

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
SUMMARY AS OF
APRIL 30, 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 APRIL	G FY2018 YTD THRU APRIL	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%	112,754.4	112,548.4	-206.0	-0.2%
Realty Transfer Tax (RTT)	32,651.7	31,500.0	37,500.0	6,000.0	19.0%	24,618.0	31,480.6	6,862.7	27.9%
Less RTT Reserve	-6,911.7	-3,150.0	-9,150.0	-6,000.0					
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	24,554.9	2,008.9	8.9%	20,838.2	20,934.4	96.2	0.5%
Recreation	1,112.5	1,302.7	1,194.2	-108.4	-8.3%	853.5	924.4	70.9	8.3%
Licenses and Permits	7,422.5	6,758.0	7,533.0	775.0	11.5%	6,051.3	6,426.4	375.1	6.2%
Use of Money and Property *	4,098.3	4,734.2	4,067.1	-667.1	-14.1%	3,394.0	3,441.8	47.8	1.4%
Intergovernmental Revenues **	6,158.5	7,114.4	7,701.6	587.1	8.3%	5,658.9	7,373.5	1,714.7	30.3%
SUBTOTAL: GENERAL FUND	182,050.9	185,307.3	186,229.1	921.9	0.5%	174,168.2	183,129.6	8,961.4	5.1%
LESS: INTERFUND TRANSFER	-4,240.4	-6,124.2	-6,124.2	0.0	0.0%	-4,156.1	-6,122.9	-1,966.8	47.3%
TOTAL GENERAL FUND	177,810.5	179,183.0	180,104.9	921.9	0.5%	170,012.1	177,006.8	6,994.7	4.1%
SEWER FUND									
Sewer Current	57,838.9	57,850.0	57,900.0	50.0	0.1%	48,730.0	48,904.1	174.1	0.4%
Sewer Delinquent	3,159.7	3,500.0	4,500.0	1,000.0	28.6%	2,854.4	4,128.4	1,274.0	44.6%
Other Fees	11,247.8	10,860.9	10,004.5	-856.4	-7.9%	9,132.8	8,298.8	-834.0	-9.1%
Use of Money and Property	691.1	1,100.0	1,550.0	450.0	40.9%	517.8	1,360.8	843.0	162.8%
SUBTOTAL: SEWER FUND	72,937.4	73,310.9	73,954.5	643.6	0.9%	61,235.0	62,692.1	1,457.1	2.4%
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	72,139.4	643.6	0.9%	59,646.3	60,877.0	1,230.7	2.1%
TOTAL GENERAL AND SEWER FUNDS	249,159.3	250,678.8	252,244.3	1,565.5	0.6%	231,247.1	239,698.9	8,451.8	3.7%

* 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
 APRIL 30, 2018

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 ESTIMATED	D C over B \$	E C over B %	F FY2017 YTD THRU APRIL	G FY2018 YTD THRU APRIL	H FY2018 G over F \$	I G over F %
Real Estate Taxes									
Initial Levy & Quarterly Adds	111,685.4	112,950.0	112,500.0	-450.0	-0.4%	111,435.7	112,326.3	890.6	0.8%
Prior Year	1,053.7	1,000.0	100.0	-900.0	-90.0%	840.3	21.6	-818.8	-97.4%
Appeal Credit	0.0	0.0	-273.7	-273.7	NA	0.0	-273.7	-273.7	NA
Tax Penalties	574.1	552.0	502.0	-50.0	-9.1%	478.4	474.2	-4.1	-0.9%
Real Estate Taxes	113,313.2	114,502.0	112,828.3	-1,673.7	-1.5%	112,754.4	112,548.4	-206.0	-0.2%
Realty Transfer Tax Assumption	32,651.7	31,500.0	37,500.0	6,000.0	19.0%	24,618.0	31,480.6	6,862.7	27.9%
Less RTT Reserve	-6,911.7	-3,150.0	-9,150.0	-6,000.0					
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	6,100.0	1,301.1	27.1%	5,029.8	5,206.2	176.4	3.5%
REG WILLS	3,862.1	3,325.1	3,925.1	600.0	18.0%	3,324.6	3,368.8	44.2	1.3%
REC DEEDS	7,574.5	7,282.0	6,982.0	-300.0	-4.1%	6,421.4	5,931.2	-490.2	-7.6%
PROTHONOTARY	31.7	36.3	31.3	-5.0	-13.8%	31.7	23.0	-8.7	-27.3%
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	49.1	50.0	50.0	0.0	0.0%	40.0	38.0	-2.0	-5.0%
POLICE TRAFFIC FINES	461.8	782.0	450.0	-332.0	-42.5%	423.1	384.1	-39.0	-9.2%
POLICE-WESTOVER HILLS	130.2	132.5	130.2	-2.3	-1.7%	108.5	108.5	0.0	0.0%
INTERNET PRINTING/COPIES	67.0	131.5	75.0	-56.5	-43.0%	55.3	64.8	9.6	17.3%
FOIA REQUEST	2.3	9.1	9.1	0.0	0.0%	2.2	1.3	-1.0	-42.9%
WEB SITE SUBSCRIBER FEE	216.4	200.0	200.0	0.0	0.0%	180.2	164.8	-15.4	-8.5%
ZONING FEES	348.6	271.8	336.8	65.0	23.9%	285.6	284.9	-0.7	-0.2%
SUB REVIEW	903.9	968.8	718.8	-250.0	-25.8%	736.6	629.0	-107.7	-14.6%
ZONING REVIEW	147.4	195.0	195.0	0.0	0.0%	116.0	150.6	34.6	29.8%
PLAN REVIEW	20.7	22.5	22.5	0.0	0.0%	18.2	16.8	-1.5	-8.1%
TAX CERTIFICATIONS	19.0	20.0	20.0	0.0	0.0%	14.8	15.7	0.9	6.3%
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	30.0	5.0	20.0%	17.6	24.6	6.9	39.3%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	0.0	-2.3	-100.0%	0.0	0.0	0.0	NA

