

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
SUMMARY AS OF
APRIL 30, 2017

EXHIBIT A

(IN THOUSANDS)	A FY2016 ACTUAL	B FY2017 BUDGET	C FY2017 ESTIMATED	D C over B \$	E C over B %	F FY2016 YTD THRU APRIL	G FY2017 YTD THRU APRIL	H FY2017 G over F \$	I G over F %
GENERAL FUND									
Real Estate Taxes	111,476.5	113,252.0	113,252.0	0.0	0.0%	111,003.6	112,754.4	1,750.8	1.6%
Realty Transfer Tax	29,044.7	25,740.0	30,000.0	4,260.0	16.6%	23,038.0	24,618.0	1,580.0	6.9%
Service Charges & Fees	21,597.0	21,559.9	24,050.6	2,490.7	11.6%	17,746.2	20,735.1	2,988.9	16.8%
Recreation	970.8	1,077.6	1,041.6	-36.0	-3.3%	578.5	853.6	275.0	47.5%
Licenses and Permits	6,517.6	6,773.0	7,073.0	300.0	4.4%	5,343.5	6,052.9	709.4	13.3%
Use of Money & Property *	4,542.6	4,826.3	4,502.3	-324.0	-6.7%	3,543.2	3,390.7	-152.5	-4.3%
Intergovernmental Revenues **	6,479.9	7,318.4	7,340.3	21.9	0.3%	4,921.8	5,658.9	737.1	15.0%
SUBTOTAL: GENERAL FUND	180,629.0	180,547.2	187,259.8	6,712.6	3.7%	166,174.8	174,063.5	7,888.7	4.7%
LESS: INTERFUND TRANSFER	-6,162.0	-4,156.1	-4,156.1	0.0	0.0%	-5,697.2	-4,156.1	1,541.1	-27.1%
TOTAL GENERAL FUND	174,467.0	176,391.1	183,103.7	6,712.6	3.8%	160,477.6	169,907.4	9,429.8	5.9%
SEWER FUND									
Sewer Current	57,133.3	57,850.0	57,550.0	-300.0	-0.5%	47,707.2	48,669.2	961.9	2.0%
Sewer Delinquent	3,342.5	3,500.0	3,500.0	0.0	0.0%	2,660.4	2,914.8	254.4	9.6%
Other Fees	11,691.6	10,540.7	10,710.3	169.6	1.6%	9,976.0	9,132.8	-843.2	-8.5%
Use of Money and Property	935.4	1,100.0	733.5	-366.5	-33.3%	731.1	531.5	-199.6	-27.3%
SUBTOTAL: SEWER FUND	73,102.8	72,990.7	72,493.8	-496.9	-0.7%	61,074.7	61,248.3	173.6	0.3%
LESS: INTERFUND TRANSFER	-1,435.4	-1,588.6	-1,588.6	0.0	0.0%	-1,342.4	-1,588.6	-246.3	NA
TOTAL SEWER FUND RESOURCES	71,667.4	71,402.0	70,905.2	-496.9	-0.7%	59,732.4	59,659.6	-72.7	-0.1%
TOTAL GENERAL & SEWER FUNDS	246,134.4	247,793.1	254,008.8	6,215.7	2.5%	221,552.3	231,155.6	9,603.4	4.3%

* Excludes use of RTT Reserves

** Excludes State Contribution to Police Pension

NEW CASTLE COUNTY
GENERAL AND SEWER FUND REVENUE ESTIMATES
ADJUSTMENTS BY QUARTER
APRIL 30, 2017

	FY 2017 Budget 7/1/2015	First Quarter Changes		Second Quarter Changes		Third Quarter Changes		Fourth Quarter Changes		Total Net Changes	
Property Taxes	113,252,000	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Real Estate Transfer Tax	25,740,000	260,000	1.0%	4,000,000	15.5%	0	0.0%	0	0.0%	4,260,000	16.6%
Service Charges/Fees	19,969,932	229,851	1.2%	1,353,500	6.8%	477,335	2.4%	400,000	2.0%	2,460,686	12.3%
Recreation	1,077,574	0	0.0%	0	0.0%	0	0.0%	-35,974	-3.3%	-35,974	-3.3%
Licenses & Permits	6,772,952	0	0.0%	0	0.0%	200,000	3.0%	100,000	1.5%	300,000	4.4%
Use of Money/Property	3,800,580	0	0.0%	-340,200	-9.0%	-8,794	-0.2%	0	0.0%	-348,994	-9.2%
Rentals and Concessions	1,025,702	0	0.0%	0	0.0%	0	0.0%	25,000	2.4%	25,000	2.4%
Intergovernmental Revenue	7,318,447	0	0.0%	0	0.0%	81,878	1.1%	-60,000	-0.8%	21,878	0.3%
Miscellaneous	1,590,000	0	0.0%	0	0.0%	30,000	1.9%	0	0.0%	30,000	1.9%
General Fund Total	180,547,187	489,851	0.3%	5,013,300	2.8%	780,419	0.4%	429,026	0.2%	6,712,596	3.7%
Sewer Services Charges	61,350,000	0	0.0%	-300,000	-0.5%	0	0.0%	0	0.0%	-300,000	-0.5%
Other Sewer Fees	10,540,659	25,425	0.2%	217,930	2.1%	208,486	2.0%	-282,230	-2.7%	169,611	1.6%
Use of Money and Property	1,100,000	0	0.0%	-209,800	-19.1%	-156,669	-14.2%	0	0.0%	-366,469	-33.3%
Sewer Fund Total	72,990,659	25,425	0.0%	-291,870	-0.4%	51,817	0.1%	-282,230	-0.4%	-496,858	-0.7%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
APRIL 30, 2017

