

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

EXHIBIT A

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU NOVEMBER	G FY2018 YTD THRU NOVEMBER	H FY2018 G over F \$	I G over F %
<b>GENERAL FUND</b>									
Real Estate Taxes	113,313.2	114,502.0	112,828.3	-1,673.7	-1.5%	110,914.0	110,447.6	-466.4	-0.4%
Realty Transfer Tax (RTT)	32,651.7	31,500.0	35,000.0	3,500.0	11.1%	13,773.5	20,592.4	6,818.9	49.5%
Less RTT Reserve		-3,150.0	-6,650.0	-3,500.0					
Net RTT		28,350.0	28,350.0	0.0	0.0%				
Service Charges and Fees	24,266.0	22,546.0	23,221.1	675.1	3.0%	10,253.7	11,086.5	832.8	8.1%
Recreation	1,112.5	1,302.7	1,302.7	0.0	0.0%	384.8	393.8	8.9	2.3%
Licenses and Permits	7,422.5	6,758.0	6,758.0	0.0	0.0%	2,466.5	2,817.4	350.9	14.2%
Use of Money and Property *	4,098.3	4,734.2	4,334.2	-400.0	-8.4%	1,967.3	1,721.6	-245.7	-12.5%
Intergovernmental Revenues **	6,158.5	7,114.4	7,915.4	801.0	11.3%	2,634.4	3,788.1	1,153.7	43.8%
<b>SUBTOTAL: GENERAL FUND</b>	<b>189,022.7</b>	<b>185,307.3</b>	<b>184,709.7</b>	<b>-597.6</b>	<b>-0.3%</b>	<b>142,394.2</b>	<b>150,847.4</b>	<b>8,453.2</b>	<b>5.9%</b>
<b>LESS: INTERFUND TRANSFER</b>	<b>-4,240.4</b>	<b>-6,024.2</b>	<b>-6,024.2</b>	<b>0.0</b>	<b>0.0%</b>	<b>-3,961.3</b>	<b>-6,024.2</b>	<b>-2,062.9</b>	<b>52.1%</b>
<b>TOTAL GENERAL FUND</b>	<b>184,782.4</b>	<b>179,283.0</b>	<b>178,685.5</b>	<b>-597.6</b>	<b>-0.3%</b>	<b>138,432.9</b>	<b>144,823.2</b>	<b>6,390.3</b>	<b>4.6%</b>
<b>SEWER FUND</b>									
Sewer Current	57,838.9	57,850.0	57,850.0	0.0	0.0%	11,808.1	13,269.8	1,461.7	12.4%
Sewer Delinquent	3,159.7	3,500.0	4,400.0	900.0	25.7%	1,779.6	3,032.4	1,252.8	70.4%
Other Fees	11,247.8	10,860.9	9,960.9	-900.0	-8.3%	4,516.5	3,908.4	-608.1	-13.5%
Use of Money and Property	691.1	1,100.0	1,100.0	0.0	0.0%	301.9	582.9	281.0	93.1%
<b>SUBTOTAL: SEWER FUND</b>	<b>72,937.4</b>	<b>73,310.9</b>	<b>73,310.9</b>	<b>0.0</b>	<b>0.0%</b>	<b>18,406.1</b>	<b>20,793.5</b>	<b>2,387.4</b>	<b>13.0%</b>
<b>LESS: INTERFUND TRANSFER</b>	<b>-1,588.6</b>	<b>-1,815.1</b>	<b>-1,815.1</b>	<b>0.0</b>	<b>0.0%</b>	<b>-1,588.6</b>	<b>-1,815.1</b>	<b>-226.5</b>	<b>NA</b>
<b>TOTAL SEWER FUND RESOURCES</b>	<b>71,348.8</b>	<b>71,495.8</b>	<b>71,495.8</b>	<b>0.0</b>	<b>0.0%</b>	<b>16,817.4</b>	<b>18,978.4</b>	<b>2,161.0</b>	<b>12.8%</b>
<b>TOTAL GENERAL AND SEWER FUNDS</b>	<b>256,131.1</b>	<b>250,778.8</b>	<b>250,181.2</b>	<b>-597.6</b>	<b>-0.2%</b>	<b>156,839.0</b>	<b>165,616.7</b>	<b>8,777.7</b>	<b>5.6%</b>

\* Excludes use of RTT and Tax Stabilization 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  
NOVEMBER 30, 2017