NEW CASTLE COUNTY
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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
						APRIL	APRIL	\$	%
LIBRARY FINES/FEES	237.4	332.2	220.0	-112.2	-33.8%	193.2	182.4	-10.8	-5.6%
PROPERTY MAIN. RECOVERIES	366.7	440.0	390.0	-50.0	-11.4%	334.3	309.5	-24.8	-7.4%
ADMINISTRATIVE FINES	51.0	44.0	200.0	156.0	354.5%	42.8	187.2	144.4	337.4%
MISCELLANEOUS CHARGES/FEES	217.0	236.4	236.4	0.0	0.0%	202.0	116.2	-85.8	-42.5%
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%	621.1	523.7	-97.4	-15.7%
MISCELLANEOUS REVENUES									
OTHER INCOME	277.2	606.6	406.6	-200.0	-33.0%	243.4	222.8	-20.6	-8.5%
INSURANCE PROCEEDS/SELF INS	1,268.6	700.0	1,900.0	1,200.0	171.4%	1,254.4	1,841.3	587.0	46.8%
SERVICE CHARGES/FEES/MISC	24,205.9	22,546.0	24,554.9	2,008.9	81.3%	20,838.2	20,934.4	96.2	0.5%
RECREATION									
GOLF COURSE	87.3	85.0	88.6	3.6	4.3%	63.8	67.4	3.6	5.7%
RECREATION RENTALS	655.5	726.6	650.0	-76.6	-10.5%	518.6	509.1	-9.4	-1.8%
CAROUSEL	57.2	124.4	124.4	0.0	0.0%	34.8	98.0	63.1	181.3%
RECREATION INCOME	33.3	30.3	30.3	0.0	0.0%	23.1	27.3	4.2	18.1%
RECREATION-REVOLVING	260.5	312.0	280.0	-32.0	-10.3%	198.6	205.0	6.4	3.2%
LIBRARY-REVOLVING	18.7	24.5	21.0	-3.5	-14.1%	14.6	17.6	3.0	20.4%
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	1,194.2	-108.4	-8.3%	853.5	924.4	70.9	8.3%
LICENSES & PERMITS									
BUSINESS LICENSES	705.8	750.0	710.0	-40.0	-5.3%	646.8	668.5	21.7	3.4%
MARRIAGE LICENSES	327.5	336.0	286.0	-50.0	-14.9%	251.5	230.3	-21.3	-8.5%
CONTRACTOR LICENSES	372.7	400.0	400.0	0.0	0.0%	340.6	377.3	36.7	10.8%
CONTRACTOR LICENSE FINE	1.2	15.0	5.0	-10.0	-66.7%	1.2	2.8	1.6	133.3%
BUILDING PERMITS	4,430.8	3,766.9	4,566.9	800.0	21.2%	3,581.3	3,792.7	211.4	5.9%
OTHER PERMITS	607.7	565.0	565.0	0.0	0.0%	472.2	483.4	11.3	2.4%
PLUMBING PERMITS	974.5	925.0	1,000.0	75.0	8.1%	755.0	871.5	116.5	15.4%
TOTAL	7,422.5	6,758.0	7,533.0	775.0	11.5%	6,051.3	6,426.4	375.1	6.2%