(IN THOUSANDS)	A FY2016 ACTUAL	B FY2017 BUDGET	C FY2017 ESTIMATED	D C over B \$	E C over B %	F FY2016 YTD THRU APRIL	G FY2017 YTD THRU APRIL	H FY2017 G over F \$	I G over F %
Real Estate Taxes									
Initial Levy & Quarterly Adds	110,428.5	111,700.0	111,700.0	0.0	0.0%	110,110.0	111,435.7	1,325.7	1.2%
Prior Year	866.5	1,000.0	1,000.0	0.0	0.0%	777.0	840.3	63.4	8.2%
Appeal Credit	-316.9	0.0	0.0	0.0	NA	-316.9	0.0	316.9	NA
Tax Penalties	498.4	552.0	552.0	0.0	0.0%	433.6	478.4	44.8	10.3%
Real Estate Taxes	111,476.5	113,252.0	113,252.0	0.0	0.0%	111,003.6	112,754.4	1,750.8	1.6%
Realty Transfer Tax	29,044.7	25,740.0	30,000.0	4,260.0	16.6%	23,038.0	24,618.0	1,580.0	6.9%
SERVICE CHARGES/FEEES									
SHERIFF	4,353.9	3,838.1	5,800.0	1,961.9	51.1%	3,424.2	5,029.8	1,605.5	46.9%
REG WILLS	3,381.4	3,433.5	3,800.0	366.5	10.7%	2,766.1	3,324.6	558.5	20.2%
REC DEEDS	6,963.1	7,013.0	7,550.0	537.0	7.7%	5,764.9	6,421.4	656.5	11.4%
PROTHONOTARY	39.4	36.3	36.3	0.0	0.0%	32.4	31.7	-0.7	-2.1%
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%	926.4	926.4	0.0	0.0%
POLICE REPORTS	41.5	50.0	50.0	0.0	0.0%	36.3	40.0	3.7	10.2%
POLICE TRAFFIC FINES	565.0	782.0	500.0	-282.0	-36.1%	476.3	423.1	-53.2	-11.2%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	0.0	0.0%	108.5	108.5	0.0	0.0%
PLAN-MAPS/PUBS	0.3	9.5	9.5	0.0	0.0%	0.3	0.3	0.1	21.0%
INTERNET PRINTING/COPIES	68.9	65.4	65.4	0.0	0.0%	56.9	54.7	-2.2	-3.9%
FOIA REQUEST	3.2	9.1	9.1	0.0	0.0%	2.9	2.2	-0.6	-21.9%
WEB SITE SUBSCRIBER FEE	212.1	198.0	198.0	0.0	0.0%	175.4	180.2	4.8	2.7%
ZONING FEES	331.0	271.8	321.8	50.0	18.4%	272.0	285.7	13.7	5.0%
SUB REVIEW	776.1	948.8	948.8	0.0	0.0%	666.3	736.6	70.4	10.6%
ZONING REVIEW	175.9	195.0	145.0	-50.0	-25.6%	144.7	116.0	-28.7	-19.8%
PLAN REVIEW	15.8	22.5	22.5	0.0	0.0%	13.0	18.2	5.2	40.2%
TAX CERTIFICATIONS	17.2	20.0	20.0	0.0	0.0%	14.2	12.9	-1.3	-9.0%
MONITION FEES	13.0	16.0	16.0	0.0	0.0%	11.9	5.5	-6.4	-53.7%
HEARING FEES	14.1	25.0	25.0	0.0	0.0%	11.7	17.3	5.6	47.9%
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	234.0	-122.7	-34.4%	225.9	191.9	-33.9	-15.0%
PROPERTY MAIN. RECOVERIES	319.9	440.0	390.0	-50.0	-11.4%	273.8	334.1	60.3	22.0%
ADMINISTRATIVE FINES	59.2	44.0	44.0	0.0	0.0%	47.5	39.8	-7.7	-16.3%
Miscellaneous Charges/Fees	185.1	139.4	139.4	0.0	0.0%	161.7	105.7	-56.0	-34.6%
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	650.0	50.0	8.3%	305.6	621.1	315.5	103.3%
TOTAL	19,658.0	19,969.9	22,430.6	2,460.7	12.3%	16,128.3	19,237.3	3,109.0	19.3%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
APRIL 30, 2017

	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATED	C over B \$	C over B %	FY2016 YTD THRU APRIL	FY2017 YTD THRU APRIL	FY2017 G over F \$	G over F %
RECREATION									
GOLF COURSE	125.2	85.0	85.0	0.0	0.0%	80.5	63.8	-16.7	-20.8%
RECREATION RENTALS	456.7	505.0	533.4	28.4	5.6%	252.8	518.6	265.8	105.2%
CAROUSEL	43.4	124.4	60.0	-64.4	-51.7%	32.2	34.8	2.6	8.1%
RECREATION INCOME	49.1	30.3	30.3	0.0	0.0%	41.0	23.1	-17.8	-43.5%
RECREATION-REVOLVING	273.7	312.0	312.0	0.0	0.0%	153.4	198.6	45.1	29.4%
LIBRARY-REVOLVING	22.7	21.0	21.0	0.0	0.0%	18.7	14.6	-4.0	-21.6%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
TOTAL	970.8	1,077.6	1,041.6	-36.0	-3.3%	578.5	853.6	275.0	47.5%
LICENSES & PERMITS									
BUSINESS LICENSES	761.7	720.0	720.0	0.0	0.0%	709.5	646.8	-62.7	-8.8%
MARRIAGE LICENSES	292.8	331.0	331.0	0.0	0.0%	235.0	251.5	16.5	7.0%
CONTRACTOR LICENSES	383.6	500.0	400.0	-100.0	-20.0%	353.7	340.6	-13.2	-3.7%
CONTRACTOR LICENSE FINE	2.6	15.0	15.0	0.0	0.0%	2.6	1.2	-1.4	-53.8%
DOG LICENSES	26.5	0.0	0.0	0.0	NA	27.3	2.7	-24.6	-90.1%
BUILDING PERMITS	3,455.8	3,716.9	4,116.9	400.0	10.8%	2,732.2	3,583.2	850.9	31.1%
OTHER PERMITS	657.1	565.0	565.0	0.0	0.0%	540.1	471.8	-68.3	-12.7%
PLUMBING PERMITS	937.5	925.0	925.0	0.0	0.0%	743.0	755.2	12.2	1.6%
TOTAL	6,517.6	6,773.0	7,073.0	300.0	4.4%	5,343.5	6,052.9	709.4	13.3%
USE OF MONEY & PROPERTY									
IMPACT FEES	853.0	1,000.0	1,000.0	0.0	0.0%	568.2	268.7	-299.5	-52.7%
INTEREST-INVESTMENTS	2,773.4	2,800.0	2,451.0	-349.0	-12.5%	2,282.8	2,157.8	-125.1	-5.5%
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%	0.4	0.4	0.1	14.4%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	0.0%	0.0	0.1	0.0	17.4%
CLERK OF THE PEACE	0.0	0.1	0.1	0.0	0.0%	0.0	0.0	0.0	33.3%
TOTAL	3,626.9	3,800.6	3,451.6	-349.0	-9.2%	2,851.5	2,427.0	-424.5	-14.9%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
APRIL 30, 2017

