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| Floodplain Development Permit       | 35.5                  | 14.0                  | 14.0                     | 0.0                 | 0.0%               | 13.5                              | 0.5                               | -13.0                         | -96.3%             |
| INTEREST-INVESTMENTS                | 935.4                 | 1,100.0               | 1,100.0                  | 0.0                 | 0.0%               | 185.7                             | 145.5                             | -40.2                         | -21.7%             |
| RZEDB INTEREST REIMBURSEMENT        | 873.6                 | 871.2                 | 871.2                    | 0.0                 | 0.0%               | 0.0                               | 0.0                               | 0.0                           | NA                 |
| Capital Recovery Fees               | 7,871.6               | 7,500.0               | 7,500.0                  | 0.0                 | 0.0%               | 0.2                               | 1,011.7                           | 1,011.5                       | 500726.7%          |
| Misc Fees & Income                  | 67.2                  | 9.0                   | 34.4                     | 25.4                | 282.5%             | 1.3                               | 28.4                              | 27.1                          | 2035.2%            |
| <b>Subtotal-Sewer Fund</b>          | <b>73,102.8</b>       | <b>72,990.7</b>       | <b>73,016.1</b>          | <b>25.4</b>         | <b>0.0%</b>        | <b>6,742.7</b>                    | <b>6,798.1</b>                    | <b>55.5</b>                   | <b>0.8%</b>        |
|                                     | 0.0                   |                       |                          |                     |                    |                                   |                                   |                               |                    |
| <b>Street Light Fund</b>            |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Current                             | 5,404.8               | 5,355.5               | 5,435.2                  | 79.7                | 1%                 | 568.0                             | 572.6                             | 4.6                           | 0.8%               |
| Delinquent                          | 48.0                  | 50.0                  | 48.0                     | -2.0                | -4%                | 9.5                               | 12.0                              | 2.5                           | 26.7%              |
| AVAILABLE SURPLUS                   | 0.0                   | 384.4                 | 384.4                    | 0.0                 | 0%                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| <b>Crossing Guard Fund</b>          |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Current                             | 3,734.0               | 3,452.7               | 3,478.3                  | 25.6                | 1%                 | 454.0                             | 426.9                             | -27.1                         | -6.0%              |
| Delinquent                          | 36.6                  | 25.0                  | 36.6                     | 11.6                | 46%                | 5.8                               | 9.2                               | 3.4                           | 59.1%              |
|                                     |                       | 0.0                   | -9.7                     | -9.7                | NA                 | 0.0                               | 0.0                               |                               |                    |
| AVAILABLE SURPLUS                   |                       | 259.0                 | 259.0                    | 0.0                 | 0%                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| Not Included Above                  |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| <b>GF Other</b>                     |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| STATE PENSION ALLOCATION            | 1,642.7               | 0.0                   | 0.0                      | 0.0                 | NA                 | 0.0                               | 0.0                               | 0.0                           | NA                 |
| PROPERTY TAX RATE RESERVE           | 4,000.0               | 3,431.0               | 3,431.0                  | 0.0                 | 0.0%               | 0.0                               | 0                                 | 0.0                           | NA                 |
| RTT DEBT SERVICE                    | 4,155.8               | 4,286.8               | 4,286.8                  | 0.0                 | 0.0%               | 0.0                               | 0                                 | 0.0                           | NA                 |
| <b>SF Other</b>                     |                       |                       |                          |                     |                    |                                   |                                   |                               |                    |
| Less Capital Reserve                | -1,435.4              | -1,300.0              | -1,300.0                 | 0.0                 | 0.0                | -1,342.4                          | 0.0                               | 1,342.4                       | -100.0%            |
| Fund Balance Reserves               | 0.0                   | 1,300.0               | 1,300.0                  | 0.0                 | 0.0                | 0.0                               | 0.0                               | 0.0                           | NA                 |

