

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
SUMMARY AS OF
FEBRUARY 28, 2018

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 FEBRUARY	G FY2018 YTD THRU FEBRUARY	H FY2018 G over F \$	I G over F %
GENERAL FUND									
Real Estate Taxes	113,313.2	114,502.0	112,828.3	-1,673.7	-1.5%	112,335.8	112,109.5	-226.3	-0.2%
Realty Transfer Tax (RTT)	32,651.7	31,500.0	36,500.0	5,000.0	15.9%	20,103.1	26,162.4	6,059.3	30.1%
Less RTT Reserve	-6,911.7	-3,150.0	-8,150.0	-5,000.0					
Net RTT	25,740.0	28,350.0	28,350.0	0.0	0.0%				
Service Charges, Fees and Misc.	24,205.9	22,546.0	24,140.9	1,594.9	7.1%	17,168.2	17,474.6	306.4	1.8%
Recreation	1,112.5	1,302.7	1,302.7	0.0	0.0%	555.0	592.8	37.9	6.8%
Licenses and Permits	7,422.5	6,758.0	7,358.0	600.0	8.9%	4,897.6	5,367.9	470.3	9.6%
Use of Money and Property *	4,098.3	4,734.2	4,334.2	-400.0	-8.4%	2,748.2	2,663.8	-84.4	-3.1%
Intergovernmental Revenues **	6,158.5	7,114.4	7,916.1	801.6	11.3%	4,238.5	5,152.3	913.8	21.6%
SUBTOTAL: GENERAL FUND	182,050.9	185,307.3	186,230.2	922.9	0.5%	162,046.4	169,523.3	7,477.0	4.6%
LESS: INTERFUND TRANSFER	-4,240.4	-6,024.2	-6,024.2	0.0	0.0%	-4,056.1	-6,024.2	-1,968.1	48.5%
TOTAL GENERAL FUND	177,810.5	179,283.0	180,206.0	922.9	0.5%	157,990.3	163,499.1	5,508.9	3.5%
SEWER FUND									
Sewer Current	57,838.9	57,850.0	57,850.0	0.0	0.0%	41,431.2	41,817.8	386.5	0.9%
Sewer Delinquent	3,159.7	3,500.0	4,400.0	900.0	25.7%	2,416.3	3,631.3	1,215.0	50.3%
Other Fees	11,247.8	10,860.9	10,042.3	-818.6	-7.5%	7,619.6	6,329.7	-1,289.9	-16.9%
Use of Money and Property	691.1	1,100.0	1,400.0	300.0	27.3%	424.0	1,025.3	601.3	141.8%
SUBTOTAL: SEWER FUND	72,937.4	73,310.9	73,692.3	381.4	0.5%	51,891.1	52,804.1	913.0	1.8%
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	71,877.1	381.4	0.5%	50,302.4	50,989.0	686.5	1.4%
TOTAL GENERAL AND SEWER FUNDS	249,159.3	250,778.8	252,083.1	1,304.3	0.5%	209,881.4	216,303.2	6,421.9	3.1%

* 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

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DETAIL AS OF
FEBRUARY 28, 2018

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU FEBRUARY	G FY2018 YTD THRU FEBRUARY	H FY2018 G over F \$	I G over F %
Real Estate Taxes									
Initial Levy & Quarterly Adds	111,685.4	112,950.0	112,550.0	-400.0	-0.4%	111,148.5	112,047.2	898.6	0.8%
Prior Year	1,053.7	1,000.0	0.0	-1,000.0	-100.0%	784.7	-76.9	-861.5	-109.8%
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%	402.6	412.8	10.3	2.6%
Real Estate Taxes	113,313.2	114,502.0	112,828.3	-1,673.7	-1.5%	112,335.8	112,109.5	-226.3	-0.2%
Realty Transfer Tax Assumption	32,651.7	31,500.0	36,500.0	5,000.0	15.9%	20,103.1	26,162.4	6,059.3	30.1%
Less RTT Reserve	-6,911.7	-3,150.0	-8,150.0	-5,000.0					
Net RTT	25,740.0	28,350.0	28,350.0	0.0	0.0%				
SERVICE CHARGES/FEES									
SHERIFF	5,894.8	4,798.9	5,900.0	1,101.1	22.9%	3,836.1	4,276.5	440.4	11.5%
REG WILLS	3,862.1	3,325.1	3,325.1	0.0	0.0%	2,870.4	2,637.0	-233.4	-8.1%
REC DEEDS	7,574.5	7,282.0	7,082.0	-200.0	-2.7%	5,328.3	4,913.1	-415.2	-7.8%
PROTHONOTARY	31.7	36.3	36.3	0.0	0.0%	22.9	16.4	-6.5	-28.5%
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%	741.1	741.1	0.0	0.0%
POLICE REPORTS	49.1	50.0	50.0	0.0	0.0%	30.5	27.7	-2.8	-9.2%
POLICE TRAFFIC FINES	461.8	782.0	500.0	-282.0	-36.1%	322.6	287.2	-35.4	-11.0%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	0.0	0.0%	86.8	86.8	0.0	0.0%
INTERNET PRINTING/COPIES	67.0	131.5	131.5	0.0	0.0%	42.4	49.5	7.2	16.9%
FOIA REQUEST	2.3	9.1	9.1	0.0	0.0%	1.9	1.1	-0.8	-42.1%
WEB SITE SUBSCRIBER FEE	216.4	200.0	200.0	0.0	0.0%	141.3	132.7	-8.6	-6.1%
ZONING FEES	348.6	271.8	271.8	0.0	0.0%	212.4	221.5	9.1	4.3%
SUB REVIEW	903.9	968.8	968.8	0.0	0.0%	647.7	576.1	-71.5	-11.0%
ZONING REVIEW	147.4	195.0	195.0	0.0	0.0%	91.7	126.5	34.8	38.0%
PLAN REVIEW	20.7	22.5	22.5	0.0	0.0%	13.3	14.0	0.8	5.7%
TAX CERTIFICATIONS	19.0	20.0	20.0	0.0	0.0%	10.9	12.3	1.4	12.8%
MONITION FEES	5.7	13.0	5.0	-8.0	-61.5%	5.5	3.4	-2.1	-38.9%
HEARING FEES	22.0	25.0	25.0	0.0	0.0%	13.9	18.7	4.7	34.0%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	2.3	0.0	0.0%	0.0	0.0	0.0	NA