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	ACTUAL	BUDGET	ESTIMATED	\$	%	YTD THRU	YTD THRU	G over F	G over F
						APRIL	APRIL	\$	%
USE OF MONEY & PROPERTY									
IMPACT FEES	463.3	1,000.0	427.4	-572.6	-57.3%	463.3	427.4	-35.9	-7.8%
INTEREST-INVESTMENTS	2,555.5	2,800.0	2,700.0	-100.0	-3.6%	2,084.6	2,209.7	125.1	6.0%
SHERIFF	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA
DEEDS	0.5	0.5	0.4	-0.1	-10.4%	0.4	0.4	-0.1	-16.2%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	4.0%	0.1	0.0	0.0	-22.2%
CLERK OF THE PEACE	0.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	-15.0%
BLDG RENTAL-WILMINGTON	546.4	543.7	543.7	0.0	0.0%	375.7	460.8	85.2	22.7%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	46.0	46.0	0.0	0.0%
LAND RENTAL	10.6	15.1	9.6	-5.5	-36.4%	9.0	8.7	-0.3	-3.5%
BUILDING RENTALS	128.4	129.7	130.7	1.0	0.8%	107.6	105.7	-1.9	-1.8%
PHOTOCOPY MACHINES	8.6	10.0	10.0	0.0	0.0%	6.9	9.2	2.3	34.0%
SALE OF ASSETS	324.6	175.0	185.0	10.0	5.7%	296.6	170.1	-126.5	-42.7%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	3.8	3.8	0.0	0.0%
USE OF MONEY & PROPERTY	4,098.3	4,734.2	4,067.1	-667.1	-14.1%	3,394.0	3,441.8	47.8	1.4%
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	724.0	275.0	61.2%	388.6	599.9	211.3	54.4%
PARAMEDIC REIMBURSEMENT	4,066.5	5,580.5	5,792.5	211.9	3.8%	4,066.5	5,792.5	1,726.0	42.4%
CHANCERY REIMBURSEMENT	269.7	260.2	260.2	0.0	0.0%	229.3	233.5	4.2	1.8%
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	640.0	99.5	18.4%	714.6	529.2	-185.3	-25.9%
MISC GOVT AGENCIES	27.1	0.0	0.0	0.0	NA	27.1	0.0	-27.1	-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	7,701.6	587.1	8.3%	5,658.9	7,373.5	1,714.7	30.3%
TOTAL GENERAL FUND REVENUES	182,050.9	185,307.3	186,229.1	921.9	0.5%	174,168.2	183,129.6	8,961.4	5.1%
TRANSFERS									
ESTIMATED TRANSFERS	-806.6	-552.5	-552.5	0.0	0.0%	-722.3	-552.5	169.8	-23.5%
CAPITAL PAY AS YOU GO	-3,433.8	-5,571.7	-5,571.7	0.0	0.0%	-3,433.8	-5,570.4	-2,136.6	62.2%
FINAL GENERAL FUND REVENUES	177,810.5	179,183.0	180,104.9	921.9	0.5%	170,012.1	177,006.8	6,994.7	4.1%

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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
						APRIL	APRIL	\$	%
Sewer Fund									
Sewer Service Chgs	57,838.9	57,850.0	57,900.0	50.0	0.1%	48,730.0	48,904.1	174.1	0.4%
Delinq. Chgs	3,159.7	3,500.0	4,500.0	1,000.0	28.6%	2,854.4	4,128.4	1,274.0	44.6%
Stormwater/Groundwater	984.2	638.1	1,050.0	411.9	64.6%	828.5	780.4	-48.0	-5.8%
Plans Review/Expedited Plans Review	381.1	346.1	372.1	26.0	7.5%	326.0	327.1	1.1	0.3%
Septic Waste Hauler fees	1,324.2	907.0	1,100.0	193.0	21.3%	1,121.7	930.8	-191.0	-17.0%
Survey & Inspection fees	87.2	91.7	101.0	9.3	10.1%	62.0	100.8	38.8	62.6%
Connection fees	99.1	50.0	85.0	35.0	70.0%	78.4	76.6	-1.8	-2.3%
Wastewater Discharge fees	168.7	300.0	200.0	-100.0	-33.3%	163.3	180.5	17.2	10.5%
F.O.G. Program Admin. Fees	101.2	110.0	104.0	-6.0	-5.5%	100.0	101.5	1.4	1.4%
Inspection Fees (Stormwater)	34.4	23.2	77.8	54.5	234.7%	29.9	74.6	44.7	149.3%
Floodplain Development Permit	2.0	14.0	5.0	-9.0	-64.3%	2.0	4.5	2.5	125.0%
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	6,000.0	-1,500.0	-20.0%	5,491.3	4,813.9	-677.5	-12.3%
Misc Fees & Income	79.0	9.5	33.8	24.3	256.2%	54.2	32.5	-21.7	-40.1%
Subtotal - Other Fees	11,247.8	10,860.9	10,004.5	-856.4	-7.9%	9,132.8	8,298.8	-834.0	-9.1%
INTEREST-INVESTMENTS	691.1	1,100.0	1,550.0	450.0	40.9%	517.8	1,360.8	843.0	162.8%
Total-Sewer Fund	72,937.4	73,310.9	73,954.5	643.6	0.9%	61,235.0	62,692.1	1,457.1	2.4%
Street Light Fund									
Current	5,438.3	6,340.8	6,520.8	180.0	3%	5,418.8	6,494.5	1,075.7	19.9%
Delinquent	52.2	50.0	53.0	3.0	6%	45.2	51.2	6.0	13.3%
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%	3,480.8	3,692.7	211.9	6.1%
Delinquent	46.4	25.0	5.0	-20.0	-80%	36.7	4.3	-32.4	-88.4%
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	3,816.6	2,980.8	356.7%
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