(IN THOUSANDS)	A	B	C	D	E	F	G	H	I
	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
						NOVEMBER	NOVEMBER	\$	%
<b>Real Estate Taxes</b>									
Initial Levy & Quarterly Adds	111,685.4	112,950.0	112,550.0	-400.0	-0.4%	110,112.5	110,876.2	763.6	0.7%
Prior Year	1,053.7	1,000.0	0.0	-1,000.0	-100.0%	559.7	-425.9	-985.6	-176.1%
Appeal Credit	0.0	0.0	-273.7	-273.7	NA	0.0	-273.7	-273.7	NA
Tax Penalties	574.1	552.0	552.0	0.0	0.0%	241.8	271.0	29.2	12.1%
<b>Real Estate Taxes</b>	<b>113,313.2</b>	<b>114,502.0</b>	<b>112,828.3</b>	<b>-1,673.7</b>	<b>-1.5%</b>	<b>110,914.0</b>	<b>110,447.6</b>	<b>-466.4</b>	<b>-0.4%</b>
<b>Realty Transfer Tax Assumption</b>	<b>32,651.7</b>	<b>31,500.0</b>	<b>35,000.0</b>	<b>3,500.0</b>	<b>11.1%</b>	<b>13,773.5</b>	<b>20,592.4</b>	<b>6,818.9</b>	<b>49.5%</b>
Less RTT Reserve		-3,150.0	-6,650.0	-3,500.0					
<b>Net RTT</b>		<b>28,350.0</b>	<b>28,350.0</b>	<b>0.0</b>	<b>0.0%</b>				
<b>SERVICE CHARGES/FEES</b>									
SHERIFF	5,894.8	4,798.9	5,900.0	1,101.1	22.9%	2,163.5	2,837.7	674.2	31.2%
REG WILLS	3,862.1	3,325.1	3,325.1	0.0	0.0%	1,921.4	1,763.2	-158.2	-8.2%
REC DEEDS	7,574.5	7,282.0	7,082.0	-200.0	-2.7%	3,265.6	3,130.7	-134.9	-4.1%
PROTHONOTARY	31.7	36.3	36.3	0.0	0.0%	15.4	7.4	-8.0	-51.9%
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%	463.2	463.2	0.0	0.0%
POLICE REPORTS	49.1	50.0	50.0	0.0	0.0%	20.6	14.2	-6.4	-31.0%
POLICE TRAFFIC FINES	461.8	782.0	500.0	-282.0	-36.1%	199.6	177.1	-22.5	-11.3%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	0.0	0.0%	54.3	54.3	0.0	0.0%
INTERNET PRINTING/COPIES	67.0	131.5	131.5	0.0	0.0%	27.3	30.7	3.3	12.2%
FOIA REQUEST	2.3	9.1	9.1	0.0	0.0%	1.7	1.0	-0.7	-42.7%
WEB SITE SUBSCRIBER FEE	216.4	200.0	200.0	0.0	0.0%	83.0	89.4	6.4	7.8%
ZONING FEES	348.6	271.8	271.8	0.0	0.0%	133.4	155.0	21.5	16.1%
SUB REVIEW	903.9	968.8	968.8	0.0	0.0%	317.3	449.8	132.5	41.8%
ZONING REVIEW	147.4	195.0	195.0	0.0	0.0%	56.6	72.3	15.8	27.9%
PLAN REVIEW	20.7	22.5	22.5	0.0	0.0%	9.0	10.5	1.5	16.7%
TAX CERTIFICATIONS	19.0	20.0	20.0	0.0	0.0%	7.1	7.9	0.8	10.5%
MONITION FEES	5.7	13.0	13.0	0.0	0.0%	3.4	2.1	-1.3	-38.0%
HEARING FEES	22.0	25.0	25.0	0.0	0.0%	9.1	14.5	5.3	58.4%
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%	101.1	93.8	-7.2	-7.2%
PROPERTY MAIN. RECOVERIES	366.7	440.0	440.0	0.0	0.0%	174.7	146.0	-28.7	-16.5%
ADMINISTRATIVE FINES	51.0	44.0	100.0	56.0	127.3%	20.8	84.3	63.5	305.2%
MISCELLANEOUS CHARGES/FEES	217.0	236.4	236.4	0.0	0.0%	85.4	52.0	-33.3	-39.1%
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%	496.3	369.9	-126.4	-25.5%
<b>TOTAL</b>	<b>22,660.1</b>	<b>21,239.4</b>	<b>21,914.5</b>	<b>675.1</b>	<b>3.2%</b>	<b>9,839.2</b>	<b>10,236.3</b>	<b>397.1</b>	<b>4.0%</b>

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(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU NOVEMBER	G FY2018 YTD THRU NOVEMBER	H FY2018 G over F \$	I G over F %
<b>RECREATION</b>									
GOLF COURSE	87.3	85.0	85.0	0.0	0.0%	21.2	21.3	0.0	0.0%
RECREATION RENTALS	655.5	726.6	726.6	0.0	0.0%	283.6	256.5	-27.1	-9.6%
CAROUSEL	57.2	124.4	124.4	0.0	0.0%	18.4	37.3	18.8	102.2%
RECREATION INCOME	33.3	30.3	30.3	0.0	0.0%	7.1	8.0	0.9	13.3%
RECREATION-REVOLVING	260.5	312.0	312.0	0.0	0.0%	47.2	60.7	13.5	28.6%
LIBRARY-REVOLVING	18.7	24.5	24.5	0.0	0.0%	7.3	10.0	2.8	38.1%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
<b>TOTAL</b>	<b>1,112.5</b>	<b>1,302.7</b>	<b>1,302.7</b>	<b>0.0</b>	<b>0.0%</b>	<b>384.8</b>	<b>393.8</b>	<b>8.9</b>	<b>2.3%</b>
<b>LICENSES &amp; PERMITS</b>									
BUSINESS LICENSES	705.8	750.0	750.0	0.0	0.0%	75.6	116.4	40.7	53.8%
MARRIAGE LICENSES	327.5	336.0	336.0	0.0	0.0%	118.1	141.2	23.2	19.6%
CONTRACTOR LICENSES	372.7	400.0	400.0	0.0	0.0%	46.3	57.3	11.0	23.7%
CONTRACTOR LICENSE FINE	1.2	15.0	15.0	0.0	0.0%	0.4	1.6	1.2	300.0%
BUILDING PERMITS	4,430.8	3,766.9	3,766.9	0.0	0.0%	1,542.6	1,745.1	202.6	13.1%
OTHER PERMITS	607.7	565.0	565.0	0.0	0.0%	298.9	283.3	-15.6	-5.2%
PLUMBING PERMITS	974.5	925.0	925.0	0.0	0.0%	383.0	472.6	89.6	23.4%
<b>TOTAL</b>	<b>7,422.5</b>	<b>6,758.0</b>	<b>6,758.0</b>	<b>0.0</b>	<b>0.0%</b>	<b>2,466.5</b>	<b>2,817.4</b>	<b>350.9</b>	<b>14.2%</b>
<b>USE OF MONEY &amp; PROPERTY</b>									
IMPACT FEES	463.3	1,000.0	600.0	-400.0	-40.0%	268.7	277.4	8.7	3.2%
INTEREST-INVESTMENTS	2,555.5	2,800.0	2,800.0	0.0	0.0%	1,159.5	995.8	-163.7	-14.1%
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%	0.2	0.2	0.0	-3.5%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	0.0%	0.0	0.0	0.0	-43.8%
CLERK OF THE PEACE	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	25.0%
<b>TOTAL</b>	<b>3,019.4</b>	<b>3,800.5</b>	<b>3,400.5</b>	<b>-400.0</b>	<b>-10.5%</b>	<b>1,428.5</b>	<b>1,273.4</b>	<b>-155.0</b>	<b>-10.9%</b>