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(IN THOUSANDS)	FY2017 ACTUAL	FY2018 BUDGET	FY2018 ESTIMATED	C over B \$	C over B %	FY2017 YTD THRU FEBRUARY	FY2018 YTD THRU FEBRUARY	FY2018 G over F \$	FY2018 G over F %
LIBRARY FINES/FEES	237.4	332.2	250.0	-82.2	-24.7%	154.2	145.9	-8.3	-5.4%
PROPERTY MAIN. RECOVERIES	366.7	440.0	390.0	-50.0	-11.4%	272.1	232.8	-39.3	-14.4%
ADMINISTRATIVE FINES	51.0	44.0	160.0	116.0	263.6%	32.3	149.5	117.2	362.7%
MISCELLANEOUS CHARGES/FEES	217.0	236.4	236.4	0.0	0.0%	113.8	95.3	-18.4	-16.2%
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%	565.6	463.0	-102.6	-18.1%
MISCELLANEOUS REVENUES									
OTHER INCOME	277.2	606.6	406.6	-200.0	-33.0%	204.2	207.8	3.6	1.8%
INSURANCE PROCEEDS/SELF INS	1,268.6	700.0	1,900.0	1,200.0	171.4%	1,196.9	1,829.3	632.4	52.8%
SERVICE CHARGES/FEES/MISC	24,205.9	22,546.0	24,140.9	1,594.9	79.3%	17,168.2	17,474.6	306.4	1.8%
RECREATION									
GOLF COURSE	87.3	85.0	85.0	0.0	0.0%	42.5	44.8	2.3	5.4%
RECREATION RENTALS	655.5	726.6	726.6	0.0	0.0%	350.3	335.0	-15.3	-4.4%
CAROUSEL	57.2	124.4	124.4	0.0	0.0%	24.6	71.3	46.8	190.3%
RECREATION INCOME	33.3	30.3	30.3	0.0	0.0%	10.1	8.6	-1.5	-14.8%
RECREATION-REVOLVING	260.5	312.0	312.0	0.0	0.0%	116.0	118.4	2.4	2.1%
LIBRARY-REVOLVING	18.7	24.5	24.5	0.0	0.0%	11.4	14.6	3.2	28.2%
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%	555.0	592.8	37.9	6.8%
LICENSES & PERMITS									
BUSINESS LICENSES	705.8	750.0	750.0	0.0	0.0%	548.6	580.0	31.4	5.7%
MARRIAGE LICENSES	327.5	336.0	336.0	0.0	0.0%	207.1	193.4	-13.7	-6.6%
CONTRACTOR LICENSES	372.7	400.0	400.0	0.0	0.0%	297.7	331.3	33.7	11.3%
CONTRACTOR LICENSE FINE	1.2	15.0	15.0	0.0	0.0%	1.2	2.4	1.2	100.0%
BUILDING PERMITS	4,430.8	3,766.9	4,366.9	600.0	15.9%	2,833.2	3,154.0	320.8	11.3%
OTHER PERMITS	607.7	565.0	565.0	0.0	0.0%	398.3	398.0	-0.3	-0.1%
PLUMBING PERMITS	974.5	925.0	925.0	0.0	0.0%	608.6	708.8	100.2	16.5%
TOTAL	7,422.5	6,758.0	7,358.0	600.0	8.9%	4,897.6	5,367.9	470.3	9.6%

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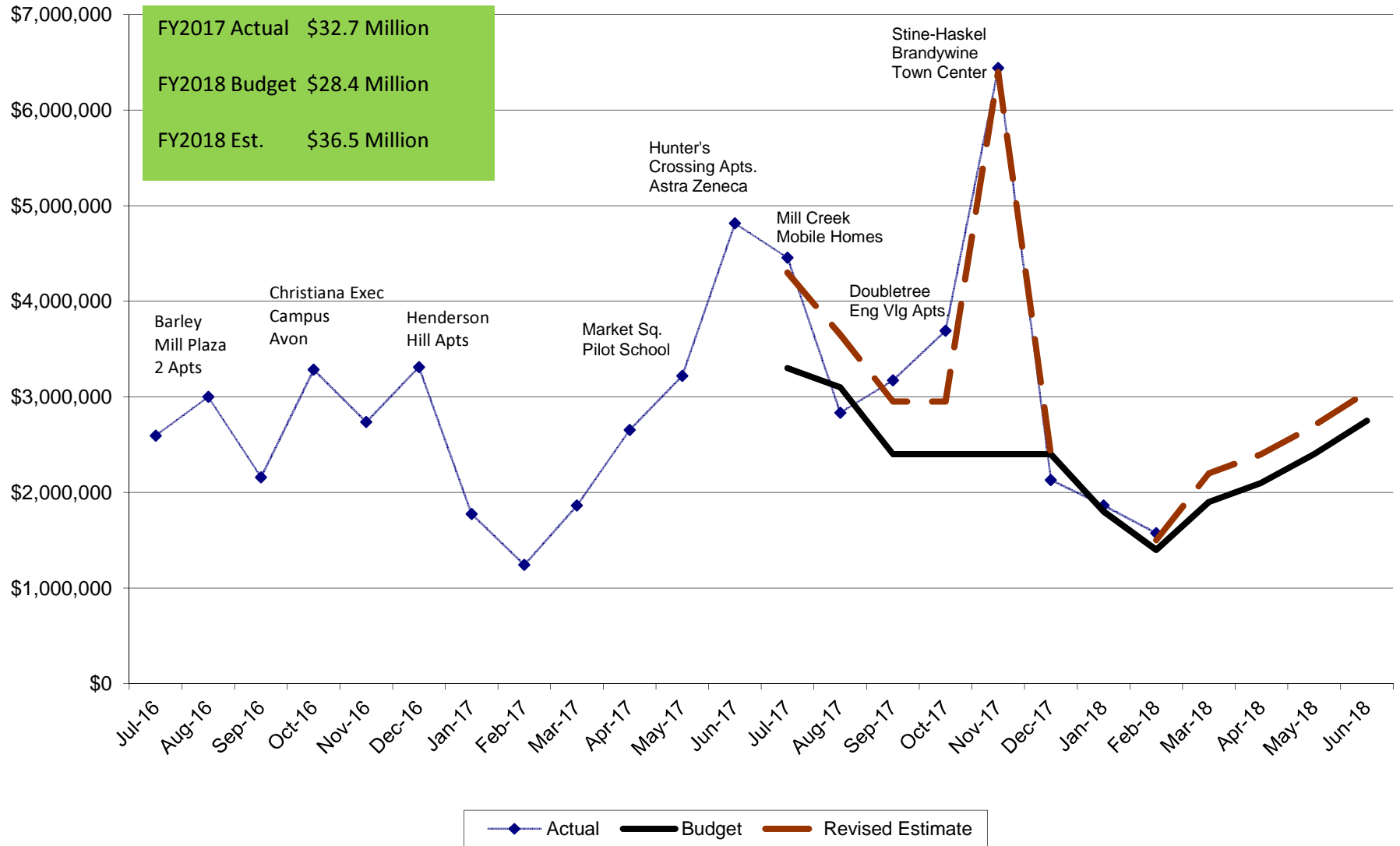
	A	B	C	D	E	F	G	H	I
(IN THOUSANDS)	FY2017	FY2018	FY2018	C over B	C over B	FY2017	FY2018	FY2018	
	ACTUAL	BUDGET	ESTIMATED	\$	%	YTD THRU	YTD THRU	G over F	G over F
						FEBRUARY	FEBRUARY	\$	%
USE OF MONEY & PROPERTY									
IMPACT FEES	463.3	1,000.0	600.0	-400.0	-40.0%	268.7	277.4	8.7	3.2%
INTEREST-INVESTMENTS	2,555.5	2,800.0	2,800.0	0.0	0.0%	1,768.4	1,814.9	46.5	2.6%
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	0.3	-0.1	-16.4%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	0.0%	0.0	0.0	0.0	-32.7%
CLERK OF THE PEACE	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	-11.8%
BLDG RENTAL-WILMINGTON	546.4	543.7	543.7	0.0	0.0%	317.7	338.8	21.1	6.6%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	36.8	32.2	-4.6	-12.5%
LAND RENTAL	10.6	15.1	15.1	0.0	0.0%	7.2	6.3	-0.9	-12.7%
BUILDING RENTALS	128.4	129.7	129.7	0.0	0.0%	87.0	87.2	0.2	0.2%
PHOTOCOPY MACHINES	8.6	10.0	10.0	0.0	0.0%	5.4	6.7	1.3	24.4%
SALE OF ASSETS	324.6	175.0	175.0	0.0	0.0%	253.7	97.1	-156.6	-61.7%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	2.9	2.9	0.0	0.0%
USE OF MONEY & PROPERTY	4,098.3	4,734.2	4,334.2	-400.0	-8.4%	2,748.2	2,663.8	-84.4	-3.1%
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%	315.0	474.8	159.7	50.7%
PARAMEDIC REIMBURSEMENT	4,066.5	5,580.5	6,131.5	551.0	9.9%	2,787.4	3,747.9	960.5	34.5%
CHANCERY REIMBURSEMENT	269.7	260.2	260.2	0.0	0.0%	179.0	182.0	3.1	1.7%
RZEDB INTEREST REIMBURSEMENT	143.5	130.2	130.9	0.7	0.5%	143.5	130.9	-12.6	-8.8%
DEPT OF JUSTICE	966.7	540.5	540.5	0.0	0.0%	714.6	529.2	-185.3	-25.9%
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%	89.5	87.5	-2.0	-2.2%
TOTAL	6,158.5	7,114.4	7,916.1	801.6	11.3%	4,238.5	5,152.3	913.8	21.6%
TOTAL GENERAL FUND REVENUES	182,050.9	185,307.3	186,230.2	922.9	0.5%	162,046.4	169,523.3	7,477.0	4.6%
TRANSFERS									
ESTIMATED TRANSFERS	-806.6	-452.5	-452.5	0.0	0.0%	-622.3	-452.5	169.8	-27.3%
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	177,810.5	179,283.0	180,206.0	922.9	0.5%	157,990.3	163,499.1	5,508.9	3.5%