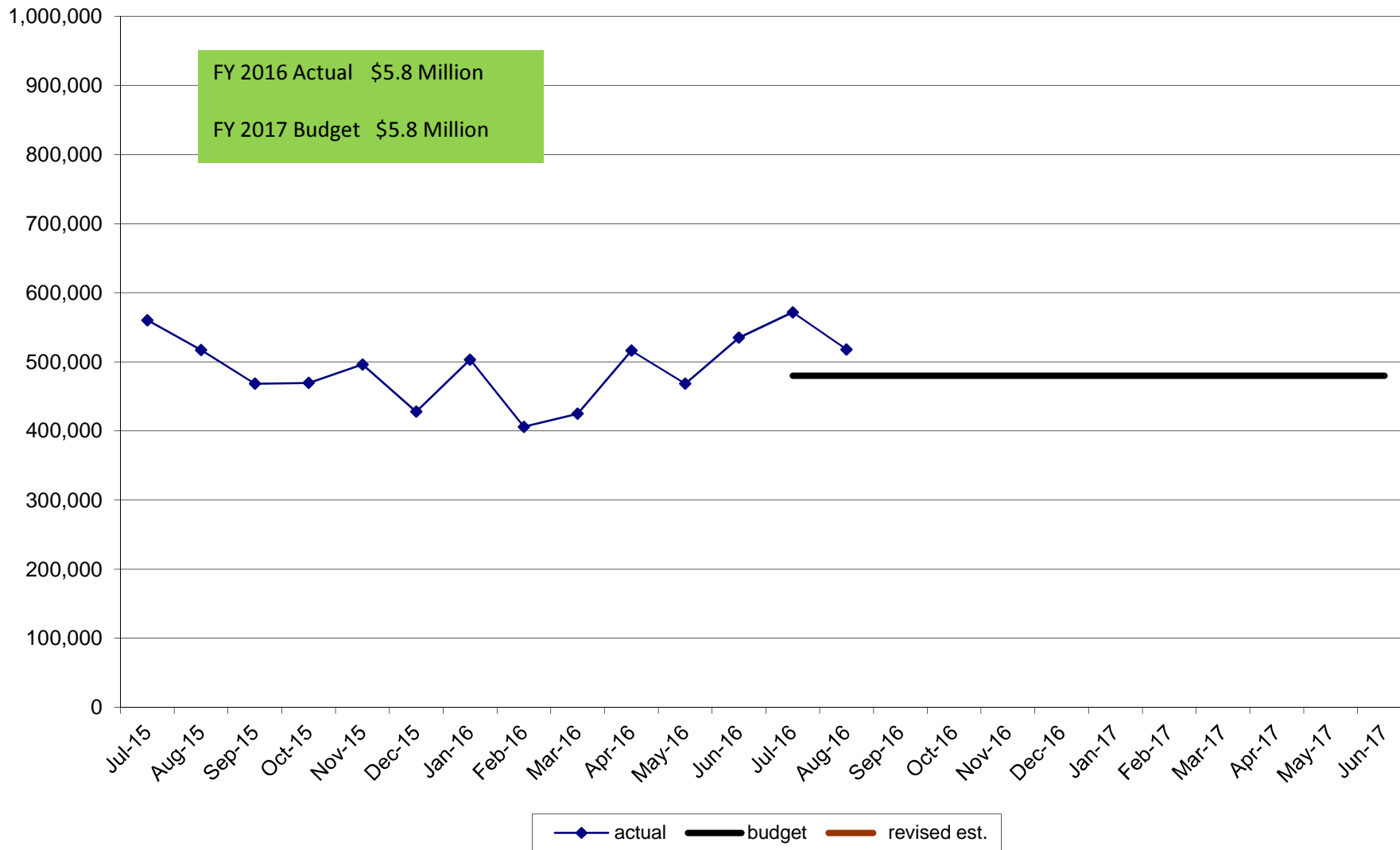
### New Castle County

**RTT Revenue**  
(Budget - \$25.7 million)



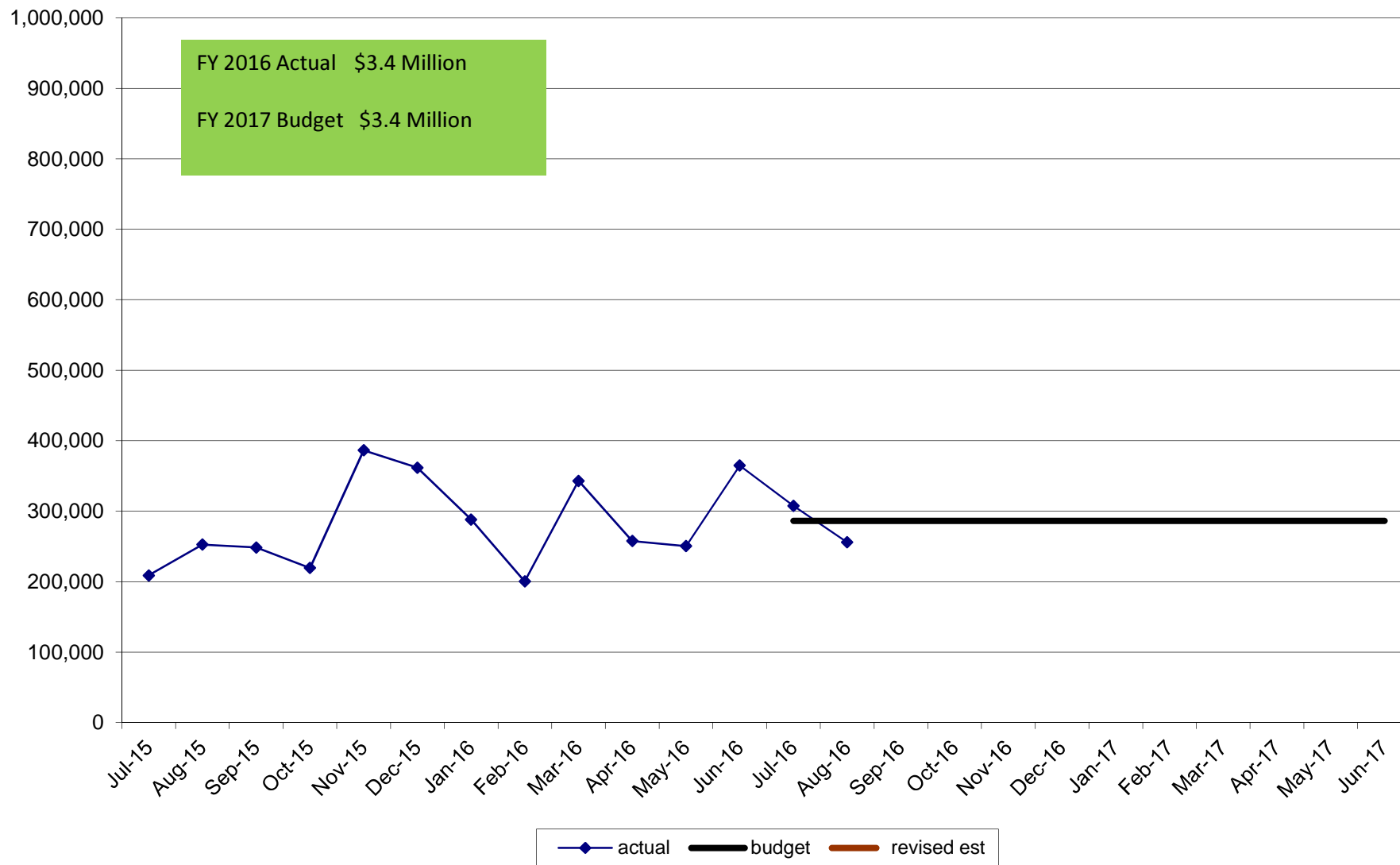
# New Castle County

## Recorder of Deeds Revenue No