General Fund Revenue Estimate Adjustments

EXHIBIT A

GENERAL FUND	BUDGET	REVISED ESTIMATE	MARCH	APRIL	MAY	JUNE	YTD ADJUSTMENTS
TAXES							
PROPERTY-CURRENT	112,950,000	112,500,000	-50,000				-450,000
PROPERTY-PRIOR YRS	1,000,000	100,000	100,000				-900,000
PROPERTY-APPEAL CREDIT	0	-273,655					-273,655
PENALTIES-CURRENT	300,000	250,000	-50,000				-50,000
PENALTIES-PRIOR	252,000	252,000					0
TOTAL	114,502,000	112,828,345	0	0	0	0	-1,673,655
REALTY TRANSFER TAX	28,350,000	37,500,000	1,000,000				9,150,000
SERVICE CHARGES/FEES							
SHERIFF	4,798,868	6,100,000	200,000				1,301,132
REG WILLS	3,325,090	3,925,090	400,000	200,000			600,000
REC DEEDS	7,282,000	6,982,000	-100,000				-300,000
PROTHONOTARY	36,300	31,300		-5,000			-5,000
EMERGENCY COMM.	209,400	209,400					0
911 REPORTING FEE	1,111,705	1,111,705					0
POLICE REPORTS	50,000	50,000					0
POLICE TRAFFIC FINES	782,000	450,000	-50,000				-332,000
POLICE-WESTOVER HILLS	132,500	130,226		-2,274			-2,274
PLAN-MAPS/PUBS	0	0					0
PHOTOCOPIES	131,472	75,000	-56,472				-56,472
FOIA REQUEST	9,100	9,100					0
WEB SITE SUBSCRIBER FEE	200,000	200,000					0
ZONING FEES	271,830	336,830	50,000	15,000			65,000
SUB REVIEW	968,750	718,750	-150,000	-100,000			-250,000
ZONING REVIEW	195,000	195,000					0
PLAN REVIEW	22,500	22,500					0
TAX CERTIFICATIONS	20,000	20,000					0
MONITION FEES	13,000	5,000					-8,000
HEARING FEES	25,000	30,000		5,000			5,000
EXPEDITED PLAN REVIEW FEES	2,250	0		-2,250			-2,250
LIBRARY FINES/FEES	332,205	220,000	-30,000				-112,205
COMPLAINT LIENS	440,000	390,000					-50,000
ADMINISTRATIVE FINES	44,000	200,000	40,000				156,000
Miscellaneous Charges/Fees	236,423	236,423					0
COMMISSION CONDUIT DEBT	0	0					0
INSTANT TICKET FINES	600,000	600,000					0
MISCELLANEOUS REVENUES							
OTHER INCOME	606,600	406,600					-200,000
INSURANCE PROCEEDS/SELF INS	700,000	1,900,000					1,200,000
SERVICE CHARGES/FEES/MI	22,545,993	24,554,924	303,528	110,476	0	0	2,008,931