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	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
						FEBRUARY	FEBRUARY	\$	%
Sewer Fund									
Sewer Service Chgs	57,838.9	57,850.0	57,850.0	0.0	0.0%	41,431.2	41,817.8	386.5	0.9%
Delinq. Chgs	3,159.7	3,500.0	4,400.0	900.0	25.7%	2,416.3	3,631.3	1,215.0	50.3%
Stormwater/Groundwater	984.2	638.1	738.1	100.0	15.7%	765.1	543.9	-221.2	-28.9%
Plans Review/Expedited Plans Review	381.1	346.1	346.1	0.0	0.0%	277.2	254.9	-22.3	-8.0%
Septic Waste Hauler fees	1,324.2	907.0	907.0	0.0	0.0%	917.9	562.9	-355.0	-38.7%
Survey & Inspection fees	87.2	91.7	91.7	0.0	0.0%	41.6	60.2	18.7	45.0%
Connection fees	99.1	50.0	75.0	25.0	50.0%	58.9	59.8	0.9	1.5%
Wastewater Discharge fees	168.7	300.0	300.0	0.0	0.0%	160.6	169.0	8.4	5.2%
F.O.G. Program Admin. Fees	101.2	110.0	110.0	0.0	0.0%	99.1	100.6	1.5	1.5%
Inspection Fees (Stormwater)	34.4	23.2	57.8	34.5	148.6%	26.7	67.0	40.4	151.4%
Floodplain Development Permit	2.0	14.0	14.0	0.0	0.0%	1.5	3.0	1.5	100.0%
RZEDB INTEREST REIMBURSEMENT	875.5	871.2	875.8	4.5	0.5%	875.5	875.8	0.3	0.0%
Capital Recovery Fees	7,111.2	7,500.0	6,500.0	-1,000.0	-13.3%	4,344.3	3,606.3	-738.0	-17.0%
Misc Fees & Income	79.0	9.5	26.8	17.3	182.5%	51.3	26.3	-25.1	-48.8%
Subtotal - Other Fees	11,247.8	10,860.9	10,042.3	-818.6	-7.5%	7,619.6	6,329.7	-1,289.9	-16.9%
INTEREST-INVESTMENTS	691.1	1,100.0	1,400.0	300.0	27.3%	424.0	1,025.3	601.3	141.8%
Total-Sewer Fund	72,937.4	73,310.9	73,692.3	381.4	0.5%	51,891.1	52,804.1	913.0	1.8%
Street Light Fund									
Current	5,438.3	6,340.8	6,520.8	180.0	3%	5,395.7	6,476.2	1,080.4	20.0%
Delinquent	52.2	50.0	50.0	0.0	0%	37.0	49.6	12.6	33.9%
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	3,703.2	25.0	1%	3,472.4	3,682.3	209.9	6.0%
Delinquent	46.4	25.0	0.0	-25.0	-100%	33.3	0.0	-33.3	-100.1%
Appeal Credit	0.0	0.0	-2.1	-2.1	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									
GF Other									
STATE PENSION ALLOCATION	1,726.6	0.0	0.0	0.0	NA	835.8	890.8	55.0	6.6%
PROPERTY TAX RATE RESERVE	8,138.8	9,355.2	9,355.2	0.0	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	0.0	NA
SF Other									
Fund Balance Reserves	2,108.6	3,000.0	3,000.0	0.0	0.0	0.0	0.0	0.0	NA
CRF - DEBT SERVICE	0.0	3,823.9	3,823.9	0.0	0.0	0.0	0.0	0.0	NA