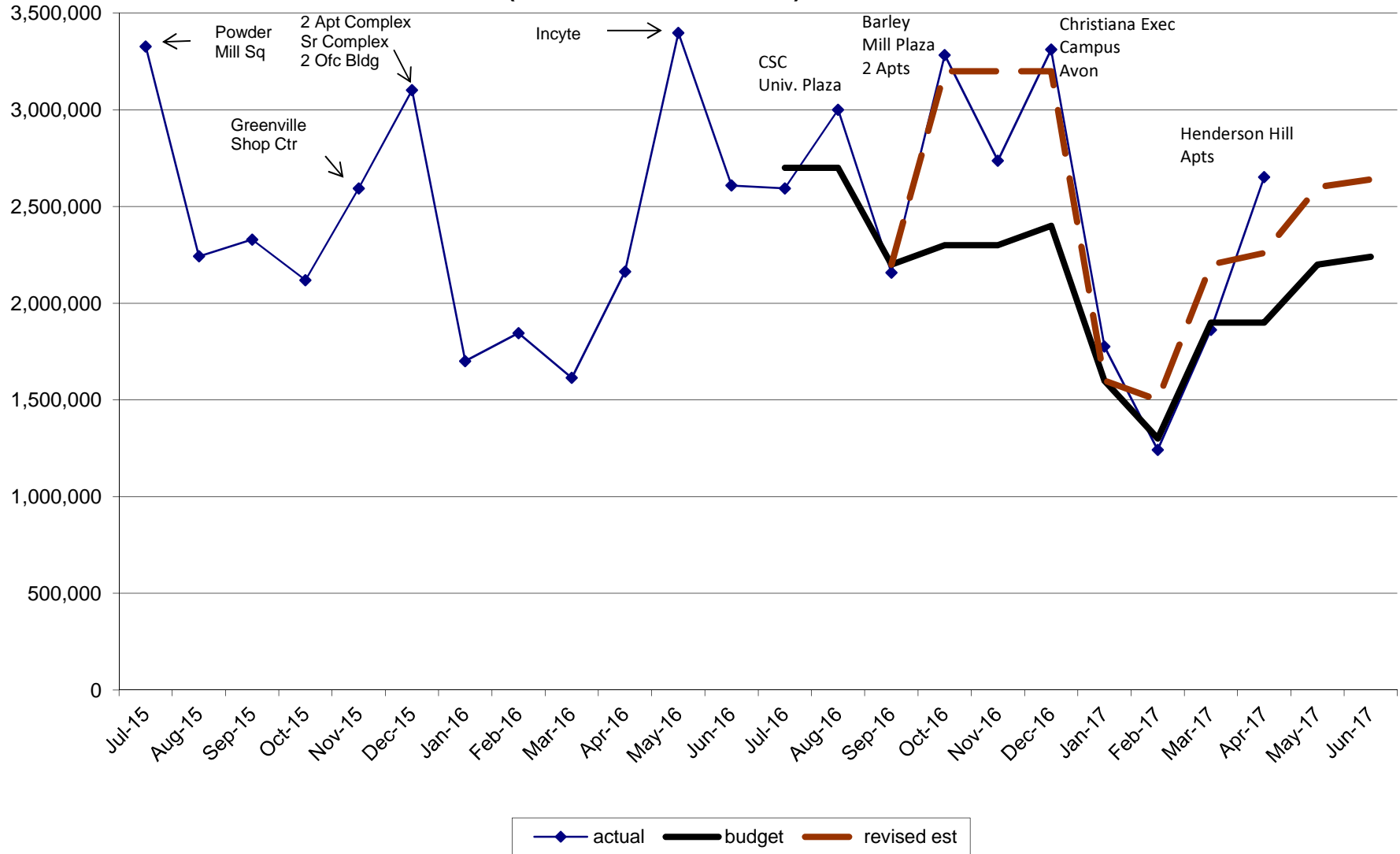
	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2016 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATED	C over B \$	C over B %	FY2016 YTD THRU APRIL	FY2017 YTD THRU APRIL	FY2017 G over F \$	G over F %
RENTALS, CONCESSIONS & SALES									
BLDG RENTAL-WILMINGTON	543.6	536.7	536.7	0.0	0.0%	389.6	494.0	104.5	26.8%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	41.4	46.0	4.6	11.1%
LAND RENTAL	15.3	15.1	15.1	0.0	0.0%	12.5	9.0	-3.4	-27.5%
BUILDING RENTALS	127.0	129.7	129.7	0.0	0.0%	96.1	107.6	11.4	11.9%
PHOTOCOPY MACHINES	9.2	9.0	9.0	0.0	0.0%	7.6	6.7	-1.0	-12.5%
SALE OF ASSETS	160.3	275.0	300.0	25.0	9.1%	140.3	296.6	156.3	111.4%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	4.2	3.8	-0.4	-10.0%
TOTAL	915.7	1,025.7	1,050.7	25.0	2.4%	691.8	963.8	272.0	39.3%
INTERGOVERNMENTAL REVENUES									
PAYMENT-IN-LIEU-TAXES	154.8	17.3	17.3	0.0	0.0%	76.9	0.0	-76.9	-100.0%
REAL ESTATE TRANSFER FEE	494.2	411.0	475.0	64.0	15.6%	400.5	388.6	-11.9	-3.0%
PARAMEDIC REIMBURSEMENT	4,805.4	5,511.3	5,451.3	-60.0	-1.1%	3,456.3	4,066.5	610.1	17.7%
CHANCERY REIMBURSEMENT	261.4	256.7	256.7	0.0	0.0%	212.8	229.3	16.5	7.7%
RZEDB INTEREST REIMBURSEMENT	119.4	130.2	143.5	13.3	10.2%	130.5	143.5	12.9	9.9%
DEPT OF JUSTICE	491.6	869.5	869.5	0.0	0.0%	491.6	714.6	222.9	45.3%
MISC GOVT AGENCIES	53.0	22.5	27.1	4.6	20.4%	53.0	27.1	-25.9	-48.9%
INDIRECT COST RECOVERY	100.0	100.0	100.0	0.0	0.0%	100.0	89.5	-10.6	-10.6%
TOTAL	6,479.9	7,318.4	7,340.3	21.9	0.3%	4,921.8	5,658.9	737.1	15.0%
MISCELLANEOUS REVENUES									
OTHER INCOME	881.5	640.0	320.0	-320.0	-50.0%	565.6	243.4	-322.3	-57.0%
INSURANCE PROCEEDS/SELF INS	1,057.4	950.0	1,300.0	350.0	36.8%	1,052.3	1,254.4	202.1	19.2%
TOTAL	1,939.0	1,590.0	1,620.0	30.0	1.9%	1,617.9	1,497.8	-120.2	-7.4%
TOTAL GENERAL FUND REVENUES	180,629.0	180,547.2	187,259.8	6,712.6	3.7%	166,174.8	174,063.5	7,888.7	4.7%
TRANSFERS									
ESTIMATED TRANSFERS	-905.6	-722.3	-722.3	0.0	0.0%	-440.8	-722.3	-281.5	63.8%
CAPITAL PAY AS YOU GO	-5,256.4	-3,433.8	-3,433.8	0.0	0.0%	-5,256.4	-3,433.8	1,822.6	-34.7%
FINAL GENERAL FUND REVENUES	174,467.0	176,391.1	183,103.7	6,712.6	3.8%	160,477.6	169,907.4	9,429.8	5.9%