Corporation Fees



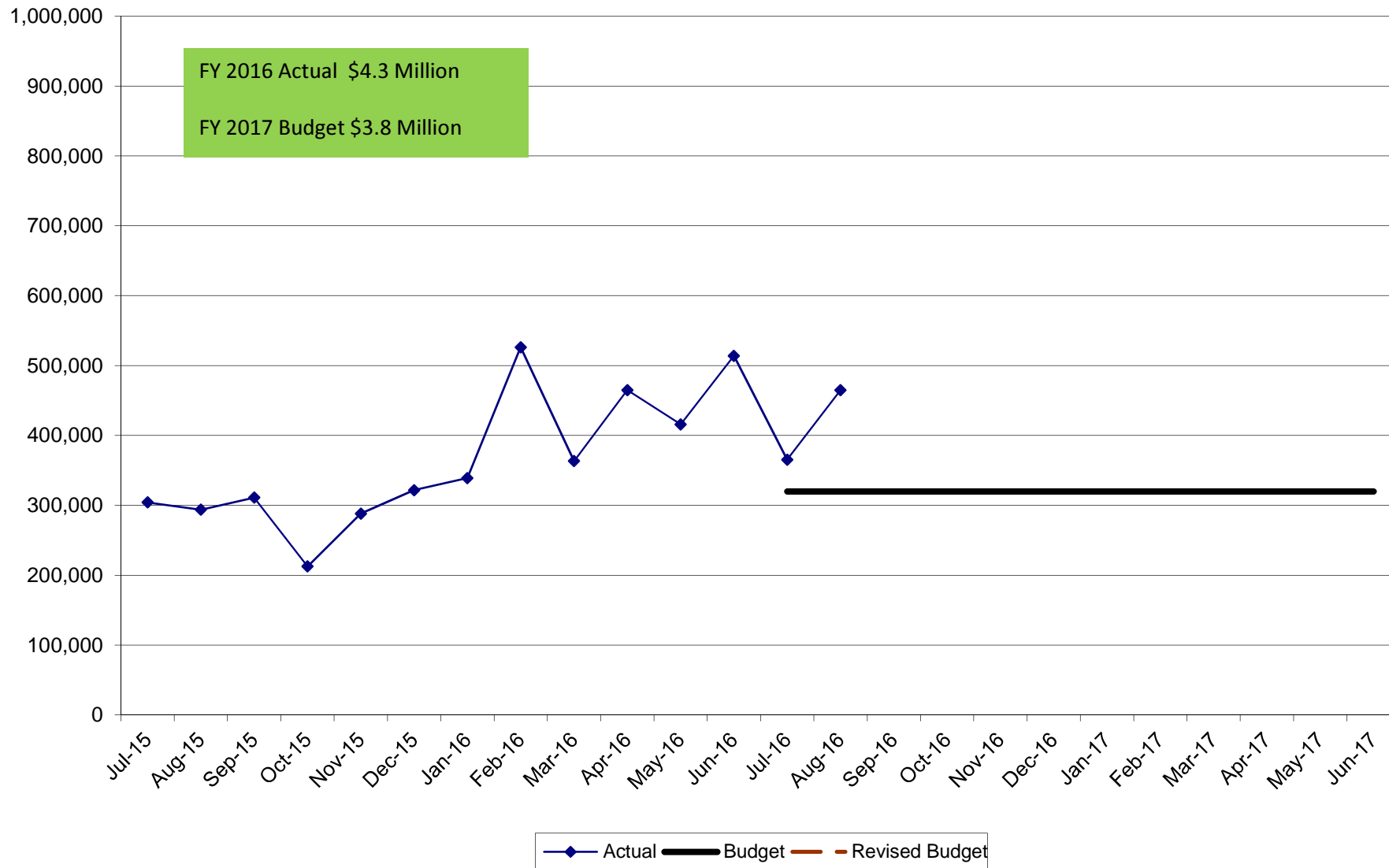
# New Castle County

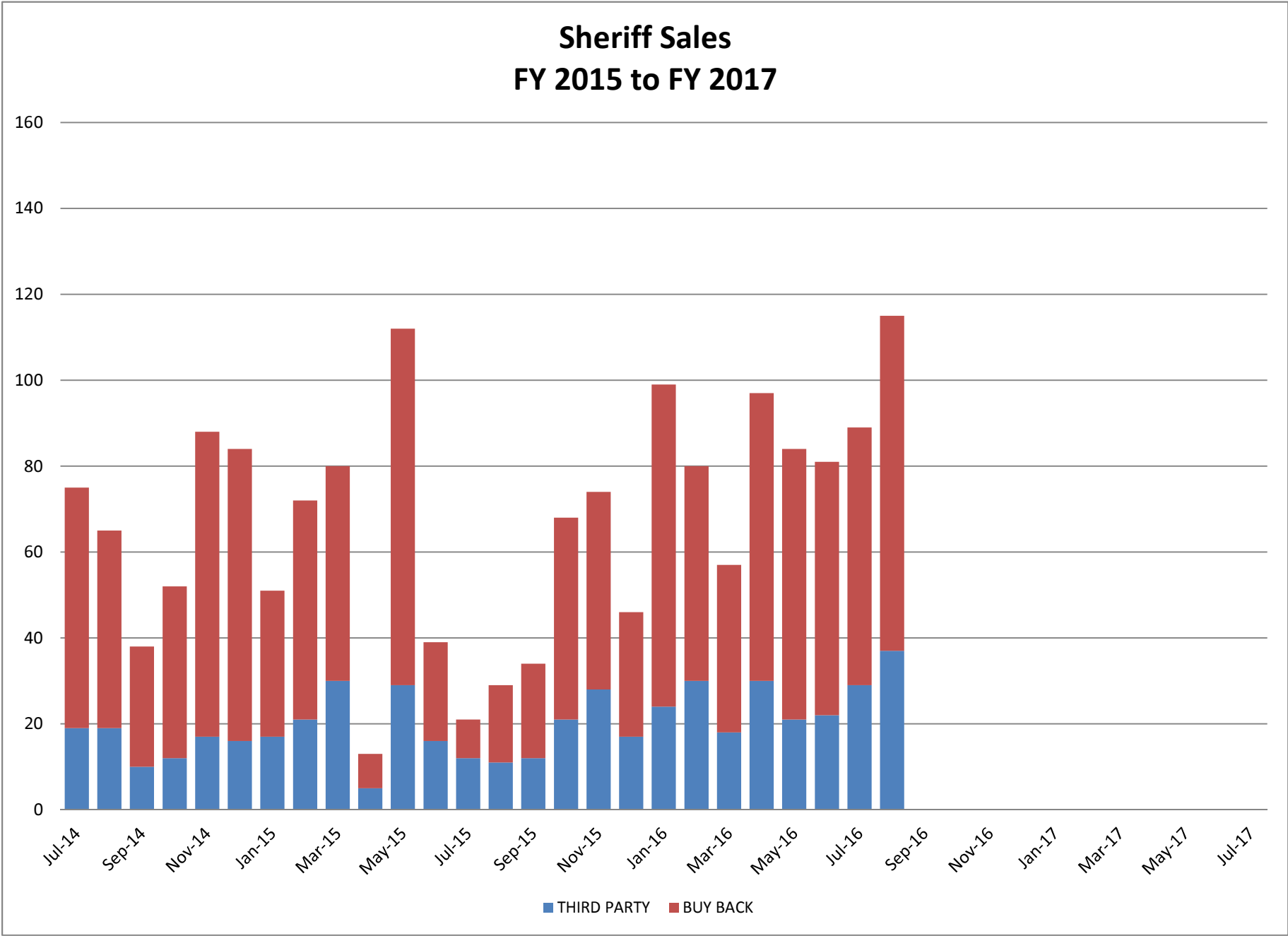
## Register of Wills Revenue



# New Castle County

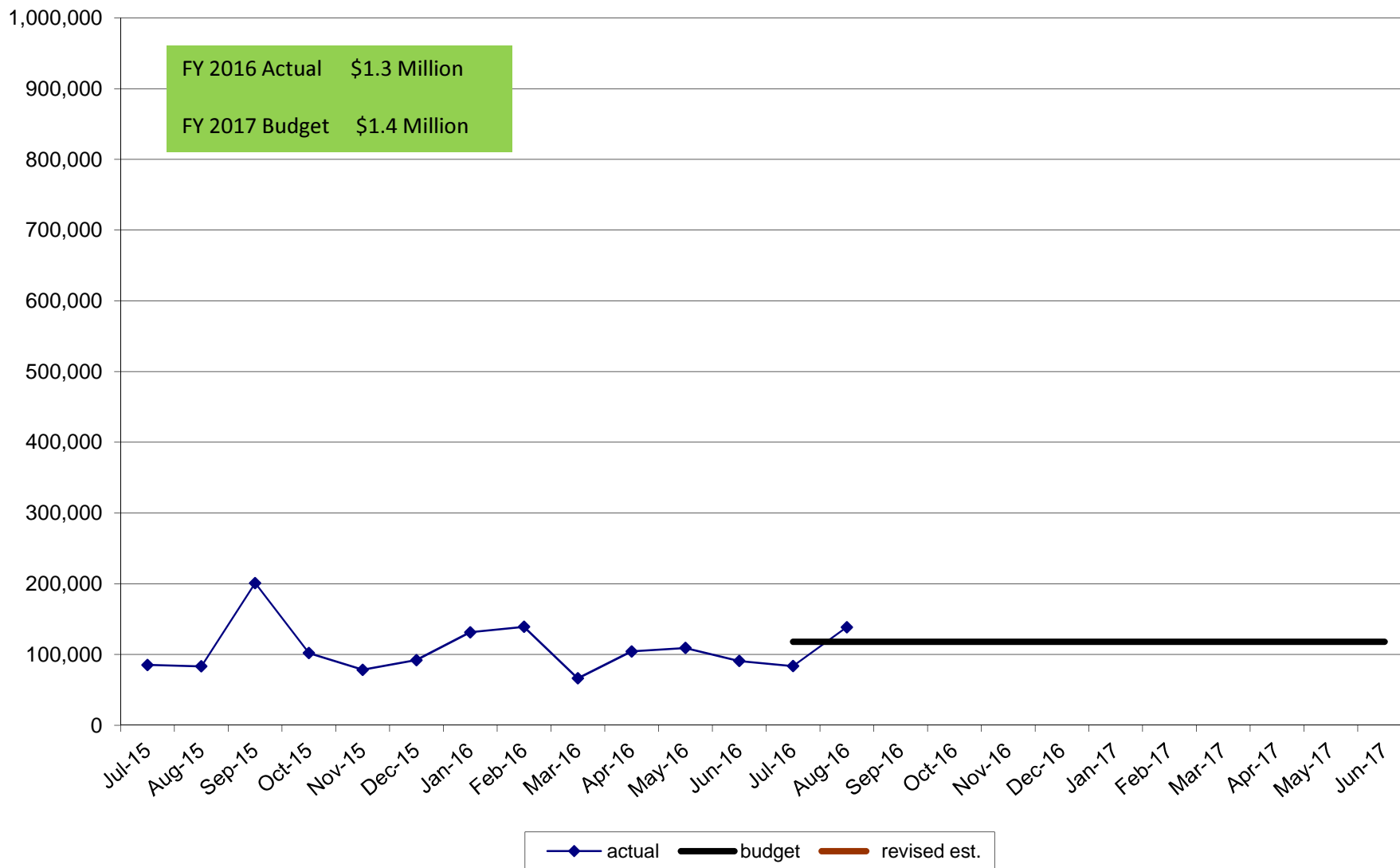