General Fund Revenue Estimate Adjustments

EXHIBIT A

GENERAL FUND	BUDGET	REVISED ESTIMATE	MARCH	APRIL	MAY	JUNE	YTD ADJUSTMENTS
RECREATION							
GOLF COURSES	85,000	88,642		3,642			3,642
RECREATION RENTALS	726,590	650,000	-76,590				-76,590
CAROUSEL	124,350	124,350					0
RECREATION INCOME	30,250	30,250					0
RECREATION-REVOLVING	312,000	280,000	-32,000				-32,000
LIBRARY-REVOLVING	24,460	21,000	-3,460				-3,460
DEVELOPMENT REVOLVING	0	0					0
TOTAL	1,302,650	1,194,242	-112,050	3,642	0	0	-108,408
LICENSES & PERMITS							
BUSINESS LICENSES	750,000	710,000	-40,000				-40,000
MARRIAGE LICENSES	336,000	286,000	-50,000				-50,000
CONTRACTOR LICENSES	400,000	400,000					0
CONTRACTOR LICENSE FINE	15,000	5,000	-10,000				-10,000
DOG LICENSES	0	0					0
BUILDING PERMITS	3,766,919	4,566,919	200,000				800,000
OTHER PERMITS	565,033	565,033					0
PLUMBING PERMITS	925,000	1,000,000	75,000				75,000
TOTAL	6,757,952	7,532,952	175,000	0	0	0	775,000
USE OF MONEY & PROPERTY							
IMPACT FEES	1,000,000	427,400	-172,600				-572,600
INTEREST-INVESTMENTS	2,800,000	2,700,000	-100,000				-100,000
RTT debt	0	0					0
SHERIFF	0	0					0
DEEDS	480	430		-50			-50
REGISTER OF WILLS	50	52		2			2
CLERK OF THE PEACE	0	19		19			19
BLDG RENTAL-WILMINGTON	543,680	543,680					0
CITY/COUNTY GARAGE	55,200	55,200					0
LAND RENTAL	15,100	9,600		-5,500			-5,500
BUILDING RENTALS	129,740	130,740		1,000			1,000
XEROX FEES	9,950	9,950					0
SALE OF ASSETS	175,000	185,000		10,000			10,000