NEW CASTLE COUNTY
 GENERAL AND SEWER FUNDS REVENUES
 DETAIL AS OF
 APRIL 30, 2017

(IN THOUSANDS)	A FY2016 ACTUAL	B FY2017 BUDGET	C FY2017 ESTIMATED	D C over B \$	E C over B %	F FY2016 YTD THRU APRIL	G FY2017 YTD THRU APRIL	H FY2017 G over F \$	I G over F %
Sewer Fund									
Sewer Service Chgs	57,133.3	57,850.0	57,550.0	-300.0	-0.5%	47,707.2	48,669.2	961.9	2.0%
Delinq. Chgs	3,342.5	3,500.0	3,500.0	0.0	0.0%	2,660.4	2,914.8	254.4	9.6%
Stormwater/Groundwater	1,321.2	592.1	992.1	400.0	67.6%	1,019.8	828.5	-191.3	-18.8%
Plans Review/Expedited Plans Review	362.8	346.1	346.1	0.0	0.0%	282.8	326.0	43.2	15.3%
Septic Waste Hauler fees	593.7	706.3	1,200.0	493.7	69.9%	374.0	1,121.7	747.8	199.9%
Survey & Inspection fees	24.6	91.7	81.7	-10.0	-10.9%	20.8	62.0	41.2	198.1%
Connection fees	87.6	50.0	90.0	40.0	80.0%	73.6	78.4	4.8	6.5%
Wastewater Discharge fees	316.4	227.0	227.0	0.0	0.0%	237.1	163.3	-73.8	-31.1%
F.O.G. Program Admin. Fees	120.4	110.0	110.0	0.0	0.0%	118.9	100.0	-18.9	-15.9%
Inspection Fees (Stormwater)	16.9	23.2	31.0	7.8	33.4%	15.1	29.9	14.8	98.0%
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%	33.5	2.0	-31.5	-94.0%
INTEREST-INVESTMENTS	935.4	1,100.0	733.5	-366.5	-33.3%	731.1	531.5	-199.6	-27.3%
RZEDB INTEREST REIMBURSEMENT	873.6	871.2	875.5	4.2	0.5%	873.6	875.5	1.9	0.2%
Capital Recovery Fees	7,871.6	7,500.0	6,700.0	-800.0	-10.7%	6,879.2	5,491.3	-1,387.9	-20.2%
Misc Fees & Income	67.2	9.0	42.9	33.9	376.8%	47.6	54.2	6.6	13.8%
Subtotal-Sewer Fund	73,102.8	72,990.7	72,493.8	-496.9	-0.7%	61,074.7	61,248.3	173.6	0.3%
	0.0								
Street Light Fund									
Current	5,404.8	5,355.5	5,427.5	72.0	1%	5,390.3	5,418.8	28.5	0.5%
Delinquent	48.0	50.0	48.5	-1.5	-3%	41.9	45.2	3.3	7.8%
AVAILABLE SURPLUS	0.0	384.4	384.4	0.0	0%	0.0	0.0	0.0	NA
Crossing Guard Fund									
Current	3,734.0	3,452.7	3,484.7	32.0	1%	3,721.9	3,480.8	-241.1	-6.5%
Delinquent	36.6	25.0	38.0	13.0	52%	32.6	36.7	4.1	12.5%
AVAILABLE SURPLUS	-9.7	0.0	0.0	0.0	NA	-9.7	0.0	9.7	NA
		259.0	259.0	0.0	0%	0.0	0.0	0.0	NA
Not Included Above									
GF Other									
STATE PENSION ALLOCATION	1,642.7	0.0	0.0	0.0	NA	807.0	835.77	28.8	3.6%
PROPERTY TAX RATE RESERVE	4,000.0	4,658.8	4,658.8	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
SF Other									
Fund Balance Reserves	0.0	1,588.6	1,588.6	0.0	0.0	0.0	0.0	0.0	NA

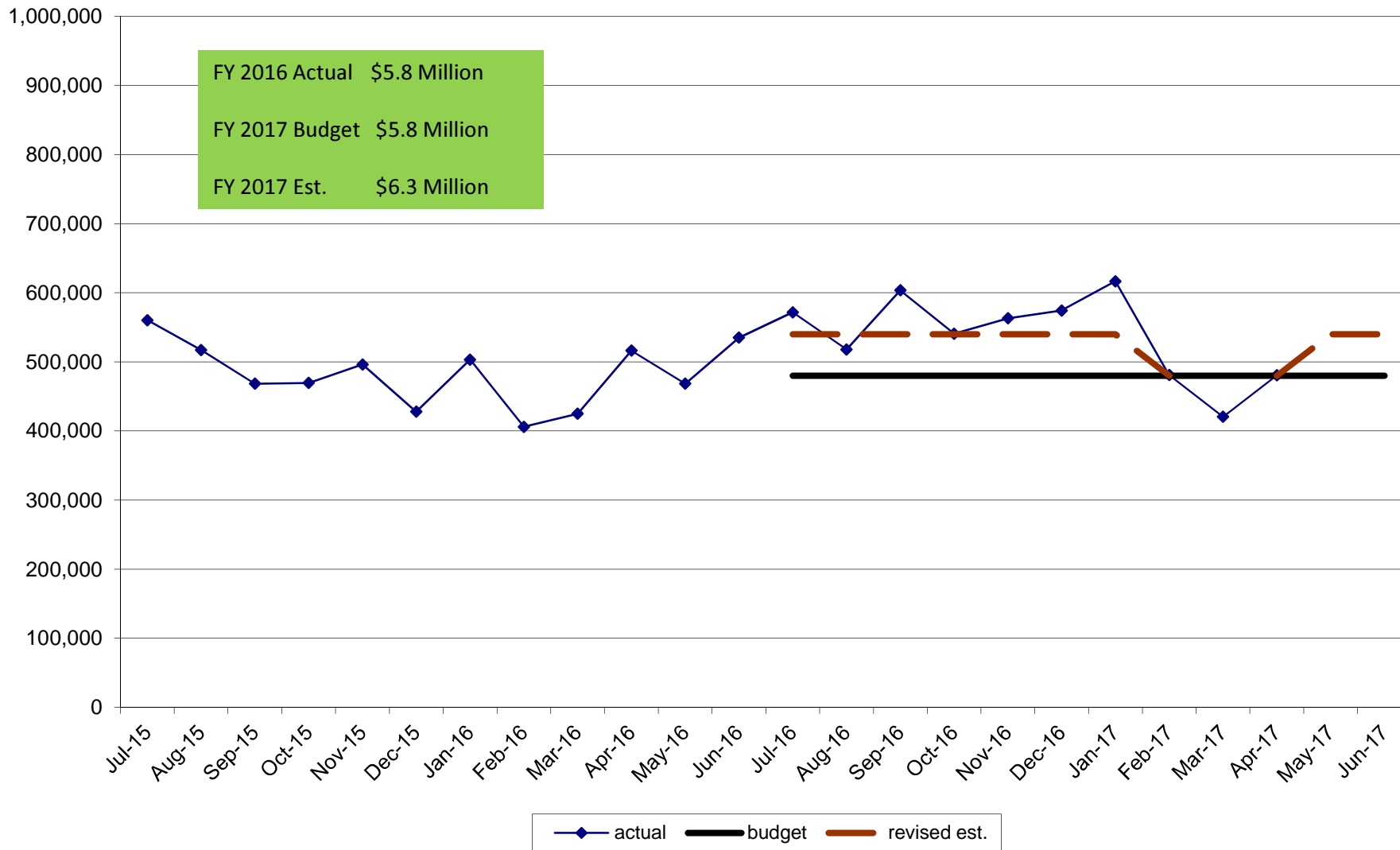
New Castle County

RTT Revenue
(Budget - \$25.7 million)
(Estimate - \$30.0 million)