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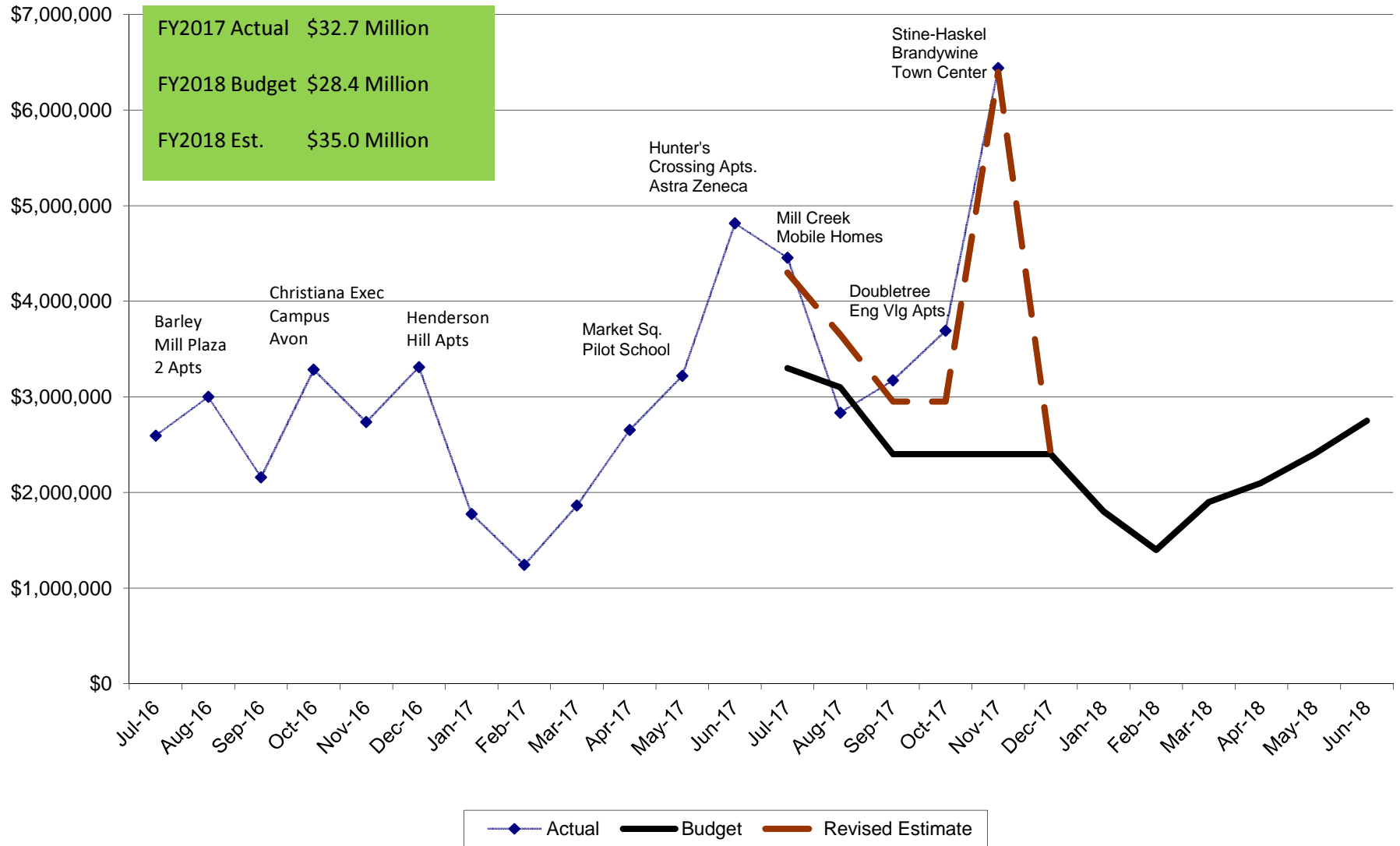
	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2017	FY2018	FY2018	C over B	C over B	FY2017	FY2018	FY2018	
	ACTUAL	BUDGET	ESTIMATED	\$	%	YTD THRU	YTD THRU	G over F	G over F
						NOVEMBER	NOVEMBER	\$	%
<b>RENTALS, CONCESSIONS &amp; SALES</b>									
BLDG RENTAL-WILMINGTON	546.4	543.7	543.7	0.0	0.0%	231.4	286.6	55.2	23.8%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	23.0	18.4	-4.6	-20.0%
LAND RENTAL	10.6	15.1	15.1	0.0	0.0%	4.4	4.7	0.3	7.0%
BUILDING RENTALS	128.4	129.7	129.7	0.0	0.0%	56.1	56.6	0.6	1.0%
PHOTOCOPY MACHINES	8.6	10.0	10.0	0.0	0.0%	3.5	4.5	1.0	29.4%
SALE OF ASSETS	324.6	175.0	175.0	0.0	0.0%	218.3	75.2	-143.1	-65.6%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	2.1	2.1	0.0	0.0%
<b>TOTAL</b>	<b>1,078.8</b>	<b>933.7</b>	<b>933.7</b>	<b>0.0</b>	<b>0.0%</b>	<b>538.8</b>	<b>448.2</b>	<b>-90.6</b>	<b>-16.8%</b>
<b>INTERGOVERNMENTAL REVENUES</b>									
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%	217.0	337.8	120.7	55.6%
PARAMEDIC REIMBURSEMENT	4,066.5	5,580.5	6,131.5	551.0	9.9%	1,649.7	2,781.8	1,132.0	68.6%
CHANCERY REIMBURSEMENT	269.7	260.2	260.2	0.0	0.0%	118.5	120.3	1.8	1.5%
RZEDB INTEREST REIMBURSEMENT	143.5	130.2	130.2	0.0	0.0%	12.7	65.4	52.7	416.7%
DEPT OF JUSTICE	966.7	540.5	540.5	0.0	0.0%	538.3	414.1	-124.2	-23.1%
MISC GOVT AGENCIES	27.1	0.0	0.0	0.0	NA	9.6	0.0	-9.6	-100.0%
INDIRECT COST RECOVERY	89.5	100.0	100.0	0.0	0.0%	88.6	68.8	-19.8	-22.3%
<b>TOTAL</b>	<b>6,158.5</b>	<b>7,114.4</b>	<b>7,915.4</b>	<b>801.0</b>	<b>11.3%</b>	<b>2,634.4</b>	<b>3,788.1</b>	<b>1,153.7</b>	<b>43.8%</b>
<b>MISCELLANEOUS REVENUES</b>									
OTHER INCOME	337.3	606.6	606.6	0.0	0.0%	86.8	180.7	93.9	108.2%
INSURANCE PROCEEDS/SELF INS	1,268.6	700.0	700.0	0.0	0.0%	327.8	669.5	341.8	104.3%
<b>TOTAL</b>	<b>1,605.9</b>	<b>1,306.6</b>	<b>1,306.6</b>	<b>0.0</b>	<b>0.0%</b>	<b>414.5</b>	<b>850.2</b>	<b>435.7</b>	<b>105.1%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>189,022.7</b>	<b>185,307.3</b>	<b>184,709.7</b>	<b>-597.6</b>	<b>-0.3%</b>	<b>142,394.2</b>	<b>150,847.4</b>	<b>8,453.2</b>	<b>5.9%</b>
<b>TRANSFERS</b>									
ESTIMATED TRANSFERS	-806.6	-452.5	-452.5	0.0	0.0%	-527.5	-452.5	75.0	-14.2%
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%
<b>FINAL GENERAL FUND REVENUES</b>	<b>184,782.4</b>	<b>179,283.0</b>	<b>178,685.5</b>	<b>-597.6</b>	<b>-0.3%</b>	<b>138,432.9</b>	<b>144,823.2</b>	<b>6,390.3</b>	<b>4.6%</b>