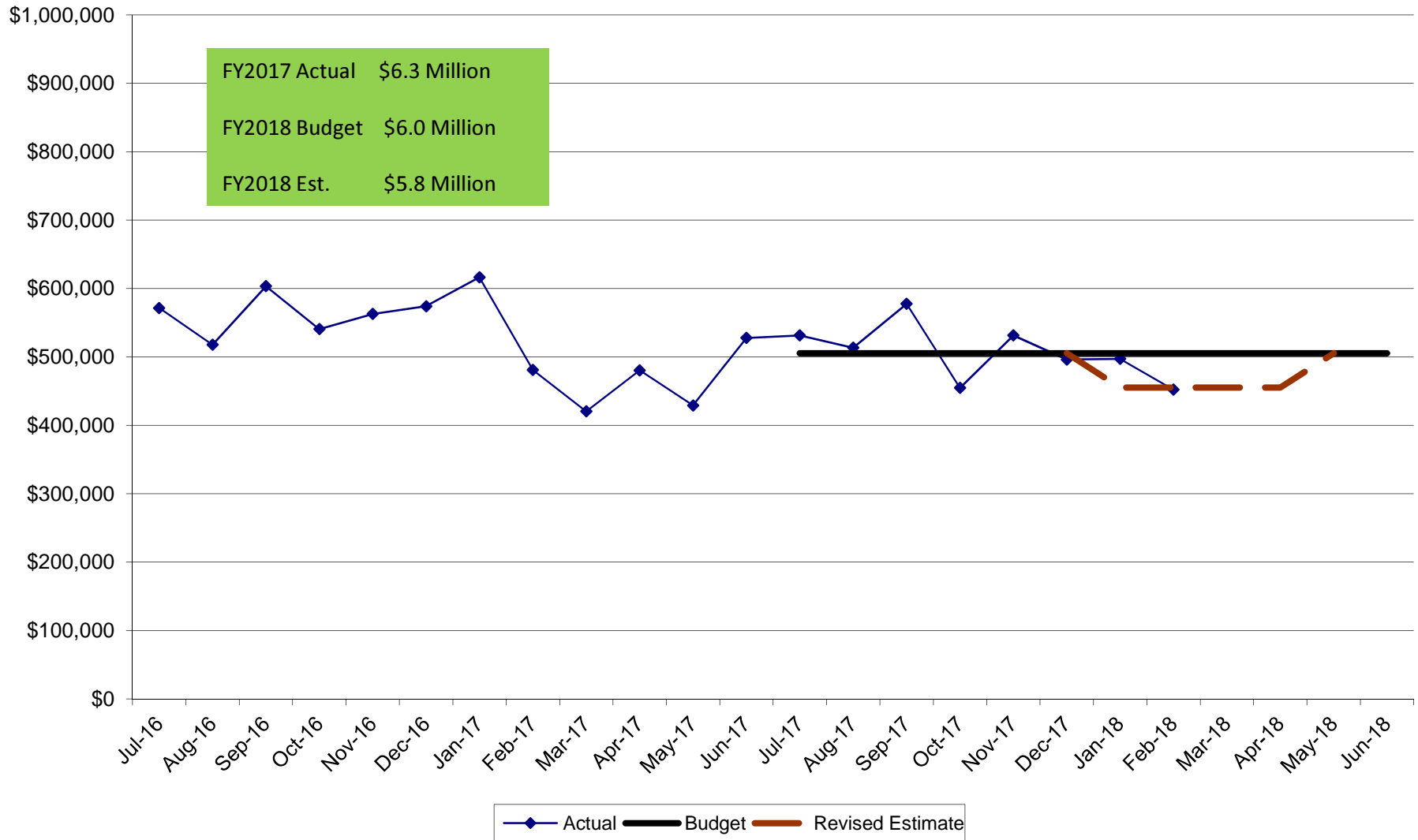
New Castle County

RTT Revenue FY2017 - FY2018



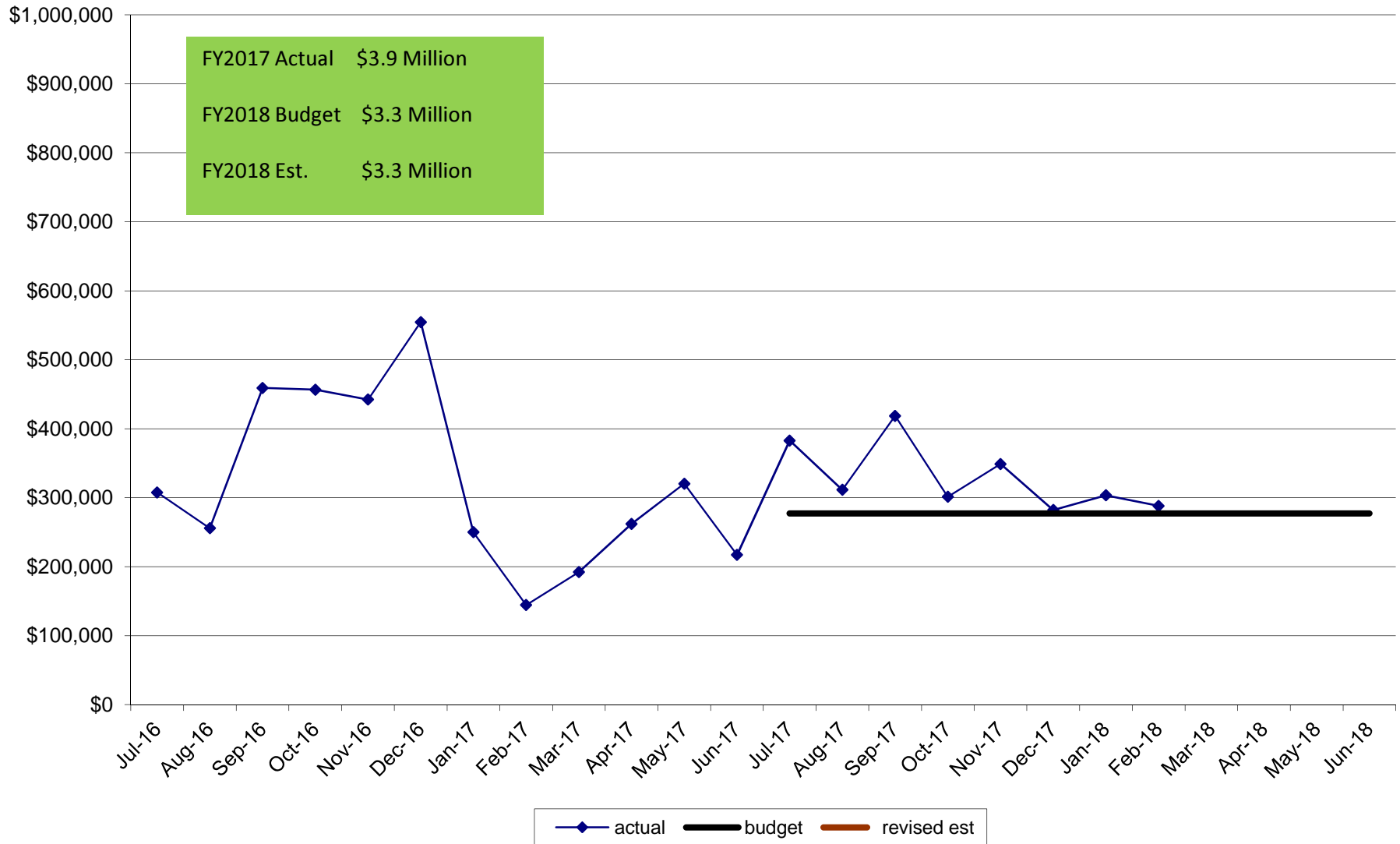
New Castle County

Recorder of Deeds Revenue FY2017 - FY2018 No Corporation Fees



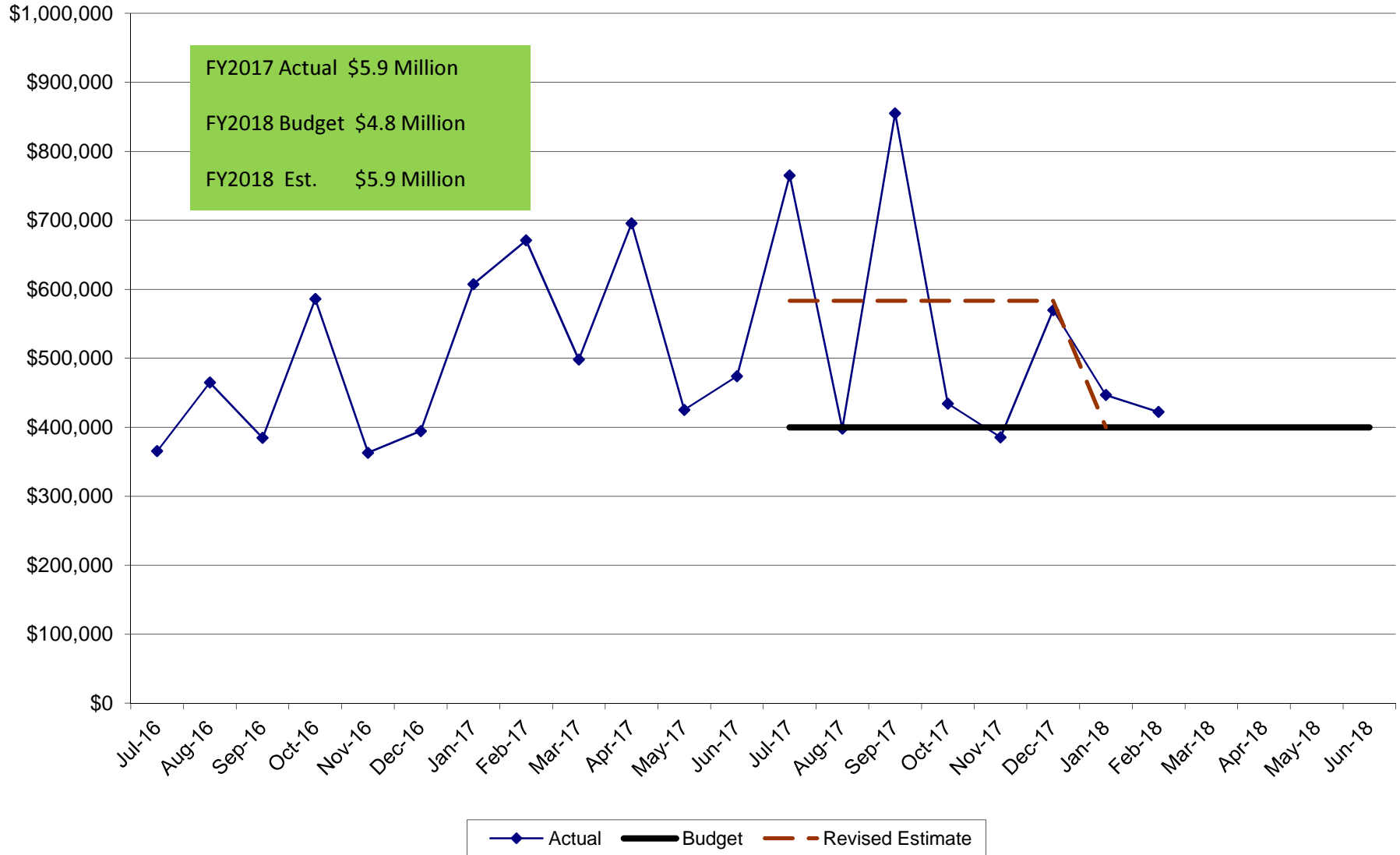
New Castle County

Register of Wills Revenue FY2017 - FY2018



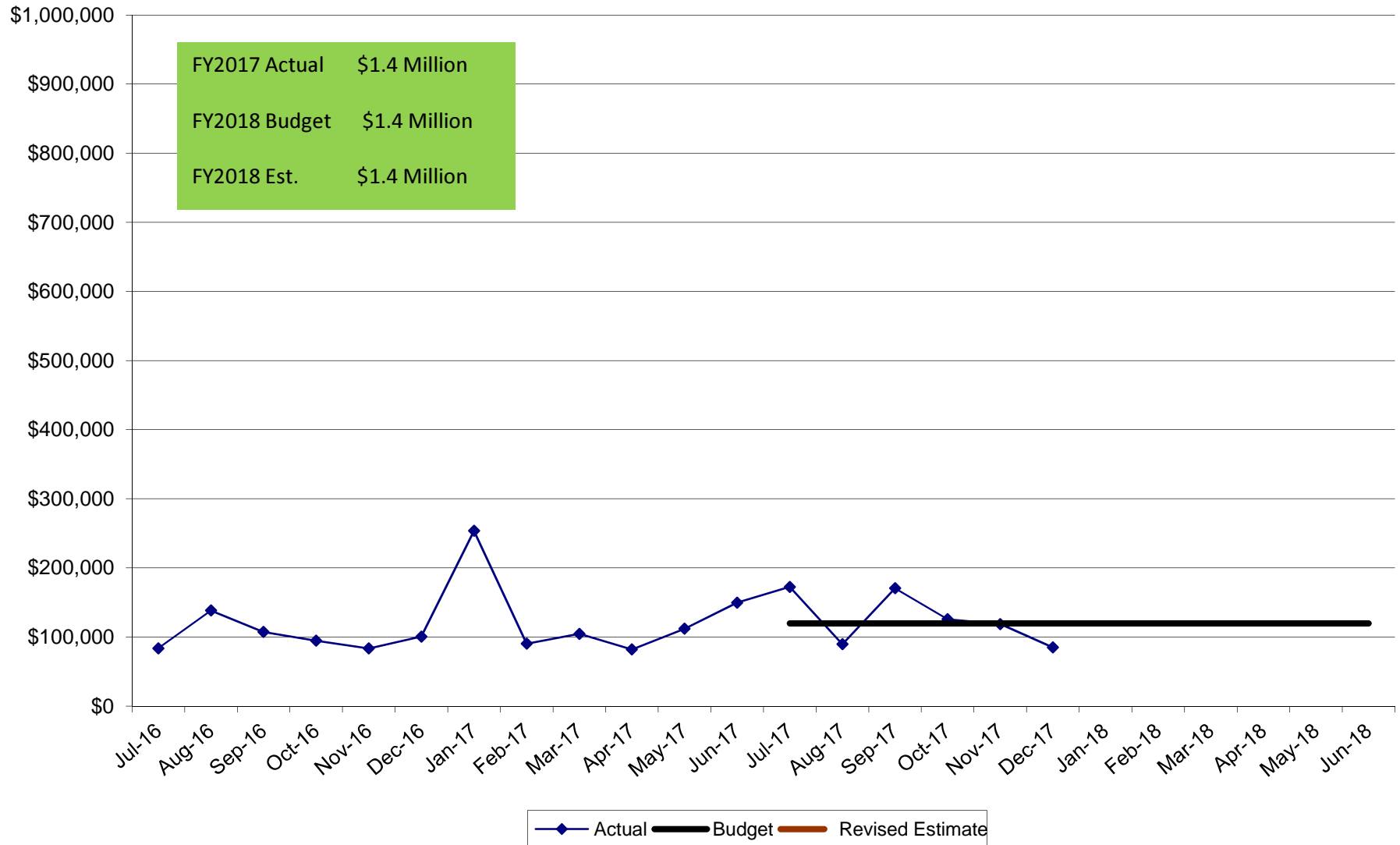
New Castle County

Sheriff Revenue FY2017 - FY2018