## Sheriff Revenue Actual





# New Castle County

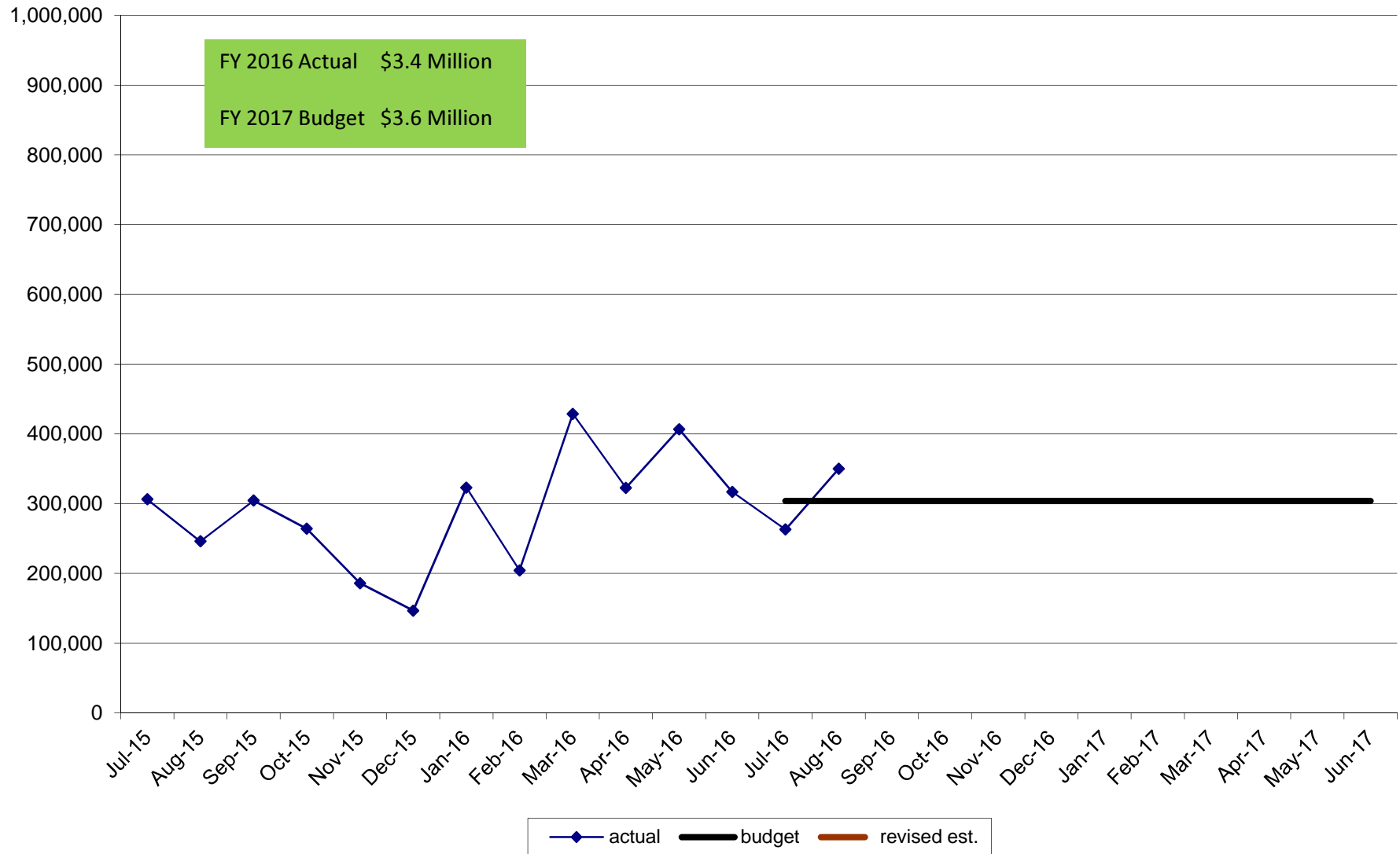
## Subdivision & Zoning Review Revenue





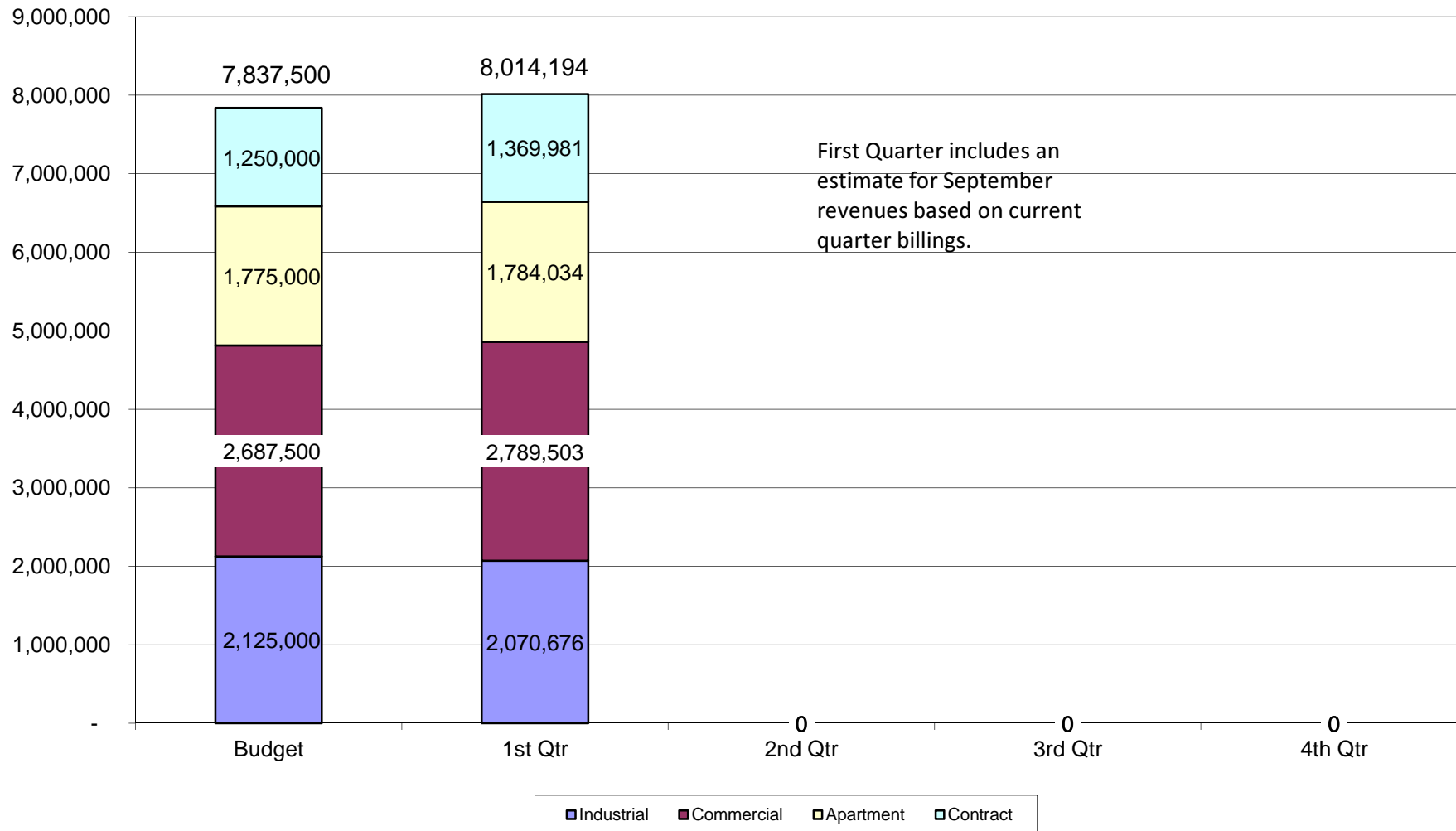
# New Castle County

## Building Permit Revenue



# New Castle County

## FY 2017 Non Residential Sewer Budget Vs. Actual



New Castle County  
 General Fund  
 FY2016 BUDGET VS. FY2016 FINAL  
 As of June 30, 2016