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(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU NOVEMBER	G FY2018 YTD THRU NOVEMBER	H FY2018 G over F \$	I G over F %
<b>Sewer Fund</b>									
Sewer Service Chgs	57,838.9	57,850.0	57,850.0	0.0	0.0%	11,808.1	13,269.8	1,461.7	12.4%
Delinq. Chgs	3,159.7	3,500.0	4,400.0	900.0	25.7%	1,779.6	3,032.4	1,252.8	70.4%
Stormwater/Groundwater	984.2	638.1	738.1	100.0	15.7%	632.9	477.0	-155.9	-24.6%
Plans Review/Expedited Plans Review	381.1	346.1	346.1	0.0	0.0%	188.8	180.2	-8.6	-4.6%
Septic Waste Hauler fees	1,324.2	907.0	907.0	0.0	0.0%	413.7	399.5	-14.2	-3.4%
Survey & Inspection fees	87.2	91.7	91.7	0.0	0.0%	33.1	32.3	-0.8	-2.4%
Connection fees	99.1	50.0	50.0	0.0	0.0%	36.0	38.6	2.6	7.3%
Wastewater Discharge fees	168.7	300.0	300.0	0.0	0.0%	138.7	169.0	30.3	21.9%
F.O.G. Program Admin. Fees	101.2	110.0	110.0	0.0	0.0%	87.8	90.3	2.4	2.8%
Inspection Fees (Stormwater)	34.4	23.2	23.2	0.0	0.0%	18.7	22.5	3.9	20.6%
Floodplain Development Permit	2.0	14.0	14.0	0.0	0.0%	1.0	3.0	2.0	200.0%
INTEREST-INVESTMENTS	691.1	1,100.0	1,100.0	0.0	0.0%	301.9	582.9	281.0	93.1%
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	6,500.0	-1,000.0	-13.3%	2,931.6	2,049.5	-882.1	-30.1%
Misc Fees & Income	79.0	9.5	9.5	0.0	0.0%	34.2	9.1	-25.2	-73.5%
<b>Subtotal-Sewer Fund</b>	<b>72,937.4</b>	<b>73,310.9</b>	<b>73,310.9</b>	<b>0.0</b>	<b>0.0%</b>	<b>18,406.1</b>	<b>20,793.5</b>	<b>2,387.4</b>	<b>13.0%</b>
	0.0								
<b>Street Light Fund</b>									
Current	5,438.3	6,340.8	6,340.8	0.0	0%	5,354.5	6,418.6	1,064.1	19.9%
Delinquent	52.2	50.0	50.0	0.0	0%	27.4	33.9	6.5	23.6%
AVAILABLE SURPLUS	0.0	142.9	142.9	0.0	0%	0.0	0.0	0.0	NA
<b>Crossing Guard Fund</b>									
Current	3,488.5	3,678.2	3,678.2	0.0	0%	3,438.7	3,642.6	204.0	5.9%
Delinquent	46.4	25.0	25.0	0.0	0%	23.3	-13.4	-36.7	-157.4%
Appeal Credit	0.0	0.0	-4.4	-4.4	NA	0.0	-2.1	-2.1	NA
AVAILABLE SURPLUS		130.0	130.0	0.0	0%	0.0	0.0	0.0	NA
Not Included Above									
<b>GF Other</b>									
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
<b>SF Other</b>									
Fund Balance Reserves	0.0	3,000.0	3,000.0	0.0	0.0	0.0	0.0	0.0	NA

