

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

EXHIBIT A

(IN THOUSANDS)	A FY2016 ACTUAL	B FY2017 BUDGET	C FY2017 ACTUAL	D C over B \$	E C over B %	F FY2016 YTD THRU JUNE	G FY2017 YTD THRU JUNE	H FY2017 G over F \$	I G over F %
GENERAL FUND									
Real Estate Taxes	111,476.5	113,252.0	113,313.2	61.2	0.1%	111,476.5	113,313.2	1,836.7	1.6%
Realty Transfer Tax	29,044.7	25,740.0	32,651.7	6,911.7	26.9%	29,044.7	32,651.7	3,607.0	12.4%
FY2017 est. \$28.6M									
Service Charges & Fees	21,597.0	21,559.9	24,236.0	2,676.1	12.4%	21,597.0	24,236.0	2,639.0	12.2%
Recreation	970.8	1,077.6	1,112.5	34.9	3.2%	970.8	1,112.5	141.7	14.6%
Licenses and Permits	6,517.6	6,773.0	7,422.5	649.6	9.6%	6,517.6	7,422.5	905.0	13.9%
Use of Money & Property *	4,542.6	4,826.3	4,098.3	-728.0	-15.1%	4,542.6	4,098.3	-444.3	-9.8%
Intergovernmental Revenues **	8,122.6	9,047.4	7,885.1	-1,162.2	-12.8%	8,122.6	7,885.1	-237.5	-2.9%
SUBTOTAL: GENERAL FUND	182,271.8	182,276.1	190,719.3	8,443.2	4.6%	182,271.8	190,719.3	8,447.6	4.6%
LESS: INTERFUND TRANSFER	-6,162.0	-4,240.4	-4,240.4	0.0	0.0%	-6,162.0	-4,240.4	1,921.7	-31.2%
TOTAL GENERAL FUND	176,109.7	178,035.7	186,479.0	8,443.2	4.7%	176,109.7	186,479.0	10,369.3	5.9%
SEWER FUND									
Sewer Current	57,133.3	57,850.0	57,838.9	-11.1	0.0%	57,133.3	57,838.9	705.6	1.2%
Sewer Delinquent	3,342.5	3,500.0	3,159.7	-340.4	-9.7%	3,342.5	3,159.7	-182.8	-5.5%
Other Fees	11,691.6	10,540.7	11,247.8	707.1	6.7%	11,691.6	11,247.8	-443.8	-3.8%
Use of Money and Property	935.4	1,100.0	691.1	-408.9	-37.2%	935.4	691.1	-244.4	-26.1%
SUBTOTAL: SEWER FUND	73,102.8	72,990.7	72,937.4	-53.2	-0.1%	73,102.8	72,937.4	-165.4	-0.2%
LESS: INTERFUND TRANSFER	-1,435.4	-1,588.6	-1,588.6	0.0	0.0%	-1,435.4	-1,588.6	-153.3	NA
TOTAL SEWER FUND RESOURCES	71,667.4	71,402.0	71,348.8	-53.2	-0.1%	71,667.4	71,348.8	-318.7	-0.4%
TOTAL GENERAL & SEWER FUNDS	247,777.1	249,437.7	257,827.7	8,390.0	3.4%	249,212.5	259,416.4	10,203.9	4.1%

* Excludes use of RTT Reserves

** Includes State Contribution to Police Pension of \$1.7M

** Variance for Intergovernmental Revenues due to delay in receiving 3rd quarter paramedic reimbursement of \$1,381.5. Reimbursement was received in July and will be recognized as revenue for FY2018.

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

(IN THOUSANDS)	A FY2016 ACTUAL	B FY2017 BUDGET	C FY2017 ACTUAL	D C over B \$	E C over B %	F FY2016 YTD THRU JUNE	G FY2017 YTD THRU JUNE	H FY2017 G over F \$	I G over F %
Real Estate Taxes									
Initial Levy & Quarterly Adds	110,428.5	111,700.0	111,685.4	-14.6	0.0%	110,428.5	111,685.4	1,256.9	1.1%
Prior Year	866.5	1,000.0	1,053.7	53.7	5.4%	866.5	1,053.7	187.1	21.6%
Appeal Credit	-316.9	0.0	0.0	0.0	NA	-316.9	0.0	316.9	NA
Tax Penalties	498.4	552.0	574.1	22.1	4.0%	498.4	574.1	75.7	15.2%
Real Estate Taxes	111,476.5	113,252.0	113,313.2	61.2	0.1%	111,476.5	113,313.2	1,836.7	1.6%
Realty Transfer Tax	29,044.7	25,740.0	32,651.7	6,911.7	26.9%	29,044.7	32,651.7	3,607.0	12.4%
SERVICE CHARGES/FEES									
SHERIFF	4,353.9	3,838.1	5,894.8	2,056.6	53.6%	4,353.9	5,894.8	1,540.9	35.4%
REG WILLIS	3,381.4	3,433.5	3,862.1	428.6	12.5%	3,381.4	3,862.1	480.7	14.2%
REC DEEDS	6,963.1	7,013.0	7,574.5	561.5	8.0%	6,963.1	7,574.5	611.5	8.8%
PROTHONOTARY	39.4	36.3	31.7	-4.6	-12.7%	39.4	31.7	-7.7	-19.5%
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	41.5	50.0	49.1	-0.9	-1.9%	41.5	49.1	7.6	18.2%
POLICE TRAFFIC FINES	565.0	782.0	461.8	-320.2	-40.9%	565.0	461.8	-103.2	-18.3%
POLICE-WESTOVER HILLS	130.2	132.5	130.2	-2.3	-1.7%	130.2	130.2	0.0	0.0%
PLAN-MAPS/PUBS	0.3	9.5	0.3	-9.2	-96.5%	0.3	0.3	0.1	23.4%
INTERNET PRINTING/COPIES	68.9	65.4	67.0	1.7	2.5%	68.9	67.0	-1.9	-2.7%
FOIA REQUEST	3.2	9.1	2.3	-6.8	-74.4%	3.2	2.3	-0.9	-27.6%
WEB SITE SUBSCRIBER FEE	212.1	198.0	216.4	18.4	9.3%	212.1	216.4	4.3	2.0%
ZONING FEES	331.0	271.8	348.6	76.8	28.3%	331.0	348.6	17.6	5.3%
SUB REVIEW	776.1	948.8	903.9	-44.8	-4.7%	776.1	903.9	127.8	16.5%
ZONING REVIEW	175.9	195.0	147.4	-47.7	-24.4%	175.9	147.4	-28.6	-16.2%
PLAN REVIEW	15.8	22.5	20.7	-1.8	-7.9%	15.8	20.7	5.0	31.6%
TAX CERTIFICATIONS	17.2	20.0	19.0	-1.0	-5.0%	17.2	19.0	1.8	10.3%
MONITION FEES	13.0	16.0	5.7	-10.3	-64.5%	13.0	5.7	-7.3	-56.1%
HEARING FEES	14.1	25.0	22.0	-3.0	-11.9%	14.1	22.0	7.9	56.1%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	0.0	-2.3	-100.0%	0.0	0.0	0.0	NA
LIBRARY FINES/FEES	273.8	356.7	237.4	-119.2	-33.4%	273.8	237.4	-36.4	-13.3%
PROPERTY MAIN. RECOVERIES	319.9	440.0	366.7	-73.3	-16.7%	319.9	366.7	46.8	14.6%
ADMINISTRATIVE FINES	59.2	44.0	51.0	7.0	15.9%	59.2	51.0	-8.2	-13.9%
Miscellaneous Charges/Fees	185.1	139.4	186.7	47.3	33.9%	185.1	186.7	1.6	0.9%
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	709.6	109.6	18.3%	396.9	709.6	312.7	78.8%
TOTAL	19,658.0	19,969.9	22,630.1	2,660.2	13.3%	19,658.0	22,630.1	2,972.1	15.1%