STOPYRA TRACT	5,040	5,040					0
TOTAL	4,734,240	4,067,111	-272,600	5,471	0	0	-667,129

General Fund Revenue Estimate Adjustments

EXHIBIT A

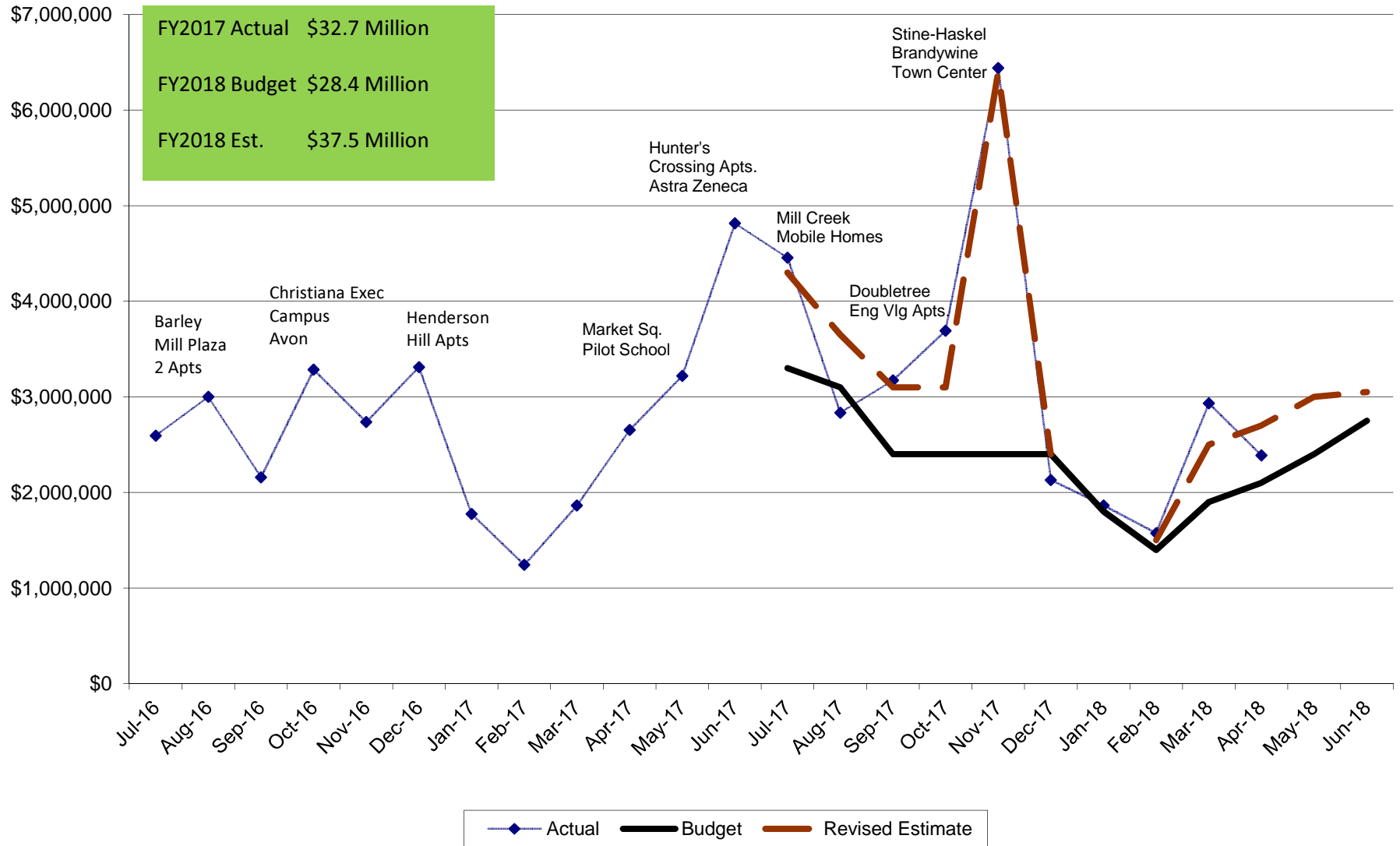
GENERAL FUND	BUDGET	REVISED ESTIMATE	MARCH	APRIL	MAY	JUNE	YTD ADJUSTMENTS
INTERGOVERNMENTAL REVENUES							
PAYMENT-IN-LIEU-TAXES	54,000	54,000					0
REAL ESTATE TRANSFER FEE	449,000	724,000		25,000			275,000
PARAMEDIC REIMBURSEMENT	5,580,547	5,792,493	-321,000	-18,016			211,946
CHANCERY REIMBURSEMENT	260,204	260,204					0
RZEDB Interest	130,185	130,863					678
Dept of Justice	540,487	640,000	99,513				99,513
MISC GOVT	0	0					0
INDIRECT COST RECOVERY	100,000	100,000					0
TOTAL	7,114,423	7,701,560	-221,487	6,984	0	0	587,137
<hr/>							
TOTAL GENERAL FUND REVENUES	185,307,258	195,379,134	872,391	126,573	0	0	10,071,876
<hr/>							
TRANSFERS							
ESTIMATED TRANSFERS	-552,488	-552,488					0
CAPITAL PAY AS YOU GO	-5,571,722	-5,571,722					0
TOTAL	-6,124,210	-6,124,210	0	0	0	0	0
<hr/>							
NET GENERAL FUND REVENUES	179,183,048	189,254,924	872,391	126,573	0	0	10,071,876
		-9,150,000					
		180,104,924					
<hr/>							
OTHER INCOME AND RESERVES							
STATE PENSION ALLOCATION	0	0					0
PROPERTY TAX RATE RESERVE	9,355,205	9,355,205					0
RTT debt	7,000,000	7,000,000					0
TOTAL OTHER AND RESERVES	16,355,205	16,355,205	0	0	0	0	0
<hr/>							
FINAL GENERAL FUND REVENUES	195,538,253	205,610,129	872,391	126,573	0	0	10,071,876