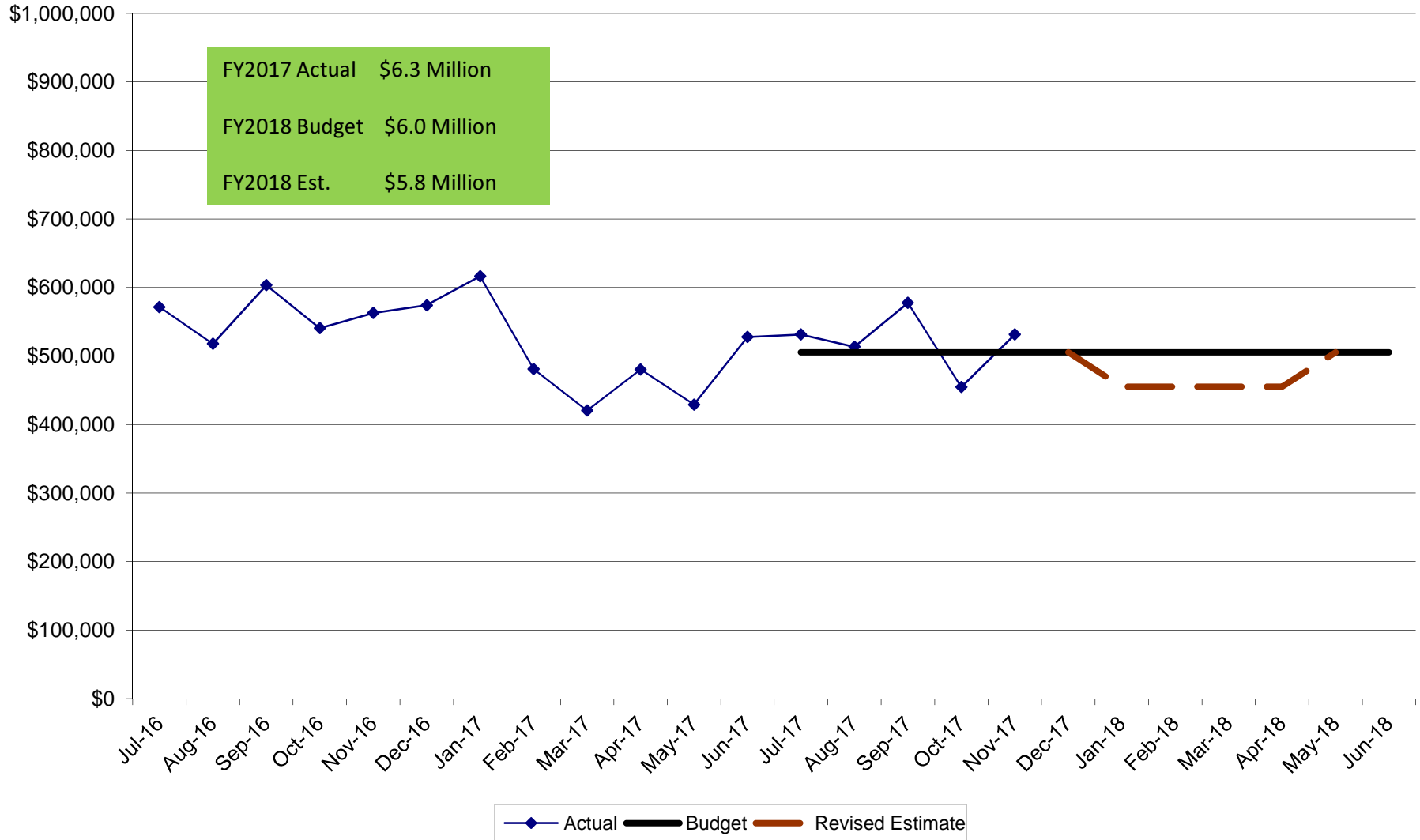
# New Castle County

## RTT Revenue FY2017 - FY2018



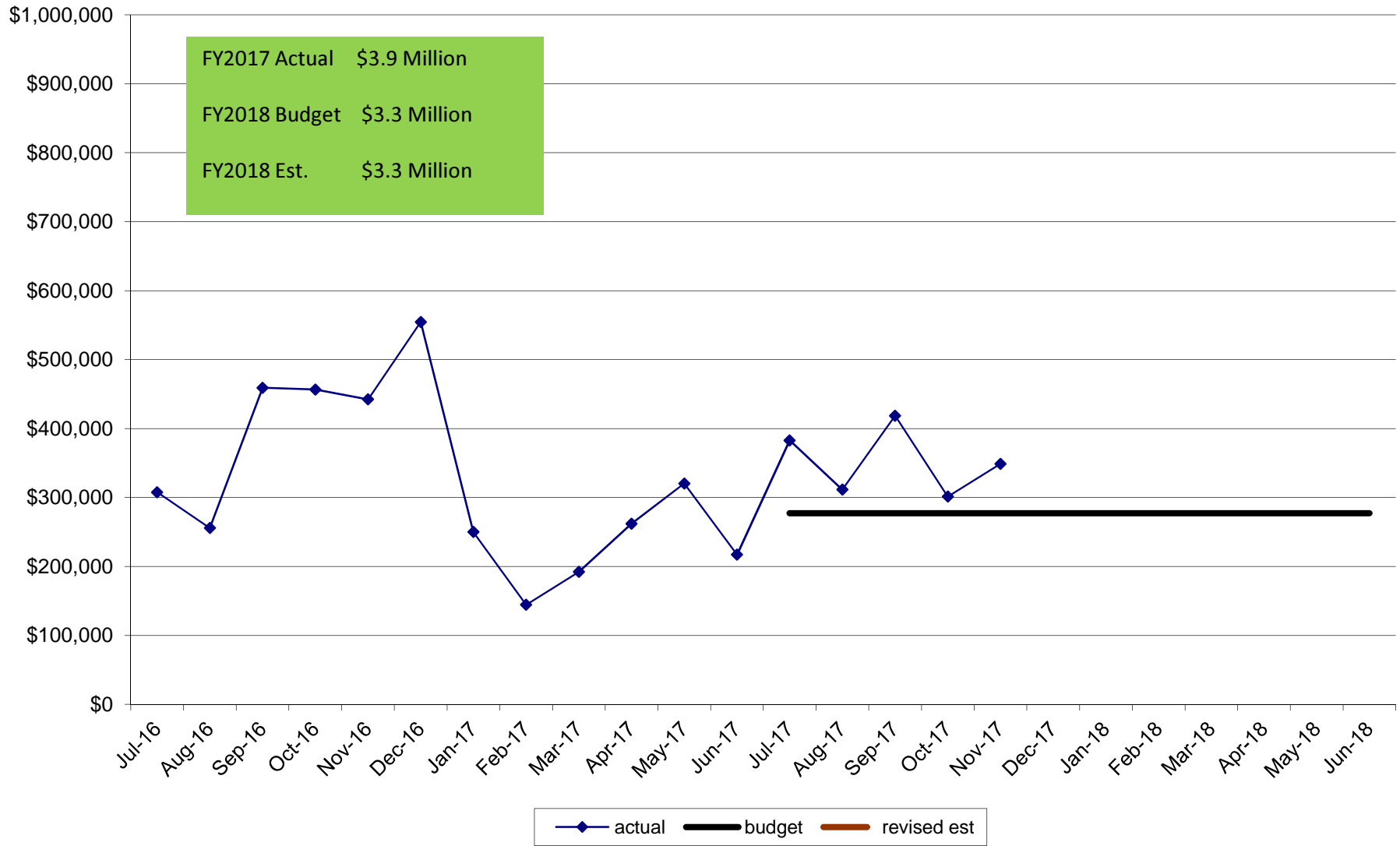
# New Castle County

## Recorder