|                                  | A               | B               | C               | D               | E               | F               | G            |   |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|---|
|                                  | FY2014          | FY2015          | FY2016          | FY2016          | FY2016 Final    | E over          | D over       |   |
|                                  | Actual          | Actual          | Approved        | Approved        | (6/30/2016)     | (under) D \$    | (under) C    | Comments  |
|                                  |                 |                 | (7/1/2015)      | 6/30/2016)      | (6/30/2016)     |                 | %            |   |
| <b>Expenditures/Encumbrances</b> |                 |                 |                 |                 |                 |                 |              |   |
| Salaries & Wages                 | \$ 84.4         | \$ 88.4         | \$ 89.1         | \$ 88.3         | \$ 88.3         | \$ -            | 0.0%         |   |
| Employee Benefits                | \$ 46.7         | \$ 52.5         | \$ 45.9         | \$ 54.9         | \$ 53.0         | \$ (1.9)        | -3.5%        |   |
| Training/Travel                  | \$ 0.3          | \$ 0.3          | \$ 0.5          | \$ 0.6          | \$ 0.5          | \$ (0.1)        | -16.7%       |   |
| Communications/Utilities         | \$ 3.3          | \$ 3.4          | \$ 3.7          | \$ 3.6          | \$ 3.4          | \$ (0.2)        | -5.6%        | utility spending  |
| Materials/Supplies               | \$ 5.4          | \$ 5.1          | \$ 5.7          | \$ 5.1          | \$ 4.8          | \$ (0.3)        | -5.9%        | Fuel costs lower than budget                            |
| Contractual Services             | \$ 11.7         | \$ 11.8         | \$ 12.9         | \$ 12.3         | \$ 11.6         | \$ (0.7)        | -5.7%        | activity  |
| Contractual-Cross Charges        | \$ 14.6         | \$ 14.1         | \$ 16.5         | \$ 15.9         | \$ 14.6         | \$ (1.3)        | -8.2%        |   |
| Grants/Fixed Charges             | \$ 12.0         | \$ 12.9         | \$ 12.1         | \$ 14.4         | \$ 14.3         | \$ (0.1)        | -0.7%        | activity  |
| Equipment                        | \$ 1.2          | \$ 0.6          | \$ 0.8          | \$ 1.0          | \$ 0.8          | \$ (0.2)        | -20.0%       |   |
| 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          | \$ 0.4          | \$ -            | \$ (0.4)        | -100.0%      |   |
| IGS Credit                       | \$ (22.3)       | \$ (22.3)       | \$ (24.7)       | \$ (26.1)       | \$ (23.7)       | \$ 2.4          | -9.2%        |   |
| General and Admin Credit         | \$ (7.7)        | \$ (7.6)        | \$ (8.0)        | \$ (8.0)        | \$ (8.0)        | \$ -            | 0.0%         |   |
| <b>Total</b>                     | <b>\$ 169.9</b> | <b>\$ 179.7</b> | <b>\$ 174.1</b> | <b>\$ 180.1</b> | <b>\$ 177.3</b> | <b>\$ (2.8)</b> | <b>-1.6%</b> |   |

- These Ordinances made changes to the FY2016 Approved Budget
- (1) O15-060, transfer \$440,834 from the Operating Budget to the Emergency Management Grant. - Annual County match.
  - (2) O15-087, appropriate \$6,000 from the COP Technology fund to the Clerk of the Peace.
  - (3) O15-103, appropriate \$150,000 from tax stabilizaton reserves for environmental impact study.
  - (4) O15-112, appropriate \$291,343 from COPS Grant for fifteen new police officers.
  - (5) O16-001, realign \$210,000 from materials/supplies to grants/fixed charges for settlements.
  - (6) O16-010, appropriate \$1,400,000 from tax stabilizaton reserves for Workers' Compensation Program.
  - (7) O16-018, transfer \$64,800 from the Operating Budget to the Summer Recreation Camps Grant. - Annual County match.
  - (8) O16-024, appropriate \$150,000 from tax stabilization for Ethics Commission
  - (9) O16-063, appropriate 1,642,737 in revenues for Police Pensions
  - (10) O16-072, appropriate \$700,000 in revenues and \$2,300,000 from tax stabilization for employee benefits

New Castle County  
 Sewer Fund  
 FY2016 BUDGET VS. FY2016 ESTIMATED  
 As of June 30, 2016

|                                  | A             | B             | C                          | D                          | E                        | F                   | G                  |   |
|----------------------------------|---------------|---------------|----------------------------|----------------------------|--------------------------|---------------------|--------------------|---|
|                                  | FY2014 Actual | FY2015 Actual | FY2016 Approved (7/1/2015) | FY2016 Approved 6/30/2016) | FY2016 Final (6/30/2016) | E over (under) D \$ | E over (under) D % | Comments  |
| <b>Expenditures/Encumbrances</b> |               |               |                            |                            |                          |                     |                    |   |
| Salaries & Wages                 | \$11.1        | \$11.3        | \$11.9                     | \$11.4                     | \$11.4                   | \$ -                | 0.0%               |   |
| Employee Benefits                | \$5.4         | \$6.3         | \$6.3                      | \$6.9                      | \$6.7                    | \$ (0.2)            | -2.9%              |   |
| Training/Travel                  | \$0.0         |               | \$0.0                      | \$0.0                      | \$0.0                    | \$ -                |                    |   |
| Communications/Utilities         | \$19.7        | \$20.2        | \$20.1                     | \$20.5                     | \$20.4                   | \$ (0.1)            | -0.5%              | activity  |
| Materials/Supplies               | \$1.1         | \$1.2         | \$1.2                      | \$1.2                      | \$1.2                    | \$ -                | 0.0%               | activity  |
| Contractual Services             | \$4.2         | \$4.1         | \$4.7                      | \$4.6                      | \$4.3                    | \$ (0.3)            | -6.5%              | activity  |
| Contractual-Cross Charges        | \$2.5         | \$2.6         | \$3.2                      | \$3.1                      | \$2.9                    | \$ (0.2)            | -6.5%              |   |
| 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                      | \$0.0                    | \$ (0.1)            | -100.0%            |   |
| 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>\$ 73.3</b>             | <b>\$72.4</b>            | <b>\$ (0.9)</b>     | <b>-1.2%</b>       |   |

\*rounded to the nearest \$0.1 million. May be off due to rounding.  
 This Ordinance made changes to the FY2016 Approved Budget  
 (1) O16-036, appropriate \$334,700 from sewer rate stabilization for utility expenses.