Sewer Fund Revenue Estimate Adjustments

SEWER FUND	OB3	BUDGET	REVISED ESTIMATE	MARCH	APRIL	MAY	JUNE	TOTAL ADJUSTMENTS
SEWER SERVICE-CURRENT	220							
UNMATCHED	222	0						
Sewer Service - Current (Res)	223	26,500,000	26,200,000		-300,000			-300,000
Sewer Service - Current (Ind)	224	8,200,000	8,950,000		750,000			750,000
Sewer Service - Current (Com)	225	11,050,000	10,950,000		-100,000			-100,000
Sewer Service - Current (Apt)	226	7,100,000	7,000,000		-100,000			-100,000
Sewer Service - Current (Cont)	227	5,000,000	4,800,000		-200,000			-200,000
Subtotal - Current Sewer		57,850,000	57,900,000	0	50,000	0	0	50,000
DELINQUENT	221	3,500,000	4,500,000		100,000			1,000,000
Total Sewer Charges		61,350,000	62,400,000	0	150,000	0	0	1,050,000
STORMWATER MANAGEMENT FEES:LU	255	613,089	1,025,000	86,911	225,000			411,911
PLAN REVIEW FEES LU (93%)	256	342,100	372,100		30,000			30,000
SEPTIC HAULER FEES SS	257	907,000	1,100,000	93,000	100,000			193,000
SURVEY AND INSPECTION LU	258	91,700	101,000	8,300	1,000			9,300
GROUNDWATER DISCHARGE FEES SS	259	25,000	25,000					0
SEWER CONNECTIONS LU (93%)	262	50,000	85,000		10,000			35,000
WASTEWATER DISCHARGE FEES SS	263	300,000	200,000	-100,000				-100,000
EXPEDITED PLAN REVIEW FEES LU	274	4,000	0		-4,000			-4,000
F.O.G. PROG. ADMIN. FEES	267	110,000	104,000	-6,000				-6,000
INSPECTION FEE	270	23,230	77,750	20,000				54,520
ADMINISTRATIVE FINES	284	0	0					0
FLOODPLAIN DEVELOPMENT PERMIT	439	14,000	5,000		-9,000			-9,000
TOTAL		2,480,119	3,094,850	102,211	353,000	0	0	614,731
prior fiscal year		2,274,000		213,828	192,638	294,611	51,252	3,040,177
INTEREST EARNINGS	500	1,100,000	1,550,000	100,000	50,000			450,000
RZEDB interest reimbursement	638	871,240	875,778					4,538
REVOLVING REIMBURSEMENT	632	0	0					0
MISCELLANEOUS	972	9,500	24,000	7,000				14,500
CAPITAL RECOVERY FEE	271	7,500,000	6,000,000	-500,000				-1,500,000
Misc Govt Agencies		0	9,838					9,838
Sub-Total SEWER FUND:		73,310,859	73,954,466	-290,789	553,000	0	0	643,607
RESERVES								
FUND BALANCE RESERVES	981	3,000,000	3,000,000					0
CAPTIAL RECOVERY FEE - DEBT SERVICE		3,823,934	3,823,934					
TRANSFERS								
CAPITAL PROJECTS FUND	685	-1,815,108	-1,815,108					0
Total Sewer Fund:		78,319,685	78,963,292	-290,789	553,000	0	0	643,607