of Deeds Revenue FY2017 - FY2018 No Corporation Fees



# New Castle County

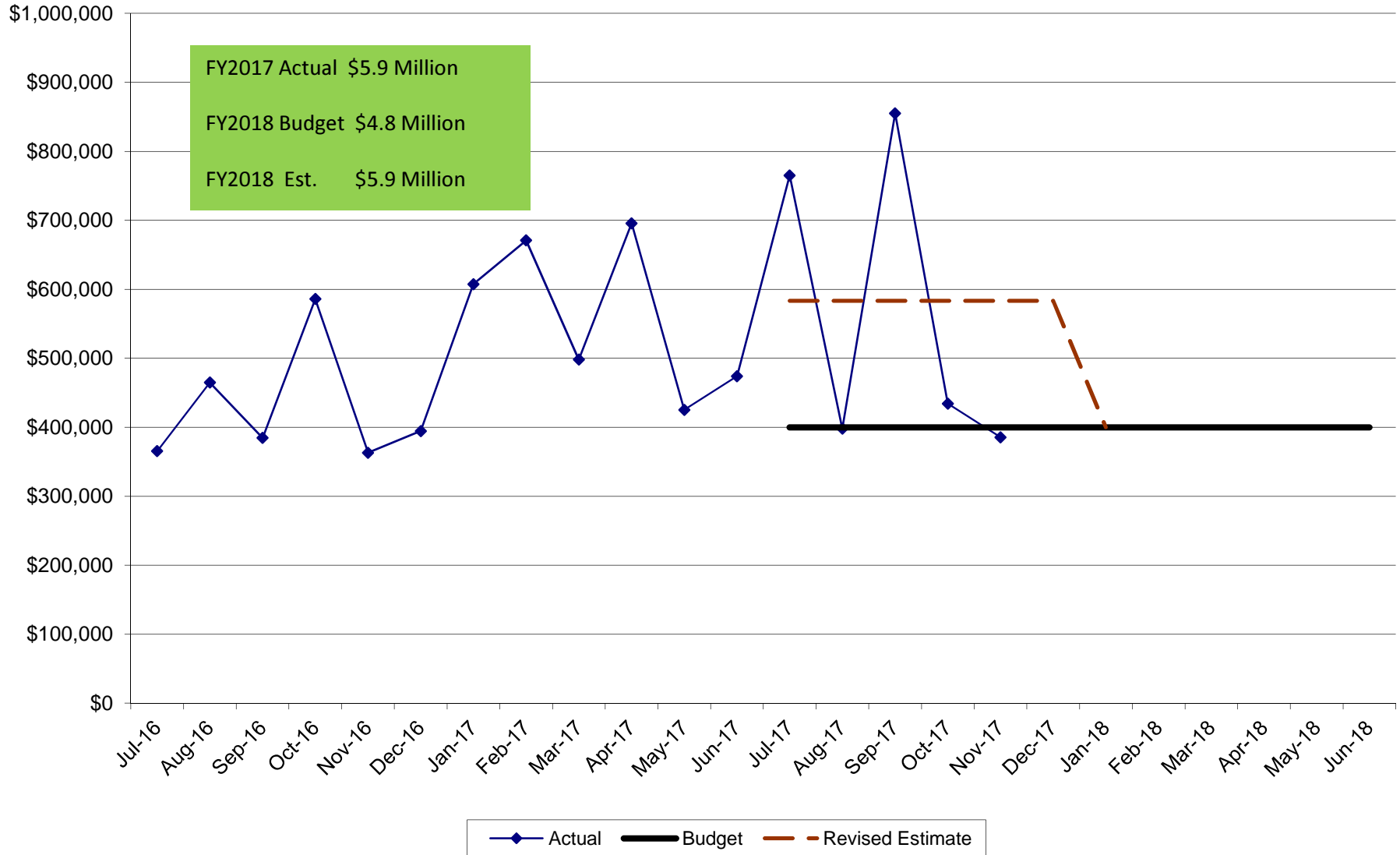
## Register of Wills Revenue FY2017 - FY2018