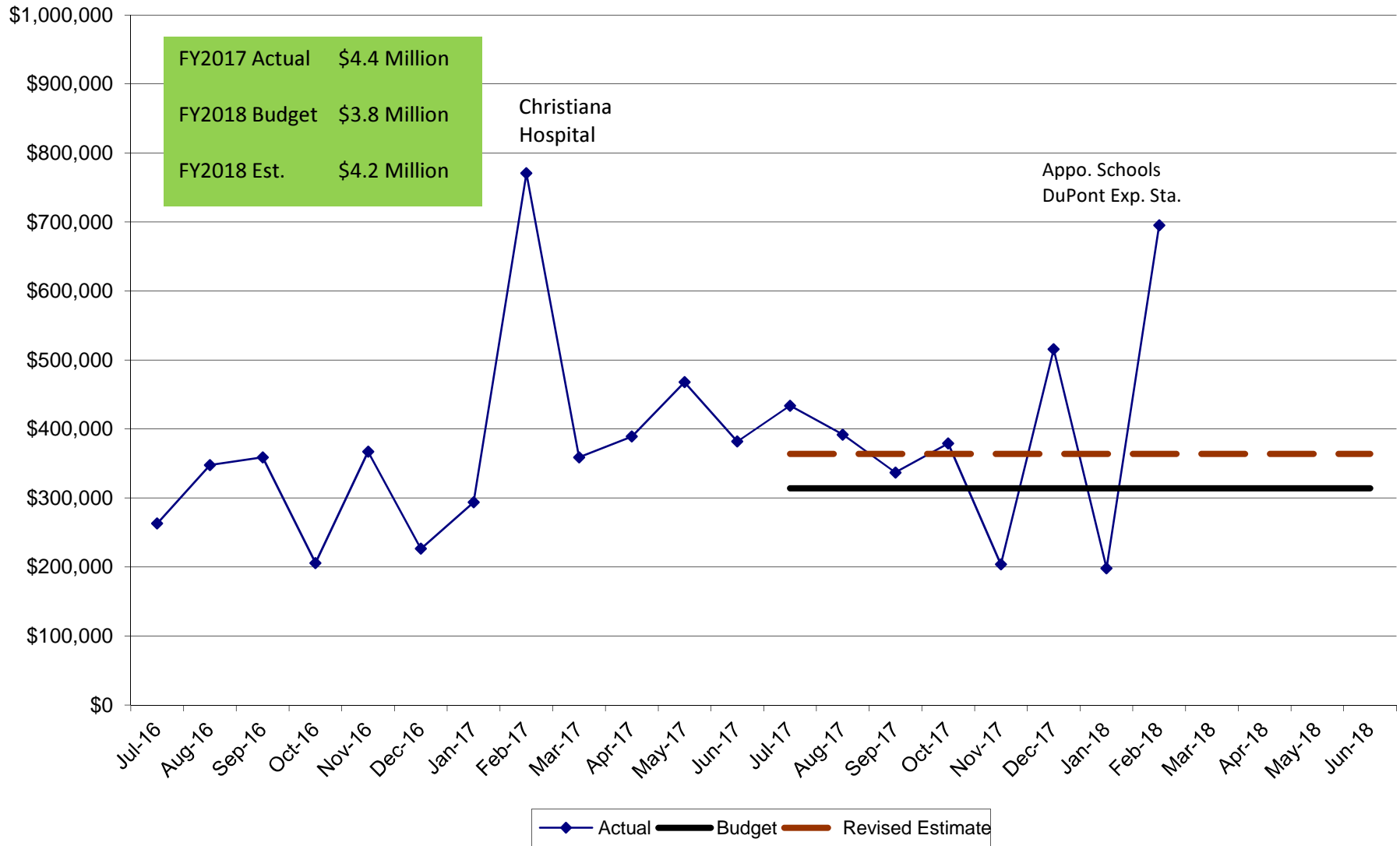
New Castle County

Subdivision and Zoning Review Revenue FY2017 - FY2018



New Castle County

Building Permit Revenue FY2017 - FY2018



Revenue Changes
Since 12/12/2017

General Fund

Property Taxes

There are no additional changes. We are tracking slightly ahead of where I expected to be at the end of February, but the balance of the Current Year unpaid taxes is lower than the same time in FY2017.