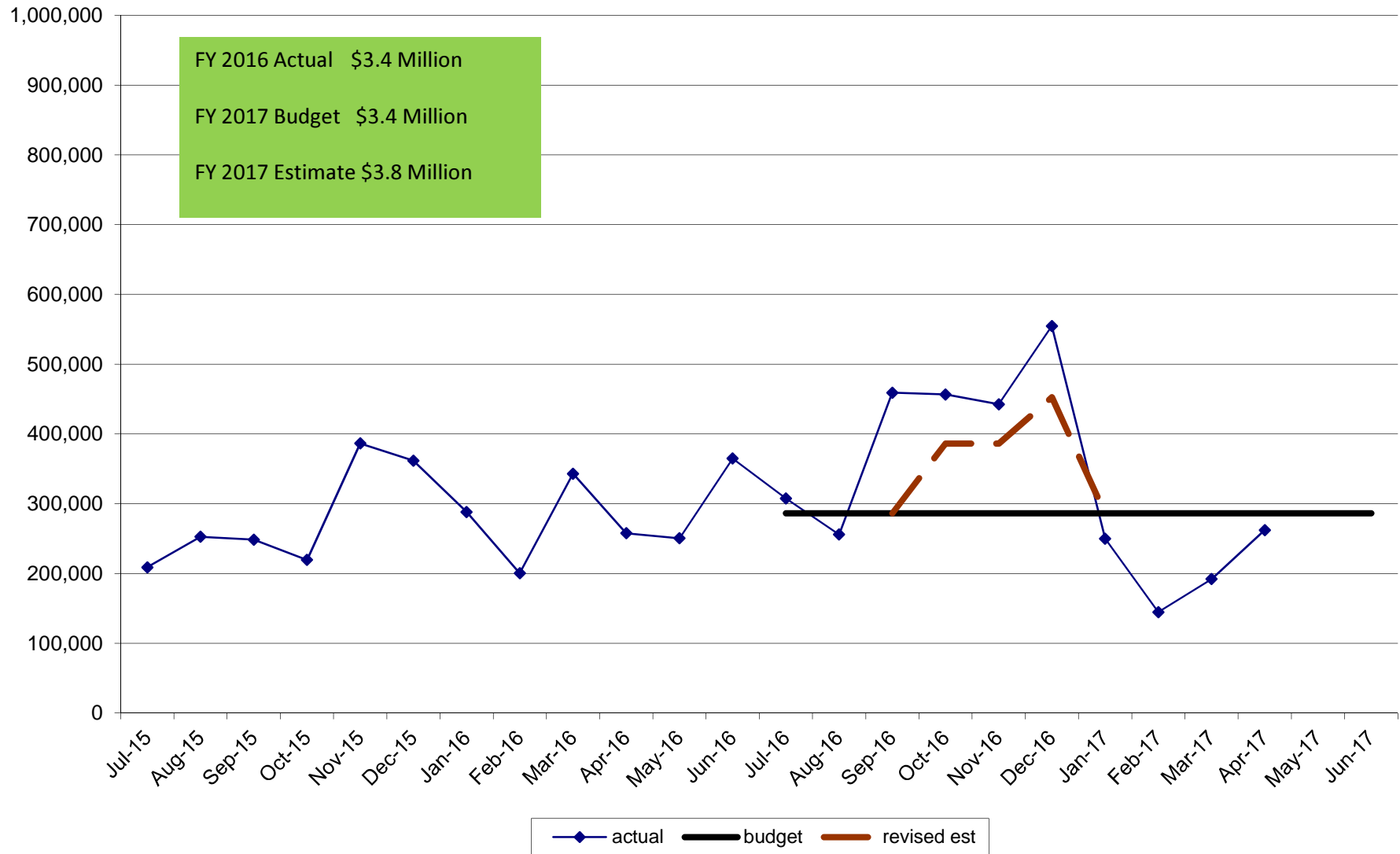
New Castle County

Recorder of Deeds Revenue No Corporation Fees



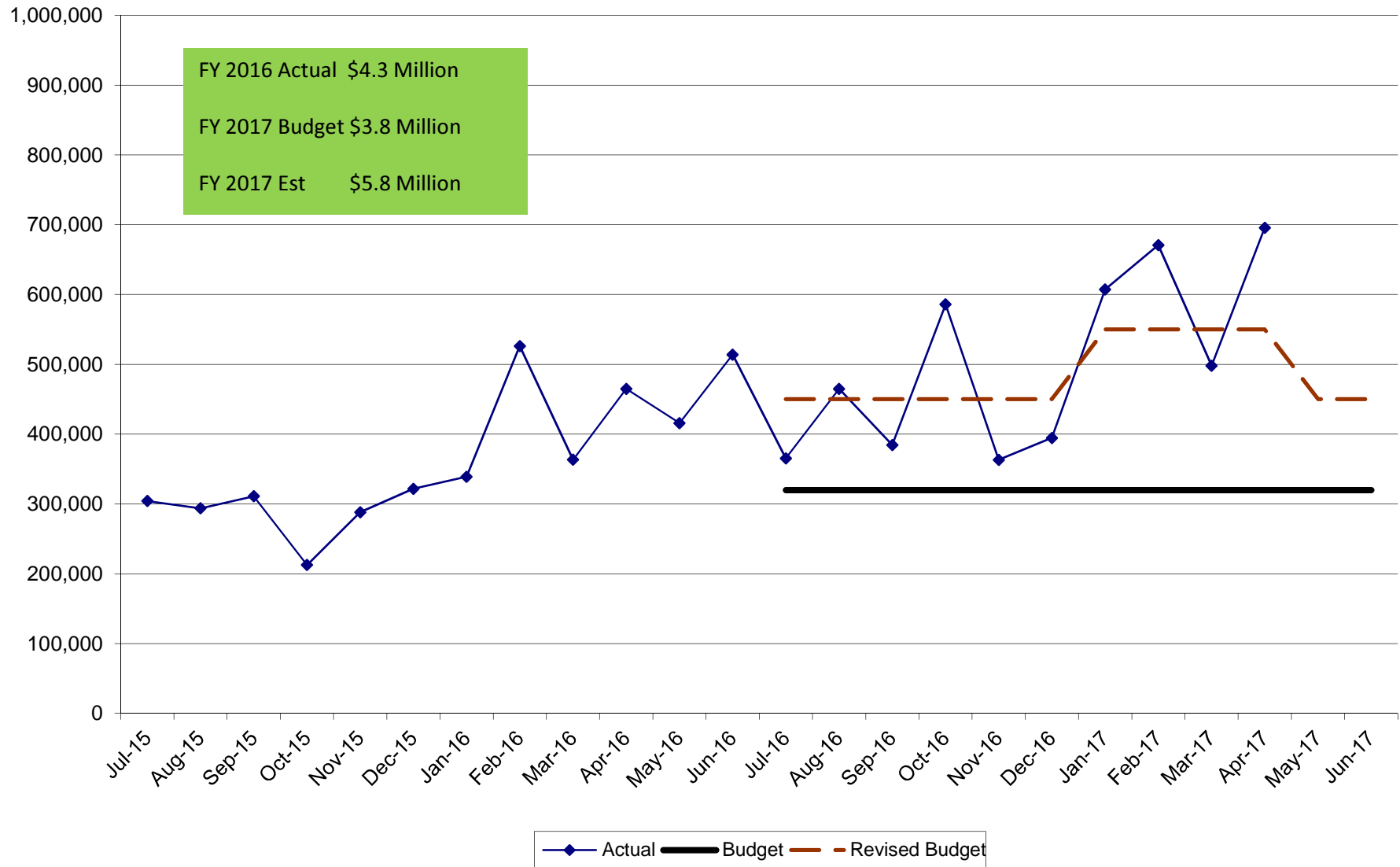
New Castle County

Register of Wills Revenue



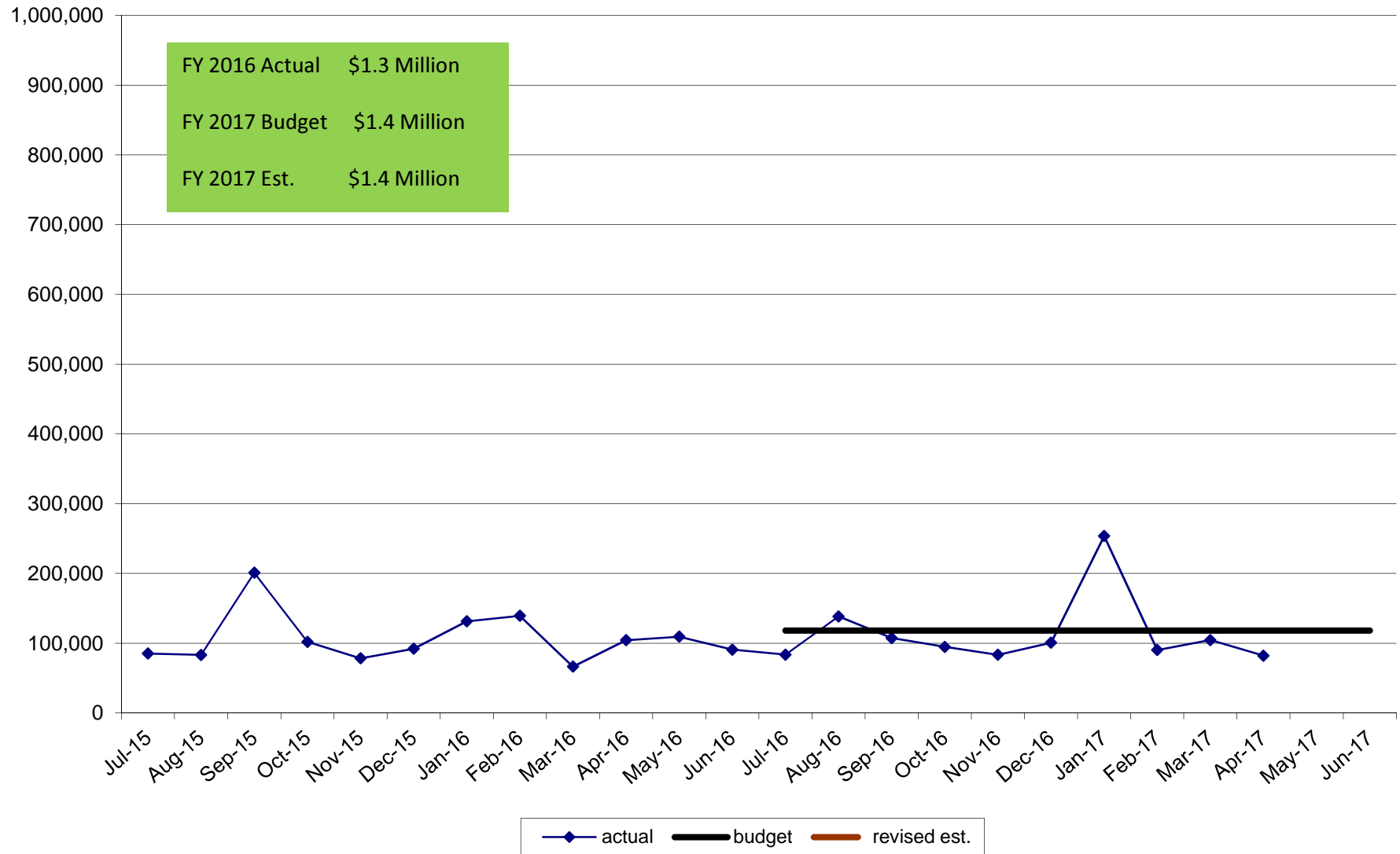
New Castle County

Sheriff Revenue Actual



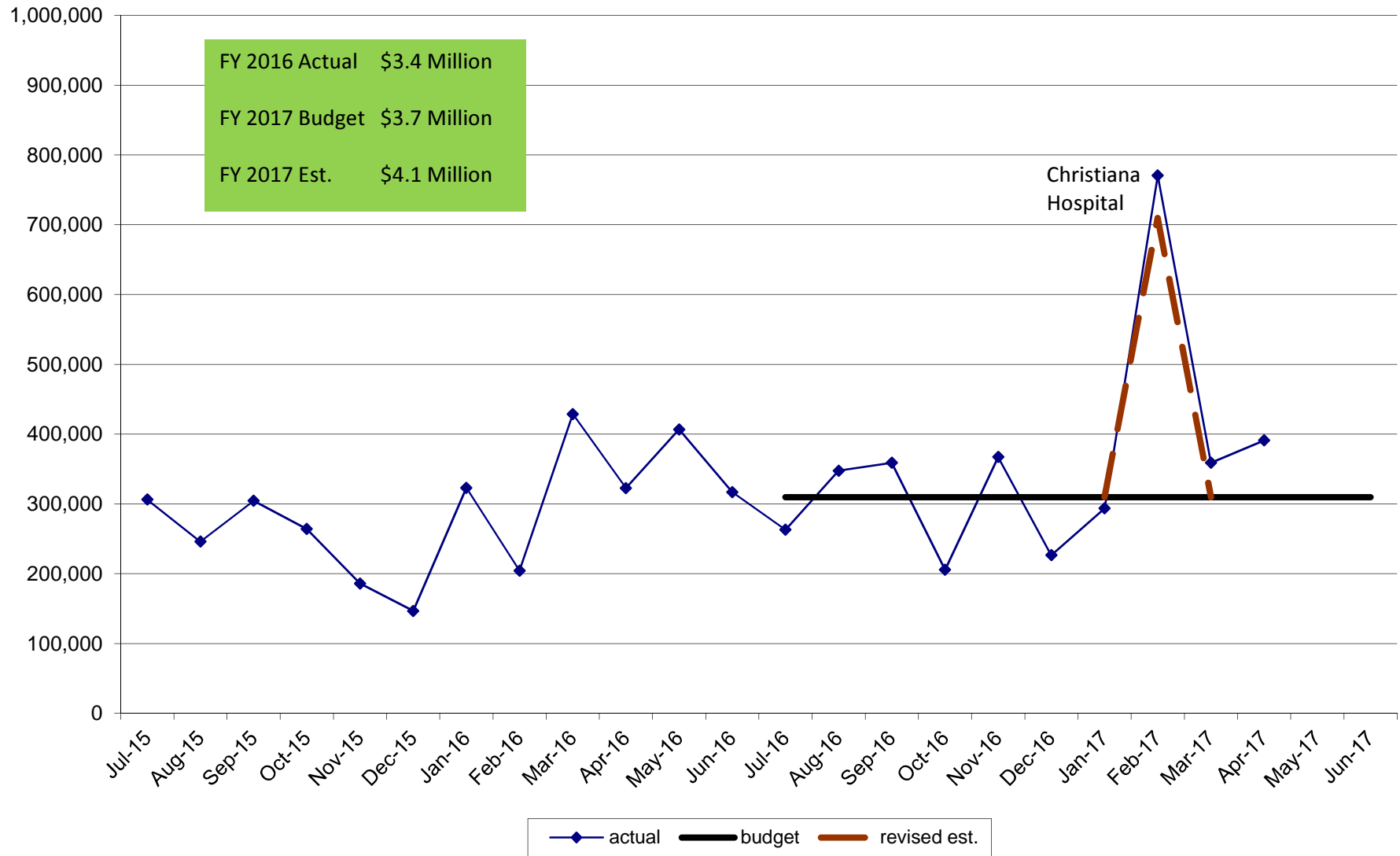
New Castle County

Subdivision & Zoning Review Revenue



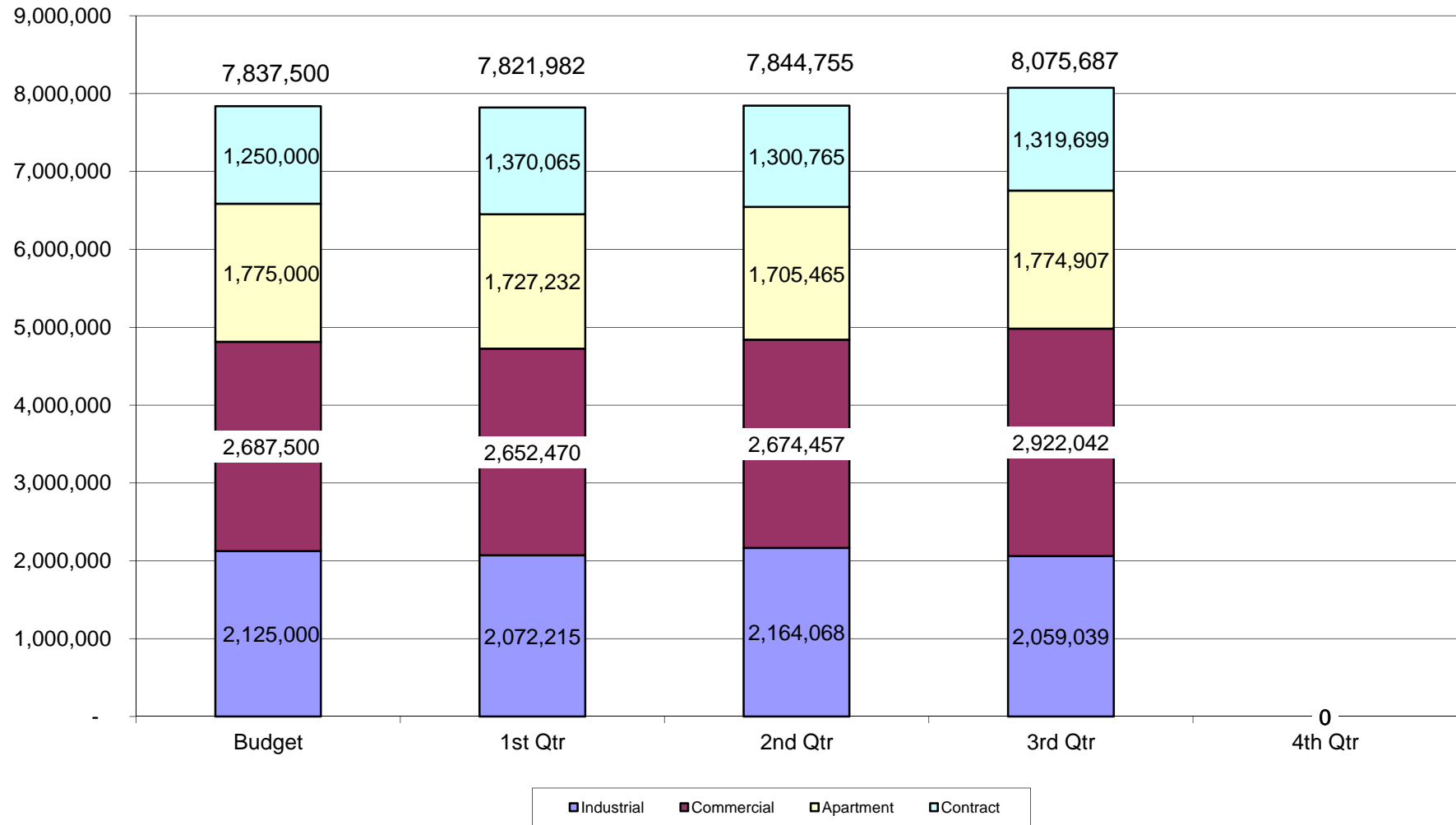
New Castle County

Building Permit Revenue



New Castle County

FY 2017 Non Residential Sewer Budget Vs. Actual



New Castle County
General Fund
FY2017 BUDGET VS. FY2017 ESTIMATED
As of April 30, 2017