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

(IN THOUSANDS)	A	B	C	D	E	F	G	H	I
	FY2016	FY2017	FY2017	C over B	C over B	FY2016	FY2017	FY2017	
	ACTUAL	BUDGET	ACTUAL	\$	%	YTD THRU	YTD THRU	G over F	G over F
						JUNE	JUNE	\$	%
RECREATION									
GOLF COURSE	125.2	85.0	87.3	2.3	2.7%	125.2	87.3	-37.9	-30.3%
RECREATION RENTALS	456.7	505.0	655.5	150.5	29.8%	456.7	655.5	198.8	43.5%
CAROUSEL	43.4	124.4	57.2	-67.2	-54.0%	43.4	57.2	13.8	31.7%
RECREATION INCOME	49.1	30.3	33.3	3.1	10.2%	49.1	33.3	-15.7	-32.1%
RECREATION-REVOLVING	273.7	312.0	260.5	-51.5	-16.5%	273.7	260.5	-13.2	-4.8%
LIBRARY-REVOLVING	22.7	21.0	18.7	-2.3	-10.7%	22.7	18.7	-4.0	-17.5%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
TOTAL	970.8	1,077.6	1,112.5	34.9	3.2%	970.8	1,112.5	141.7	14.6%
LICENSES & PERMITS									
BUSINESS LICENSES	761.7	720.0	705.8	-14.2	-2.0%	761.7	705.8	-55.9	-7.3%
MARRIAGE LICENSES	292.8	331.0	327.5	-3.5	-1.1%	292.8	327.5	34.7	11.9%
CONTRACTOR LICENSES	383.6	500.0	372.7	-127.3	-25.5%	383.6	372.7	-10.9	-2.8%
CONTRACTOR LICENSE FINE	2.6	15.0	1.2	-13.8	-92.0%	2.6	1.2	-1.4	-53.8%
DOG LICENSES	26.5	0.0	2.4	2.4	NA	26.5	2.4	-24.1	-90.9%
BUILDING PERMITS	3,455.8	3,716.9	4,430.8	713.9	19.2%	3,455.8	4,430.8	975.0	28.2%
OTHER PERMITS	657.1	565.0	607.7	42.6	7.5%	657.1	607.7	-49.4	-7.5%
PLUMBING PERMITS	937.5	925.0	974.5	49.5	5.3%	937.5	974.5	37.0	3.9%
TOTAL	6,517.6	6,773.0	7,422.5	649.6	9.6%	6,517.6	7,422.5	905.0	13.9%
USE OF MONEY & PROPERTY									
IMPACT FEES	853.0	1,000.0	463.3	-536.7	-53.7%	853.0	463.3	-389.7	-45.7%
INTEREST-INVESTMENTS	2,773.4	2,800.0	2,555.5	-244.5	-8.7%	2,773.4	2,555.5	-217.9	-7.9%
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	6.7%	0.5	0.5	0.1	11.8%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	24.0%	0.1	0.1	0.0	14.8%
CLERK OF THE PEACE	0.0	0.1	0.0	0.0	-54.0%	0.0	0.0	0.0	27.8%
TOTAL	3,626.9	3,800.6	3,019.4	-781.1	-20.6%	3,626.9	3,019.4	-607.5	-16.7%

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

	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2016	FY2017	FY2017	C over B	C over B	FY2016	FY2017	FY2017	
	ACTUAL	BUDGET	ACTUAL	\$	%	YTD THRU	YTD THRU	G over F	G over F
						JUNE	JUNE	\$	%
RENTALS, CONCESSIONS & SALES									
BLDG RENTAL-WILMINGTON	543.6	536.7	546.4	9.7	1.8%	543.6	546.4	2.8	0.5%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	55.2	55.2	0.0	0.0%
LAND RENTAL	15.3	15.1	10.6	-4.5	-29.5%	15.3	10.6	-4.7	-30.5%
BUILDING RENTALS	127.0	129.7	128.4	-1.4	-1.1%	127.0	128.4	1.3	1.1%
PHOTOCOPY MACHINES	9.2	9.0	8.6	-0.3	-3.9%	9.2	8.6	-0.6	-6.7%
SALE OF ASSETS	160.3	275.0	324.6	49.6	18.0%	160.3	324.6	164.3	102.5%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	5.0	5.0	0.0	0.0%
TOTAL	915.7	1,025.7	1,078.8	53.1	5.2%	915.7	1,078.8	163.1	17.8%
INTERGOVERNMENTAL REVENUES									
PAYMENT-IN-LIEU-TAXES	154.8	17.3	79.2	61.9	358.7%	154.8	79.2	-75.6	-48.8%
STATE PENSION ALLOCATION	1,642.7	1,728.9	1,726.6	-2.3	-0.1%	1,642.7	1,726.6	83.8	5.1%
REAL ESTATE TRANSFER FEE	494.2	411.0	516.5	105.5	25.7%	494.2	516.5	22.3	4.5%
PARAMEDIC REIMBURSEMENT	4,805.4	5,511.3	4,066.5	-1,444.8	-26.2%	4,805.4	4,066.5	-739.0	-15.4%
CHANCERY REIMBURSEMENT	261.4	256.7	269.7	13.0	5.0%	261.4	269.7	8.3	3.2%
RZEDB INTEREST REIMBURSEMENT	119.4	130.2	143.5	13.3	10.2%	119.4	143.5	24.1	20.2%
DEPT OF JUSTICE	491.6	869.5	966.7	97.2	11.2%	491.6	966.7	475.0	96.6%
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	89.5	-10.5	-10.5%	100.0	89.5	-10.6	-10.6%
TOTAL	8,122.6	9,047.4	7,885.1	-1,162.2	-12.8%	8,122.6	7,885.1	-237.5	-2.9%
MISCELLANEOUS REVENUES									
OTHER INCOME	881.5	640.0	337.3	-302.7	-47.3%	881.5	337.3	-544.2	-61.7%
INSURANCE PROCEEDS/SELF INS	1,057.4	950.0	1,268.6	318.6	33.5%	1,057.4	1,268.6	211.1	20.0%
TOTAL	1,939.0	1,590.0	1,605.9	15.9	1.0%	1,939.0	1,605.9	-333.1	-17.2%
TOTAL GENERAL FUND REVENUES	182,271.8	182,276.1	190,719.3	8,443.2	4.6%	182,271.8	190,719.3	8,447.6	4.6%
TRANSFERS									
ESTIMATED TRANSFERS	-905.6	-806.6	-806.6	0.0	0.0%	-905.6	-806.6	99.1	-10.9%
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	176,109.7	178,035.7	186,479.0	8,443.2	4.7%	176,109.7	186,479.0	10,369.3	5.9%

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

(IN THOUSANDS)	A FY2016 ACTUAL	B FY2017 BUDGET	C FY2017 ACTUAL	D C over B \$	E C over B %	F FY2016 YTD THRU JUNE	G FY2017 YTD THRU JUNE	H FY2017 G over F \$	I G over F %
Sewer Fund									
Sewer Service Chgs	57,133.3	57,850.0	57,838.9	-11.1	0.0%	57,133.3	57,838.9	705.6	1.2%
Delinq. Chgs	3,342.5	3,500.0	3,159.7	-340.4	-9.7%	3,342.5	3,159.7	-182.8	-5.5%
Stormwater/Groundwater	1,321.2	592.1	984.2	392.1	66.2%	1,321.2	984.2	-337.0	-25.5%
Plans Review/Expedited Plans Review	362.8	346.1	381.1	35.0	10.1%	362.8	381.1	18.3	5.1%
Septic Waste Hauler fees	593.7	706.3	1,324.2	617.9	87.5%	593.7	1,324.2	730.5	123.0%
Survey & Inspection fees	24.6	91.7	87.2	-4.5	-4.9%	24.6	87.2	62.5	253.7%
Connection fees	87.6	50.0	99.1	49.1	98.2%	87.6	99.1	11.5	13.1%
Wastewater Discharge fees	316.4	227.0	168.7	-58.3	-25.7%	316.4	168.7	-147.7	-46.7%
F.O.G. Program Admin. Fees	120.4	110.0	101.2	-8.8	-8.0%	120.4	101.2	-19.3	-16.0%
Inspection Fees (Stormwater)	16.9	23.2	34.4	11.2	48.1%	16.9	34.4	17.6	104.2%
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	2.0	-12.0	-85.7%	35.5	2.0	-33.5	-94.4%
INTEREST-INVESTMENTS	935.4	1,100.0	691.1	-408.9	-37.2%	935.4	691.1	-244.4	-26.1%
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	7,111.2	-388.8	-5.2%	7,871.6	7,111.2	-760.4	-9.7%
Misc Fees & Income	67.2	9.0	79.0	70.0	777.9%	67.2	79.0	11.8	17.6%
Subtotal-Sewer Fund	73,102.8	72,990.7	72,937.4	-53.2	-0.1%	73,102.8	72,937.4	-165.4	-0.2%
	0.0								
Street Light Fund									
Current	5,404.8	5,355.5	5,438.3	82.7	2%	5,404.8	5,438.3	33.4	0.6%
Delinquent	48.0	50.0	52.2	2.2	4%	48.0	52.2	4.2	8.8%
AVAILABLE SURPLUS	0.0	459.4	459.4	0.0	0%	0.0	0.0	0.0	NA
Crossing Guard Fund									
Current	3,734.0	3,452.7	3,488.5	35.9	1%	3,734.0	3,488.5	-245.5	-6.6%
Delinquent	36.6	25.0	46.4	21.4	86%	36.6	46.4	9.8	26.8%
Appeal Credit	-9.7	0.0	0.0	0.0	NA	-9.7	0.0	9.7	NA
AVAILABLE SURPLUS		259.0	259.0	0.0	0%	0.0	0.0	0.0	NA
Not Included Above									
GF Other									
PROPERTY TAX RATE RESERVE	4,000.0	8,138.8	8,138.8	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	2,108.6	2,108.6	0.0	0.0	0.0	0.0	0.0	NA