Realty Transfer Tax

The estimate has been increased by an additional \$1.5 million. Even though we aren't seeing any very large sales, there are enough sales over one million and base level sales to exceed our minimum expectations. Since \$35 million was a conservative estimate, we can increase the RTT estimate to 36.5 million.

Sheriff

There are no additional changes. The Sherriff's Office is projecting a higher number for FY2018, so this could increase by the end of the year.

Deeds

There are no additional changes. The Recorder of Deeds Office is projecting a lower number for FY2018 so this number could decrease by the end of the year.

Library Fines

The estimate has been decreased by \$0.1 million to reflect tracking.

Miscellaneous Revenues

The estimate has been decreased by \$0.2 million to reflect tracking.

Insurance Proceeds

The estimate has been increased by \$1.2 million to reflect revenue already received.

Building Permits

The estimate has been decreased by \$0.6 million to reflect tracking.

Sewer Fund

Current Year Sewer

Based on the preliminary numbers for February, it looks like Residential Sewer and Contract Sewer are slightly down compared to last year. However, Commercial Sewer and Industrial Sewer are higher than last year. Over all, we may be slightly ahead for Current Year Sewer but it is too early to make any changes.

Delinquent Sewer Fees

The estimate was increased by \$0.9 during the first half of the year and we continue to track above FY2017. This could go higher depending on the timing of the response from mortgage companies to delinquent sewer notices that will be mailed later in the year.

Interest

The estimate has been increased to reflect tracking.

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
FY 2019 SUMMARY

EXHIBIT B

	A	B	C	D	E	F	G	H
(IN THOUSANDS)	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	PROPOSED INCREASE	FY 2019 TOTAL	F over C \$	F over C %
GENERAL FUND								
Real Estate Taxes	113,313.2	114,502.0	112,828.3	115,227.0	0.0	115,227.0	2,398.7	2.1%
Realty Transfer Tax	32,651.7	31,500.0	36,500.0	34,000.0	0.0	34,000.0		
	-6,911.7	-3,150.0	-8,150.0	-3,400.0	0.0	-3,400.0		
	25,740.0	28,350.0	28,350.0	30,600.0	0.0	30,600.0 *	2,250.0	7.9%
Service Charges, Fees and Misc.	24,205.9	22,546.0	24,140.9	22,529.0	9.0	22,538.0	-1,602.9	-6.6%
Recreation	1,112.5	1,302.7	1,302.7	1,301.4	0.0	1,301.4	-1.3	-0.1%
Licenses and Permits	7,422.5	6,758.0	7,358.0	6,738.0	0.0	6,738.0	-620.0	-8.4%
Use of Money & Property	4,098.3	4,734.2	4,334.2	4,188.1	0.0	4,188.1	-146.2	-3.4%
Intergovernmental Revenues	6,158.5	7,114.4	7,916.1	6,282.3	0.0	6,282.3	-1,633.8	-20.6%
SUBTOTAL: GENERAL FUND	182,050.9	185,307.3	186,230.2	186,865.7	9.0	186,874.7	644.5	0.3%
LESS: INTERFUND TRANSFER	-4,240.4	-6,024.2	-6,024.2	-5,717.7	0.0	-5,717.7	306.5	-5.1%
TOTAL GENERAL FUND	177,810.5	179,283.0	180,206.0	181,148.0	9.0	181,157.0	951.0	0.5%
SEWER FUND								
Sewer Current	57,838.9	57,850.0	57,850.0	57,850.0	0.0	57,850.0	0.0	0.0%
Sewer Delinquent	3,159.7	3,500.0	4,400.0	3,500.0	0.0	3,500.0	-900.0	-20.5%
Other Fees	11,247.8	10,860.9	10,036.3	10,110.6	0.0	10,110.6	74.3	0.7%
Use of Money and Property	691.1	1,100.0	1,400.0	1,200.0	0.0	1,200.0	-200.0	-14.3%
SUBTOTAL: SEWER FUND	72,937.4	73,310.9	73,686.3	72,660.6	0.0	72,660.6	-1,025.7	-1.4%
LESS: INTERFUND TRANSFER	-1,588.6	-1,815.1	-1,815.1	-2,240.4	0.0	-2,240.4	-425.3	
TOTAL SEWER FUND RESOURCES	71,348.8	71,495.8	71,871.1	70,420.1	0.0	70,420.1	-1,451.0	-2.0%
TOTAL GENERAL & SEWER FUNDS	249,159.3	250,778.8	252,077.1	251,568.1	9.0	251,577.1	-500.0	-0.2%

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

NEW CASTLE COUNTY
FY 2019 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B	C	D	E	F	G	H
	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	PROPOSED INCREASE	FY 2019 TOTAL	F over C \$	F over C %
(IN THOUSANDS)								
Real Estate Taxes								
Initial Levy & Quarterly Adds	111,685.4	112,950.0	112,550.0	113,300.0	0.0	113,300.0	750.0	0.7%
Prior Year	1,053.7	1,000.0	0.0	1,375.0	0.0	1,375.0	1,375.0	NA
Appeal Credit	0.0	0.0	-273.7	0.0	0.0	0.0	273.7	
Tax Penalties	574.1	552.0	552.0	552.0	0.0	552.0	0.0	0.0%
Real Estate Taxes	113,313.2	114,502.0	112,828.3	115,227.0	0.0	115,227.0	2,398.7	2.1%
Realty Transfer Tax	32,651.7	31,500.0	36,500.0	34,000.0	0.0	34,000.0		
	-6,911.7	-3,150.0	-8,150.0	-3,400.0	0.0	-3,400.0		
	25,740.0	28,350.0	28,350.0	30,600.0	0.0	30,600.0	2,250.0	7.9%
SERVICE CHARGES/FEES								
SHERIFF	5,894.8	4,798.9	5,900.0	5,084.3	0.0	5,084.3	-815.7	-13.8%
REG WILLS	3,862.1	3,325.1	3,325.1	3,385.6	0.0	3,385.6	60.5	1.8%
REC DEEDS	7,574.5	7,282.0	7,082.0	6,860.0	0.0	6,860.0	-222.0	-3.1%
PROTHONOTARY	31.7	36.3	36.3	36.3	0.0	36.3	0.0	0.0%
EMERGENCY COMM.	209.4	209.4	209.4	209.4	0.0	209.4	0.0	0.0%
911 REPORTING FEE	1,111.7	1,111.7	1,111.7	1,111.7	0.0	1,111.7	0.0	0.0%
POLICE REPORTS	49.1	50.0	50.0	50.0	0.0	50.0	0.0	0.0%
POLICE TRAFFIC FINES	461.8	782.0	500.0	532.0	0.0	532.0	32.0	6.4%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	132.5	0.0	132.5	0.0	0.0%
PHOTOCOPIES	67.0	131.5	131.5	125.0	0.0	125.0	-6.5	-4.9%
FOIA REQUEST	2.3	9.1	9.1	3.1	0.0	3.1	-6.0	-65.9%
WEB SITE SUBSCRIBER FEE	216.4	200.0	200.0	200.0	0.0	200.0	0.0	0.0%
ZONING FEES	348.6	271.8	271.8	278.8	0.0	278.8	7.0	2.6%
SUB REVIEW	903.9	968.8	968.8	948.8	9.0	957.8	-11.0	-1.1%
ZONING REVIEW	147.4	195.0	195.0	195.0	0.0	195.0	0.0	0.0%
PLAN REVIEW	20.7	22.5	22.5	22.5	0.0	22.5	0.0	0.0%
TAX CERTIFICATIONS	19.0	20.0	20.0	20.0	0.0	20.0	0.0	0.0%
MONITION FEES	5.7	13.0	5.0	13.0	0.0	13.0	8.0	160.0%
HEARING FEES	22.0	25.0	25.0	25.0	0.0	25.0	0.0	0.0%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	2.3	0.0	0.0	0.0	-2.3	-100.0%
LIBRARY FINES/FEES	237.4	332.2	250.0	321.5	0.0	321.5	71.5	28.6%
COMPLAINT LIENS	366.7	440.0	390.0	440.0	0.0	440.0	50.0	12.8%
ADMINISTRATIVE FINES	51.0	44.0	160.0	44.0	0.0	44.0	-116.0	-72.5%
Miscellaneous Charges/Fees	217.0	236.4	236.4	376.4	0.0	376.4	140.0	59.2%
PROPERTY MAINTENANCE FINES	709.6	600.0	600.0	900.0	0.0	900.0	300.0	50.0%
OTHER INCOME	277.2	606.6	406.6	339.1	0.0	339.1	-67.5	-16.6%
INSURANCE PROCEEDS/SELF INS	1,268.6	700.0	1,900.0	875.0	0.0	875.0	-1,025.0	-53.9%
TOTAL	24,205.9	22,546.0	24,140.9	22,529.0	9.0	22,538.0	-1,602.9	-6.6%