	A	B	C	D	E	F	G	
	FY2015	FY2016	FY2017	FY2017	FY2017	Estimated		Comments
	Actual	Actual	Approved	Approved	Estimated	Estimated +/-	%	
			(7/1/2016)	(4/30/17)	(4/30/17)			
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$ 88.4	\$ 88.3	\$ 93.7	\$ 93.6	\$ 94.5	\$ (0.9)	-1.0%	Severances, Retro pay, COLA
Employee Benefits	\$ 52.5	\$ 53.0	\$ 49.7	\$ 50.6	\$ 52.6	\$ (2.0)	-4.0%	Healthcare and Workers Comp
Training/Travel	\$ 0.3	\$ 0.5	\$ 0.6	\$ 0.6	\$ 0.4	\$ 0.2	33.3%	
Communications/Utilities	\$ 3.4	\$ 3.4	\$ 3.9	\$ 3.9	\$ 3.6	\$ 0.3	7.7%	
Materials/Supplies	\$ 5.1	\$ 4.8	\$ 5.7	\$ 5.6	\$ 5.4	\$ 0.2	3.6%	
Contractual Services	\$ 11.8	\$ 11.6	\$ 13.5	\$ 13.7	\$ 13.2	\$ 0.5	3.6%	
Contractual-Cross Charges	\$ 14.1	\$ 14.6	\$ 15.3	\$ 15.2	\$ 14.7	\$ 0.5	3.3%	
Grants/Fixed Charges	\$ 12.9	\$ 14.3	\$ 14.1	\$ 15.5	\$ 15.5	\$ -	0.0%	
Equipment	\$ 0.6	\$ 0.8	\$ 1.1	\$ 1.1	\$ 0.9	\$ 0.2	18.2%	
Debt Service	\$ 20.5	\$ 17.6	\$ 17.5	\$ 17.5	\$ 17.5	\$ -	0.0%	
Contingencies	\$ -	\$ -	\$ 1.3	\$ 0.6	\$ 0.6	\$ -	0.0%	
IGS Credit	\$ (22.3)	\$ (23.7)	\$ (23.4)	\$ (24.4)	\$ (23.9)	\$ (0.5)	2.0%	
General and Admin Credit	\$ (7.6)	\$ (7.9)	\$ (8.2)	\$ (8.2)	\$ (8.2)	\$ -	0.0%	
Total	\$ 179.7	\$ 177.3	\$ 184.8	\$ 185.3	\$ 186.8	\$ (1.5)	-0.8%	