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

	FY 2017 Budget	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%	61,188	0.1%	61,188	0.1%
Realty Transfer Tax	25,740,000	260,000	1.0%	4,000,000	15.5%	0	0.0%	2,651,720	10.3%	6,911,720	26.9%
Service Charges/Fees	19,969,932	229,851	1.2%	1,353,500	6.8%	477,335	2.4%	599,526	3.0%	2,660,212	13.3%
Recreation	1,077,574	0	0.0%	0	0.0%	0	0.0%	34,911	3.2%	34,911	3.2%
Licenses & Permits	6,772,952	0	0.0%	0	0.0%	200,000	3.0%	449,580	6.6%	649,580	9.6%
Use of Money/Property	3,800,580	0	0.0%	-340,200	-9.0%	-8,794	-0.2%	-432,144	-11.4%	-781,138	-20.6%
Rentals and Concessions	1,025,702	0	0.0%	0	0.0%	0	0.0%	53,125	5.2%	53,125	5.2%
Intergovernmental Revenue	9,047,358	0	0.0%	0	0.0%	81,878	0.9%	-1,244,117	-13.8%	-1,162,239	-12.8%
Miscellaneous	1,590,000	0	0.0%	0	0.0%	30,000	1.9%	-14,123	-0.9%	15,877	1.0%
General Fund Total	182,276,098	489,851	0.3%	5,013,300	2.8%	780,419	0.4%	2,159,666	1.2%	8,443,236	4.6%
Sewer Services Charges	61,350,000	0	0.0%	-300,000	-0.5%	0	0.0%	-51,434	-0.1%	-351,434	-0.6%
Other Sewer Fees	10,540,659	25,425	0.2%	217,930	2.1%	208,486	2.0%	255,280	2.4%	707,121	6.7%
Use of Money and Property	1,100,000	0	0.0%	-209,800	-19.1%	-156,669	-14.2%	-42,468	-3.9%	-408,937	-37.2%
Sewer Fund Total	72,990,659	25,425	0.0%	-291,870	-0.4%	51,817	0.1%	161,378	0.2%	-53,250	-0.1%

New Castle County
 General Fund
 FY2017 BUDGET VS. FY2017 ACTUAL
 As of June 30, 2017

	A	B	C	D	E	F	G	
	FY2015	FY2016	FY2017	FY2017	FY2017	Actual vs.	Actual vs.	
	Actual	Actual	Approved	Final	Actual	Approved	Final	Comments
			(7/1/2016)	(6/30/17)	(6/30/17)	+/-	+/-	
Expenditures/Encumbrances								
Salaries & Wages	\$ 88.4	\$ 88.3	\$ 93.7	\$ 93.7	\$ 93.4	\$ 0.3	\$ 0.3	Severances, Retro pay, COLA
Employee Benefits	\$ 52.5	\$ 53.0	\$ 49.7	\$ 56.1	\$ 56.0	\$ (6.3)	\$ 0.1	Healthcare and Workers Comp, \$1.7M for Police Pension
Training/Travel	\$ 0.3	\$ 0.5	\$ 0.6	\$ 0.6	\$ 0.5	\$ 0.1	\$ 0.1	
Communications/Utilities	\$ 3.4	\$ 3.4	\$ 3.9	\$ 3.9	\$ 3.4	\$ 0.5	\$ 0.5	
Materials/Supplies	\$ 5.1	\$ 4.8	\$ 5.7	\$ 5.6	\$ 5.1	\$ 0.6	\$ 0.5	
Contractual Services	\$ 11.8	\$ 11.6	\$ 13.5	\$ 13.7	\$ 12.7	\$ 0.8	\$ 1.0	
Contractual-Cross Charges	\$ 14.1	\$ 14.6	\$ 15.3	\$ 15.2	\$ 13.8	\$ 1.5	\$ 1.4	
Grants/Fixed Charges	\$ 12.9	\$ 14.3	\$ 14.1	\$ 15.5	\$ 14.7	\$ (0.6)	\$ 0.8	
Equipment	\$ 0.6	\$ 0.8	\$ 1.1	\$ 1.3	\$ 1.2	\$ (0.1)	\$ 0.1	
Debt Service	\$ 20.5	\$ 17.6	\$ 17.5	\$ 17.5	\$ 17.5	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ 1.3	\$ -	\$ -	\$ 1.3	\$ -	
IGS Credit	\$ (22.3)	\$ (23.7)	\$ (23.4)	\$ (24.4)	\$ (22.3)	\$ (1.1)	\$ (2.1)	
General and Admin Credit	\$ (7.6)	\$ (7.9)	\$ (8.2)	\$ (8.2)	\$ (8.2)	\$ -	\$ -	
Total	\$ 179.7	\$ 177.3	\$ 184.8	\$ 190.5	\$ 187.7	\$ (3.0)	\$ 2.7	

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.
 O17-009, 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.
 O17-062, increase the Operating Budget by \$3,480,000 for Healthcare expenses.
 O17-061, increase the Operating Budget by \$1,728,911 to appropriate State funds for police pension.
 O17-066, transfer \$33,264 from the Operating Budget to Summer Youth Employment
 O17-068, Transfer \$51,000 from the Operating Budget to the Community Services ReVamp Grant.

New Castle County
Sewer Fund
FY2017 BUDGET VS. FY2017 ACTUAL
As of June 30, 2017

	A	B	C	D	E	F	G	
	FY2015 Actual	FY2016 Actual	FY2017 Approved (7/1/2016)	FY2017 Final (6/30/17)	FY2017 Actual (6/30/17)	Actual vs. Approved +/-	Actual vs. Final +/-	Comments
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$11.3	\$11.4	\$12.1	\$11.7	\$11.2	\$ 0.9	\$ 0.5	Vacancies
Employee Benefits	\$6.3	\$6.7	\$6.6	\$7.1	\$6.6	\$ -	\$ 0.5	
Training/Travel			\$0.0	\$0.0	\$0.0	\$ -	\$ -	
Communications/Utilities	\$20.2	\$20.5	\$20.2	\$20.5	\$20.3	\$ (0.1)	\$ 0.2	Wilmington True-up
Materials/Supplies	\$1.2	\$1.2	\$1.2	\$1.2	\$1.2	\$ -	\$ -	
Contractual Services	\$4.1	\$4.2	\$4.7	\$4.7	\$4.3	\$ 0.4	\$ 0.4	
Contractual-Cross Charges	\$2.6	\$2.9	\$2.7	\$2.8	\$2.5	\$ 0.2	\$ 0.3	
Grants/Fixed Charges	\$0.2	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	\$ -	
Equipment	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	\$ -	
Land & Structure			\$0.0	\$0.0	\$0.0	\$ -	\$ -	
Debt Service	\$19.9	\$18.4	\$18.0	\$18.0	\$18.0	\$ -	\$ -	
Contingencies			\$0.1	\$0.1	\$0.0	\$ 0.1	\$ 0.1	
IGS Credit								
General and Admin	\$6.3	\$6.5	\$6.8	\$6.8	\$6.8	\$ -	\$ -	
Total	\$72.4	\$72.4	\$73.0	\$73.5	\$71.4	\$ 1.5	\$ 2.0	

O17-040, amend the Operating Budget by moving \$347,839,000 for sewer true up payment
 O17-047, amend the Operating Budget by moving \$25,000 from contractual services to debt service
 O17-062, increase the Operating Budget by \$520,000 for Healthcare expenses.

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
SUMMARY AS OF
AUGUST 31, 2017

EXHIBIT C

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU AUGUST	G FY2018 YTD THRU AUGUST	H FY2018 G over F \$	I G over F %
GENERAL FUND									
Real Estate Taxes	113,313.2	114,502.0	114,159.7	-342.3	-0.3%	14,358.9	14,233.6	-125.3	-0.9%
Realty Transfer Tax	32,651.7	28,350.0	30,000.0	1,650.0	5.8%	5,594.4	7,289.8	1,695.4	30.3%
FY2018 est. \$31.5M									
Service Charges and Fees	24,266.0	22,546.0	22,546.0	0.0	0.0%	3,620.4	4,219.4	599.0	16.5%
Recreation	1,112.5	1,302.7	1,302.7	0.0	0.0%	56.7	76.8	20.1	35.4%
Licenses and Permits	7,422.5	6,758.0	6,758.0	0.0	0.0%	1,067.1	1,247.5	180.3	16.9%
Use of Money and Property *	4,098.3	4,734.2	4,734.2	0.0	0.0%	442.1	478.6	36.5	8.2%
Intergovernmental Revenues **	6,158.5	7,114.4	7,915.4	801.0	11.3%	481.0	1,855.1	1,374.1	285.7%
SUBTOTAL: GENERAL FUND	189,022.7	185,307.3	187,415.9	2,108.6	1.1%	25,620.7	29,400.8	3,780.0	14.8%
LESS: INTERFUND TRANSFER	-4,240.4	-6,024.2	-6,024.2	0.0	0.0%	-3,861.3	-6,024.2	-2,162.9	56.0%
TOTAL GENERAL FUND	184,782.4	179,283.0	181,391.7	2,108.6	1.2%	21,759.4	23,376.6	1,617.1	7.4%
SEWER FUND									
Sewer Current	57,838.9	57,850.0	57,850.0	0.0	0.0%	3,733.6	6,637.6	2,904.0	77.8%
Sewer Delinquent	3,159.7	3,500.0	3,500.0	0.0	0.0%	1,093.0	1,977.3	884.3	80.9%
Other Fees	11,247.8	10,860.9	10,860.9	0.0	0.0%	1,936.2	2,331.5	395.3	20.4%
Use of Money and Property	691.1	1,100.0	1,100.0	0.0	0.0%	192.6	232.6	40.0	20.7%
SUBTOTAL: SEWER FUND	72,937.4	73,310.9	73,310.9	0.0	0.0%	6,955.4	11,178.9	4,223.5	60.7%
LESS: INTERFUND TRANSFER	-1,588.6	-1,815.1	-1,815.1	0.0	0.0%	-1,588.6	-1,815.1	-226.5	NA
TOTAL SEWER FUND RESOURCES	71,348.8	71,495.8	71,495.8	0.0	0.0%	5,366.8	9,363.8	3,997.0	74.5%
TOTAL GENERAL AND SEWER FUNDS	256,131.1	250,778.8	252,887.4	2,108.6	0.8%	28,714.8	34,555.5	5,840.6	20.3%