NEW CASTLE COUNTY
FY 2019 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B	C	D	E	F	G	H
(IN THOUSANDS)	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	PROPOSED INCREASE	FY 2019 TOTAL	F over C \$	F over C %
RECREATION								
GOLF COURSE	87.3	85.0	85.0	92.5	0.0	92.5	7.5	8.8%
RECREATION RENTALS	655.5	726.6	726.6	717.3	0.0	717.3	-9.3	-1.3%
CAROUSEL	57.2	124.4	124.4	124.4	0.0	124.4	0.0	0.0%
RECREATION INCOME	33.3	30.3	30.3	22.8	0.0	22.8	-7.5	-24.8%
RECREATION-REVOLVING	260.5	312.0	312.0	320.5	0.0	320.5	8.5	2.7%
LIBRARY-REVOLVING	18.7	24.5	24.5	24.0	0.0	24.0	-0.5	-1.9%
DEVELOPMENT REVOLVING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
TOTAL	1,112.5	1,302.7	1,302.7	1,301.4	0.0	1,301.4	-1.3	-0.1%
LICENSES & PERMITS								
BUSINESS LICENSES	705.8	750.0	750.0	750.0	0.0	750.0	0.0	0.0%
MARRIAGE LICENSES	327.5	336.0	336.0	316.0	0.0	316.0	-20.0	-6.0%
CONTRACTOR LICENSES	372.7	400.0	400.0	400.0	0.0	400.0	0.0	0.0%
CONTRACTOR LICENSE FINE	1.2	15.0	15.0	5.0	0.0	5.0	-10.0	-66.7%
DOG LICENSES	2.4	0.0	0.0	0.0	0.0	0.0	0.0	NA
BUILDING PERMITS	4,430.8	3,766.9	4,366.9	3,766.9	0.0	3,766.9	-600.0	-13.7%
OTHER PERMITS	607.7	565.0	565.0	575.0	0.0	575.0	10.0	1.8%
PLUMBING PERMITS	974.5	925.0	925.0	925.0	0.0	925.0	0.0	0.0%
TOTAL	7,422.5	6,758.0	7,358.0	6,738.0	0.0	6,738.0	-620.0	-8.4%
USE OF MONEY & PROPERTY								
IMPACT FEES	463.3	1,000.0	600.0	500.0	0.0	500.0	-100.0	-16.7%
INTEREST-INVESTMENTS	2,555.5	2,800.0	2,800.0	2,800.0	0.0	2,800.0	0.0	0.0%
SHERIFF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
DEEDS	0.5	0.5	0.5	0.5	0.0	0.5	0.0	0.0%
REGISTER OF WILLS	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0%
CLERK OF THE PEACE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
BLDG RENTAL-WILMINGTON	546.4	543.7	543.7	543.7	0.0	543.7	0.0	0.0%
CITY/COUNTY GARAGE	55.2	55.2	55.2	55.2	0.0	55.2	0.0	0.0%
LAND RENTAL	10.6	15.1	15.1	10.5	0.0	10.5	-4.6	-30.3%
BUILDING RENTALS	128.4	129.7	129.7	123.6	0.0	123.6	-6.1	-4.7%
XEROX FEES	8.6	10.0	10.0	9.5	0.0	9.5	-0.5	-4.7%
SALE OF ASSETS	324.6	175.0	175.0	140.0	0.0	140.0	-35.0	-20.0%
STOPYRA TRACT	5.0	5.0	5.0	5.0	0.0	5.0	0.0	0.0%
TOTAL	4,098.3	4,734.2	4,334.2	4,188.1	0.0	4,188.1	-146.2	-3.4%

NEW CASTLE COUNTY
FY 2019 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B	C	D	E	F	G	H
	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 ESTIMATED	FY 2019 BUDGET	PROPOSED INCREASE	FY 2019 TOTAL	F over C \$	F over C %
(IN THOUSANDS)								
INTERGOVERNMENTAL REVENUES								
PAYMENT-IN-LIEU-TAXES	79.2	54.0	54.0	54.0	0.0	54.0	0.0	0.0%
REAL ESTATE TRANSFER FEE	516.5	449.0	699.0	649.0	0.0	649.0	-50.0	-7.2%
PARAMEDIC REIMBURSEMENT	4,066.5	5,580.5	6,131.5	4,916.7	0.0	4,916.7	-1,214.8	-19.8%
CHANCERY REIMBURSEMENT	269.7	260.2	260.2	278.5	0.0	278.5	18.3	7.0%
RZEDB Interest	143.5	130.2	130.9	130.2	0.0	130.2	-0.7	-0.5%
DEPT OF JUSTICE	966.7	540.5	540.5	163.9	0.0	163.9	-376.6	-69.7%
MISC GOVT AGENCIES	27.1	0.0	0.0	0.0	0.0	0.0	0.0	NA
INDIRECT COST RECOVERY	89.5	100.0	100.0	90.0	0.0	90.0	-10.0	-10.0%
TOTAL	6,158.5	7,114.4	7,916.1	6,282.3	0.0	6,282.3	-1,633.8	-20.6%
TOTAL GENERAL FUND REVENUES	182,050.9	185,307.3	186,230.2	186,865.7	9.0	186,874.7	644.5	0.3%
TRANSFERS								
ESTIMATED TRANSFERS	-806.6	-452.5	-452.5	0.0	0.0	0.0	452.5	-100.0%
CAPITAL PAY AS YOU GO	-3,433.8	-5,571.7	-5,571.7	-5,717.7	0.0	-5,717.7	-146.0	2.6%
FINAL GENERAL FUND REVENUES	177,810.5	179,283.0	180,206.0	181,148.0	9.0	181,157.0	951.0	0.5%
 Sewer Fund								
Sewer Service Chgs	57,838.9	57,850.0	57,850.0	57,850.0	0.0	57,850.0	0.0	0.0%
Delinq. Chgs	3,159.7	3,500.0	4,400.0	3,500.0	0.0	3,500.0	-900.0	-20.5%
Stormwater/Groundwater	984.2	638.1	738.1	738.1	0.0	738.1	0.0	0.0%
Plans Review/Expidited Plans Review	381.1	346.1	346.1	346.1	0.0	346.1	0.0	0.0%
Septic Waste Hauler fees	1,324.2	907.0	907.0	1,177.0	0.0	1,177.0	270.0	29.8%
Survey & Inspection fees	87.2	91.7	91.7	91.7	0.0	91.7	0.0	0.0%
Connection fees	99.1	50.0	75.0	50.0	0.0	50.0	-25.0	-33.3%
Wastewater Discharge fees	168.7	300.0	300.0	187.7	0.0	187.7	-112.3	-37.4%
F.O.G. Program Admin. Fees	101.2	110.0	110.0	102.0	0.0	102.0	-8.0	-7.3%
Inspection Fees	34.4	23.2	57.8	23.2	0.0	23.2	-34.5	-59.8%
Administrative Fines	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
Floodplain Development Permit	2.0	14.0	14.0	14.0	0.0	14.0	0.0	0.0%
RZEDB INTEREST REIMBURSEMENT	0.0	871.2	875.8	871.2	0.0	871.2	-4.5	-0.5%
Treatment Expansion fees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
Capital Recovery Fees	7,111.2	7,500.0	6,500.0	6,500.0	0.0	6,500.0	0.0	0.0%
Misc Fees & Income	954.5	9.5	20.8	9.5	0.0	9.5	-11.3	-54.4%
Other Fees subtotal	11,247.8	10,860.9	10,036.3	10,110.6	0.0	10,110.6	74.3	0.7%
Int. Earnings-Operating Funds	691.06	1,100.00	1,400.00	1,200.00	-	1,200.00	(200.00)	(0.14)
Subtotal-Sewer Fund	72,937.4	73,310.9	73,686.3	72,660.6	0.0	72,660.6	-1,025.7	-1.4%
CAPITAL PROJECTS FUND	-1,588.6	-1,815.1	-1,815.1	-2,240.4	0.0	-2,240.4	-425.3	23.4%
Final Sewer Fund total	71,348.8	71,495.8	71,871.1	70,420.1	0.0	70,420.1	-1,451.0	-2.0%