O16-056, transfer \$427,490 from the Operating Budget to the Emergency Management Grant. - Annual County match.
 O16-092, transfer \$100,000 from the Operating Budget to the Community Services ReVamp Grant.
 O16-120, transfer \$30,000 from Operating Budget to Public Safety Rewards Program Grant.
 O16-124, increase the Operating Budget by \$50,000 for a County Executive Elect Contingency Fund
 O16-132, transfer \$64,800 from the Operating Budget to the Summer Recreation Camps Grant.
 O17-002, increase the Operating Budget by \$50,000 for the DNA Database Program.
 O17-010, increase the Operating Budget by \$17,488 to purchase an undercover vehicle.
 O17-010, increase the Operating Budget by \$1,000,000 for the Worker's Compensation Program.
 O17-016, transfer \$100,000 from the Operating Budget to 2017 Summer Youth Employment Grant.
 O17-030, increase the Operating Budget by \$175,000 to increase Ethics Commission contractual services.

New Castle County
Sewer Fund
FY2017 BUDGET VS. FY2017 ESTIMATED
As of April 30, 2017

	A	B	C	D	E	F	G	
	FY2015 Actual	FY2016 Actual	FY2017 Approved (7/1/2016)	FY2017 Approved (4/30/17)	FY2017 Estimated (4/30/17)	Estimated +/-	Estimated %	Comments
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$11.3	\$11.4	\$12.1	\$12.1	\$11.5	\$ 0.6	5.0%	Vacancies
Employee Benefits	\$6.3	\$6.7	\$6.6	\$6.6	\$6.9	\$ (0.3)	-4.5%	
Training/Travel			\$0.0	\$0.0	\$0.0	\$ -		
Communications/Utilities	\$20.2	\$20.5	\$20.2	\$20.2	\$20.4	\$ (0.2)	-1.0%	Wilmington True-up
Materials/Supplies	\$1.2	\$1.2	\$1.2	\$1.2	\$1.2	\$ -	0.0%	
Contractual Services	\$4.1	\$4.2	\$4.7	\$4.7	\$4.5	\$ 0.2	4.3%	
Contractual-Cross Charges	\$2.6	\$2.9	\$2.7	\$2.8	\$2.6	\$ 0.2	7.1%	
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%	
Total	\$72.4	\$72.4	\$73.0	\$73.0	\$72.5	\$ 0.5	0.7%	

New Castle County
General Fund Financial Projections
As of 3/31/2017
Fiscal Years 2017-2020

EXHIBIT C

General Fund (in millions)	2017	2018	2019	2020	Comments
<i>Tax Stabilization Reserve - 7/1</i>	\$ 35.0	\$ 31.8	\$ 22.3	\$4.4	
Revenues:					
Property Tax Revenue	\$113.3	\$ 114.5	\$115.9	\$117.4	Assessment Growth
Transfer Tax Revenue	\$ 25.7	\$ 28.3	\$ 30.0	\$ 31.0	Estimate 17-20
Transfer Tax Reserve	\$ 4.3	\$ 7.0	\$ 3.1	\$ 3.3	RTT Excess
Other Revenues	\$ 43.5	\$ 42.1	\$ 42.9	\$ 43.8	2.0% Growth in 19-20
Total Revenues	\$186.8	\$ 191.9	\$192.0	\$195.5	
Expenditures:					
Personnel Costs	\$147.6	\$ 150.1	\$156.1	\$162.3	4.0% Annual Growth
Non-Personnel Costs	\$ 21.7	\$ 24.0	\$ 25.0	\$ 26.0	4.0% Annual Growth
Debt Service	\$ 17.5	\$ 20.9	\$ 21.2	\$ 20.9	2018/2020(\$20.0) Bond Issue
Cash To Capital/Grant	\$ 4.0	\$ 5.6	\$ 7.4	\$ 6.7	Fleet/IT Purchases
Total Expenditures	\$190.8	\$ 200.6	\$209.7	\$215.9	
Revenues over (under) Expenditures					
	(\$4.0)	(\$8.7)	(\$17.7)	(\$20.4)	
Add- Prior Year Purchase Order Cancellations	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	
Rainy Day Reserve Allocation		(\$1.6)	(\$1.0)	(\$1.0)	
Tax Stabilization Reserve - 6/30	\$31.8	\$22.3	\$4.4	-\$16.2	
Rainy Day Reserve-General Fund - 6/30	\$ 36.0	\$ 37.6	\$ 38.6	\$ 39.6	
Total	\$ 67.8	\$ 59.9	\$ 43.0	\$ 23.4	

**New Castle County
Sewer Fund Financial Projections
As of 3/31/2017
Fiscal Years 2017-2020**

Sewer Fund (in millions)	2017	2018	2019	2020	Comments
Sewer Rate Stabilization Reserve - 7/1	\$ 10.2	\$ 9.4	\$ 6.9	\$1.0	

Revenues:

Sewer Charges Collection	\$ 61.1	\$ 61.4	\$ 61.7	\$ 62.0	minimum growth
Other Revenues	\$ 11.7	\$ 16.0	\$ 16.1	\$ 16.2	minimum growth
Subtotal Revenues	\$ 72.8	\$ 77.4	\$ 77.8	\$ 78.2	

Expenditures:

Total Personnel Costs	\$ 18.4	\$ 19.4	\$ 20.2	\$ 21.0	4.0% annual growth
Total Non-Personnel Costs	\$ 36.1	\$ 36.6	\$ 38.1	\$ 39.6	4.0% annual growth
Debt Service	\$ 18.0	\$ 22.6	\$ 23.1	\$ 26.8	2018/2020 (\$60.0) Bond Issue
Cash to Capital	\$ 1.6	\$ 1.8	\$ 2.9	\$ 3.0	Fleet Purchases
Total Expenditures	\$ 74.1	\$ 80.4	\$ 84.2	\$ 90.4	

Revenues over (under) Expenditures	(1.3)	(3.0)	(6.4)	(12.2)
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Add- Prior Year Purchase Order Cancellations	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Rainy Day Reserve Allocation		(\$0.5)	(\$0.5)	(\$0.5)
Sewer Rate Stabilization Reserve - 6/30	\$9.4	\$6.9	\$1.0	(\$10.7)
Capital Recovery Fee - Prior Yrs. - 6/30	\$ 21.2	\$ 17.0	\$ 17.0	\$ 17.0
Rainy Day Reserve-Sewer Fund - 6/30	\$ 15.2	\$ 15.7	\$ 16.2	\$ 16.7
Total	\$ 45.8	\$ 39.6	\$ 34.2	\$ 23.0