* Excludes use of RTT Reserves

** Excludes State Contribution to Police Pension

** FY2017 third quarter paramedic reimbursement of \$1,381.5 received in July

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2017

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU AUGUST	G FY2018 YTD THRU AUGUST	H FY2018 G over F \$	I G over F %
Real Estate Taxes									
Initial Levy & Quarterly Adds	111,685.4	112,950.0	112,950.0	0.0	0.0%	14,102.1	14,417.4	315.2	2.2%
Prior Year	1,053.7	1,000.0	1,000.0	0.0	0.0%	208.1	117.6	-90.6	-43.5%
Appeal Credit	0.0	0.0	-342.3	-342.3	NA	0.0	-342.3	-342.3	NA
Tax Penalties	574.1	552.0	552.0	0.0	0.0%	48.7	41.0	-7.7	-15.8%
Real Estate Taxes	113,313.2	114,502.0	114,159.7	-342.3	-0.3%	14,358.9	14,233.6	-125.3	-0.9%
Realty Transfer Tax	32,651.7	28,350.0	30,000.0	1,650.0	5.8%	5,594.4	7,289.8	1,695.4	30.3%
SERVICE CHARGES/FEES									
SHERIFF	5,894.8	4,798.9	4,798.9	0.0	0.0%	830.1	1,162.9	332.7	40.1%
REG WILLS	3,862.1	3,325.1	3,325.1	0.0	0.0%	563.4	694.4	131.0	23.3%
REC DEEDS	7,574.5	7,282.0	7,282.0	0.0	0.0%	1,283.7	1,265.6	-18.1	-1.4%
PROTHONOTARY	31.7	36.3	36.3	0.0	0.0%	6.3	4.9	-1.4	-22.3%
EMERGENCY COMM.	209.4	209.4	209.4	0.0	0.0%	0.0	209.4	209.4	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	49.1	50.0	50.0	0.0	0.0%	10.9	8.1	-2.9	-26.1%
POLICE TRAFFIC FINES	461.8	782.0	782.0	0.0	0.0%	78.4	64.7	-13.7	-17.5%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	0.0	0.0%	21.7	21.7	0.0	0.0%
INTERNET PRINTING/COPIES	67.0	131.5	131.5	0.0	0.0%	10.4	11.8	1.4	13.2%
FOIA REQUEST	2.3	9.1	9.1	0.0	0.0%	0.3	0.2	-0.1	-25.9%
WEB SITE SUBSCRIBER FEE	216.4	200.0	200.0	0.0	0.0%	33.6	39.3	5.8	17.2%
ZONING FEES	348.6	271.8	271.8	0.0	0.0%	59.3	63.6	4.3	7.3%
SUB REVIEW	903.9	968.8	968.8	0.0	0.0%	140.9	170.5	29.7	21.1%
ZONING REVIEW	147.4	195.0	195.0	0.0	0.0%	21.8	28.0	6.3	28.7%
PLAN REVIEW	20.7	22.5	22.5	0.0	0.0%	4.8	3.3	-1.5	-31.6%
TAX CERTIFICATIONS	19.0	20.0	20.0	0.0	0.0%	2.7	2.8	0.1	4.6%
MONITION FEES	5.7	13.0	13.0	0.0	0.0%	0.7	1.5	0.8	120.7%
HEARING FEES	22.0	25.0	25.0	0.0	0.0%	3.7	4.5	0.8	20.7%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	2.3	0.0	0.0%	0.0	0.0	0.0	NA
LIBRARY FINES/FEES	237.4	332.2	332.2	0.0	0.0%	43.8	41.9	-1.9	-4.3%
PROPERTY MAIN. RECOVERIES	366.7	440.0	440.0	0.0	0.0%	64.6	56.7	-7.9	-12.2%
ADMINISTRATIVE FINES	51.0	44.0	44.0	0.0	0.0%	4.2	38.1	33.9	808.4%
MISCELLANEOUS CHARGES/FEES	217.0	236.4	236.4	0.0	0.0%	21.6	19.3	-2.3	-10.9%
COMMISSION CONDUIT DEBT	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
PROPERTY MAINTENANCE FINES	709.6	600.0	600.0	0.0	0.0%	49.2	66.5	17.3	35.2%
TOTAL	22,660.1	21,239.4	21,239.4	0.0	0.0%	3,441.3	4,164.9	723.6	21.0%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2017

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU AUGUST	G FY2018 YTD THRU AUGUST	H FY2018 G over F \$	I G over F %
RECREATION									
GOLF COURSE	87.3	85.0	85.0	0.0	0.0%	0.0	0.0	0.0	-100.0%
RECREATION RENTALS	655.5	726.6	726.6	0.0	0.0%	32.0	42.0	10.0	31.2%
CAROUSEL	57.2	124.4	124.4	0.0	0.0%	4.0	8.9	4.9	123.4%
RECREATION INCOME	33.3	30.3	30.3	0.0	0.0%	2.0	4.9	2.9	143.3%
RECREATION-REVOLVING	260.5	312.0	312.0	0.0	0.0%	15.4	15.7	0.3	2.1%
LIBRARY-REVOLVING	18.7	24.5	24.5	0.0	0.0%	3.3	5.2	2.0	60.9%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
TOTAL	1,112.5	1,302.7	1,302.7	0.0	0.0%	56.7	76.8	20.1	35.4%
LICENSES & PERMITS									
BUSINESS LICENSES	705.8	750.0	750.0	0.0	0.0%	36.0	44.1	8.1	22.5%
MARRIAGE LICENSES	327.5	336.0	336.0	0.0	0.0%	55.2	50.5	-4.8	-8.6%
CONTRACTOR LICENSES	372.7	400.0	400.0	0.0	0.0%	23.6	23.1	-0.5	-2.1%
CONTRACTOR LICENSE FINE	1.2	15.0	15.0	0.0	0.0%	0.4	0.8	0.4	100.0%
BUILDING PERMITS	4,430.8	3,766.9	3,766.9	0.0	0.0%	610.7	825.5	214.8	35.2%
OTHER PERMITS	607.7	565.0	565.0	0.0	0.0%	167.1	124.5	-42.7	-25.5%
PLUMBING PERMITS	974.5	925.0	925.0	0.0	0.0%	172.9	179.1	6.2	3.6%
TOTAL	7,422.5	6,758.0	6,758.0	0.0	0.0%	1,067.1	1,247.5	180.3	16.9%
USE OF MONEY & PROPERTY									
IMPACT FEES	463.3	1,000.0	1,000.0	0.0	0.0%	0.0	127.4	127.4	NA
INTEREST-INVESTMENTS	2,555.5	2,800.0	2,800.0	0.0	0.0%	345.2	307.5	-37.7	-10.9%
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	-6.2%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	0.0%	0.0	0.0	0.0	-30.8%
CLERK OF THE PEACE	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	50.0%
TOTAL	3,019.4	3,800.5	3,800.5	0.0	0.0%	345.3	435.0	89.7	26.0%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2017