New Castle County
General Fund
FY2018 BUDGET VS. FY2018 ESTIMATE
As of February 28, 2018

	A	B	C	D	E	F	G	
	FY2016 Actual	FY2017 Actual	FY2018 Approved (7/1/2017)	FY2018 Adjusted (2/28/18)	FY2018 Estimate	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
Expenditures/Encumbrances								
Salaries & Wages	\$ 88.3	\$ 93.4	\$ 97.1	\$ 96.9	\$ 95.9	\$ 1.2	\$ 1.0	Savings due to vacancies
Employee Benefits	\$ 53.0	\$ 56.0	\$ 53.9	\$ 53.8	\$ 54.8	\$ (0.9)	\$ (1.0)	Increased Healthcare costs
Training/Travel	\$ 0.5	\$ 0.5	\$ 0.6	\$ 0.7	\$ 0.7	\$ (0.1)	\$ -	
Communications/Utilities	\$ 3.4	\$ 3.4	\$ 3.9	\$ 4.0	\$ 4.0	\$ (0.1)	\$ -	
Materials/Supplies	\$ 4.8	\$ 5.1	\$ 5.9	\$ 5.8	\$ 5.8	\$ 0.1	\$ -	
Contractual Services	\$ 11.6	\$ 12.7	\$ 13.9	\$ 13.8	\$ 13.8	\$ 0.1	\$ -	
Contractual-Cross Charges	\$ 14.6	\$ 13.8	\$ 16.8	\$ 16.7	\$ 16.7	\$ 0.1	\$ -	
Grants/Fixed Charges	\$ 14.3	\$ 14.7	\$ 15.4	\$ 15.7	\$ 15.7	\$ (0.3)	\$ -	
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	\$ 0.8	\$ 0.8	\$ 0.5	\$ -	
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	\$ 195.6	\$ 195.6	\$ 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 February 28, 2018

A	B	C	D	E	F	G	
		FY2018 Approved (7/1/2017)	FY2018 Adjusted (2/28/18)	FY2018 Estimate	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
FY2016 Actual	FY2017 Actual						
<u>Expenditures/Encumbrances</u>							
Salaries & Wages	\$11.4	\$11.2	\$12.4	\$12.4	\$11.9	\$ 0.5	\$ 0.5 Savings due to vacancies
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	\$77.8	\$ 0.5	\$ 0.5

New Castle County
General Fund Financial Projections
As of 2/28/2018
Fiscal Years 2018-2021

General Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Tax Stabilization Reserve - 7/1/17*</i>	\$ 28.6	\$ 20.6	\$2.4	(\$21.7)	
Revenues:					
Property Tax Revenue	\$ 112.8	\$115.2	\$116.4	\$117.5	Assessment Growth
Realty Transfer Tax (RTT) Revenue	\$ 36.5	\$ 34.0	\$ 35.5	\$ 37.1	Estimate FY2018-2021
<i>Less RTT Reserve</i>	\$ (8.1)	\$ (3.4)	\$ (3.6)	\$ (3.7)	Estimate FY2018-2021
Net RTT	\$ 28.4	\$ 30.6	\$ 32.0	\$ 33.4	
Realty Transfer Tax Reserve	\$ 7.0	\$ 5.7	\$ 3.3	\$ 3.3	RTT Excess Over Cap
Other Revenues**	\$ 45.0	\$ 41.0	\$ 41.8	\$ 42.7	2.0% Growth in FY2020-2021
Total Revenues	\$ 193.2	\$192.5	\$193.4	\$196.9	
Expenditures:					
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	\$ 21.2	\$ 20.2	FY2020 New Bond Issue
Cash To Capital/Grant	\$ 6.1	\$ 7.9	\$ 7.3	\$ 5.9	Fleet/IT Purchases
Total Expenditures	\$ 201.7	\$210.8	\$217.7	\$222.8	
Revenues over (under) Expenditures					
	(\$8.5)	(\$18.3)	(\$24.2)	(\$26.0)	
Add - Prior Year Revert Purchase Order Cancellations	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	
Rainy Day Reserve Allocation FY19	(\$0.3)	(\$0.7)	(\$0.7)	(\$0.7)	
Tax Stabilization Reserve - 6/30/18	\$20.6	\$2.4	(\$21.7)	(\$47.6)	
Rainy Day Reserve - General Fund - 6/30/18	\$ 37.1	\$ 37.4	\$ 38.0	\$ 38.7	
Total	\$ 57.7	\$ 39.8	\$ 16.3	(\$8.9)	

* 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 2/28/2018
Fiscal Years 2018-2021

Sewer Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Sewer Rate Stabilization Reserve - 7/1/17</i>	\$ 11.0	\$ 9.2	\$2.5	(\$8.8)	
Revenues:					
Sewer Charges Collection	\$ 62.3	\$ 61.4	\$ 61.7	\$ 62.0	Minimum Growth
Capital Recovery Fees-Current Year	\$ 6.5	\$ 6.5	\$ 7.5	\$ 7.5	Activity
Capital Recovery Fees-Prior Years	\$ 3.8	\$ 3.8	\$ 3.8	\$ 3.8	Activity
Other Revenues	\$ 4.9	\$ 4.8	\$ 4.6	\$ 4.7	Activity
Subtotal Revenues	\$ 77.5	\$ 76.5	\$ 77.6	\$ 78.0	
Expenditures:					
Total Personnel Costs	\$ 19.0	\$ 19.8	\$ 20.6	\$ 21.4	4.0% Annual Growth
Total Non-Personnel Costs	\$ 36.6	\$ 38.1	\$ 39.6	\$ 41.2	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	\$ 79.6	\$ 83.5	\$ 89.3	\$ 90.6	
Revenues over (under) Expenditures					
	(2.1)	(7.0)	(11.7)	(12.6)	
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	\$9.2	\$2.5	(\$8.8)	(\$21.0)	
Capital Recovery Fee - Prior Years - 6/30/18	\$ 16.0	\$ 12.2	\$ 8.4	\$ 4.6	
Rainy Day Reserve - Sewer Fund - 6/30/18	\$ 14.7	\$ 14.8	\$ 14.9	\$ 15.0	
Total	\$ 39.9	\$ 29.5	\$ 14.5	(\$1.4)	