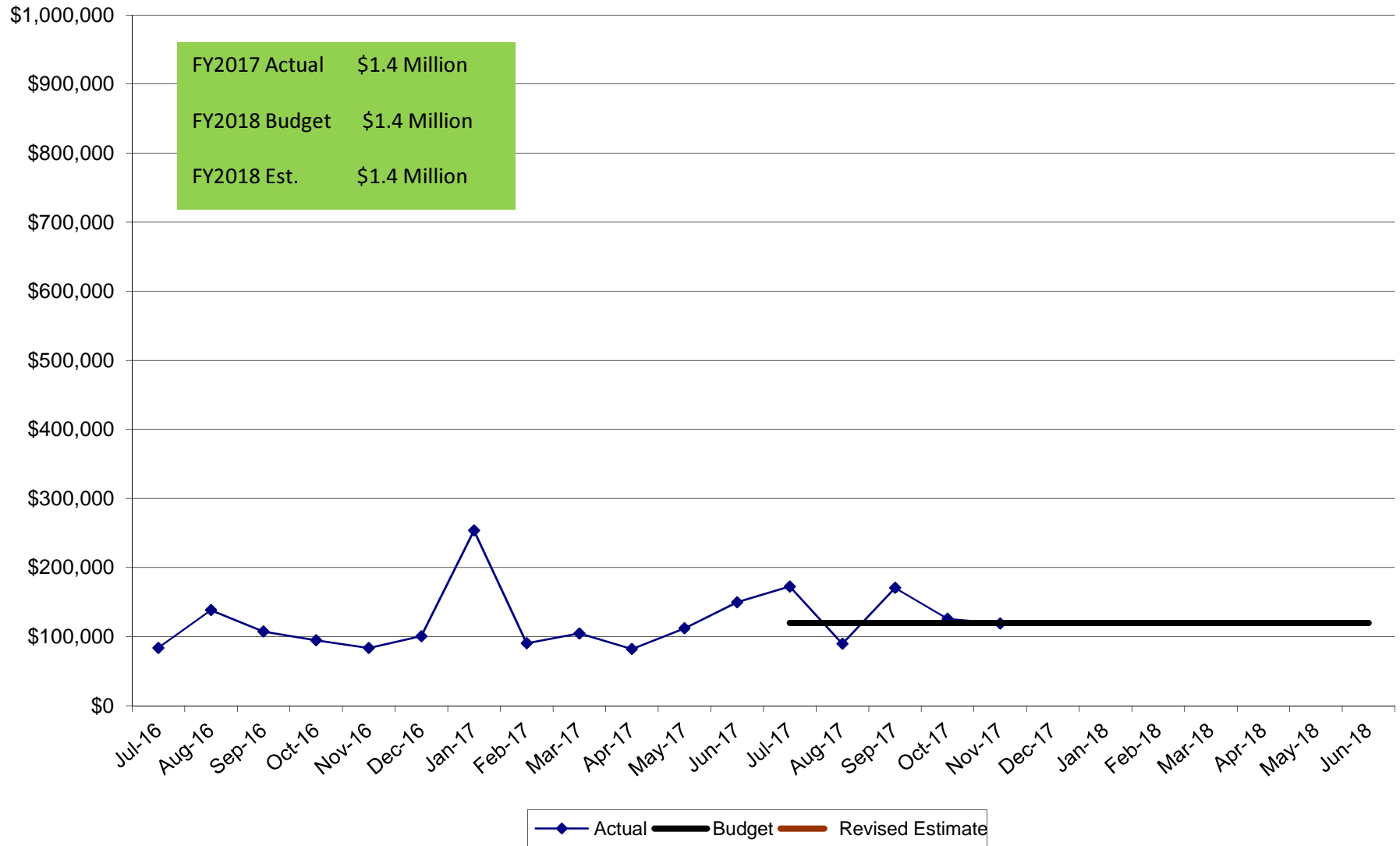
# New Castle County

## Sheriff Revenue FY2017 - FY2018



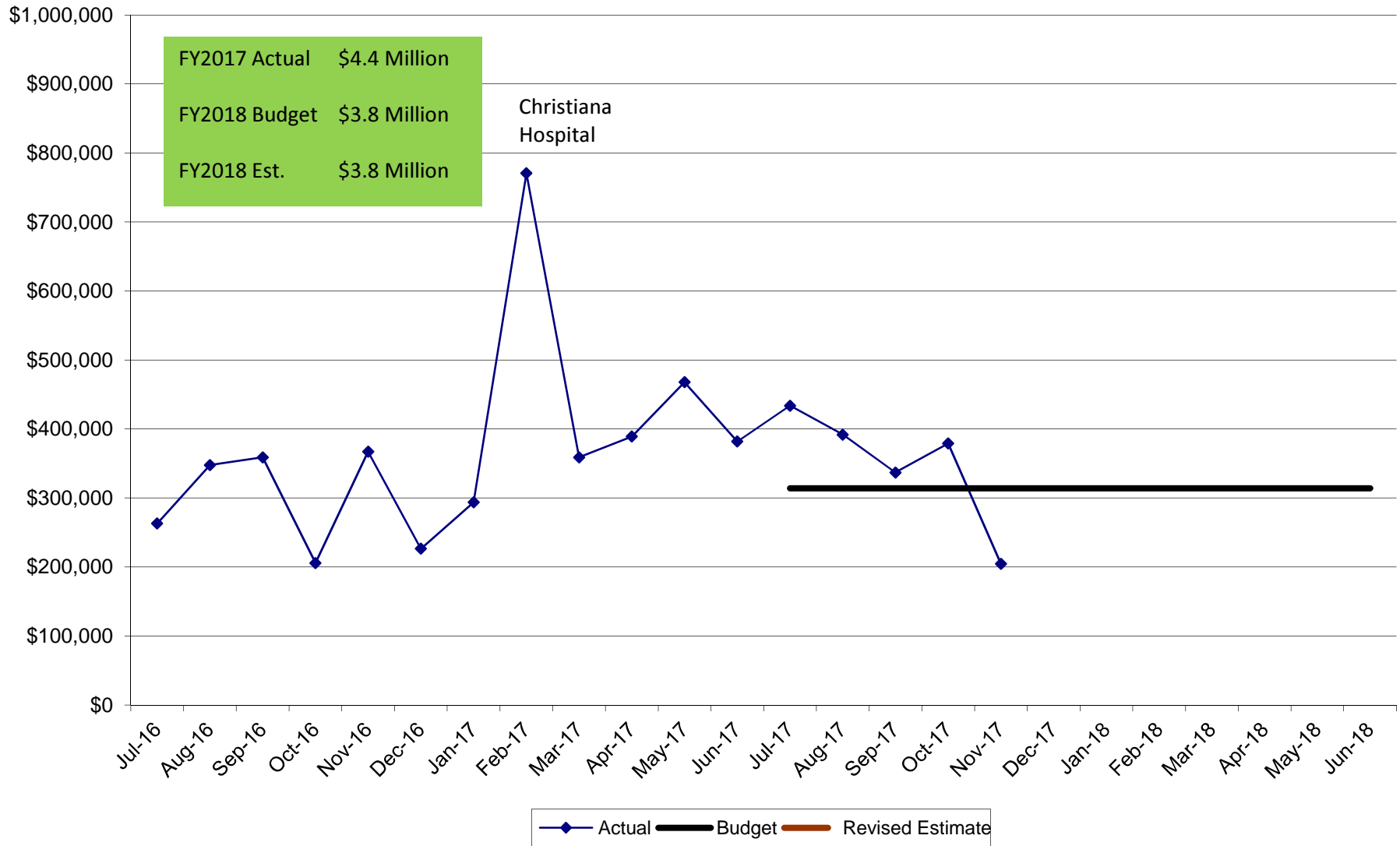
# New Castle County

## Subdivision and Zoning Review Revenue FY2017 - FY2018



# New Castle County

## Building Permit Revenue FY2017 - FY2018



Revenue Changes  
Since 9/12/2017

## General Fund

### Property Taxes

The estimate was reduced an additional \$1.3 million to reflect the impact of lower assessment due to utility retirement, annual appeals and demolitions.

### Realty Transfer Tax

The estimate has been increased by an additional \$5.0 million to reflect the impact of several very large sales.

### Sheriff

The estimate has been increased by \$1.1 million to reflect the impact of unusually large revenues from Sheriff Sales in the first half of the fiscal year.

### Deeds

The estimate has been decreased by \$0.2 million due to the lower volume of refinances recorded in the office.

### Police Traffic Fines

The estimate has been decreased by \$0.3 million due to the lower of traffic tickets issued by County Police.

### Administrative Fines

The estimate has been increased by \$0.1 to reflect the increased activity in Land Use.

### Impact Fees

The estimate has been decreased by \$0.4 million to reflect the amount available on an annual basis.

## **Sewer Fund**

### **Delinquent Sewer Fees**

The estimate has been increased by \$0.9 because of a large payment of delinquent residential sewer from a mortgage company.

### **Stormwater Management Fees**

The estimate has been increased to reflect year to date revenues.

### **Capital Recovery Fees**

The estimate has been reduced by \$1.0 million to reflect the impact of Capital Recovery Fees that had been improperly collected in FY2017 to a contractor.

New Castle County  
 General Fund  
 FY2018 BUDGET VS. FY2018 ESTIMATE  
 As of November 30, 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
<b>Expenditures/Encumbrances</b>								
Salaries & Wages	\$ 88.3	\$ 93.4	\$ 97.1	\$ 96.9	\$ 96.9	\$ 0.2	\$ -	
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	\$ 15.5	\$ 15.5	\$ (0.1)	\$ -	
Equipment	\$ 0.8	\$ 1.2	\$ 1.0	\$ 1.1	\$ 1.1	\$ (0.1)	\$ -	
Debt Service	\$ 17.6	\$ 17.5	\$ 20.7	\$ 20.7	\$ 20.7	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ 1.3	\$ 0.9	\$ 0.9	\$ 0.4	\$ -	
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)	\$ -	\$ -	
<b>Total</b>	<b>\$ 177.3</b>	<b>\$ 187.7</b>	<b>\$ 196.1</b>	<b>\$ 195.5</b>	<b>\$ 195.5</b>	<b>\$ 0.5</b>	<b>\$ -</b>	