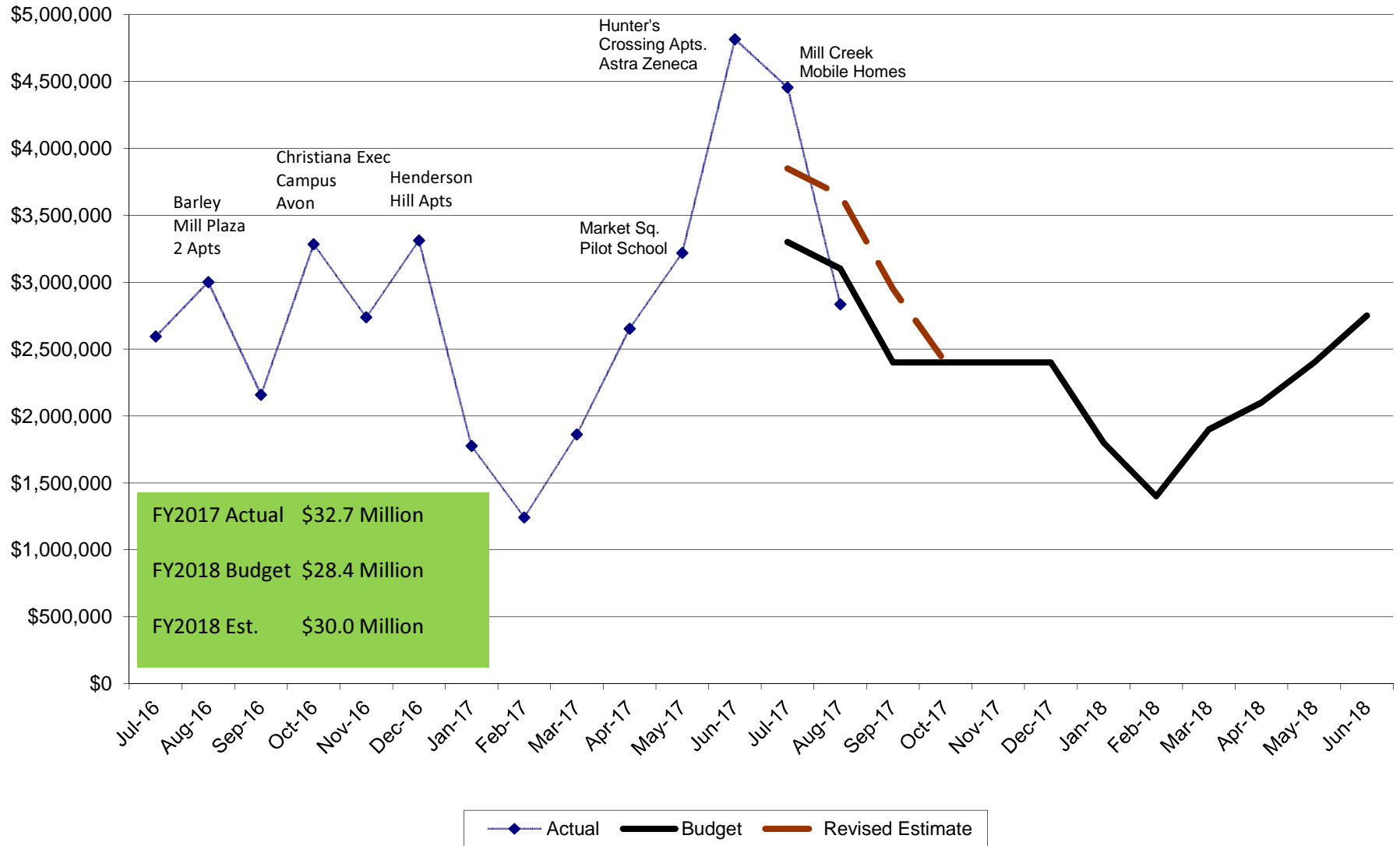
	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2017	FY2018	FY2018	C over B	C over B	FY2017	FY2018	FY2018	
	ACTUAL	BUDGET	ESTIMATED	\$	%	YTD THRU	YTD THRU	G over F	G over F
						AUGUST	AUGUST	\$	%
RENTALS, CONCESSIONS & SALES									
BLDG RENTAL-WILMINGTON	546.4	543.7	543.7	0.0	0.0%	23.9	0.0	-23.9	-100.0%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	9.2	9.2	0.0	0.0%
LAND RENTAL	10.6	15.1	15.1	0.0	0.0%	1.8	2.1	0.3	16.4%
BUILDING RENTALS	128.4	129.7	129.7	0.0	0.0%	11.6	20.7	9.1	78.1%
PHOTOCOPY MACHINES	8.6	10.0	10.0	0.0	0.0%	1.2	1.9	0.7	60.6%
SALE OF ASSETS	324.6	175.0	175.0	0.0	0.0%	48.2	8.8	-39.5	-81.8%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	0.8	0.8	0.0	0.0%
TOTAL	1,078.8	933.7	933.7	0.0	0.0%	96.9	43.6	-53.3	-55.0%
INTERGOVERNMENTAL REVENUES									
PAYMENT-IN-LIEU-TAXES	79.2	54.0	54.0	0.0	0.0%	0.0	0.0	0.0	NA
REAL ESTATE TRANSFER FEE	516.5	449.0	699.0	250.0	55.7%	95.2	114.9	19.6	20.6%
PARAMEDIC REIMBURSEMENT	4,066.5	5,580.5	6,131.5	551.0	9.9%	0.0	1,381.5	1,381.5	NA
CHANCERY REIMBURSEMENT	269.7	260.2	260.2	0.0	0.0%	49.6	48.2	-1.4	-2.9%
RZEDB INTEREST REIMBURSEMENT	143.5	130.2	130.2	0.0	0.0%	0.0	65.4	65.4	NA
DEPT OF JUSTICE	966.7	540.5	540.5	0.0	0.0%	336.1	245.1	-91.0	-27.1%
MISC GOVT AGENCIES	27.1	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
INDIRECT COST RECOVERY	89.5	100.0	100.0	0.0	0.0%	0.0	0.0	0.0	NA
TOTAL	6,158.5	7,114.4	7,915.4	801.0	11.3%	481.0	1,855.1	1,374.1	285.7%
MISCELLANEOUS REVENUES									
OTHER INCOME	337.3	606.6	606.6	0.0	0.0%	30.9	41.4	10.5	34.0%
INSURANCE PROCEEDS/SELF INS	1,268.6	700.0	700.0	0.0	0.0%	148.2	13.1	-135.1	-91.2%
TOTAL	1,605.9	1,306.6	1,306.6	0.0	0.0%	179.1	54.4	-124.6	-69.6%
TOTAL GENERAL FUND REVENUES	189,022.7	185,307.3	187,415.9	2,108.6	1.1%	25,620.7	29,400.8	3,780.0	14.8%
TRANSFERS									
ESTIMATED TRANSFERS	-806.6	-452.5	-452.5	0.0	0.0%	-427.5	-452.5	-25.0	5.8%
CAPITAL PAY AS YOU GO	-3,433.8	-5,571.7	-5,571.7	0.0	0.0%	-3,433.8	-5,571.7	-2,137.9	62.3%
FINAL GENERAL FUND REVENUES	184,782.4	179,283.0	181,391.7	2,108.6	1.2%	21,759.4	23,376.6	1,617.1	7.4%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2017

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU AUGUST	G FY2018 YTD THRU AUGUST	H FY2018 G over F \$	I G over F %
Sewer Fund									
Sewer Service Chgs	57,838.9	57,850.0	57,850.0	0.0	0.0%	3,733.6	6,637.6	2,904.0	77.8%
Delinq. Chgs	3,159.7	3,500.0	3,500.0	0.0	0.0%	1,093.0	1,977.3	884.3	80.9%
Stormwater/Groundwater	984.2	638.1	638.1	0.0	0.0%	450.2	110.0	-340.2	-75.6%
Plans Review/Expedited Plans Review	381.1	346.1	346.1	0.0	0.0%	83.4	86.5	3.1	3.7%
Septic Waste Hauler fees	1,324.2	907.0	907.0	0.0	0.0%	222.9	154.1	-68.8	-30.9%
Survey & Inspection fees	87.2	91.7	91.7	0.0	0.0%	3.0	27.4	24.4	818.8%
Connection fees	99.1	50.0	50.0	0.0	0.0%	15.3	20.6	5.4	35.1%
Wastewater Discharge fees	168.7	300.0	300.0	0.0	0.0%	5.9	106.1	100.1	1687.7%
F.O.G. Program Admin. Fees	101.2	110.0	110.0	0.0	0.0%	0.1	1.5	1.4	1129.2%
Inspection Fees (Stormwater)	34.4	23.2	23.2	0.0	0.0%	4.7	9.3	4.6	96.8%
Floodplain Development Permit	2.0	14.0	14.0	0.0	0.0%	0.5	0.0	-0.5	-100.0%
INTEREST-INVESTMENTS	691.1	1,100.0	1,100.0	0.0	0.0%	192.6	232.6	40.0	20.7%
RZEDB INTEREST REIMBURSEMENT	875.5	871.2	871.2	0.0	0.0%	0.0	437.5	437.5	NA
Capital Recovery Fees	7,111.2	7,500.0	7,500.0	0.0	0.0%	1,121.8	1,371.6	249.8	22.3%
Misc Fees & Income	79.0	9.5	9.5	0.0	0.0%	28.4	7.1	-21.4	-75.1%
Subtotal-Sewer Fund	72,937.4	73,310.9	73,310.9	0.0	0.0%	6,955.4	11,178.9	4,223.5	60.7%
	0.0								
Street Light Fund									
Current	5,438.3	6,340.8	6,423.6	82.7	1%	572.6	661.5	88.9	15.5%
Delinquent	52.2	50.0	52.2	2.2	4%	12.0	11.1	-0.8	-6.9%
AVAILABLE SURPLUS	0.0	142.9	142.9	0.0	0%	0.0	0.0	0.0	NA
Crossing Guard Fund									
Current	3,488.5	3,678.2	3,714.1	35.9	1%	426.9	465.9	39.0	9.1%
Delinquent	46.4	25.0	46.4	21.4	86%	9.2	6.9	-2.3	-25.2%
Appeal Credit	0.0	0.0	0.0	0.0	NA	0.0	-4.4	-4.4	NA
AVAILABLE SURPLUS		130.0	130.0	0.0	0%	0.0	0.0	0.0	NA
Not Included Above									
GF Other									
STATE PENSION ALLOCATION	1,726.6	0.0	0.0	0.0	NA	0.0	0	0.0	NA
PROPERTY TAX RATE RESERVE	8,138.8	9,355.2	9,355.2	0.0	0.0%	0.0	0	0.0	NA
RTT DEBT SERVICE	4,286.8	7,000.0	7,000.0	0.0	0.0%	0.0	0	0.0	NA
SF Other									
Fund Balance Reserves	0.0	3,000.0	3,000.0	0.0	0.0	0.0	0.0	0.0	NA