New Castle County  
 General Fund  
 FY2017 BUDGET VS. FY2017 ESTIMATED  
 As of August 31, 2016

|   | A               | B               | C               | D               | E               | F            | G           |  |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|-------------|--|
|   | FY2015          | FY2016          | FY2017          | FY2017          | FY2017          | E over       | D over      |  |
|   | Actual          | Actual          | Approved        | Approved        | Estimated       | (under) D \$ | (under) C   | Comments   |
|   |                 |                 | (7/1/2016)      | (8/31/2016)     | (8/31/2016)     |              | %           |  |
| <b><u>Expenditures/Encumbrances</u></b> |                 |                 |                 |                 |                 |              |             |  |
| Salaries & Wages (1)                    | \$ 88.4         | \$ 88.3         | \$ 93.7         | \$ 93.4         | \$ 93.4         | \$ -         | 0.0%        | Most labor unions have newly ratified contracts. |
| Employee Benefits (1)                   | \$ 52.5         | \$ 53.0         | \$ 49.7         | \$ 49.6         | \$ 49.6         | \$ -         | 0.0%        |  |
| Training/Travel (1)                     | \$ 0.3          | \$ 0.5          | \$ 0.6          | \$ 0.6          | \$ 0.6          | \$ -         | 0.0%        |  |
| Communications/Utilities (1)            | \$ 3.4          | \$ 3.4          | \$ 3.9          | \$ 3.9          | \$ 3.9          | \$ -         | 0.0%        |  |
| Materials/Supplies (1)                  | \$ 5.1          | \$ 4.8          | \$ 5.7          | \$ 5.7          | \$ 5.7          | \$ -         | 0.0%        |  |
| Contractual Services (1)                | \$ 11.8         | \$ 11.6         | \$ 13.5         | \$ 13.5         | \$ 13.5         | \$ -         | 0.0%        |  |
| Contractual-Cross Charges (1)           | \$ 14.1         | \$ 14.6         | \$ 15.3         | \$ 15.2         | \$ 15.2         | \$ -         | 0.0%        |  |
| Grants/Fixed Charges                    | \$ 12.9         | \$ 14.3         | \$ 14.1         | \$ 14.2         | \$ 14.2         | \$ -         | 0.0%        |  |
| Equipment                               | \$ 0.6          | \$ 0.8          | \$ 1.1          | \$ 1.1          | \$ 1.1          | \$ -         | 0.0%        |  |
| Debt Service                            | \$ 20.5         | \$ 17.6         | \$ 17.5         | \$ 17.5         | \$ 17.5         | \$ -         | 0.0%        |  |
| Contingencies                           | \$ -            | \$ -            | \$ 1.3          | \$ 1.2          | \$ 1.2          | \$ -         | 0.0%        |  |
| IGS Credit                              | \$ (22.3)       | \$ (23.7)       | \$ (23.4)       | \$ (23.4)       | \$ (23.4)       | \$ -         | 0.0%        |  |
| General and Admin Credit                | \$ (7.6)        | \$ (7.9)        | \$ (8.2)        | \$ (8.2)        | \$ (8.2)        | \$ -         | 0.0%        |  |
| <b>Total</b>                            | <b>\$ 179.7</b> | <b>\$ 177.3</b> | <b>\$ 184.8</b> | <b>\$ 184.3</b> | <b>\$ 184.3</b> | <b>\$ -</b>  | <b>0.0%</b> |  |

(1) O16-056, transfer \$427,490 from the Operating Budget to the Emergency Management Grant. - Annual County match.

New Castle County  
 Sewer Fund  
 FY2017 BUDGET VS. FY2017 ESTIMATED  
 As of August 31, 2016

|   | A                | B                | C                                | D                                 | E                                  | F                      | G                        |  |
|---|------------------|------------------|----------------------------------|-----------------------------------|------------------------------------|------------------------|--------------------------|--|
|   | FY2015<br>Actual | FY2016<br>Actual | FY2017<br>Approved<br>(7/1/2016) | FY2017<br>Approved<br>(8/31/2016) | FY2017<br>Estimated<br>(8/31/2016) | E over<br>(under) D \$ | E over<br>(under)<br>D % | Comments   |
| <b><u>Expenditures/Encumbrances</u></b> |                  |                  |                                  |                                   |                                    |                        |                          |  |
| Salaries & Wages                        | \$11.3           | \$11.4           | \$12.1                           | \$12.1                            | \$12.1                             | \$ -                   | 0.0%                     | Most labor unions have newly ratified contracts. |
| Employee Benefits                       | \$6.3            | \$6.7            | \$6.6                            | \$6.6                             | \$6.6                              | \$ -                   | 0.0%                     |  |
| Training/Travel                         |                  |                  | \$0.0                            | \$0.0                             | \$0.0                              | \$ -                   |                          |  |
| Communications/Utilities                | \$20.2           | \$20.5           | \$20.2                           | \$20.2                            | \$20.2                             | \$ -                   | 0.0%                     |  |
| Materials/Supplies                      | \$1.2            | \$1.2            | \$1.2                            | \$1.2                             | \$1.2                              | \$ -                   | 0.0%                     |  |
| Contractual Services                    | \$4.1            | \$4.2            | \$4.7                            | \$4.7                             | \$4.7                              | \$ -                   | 0.0%                     |  |
| Contractual-Cross Charges               | \$2.6            | \$2.9            | \$2.7                            | \$2.7                             | \$2.7                              | \$ -                   | 0.0%                     |  |
| Grants/Fixed Charges                    | \$0.2            | \$0.3            | \$0.3                            | \$0.3                             | \$0.3                              | \$ -                   | 0.0%                     |  |
| Equipment                               | \$0.3            | \$0.3            | \$0.3                            | \$0.3                             | \$0.3                              | \$ -                   | 0.0%                     |  |
| Land & Structure                        |                  |                  | \$0.0                            | \$0.0                             | \$0.0                              | \$ -                   |                          |  |
| Debt Service                            | \$19.9           | \$18.4           | \$18.0                           | \$18.0                            | \$18.0                             | \$ -                   | 0.0%                     |  |
| Contingencies                           |                  |                  | \$0.1                            | \$0.1                             | \$0.1                              | \$ -                   | 0.0%                     |  |
| IGS Credit                              |                  |                  |                                  |                                   |                                    |                        |                          |  |
| General and Admin                       | \$6.3            | \$6.5            | \$6.8                            | \$6.8                             | \$6.8                              | \$ -                   | 0.0%                     |  |
| <b>Total</b>                            | <b>\$72.4</b>    | <b>\$72.4</b>    | <b>\$73.0</b>                    | <b>\$73.0</b>                     | <b>\$73.0</b>                      | <b>\$ -</b>            | <b>0.0%</b>              |  |