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 November 30, 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
<b><u>Expenditures/Encumbrances</u></b>								
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	\$ -	\$ -	
<b>Total</b>	<b>\$72.4</b>	<b>\$71.4</b>	<b>\$78.3</b>	<b>\$78.3</b>	<b>\$78.3</b>	<b>\$ -</b>	<b>\$ -</b>	

**New Castle County  
General Fund Financial Projections  
As of 11/30/2017 (Unaudited)  
Fiscal Years 2018-2021**

General Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Tax Stabilization Reserve - 7/1/17*</i>	\$ 28.6	\$ 19.1	\$ 0.7	<i>(\$22.7)</i>	
<b>Revenues:</b>					
Property Tax Revenue	\$ 112.8	\$ 114.2	\$ 115.6	\$ 117.1	Assessment Growth
Realty Transfer Tax (RTT) Revenue	\$ 35.0	\$ 33.3	\$ 34.4	\$ 35.6	Estimate FY2018-2021
<i>Less RTT Reserve</i>	<i>\$ (6.6)</i>	<i>\$ (3.3)</i>	<i>\$ (3.4)</i>	<i>\$ (3.6)</i>	<i>Estimate FY2018-2022</i>
Net RTT	\$ 28.4	\$ 30.0	\$ 31.0	\$ 32.0	
Realty Transfer Tax Reserve	\$ 7.0	\$ 5.7	\$ 3.3	\$ 3.3	RTT Excess Over Cap
Other Revenues**	\$ 43.5	\$ 42.4	\$ 43.2	\$ 44.1	2.0% Growth in FY2020-2021
<b>Total Revenues</b>	<b>\$ 191.7</b>	<b>\$ 192.3</b>	<b>\$ 193.2</b>	<b>\$ 196.5</b>	
<b>Expenditures:</b>					
Personnel Costs	\$ 151.3	\$ 157.4	\$ 163.6	\$ 170.2	4.0% Annual Growth
Non-Personnel Costs	\$ 23.6	\$ 24.5	\$ 25.5	\$ 26.5	4.0% Annual Growth
Debt Service	\$ 20.7	\$ 21.0	\$ 20.2	\$ 19.6	FY2020 (\$20.0) New Bond Issue
Cash To Capital/Grant	\$ 6.1	\$ 7.9	\$ 7.3	\$ 5.9	Fleet/IT Purchases
<b>Total Expenditures</b>	<b>\$ 201.7</b>	<b>\$ 210.8</b>	<b>\$ 216.7</b>	<b>\$ 222.2</b>	
<b>Revenues over (under) Expenditures</b>					
	<b><i>(\$10.0)</i></b>	<b><i>(\$18.5)</i></b>	<b><i>(\$23.5)</i></b>	<b><i>(\$25.7)</i></b>	
Add - Prior Year Revert Purchase Order Cancellations	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	
Rainy Day Reserve Allocation FY19	<i>(\$0.3)</i>	<i>(\$0.7)</i>	<i>(\$0.7)</i>	<i>(\$0.7)</i>	
Tax Stabilization Reserve - 6/30/18	\$ 19.1	\$ 0.7	<i>(\$22.7)</i>	<i>(\$48.3)</i>	
<b>Rainy Day Reserve - General Fund - 6/30/18</b>	<b>\$ 37.1</b>	<b>\$ 37.4</b>	<b>\$ 38.0</b>	<b>\$ 38.7</b>	
<b>Total</b>	<b>\$ 56.2</b>	<b>\$ 38.1</b>	<b>\$ 15.3</b>	<b><i>(\$9.6)</i></b>	

\* Reserve Balance excludes \$1.4M 3rd Quarter Paramedic Reimbursement received in August 2017. Revenue recognized in Fiscal Year 2018 "Other Revenues".

\*\* 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 11/30/2017 (Unaudited)  
Fiscal Years 2018-2021**

<b>Sewer Fund (In Millions)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Comments</b>
<i>Sewer Rate Stabilization Reserve - 7/1/17</i>	\$ 11.0	\$ 8.3	\$3.1	(\$7.6)	
<b>Revenues:</b>					
Sewer Charges Collection	\$ 62.3	\$ 62.6	\$ 62.9	\$ 63.2	<b>Minimum Growth</b>
Capital Recovery Fees-Current Year	\$ 6.5	\$ 7.5	\$ 7.5	\$ 7.5	<b>Activity</b>
Capital Recovery Fees-Prior Years	\$ 3.8	\$ 3.8	\$ 3.8	\$ 3.8	<b>Activity</b>
Other Revenues	\$ 4.5	\$ 4.5	\$ 4.6	\$ 4.7	<b>Activity</b>
<b>Subtotal Revenues</b>	<b>\$ 77.1</b>	<b>\$ 78.4</b>	<b>\$ 78.8</b>	<b>\$ 79.2</b>	
<b>Expenditures:</b>					
Total Personnel Costs	\$ 19.5	\$ 20.3	\$ 21.1	\$ 21.9	<b>4.0% Annual Growth</b>
Total Non-Personnel Costs	\$ 36.6	\$ 38.1	\$ 39.6	\$ 41.2	<b>4.0% Annual Growth</b>
Debt Service	\$ 22.2	\$ 22.8	\$ 26.2	\$ 25.6	<b>2020 (\$50.0) New Bond Issue</b>
Cash to Capital	\$ 1.8	\$ 2.9	\$ 3.0	\$ 2.5	<b>Fleet Purchases</b>
<b>Total Expenditures</b>	<b>\$ 80.1</b>	<b>\$ 84.0</b>	<b>\$ 89.9</b>	<b>\$ 91.2</b>	
<b>Revenues over (under) Expenditures</b>					
	<b>(3.0)</b>	<b>(5.6)</b>	<b>(11.1)</b>	<b>(12.0)</b>	
Add - Prior Year Revert Purchase Order Cancellations	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	
Rainy Day Reserve Allocation FY19	(\$0.2)	(\$0.1)	(\$0.1)	(\$0.1)	
Sewer Rate Stabilization Reserve - 6/30/18	\$8.3	\$3.1	(\$7.6)	(\$19.2)	
Capital Recovery Fee - Prior Years - 6/30/18	\$ 16.0	\$ 12.2	\$ 8.4	\$ 4.6	
<b>Rainy Day Reserve - Sewer Fund - 6/30/18</b>	<b>\$ 14.7</b>	<b>\$ 14.8</b>	<b>\$ 14.9</b>	<b>\$ 15.0</b>	
<b>Total</b>	<b>\$ 39.0</b>	<b>\$ 30.1</b>	<b>\$ 15.7</b>	<b>\$0.4</b>	