New Castle County

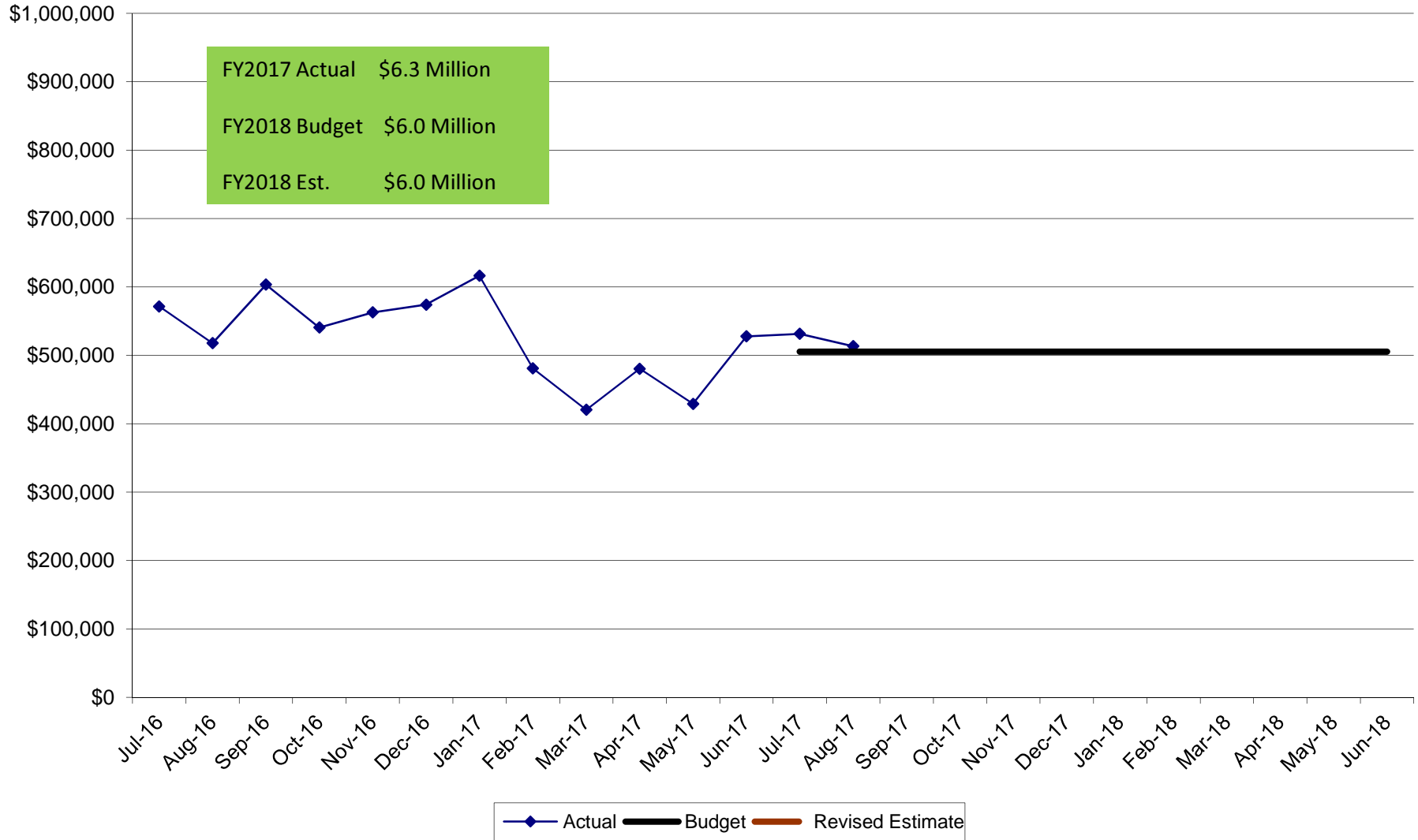
RTT Revenue FY2017 - FY2018



FY2017 Actual \$32.7 Million
 FY2018 Budget \$28.4 Million
 FY2018 Est. \$30.0 Million