**Checkbook**  
**General Fund Cash Flow Projections**  
**As of 7/31/2016 (Estimate - 2016 Unaudited)**  
**Fiscal Years 2016-2020**

| General Fund (in millions)                         | 2016           | 2017           | 2018            | 2019           | 2020           | Comments                            |
|--|----------------|----------------|-----------------|----------------|----------------|-------------------------------------|
| <b>Available Financial Reserves,</b>               | \$ 45.6        | \$ 36.5        | \$ 36.1         | \$ 32.2        | \$ 25.1        |                                     |
| <b>Revenues/Reserves</b>                           |                |                |                 |                |                |                                     |
| Property Tax Revenue                               | \$111.5        | \$113.3        | \$ 114.7        | \$116.2        | \$117.6        | <b>Assessment Growth</b>            |
| Transfer Tax Revenue                               | \$ 29.0        | \$ 29.0        | \$ 29.5         | \$ 30.0        | \$ 30.5        | <b>Estimate 17-20</b>               |
| Other Revenues**                                   | \$ 41.7        | \$ 41.7        | \$ 42.5         | \$ 43.4        | \$ 44.3        | <b>2.0% Growth in 18-20</b>         |
| <b>Subtotal Revenues</b>                           | <b>\$182.2</b> | <b>\$184.0</b> | <b>\$ 186.8</b> | <b>\$189.5</b> | <b>\$192.4</b> |                                     |
| Use of RTT Reserves                                | \$4.2          | \$4.3          | \$2.5           | \$2.5          | \$2.5          |                                     |
| Use of Available Financial Reserves                | \$2.1          | \$3.4          | \$4.7           | \$7.9          | \$8.9          |                                     |
| <b>Total Revenue/Use of Reserves</b>               | <b>\$188.5</b> | <b>\$191.7</b> | <b>\$ 194.0</b> | <b>\$199.9</b> | <b>\$203.8</b> |                                     |
| <b>Expenditures</b>                                |                |                |                 |                |                |                                     |
| Personnel Costs **                                 | \$142.0        | \$142.0        | \$ 147.0        | \$152.1        | \$157.4        | <b>3.5% Annual Growth</b>           |
| Non-Personnel Costs                                | \$ 18.1        | \$ 22.8        | \$ 23.3         | \$ 23.7        | \$ 24.2        | <b>2.0% Annual Growth</b>           |
| Debt Service                                       | \$ 17.6        | \$ 17.5        | \$ 19.2         | \$ 19.6        | \$ 18.6        | <b>2018/2020(\$20.0) Bond Issue</b> |
| <b>Total Expenditures</b>                          | <b>\$177.7</b> | <b>\$182.3</b> | <b>\$ 189.4</b> | <b>\$195.4</b> | <b>\$200.2</b> |                                     |
| <b>Revenue/Reserves over Expenditures</b>          | \$ 10.8        | \$ 9.4         | \$ 4.5          | \$ 4.5         | \$ 3.5         |                                     |
| <b>Transfer to Capital</b>                         | \$ (6.2)       | \$ (3.9)       | \$ (4.5)        | \$ (4.5)       | \$ (4.5)       |                                     |
| <b>Net Change</b>                                  | <b>\$4.6</b>   | <b>\$5.5</b>   | <b>\$0.0</b>    | <b>\$0.0</b>   | <b>-\$1.0</b>  |                                     |
| PY Purchase Order Cancellations                    | \$ 0.8         | \$ 0.8         | \$ 0.8          | \$ 0.8         | \$ 0.8         |                                     |
| Available Financial Reserve Before Designate*      | \$ 48.9        | \$ 39.4        | \$ 32.2         | \$ 25.1        | \$ 16.0        |                                     |
| <i>Economic Development Fund Designate</i>         | \$ (7.5)       |                |                 |                |                |                                     |
| <i>RTT Excess Reserve Designate</i>                | \$ (4.9)       | \$ (3.3)       |                 |                |                |                                     |
| Available Financial Reserve (TSR) After Designate* | \$ 36.5        | \$ 36.1        | \$ 32.2         | \$ 25.1        | \$ 16.0        |                                     |
| Rainy Day Reserve-General Fund                     | \$ 35.0        | \$ 35.5        | \$ 36.0         | \$ 36.5        | \$ 37.0        |                                     |
| <b>Total TSR and Rainy Day Reserve Resrve</b>      | <b>\$ 71.5</b> | <b>\$ 71.6</b> | <b>\$ 68.2</b>  | <b>\$ 61.6</b> | <b>\$ 53.0</b> |                                     |

(TSR)-Tax Stabilization Reserve

**Checkbook**  
**Sewer Fund Cash Flow Projections**  
**As of 7/31/2016 (Estimate - 2016 Unaudited)**  
**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                                 | \$ 60.4         | \$ 61.4         | \$ 61.7         | \$ 62.0         | \$ 62.3         | minimum growth                |
| Other Revenues   | \$ 12.6         | \$ 11.6         | \$ 11.7         | \$ 11.7         | \$ 11.8         | minimum growth                |
| <b>Subtotal Revenues</b>                                 | <b>\$ 73.0</b>  | <b>\$ 73.0</b>  | <b>\$ 73.4</b>  | <b>\$ 73.7</b>  | <b>\$ 74.1</b>  |                               |
| Use of Available Financial Reserves                      | \$1.3           | \$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>\$ 73.0</b>  | <b>\$ 74.3</b>  | <b>\$ 79.9</b>  | <b>\$ 81.9</b>  | <b>\$ 86.8</b>  |                               |
| <i>Expenditures</i>                                      |                 |                 |                 |                 |                 |                               |
| Total Personnel Costs                                    | \$ 18.2         | \$ 18.6         | \$ 19.3         | \$ 19.9         | \$ 20.6         | 3.5% annual growth            |
| Total Non-Personnel Costs                                | \$ 35.9         | \$ 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>\$ 72.5</b>  | <b>\$ 73.0</b>  | <b>\$ 78.6</b>  | <b>\$ 80.6</b>  | <b>\$ 85.6</b>  |                               |
| <b>Revenue/Reserves over Expenditures</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          |                               |
| Available Financial Reserves (SSR)**                     | \$ 10.0         | \$ 9.2          | \$ 7.4          | \$ 5.6          | \$ 3.8          |                               |
| Capital Recovery Fee Reserve (CRFR)*                     | \$ 20.6         | \$ 20.6         | \$ 16.4         | \$ 10.5         | \$ 0.1          |                               |
| Rainy Day Reserve-Sewer Fund                             | \$ 14.9         | \$ 15.2         | \$ 15.5         | \$ 15.8         | \$ 16.1         |                               |
| <b>Total SSR,CRFR, and Rainy Day Reserve</b>             | <b>\$ 45.5</b>  | <b>\$ 45.0</b>  | <b>\$ 39.3</b>  | <b>\$ 31.9</b>  | <b>\$ 20.0</b>  |                               |

(SSR) Sewer Stabilization Reserve