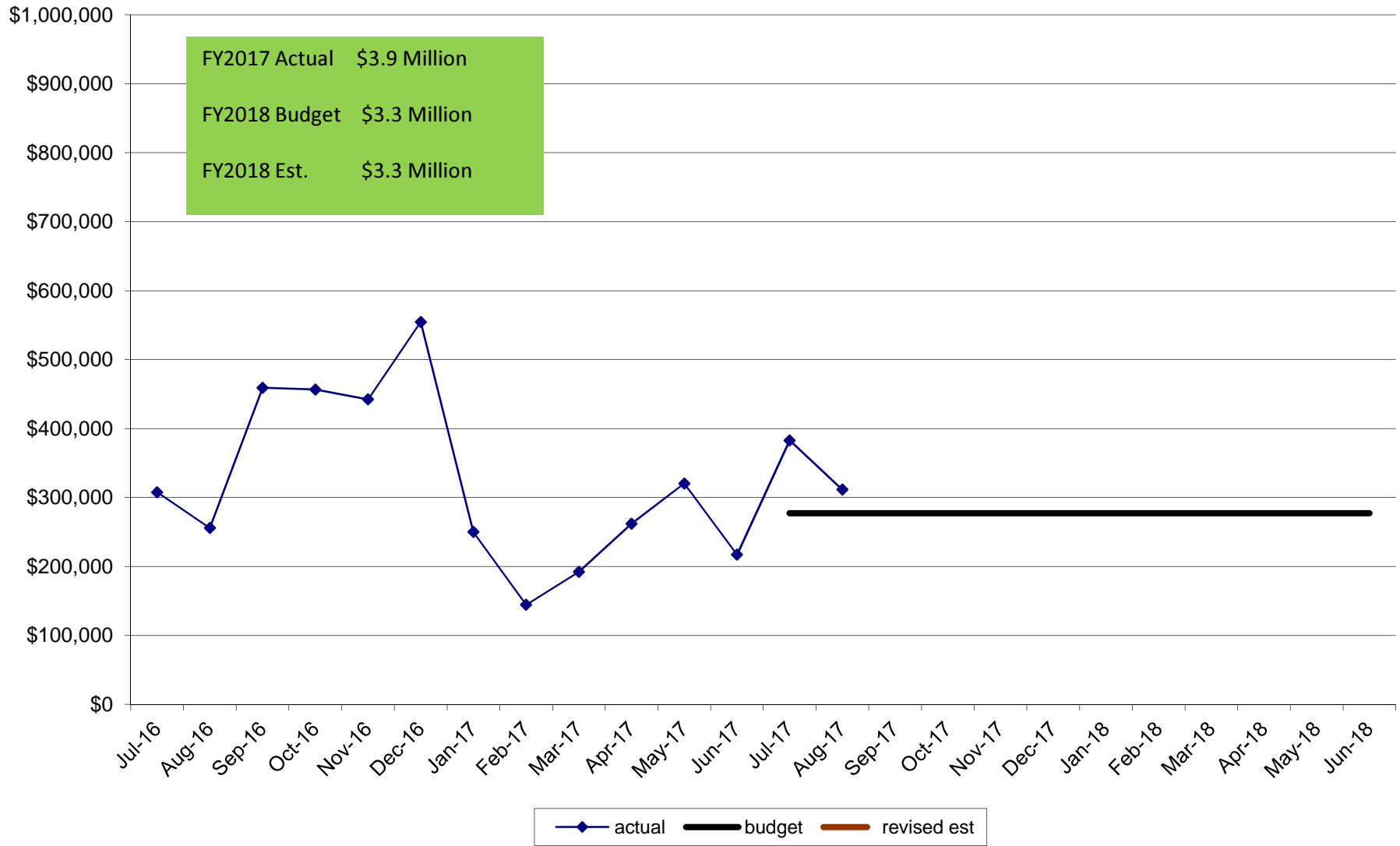
New Castle County

Recorder of Deeds Revenue FY2017 - FY2018 No Corporation Fees



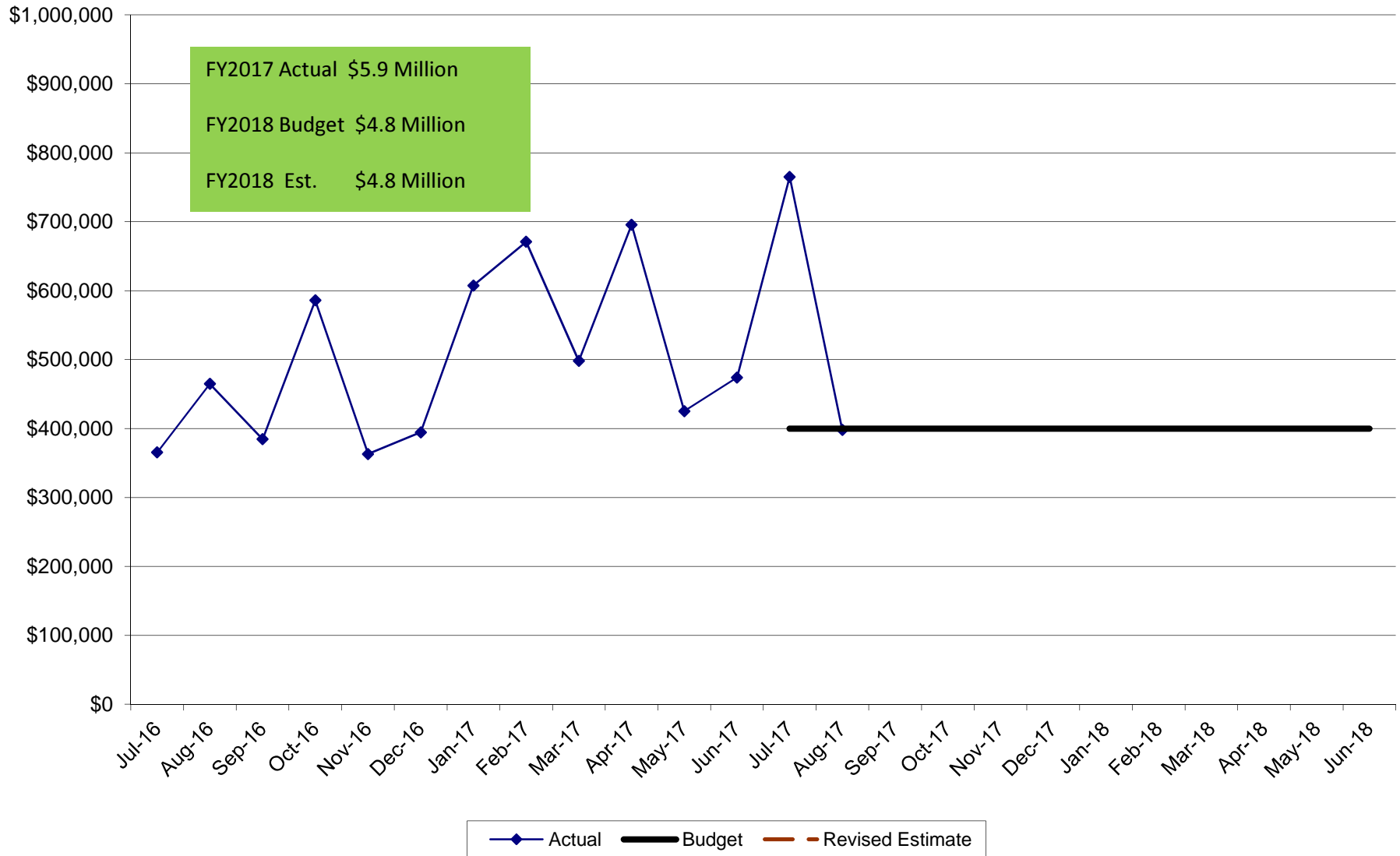
New Castle County

Register of Wills Revenue FY2017 - FY2018



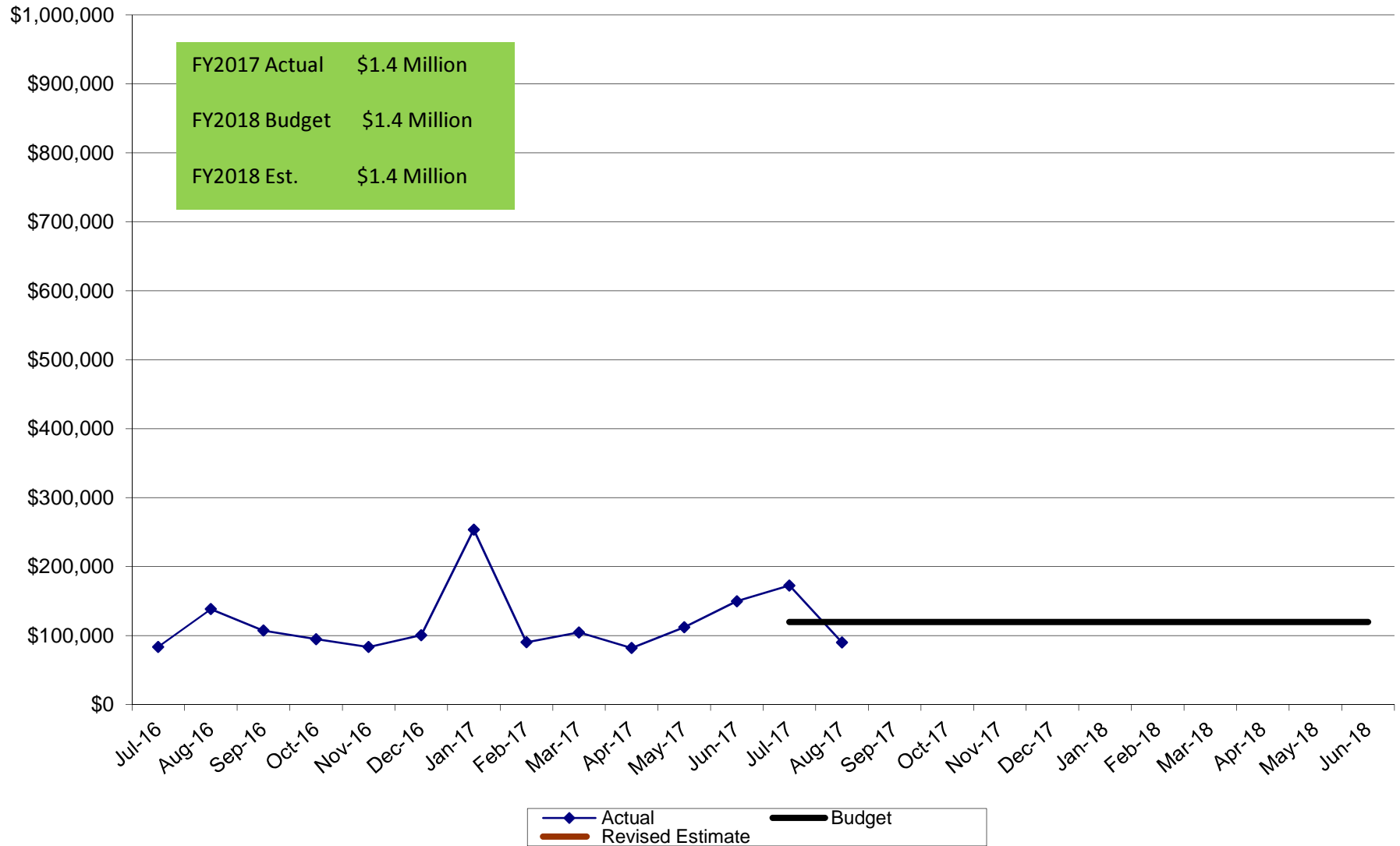
New Castle County

Sheriff Revenue FY2017 - FY2018



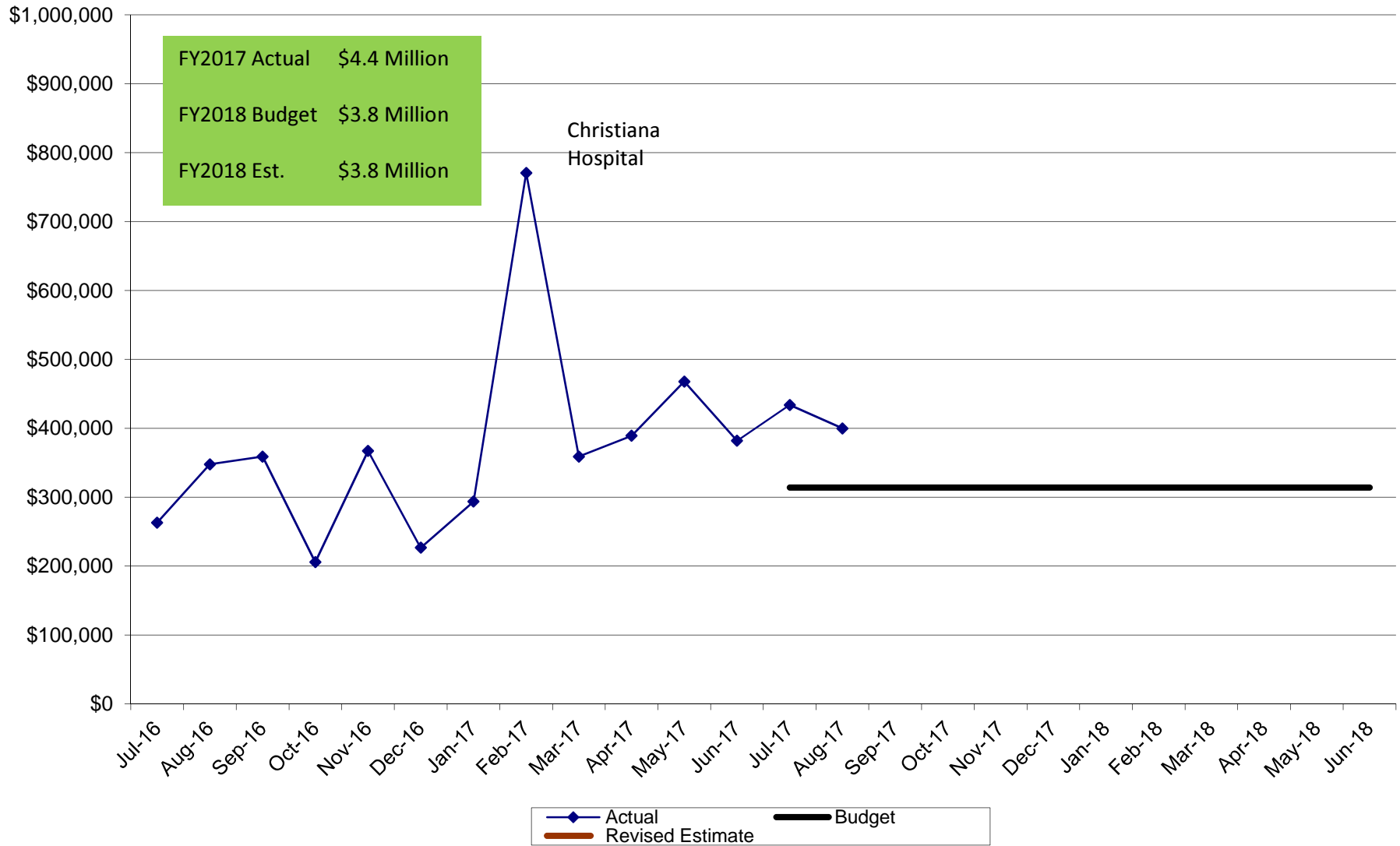
New Castle County

Subdivision and Zoning Review Revenue FY2017 - FY2018



New Castle County

Building Permit Revenue FY2017 - FY2018



New Castle County
 General Fund
 FY2018 BUDGET VS. FY2018 ESTIMATE
 As of August 31, 2017

	A	B	C	D	E	F	G	
	FY2016 Actual	FY2017 Actual	FY2018 Approved (7/1/2017)	FY2018 Adjusted (8/31/17)	FY2018 Estimate	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$ 88.3	\$ 93.4	\$ 97.1	\$ 96.8	\$ 96.8	\$ 0.3	\$ -	
Employee Benefits	\$ 53.0	\$ 56.0	\$ 53.9	\$ 53.8	\$ 53.8	\$ 0.1	\$ -	
Training/Travel	\$ 0.5	\$ 0.5	\$ 0.6	\$ 0.7	\$ 0.7	\$ (0.1)	\$ -	
Communications/Utilities	\$ 3.4	\$ 3.4	\$ 3.9	\$ 3.9	\$ 3.9	\$ -	\$ -	
Materials/Supplies	\$ 4.8	\$ 5.1	\$ 5.9	\$ 5.9	\$ 5.9	\$ -	\$ -	
Contractual Services	\$ 11.6	\$ 12.7	\$ 13.9	\$ 13.9	\$ 13.9	\$ -	\$ -	
Contractual-Cross Charges	\$ 14.6	\$ 13.8	\$ 16.8	\$ 16.7	\$ 16.7	\$ 0.1	\$ -	
Grants/Fixed Charges	\$ 14.3	\$ 14.7	\$ 15.4	\$ 15.4	\$ 15.4	\$ -	\$ -	
Equipment	\$ 0.8	\$ 1.2	\$ 1.0	\$ 1.0	\$ 1.0	\$ -	\$ -	
Debt Service	\$ 17.6	\$ 17.5	\$ 20.7	\$ 20.7	\$ 20.7	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ 1.3	\$ 1.2	\$ 1.2	\$ 0.1	\$ -	
IGS Credit	\$ (23.7)	\$ (22.3)	\$ (26.0)	\$ (26.0)	\$ (26.0)	\$ -	\$ -	
General and Admin Credit	\$ (7.9)	\$ (8.2)	\$ (8.5)	\$ (8.5)	\$ (8.5)	\$ -	\$ -	
Total	\$ 177.3	\$ 187.7	\$ 196.1	\$ 195.5	\$ 195.5	\$ 0.5	\$ -	

O17-058, transfer \$452,488 from the Operating Budget to the Emergency Management Grant. - Annual County match.
 O17-072, appropriate \$18,000 from Deeds Tech Fee Account to Recorder of Deed Contractual Services budget.

New Castle County
Sewer Fund
FY2018 BUDGET VS. FY2018 ESTIMATE
As of August 31, 2017

	A	B	C	D	E	F	G	
	FY2016 Actual	FY2017 Actual	FY2018 Approved (7/1/2017)	FY2018 Adjusted (8/31/17)	FY2018 Estimate	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$11.4	\$11.2	\$12.4	\$12.4	\$12.4	\$ -	\$ -	
Employee Benefits	\$6.7	\$6.6	\$7.0	\$7.0	\$7.0	\$ -	\$ -	
Training/Travel		\$0.0	\$0.0	\$0.0	\$0.0	\$ -	\$ -	
Communications/Utilities	\$20.5	\$20.3	\$20.1	\$20.1	\$20.1	\$ -	\$ -	
Materials/Supplies	\$1.2	\$1.2	\$1.3	\$1.3	\$1.3	\$ -	\$ -	
Contractual Services	\$4.2	\$4.3	\$4.7	\$4.7	\$4.7	\$ -	\$ -	
Contractual-Cross Charges	\$2.9	\$2.5	\$3.0	\$3.0	\$3.0	\$ -	\$ -	
Grants/Fixed Charges	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	\$ -	
Equipment	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	\$ -	
Land & Structure		\$0.0	\$0.0	\$0.0	\$0.0	\$ -	\$ -	
Debt Service	\$18.4	\$18.0	\$22.2	\$22.2	\$22.2	\$ -	\$ -	
Contingencies		\$0.0	\$0.1	\$0.1	\$0.1	\$ -	\$ -	
IGS Credit								
General and Admin	\$6.5	\$6.8	\$6.9	\$6.9	\$6.9	\$ -	\$ -	
Total	\$72.4	\$71.4	\$78.3	\$78.3	\$78.3	\$ -	\$ -	

**New Castle County
General Fund Financial Projections
As of 8/31/2017 (Unaudited)
Fiscal Years 2018-2021**

General Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Tax Stabilization Reserve - 7/1</i>	\$ 32.2	\$ 22.0	\$4.5	(\$18.0)	
Revenues:					
Property Tax Revenue	\$ 114.2	\$115.6	\$117.1	\$118.5	Assessment Growth
Transfer Tax Revenue	\$ 28.4	\$ 30.0	\$ 31.0	\$ 32.0	Estimate FY2018-2021
Transfer Tax Reserve	\$ 7.0	\$ 5.7	\$ 3.3	\$ 3.3	RTT Excess Over Cap
Other Revenues*	\$ 41.9	\$ 42.4	\$ 43.2	\$ 44.1	2.0% Growth in FY2019-2021
Total Revenues	\$ 191.5	\$193.7	\$194.6	\$197.9	
Expenditures:					
Personnel Costs	\$ 151.0	\$157.0	\$163.3	\$169.9	4.0% Annual Growth
Non-Personnel Costs	\$ 24.4	\$ 25.4	\$ 26.4	\$ 27.4	4.0% Annual Growth
Debt Service	\$ 20.7	\$ 21.0	\$ 20.2	\$ 19.6	FY2020 (\$20.0) New Bond Issue
Cash To Capital/Grant	\$ 5.6	\$ 7.9	\$ 7.3	\$ 5.9	Fleet/IT Purchases
Total Expenditures	\$ 201.7	\$211.3	\$217.2	\$222.8	
Revenues over (under) Expenditures					
	(\$10.2)	(\$17.6)	(\$22.6)	(\$24.9)	
Add- Prior Year Revert Purchase Order Cancellations	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	
Rainy Day Reserve Allocation	(\$0.8)	(\$0.7)	(\$0.7)	(\$0.7)	
Tax Stabilization Reserve - 6/30	\$22.0	\$4.5	(\$18.0)	(\$42.7)	
Rainy Day Reserve-General Fund - 6/30	\$ 37.8	\$ 38.5	\$ 39.2	\$ 39.9	
Total	\$ 59.8	\$ 43.0	\$ 21.2	(\$2.8)	

* FY 2018 to FY 2021 reflects annual \$1.0 revenue reduction due to State legislative action.

New Castle County
Sewer Fund Financial Projections
As of 8/31/2017 (Unaudited)
Fiscal Years 2018-2021

Sewer Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Sewer Rate Stabilization Reserve - 7/1</i>	\$ 9.9	\$ 7.3	\$1.2	(\$10.4)	

Revenues:

Sewer Charges Collection	\$ 61.4	\$ 61.7	\$ 62.0	\$ 62.3	Minimum Growth
Capital Recovery Fees-Current Year	\$ 7.5	\$ 7.5	\$ 7.5	\$ 7.5	Activity
Capital Recovery Fees-Prior Years	\$ 3.8	\$ 3.8	\$ 3.8	\$ 3.8	Activity
Other Revenues	\$ 4.4	\$ 4.5	\$ 4.6	\$ 4.7	Activity
Subtotal Revenues	\$ 77.1	\$ 77.5	\$ 77.9	\$ 78.3	

Expenditures:

Total Personnel Costs	\$ 19.4	\$ 20.2	\$ 21.0	\$ 21.8	4.0% Annual Growth
Total Non-Personnel Costs	\$ 36.7	\$ 38.2	\$ 39.7	\$ 41.3	4.0% Annual Growth
Debt Service	\$ 22.2	\$ 22.8	\$ 26.2	\$ 25.6	2020 (\$50.0) New Bond Issue
Cash to Capital	\$ 1.8	\$ 2.9	\$ 3.0	\$ 2.5	Fleet Purchases
Total Expenditures	\$ 80.1	\$ 84.0	\$ 89.9	\$ 91.2	

Revenues over (under) Expenditures	(3.0)	(6.5)	(12.0)	(12.9)
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Add- Prior Year Revert Purchase Order Cancellations	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Rainy Day Reserve Allocation	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)
Sewer Rate Stabilization Reserve - 6/30	\$7.3	\$1.2	(\$10.4)	(\$22.9)
Capital Recovery Fee - Prior Years - 6/30	\$ 16.4	\$ 12.6	\$ 8.8	\$ 5.0
Rainy Day Reserve-Sewer Fund - 6/30	\$ 15.5	\$ 15.6	\$ 15.7	\$ 15.8
Total	\$ 39.2	\$ 29.4	\$ 14.1	(\$2.1)