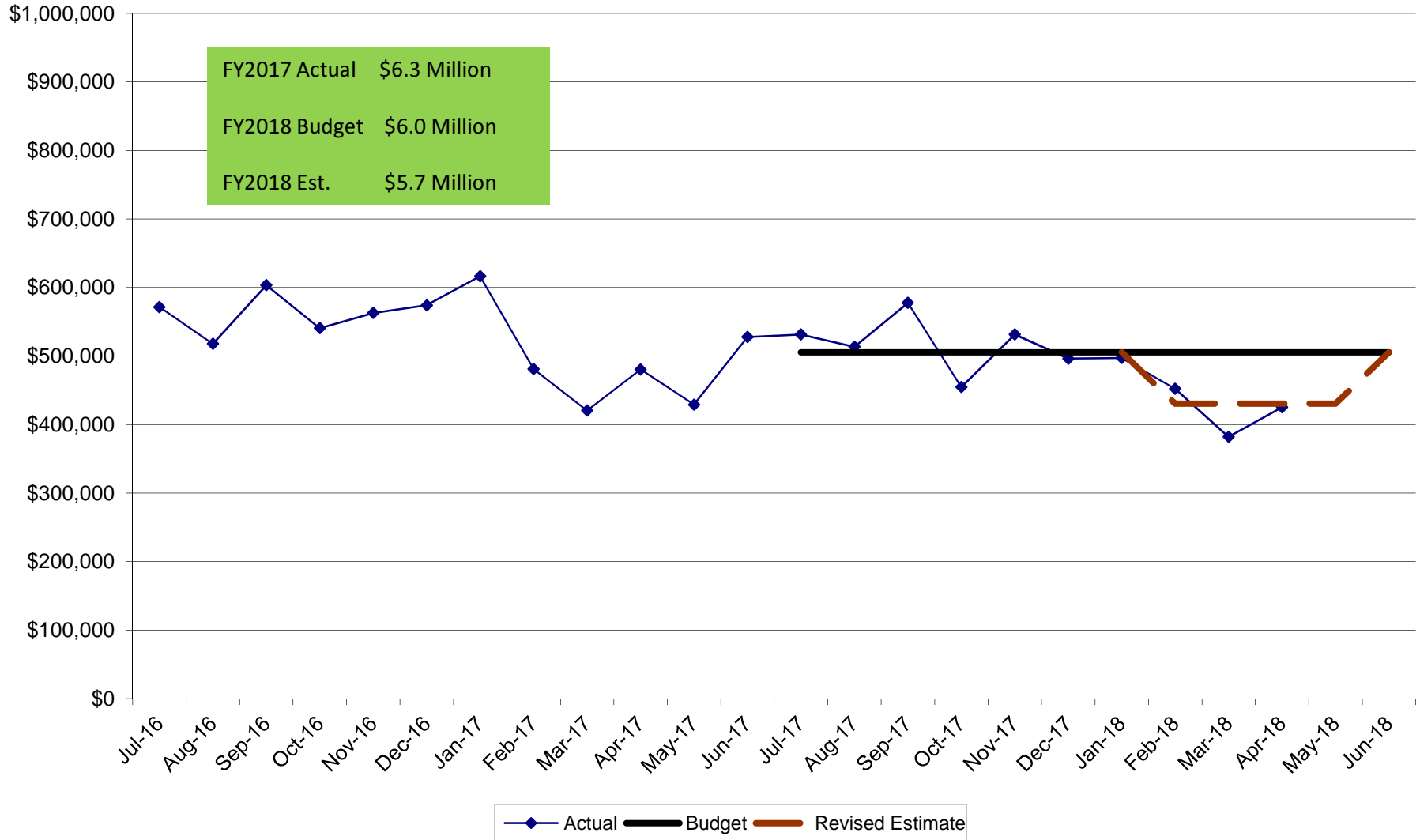
New Castle County

RTT Revenue FY2017 - FY2018



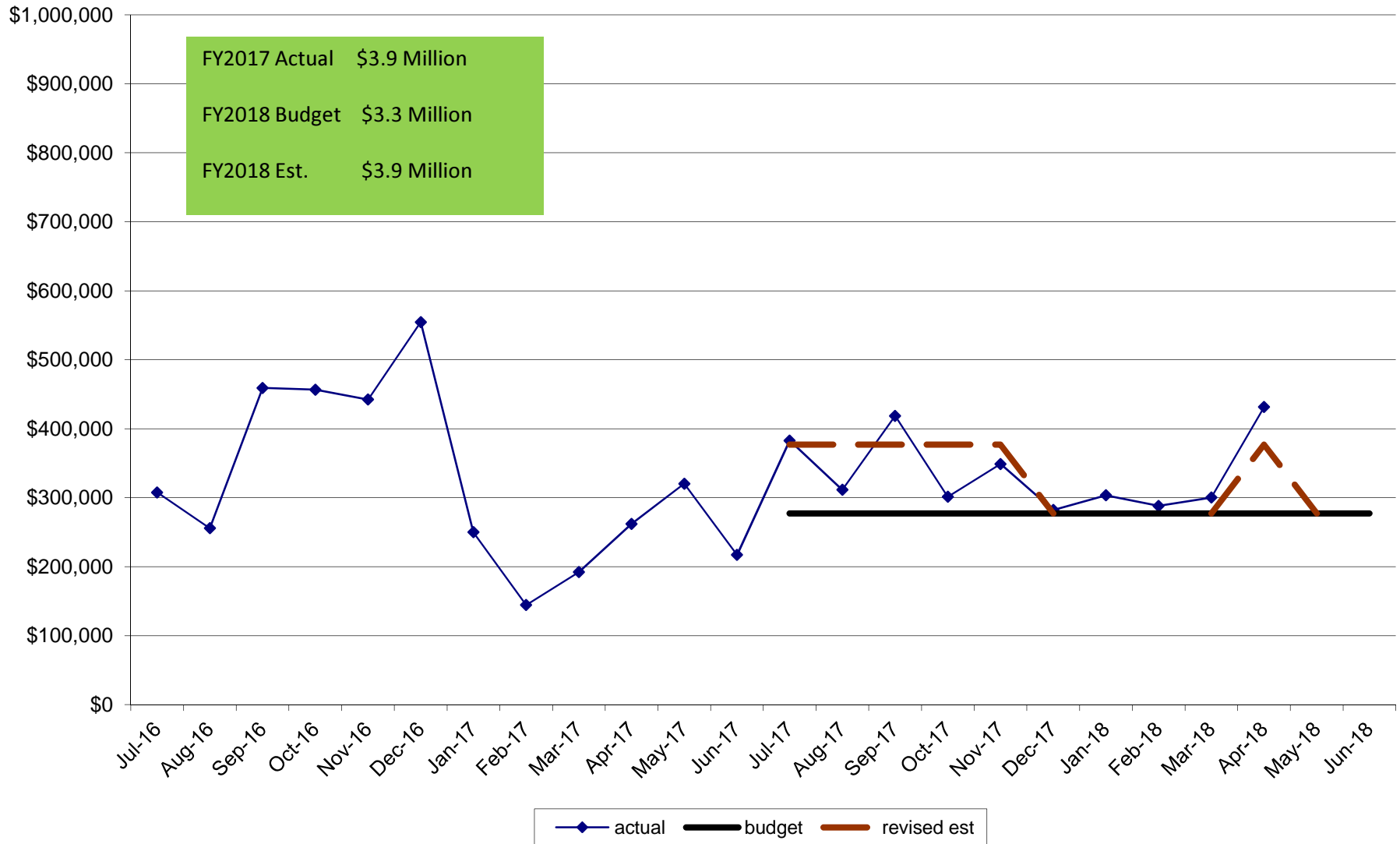
New Castle County

Recorder of Deeds Revenue FY2017 - FY2018 No Corporation Fees



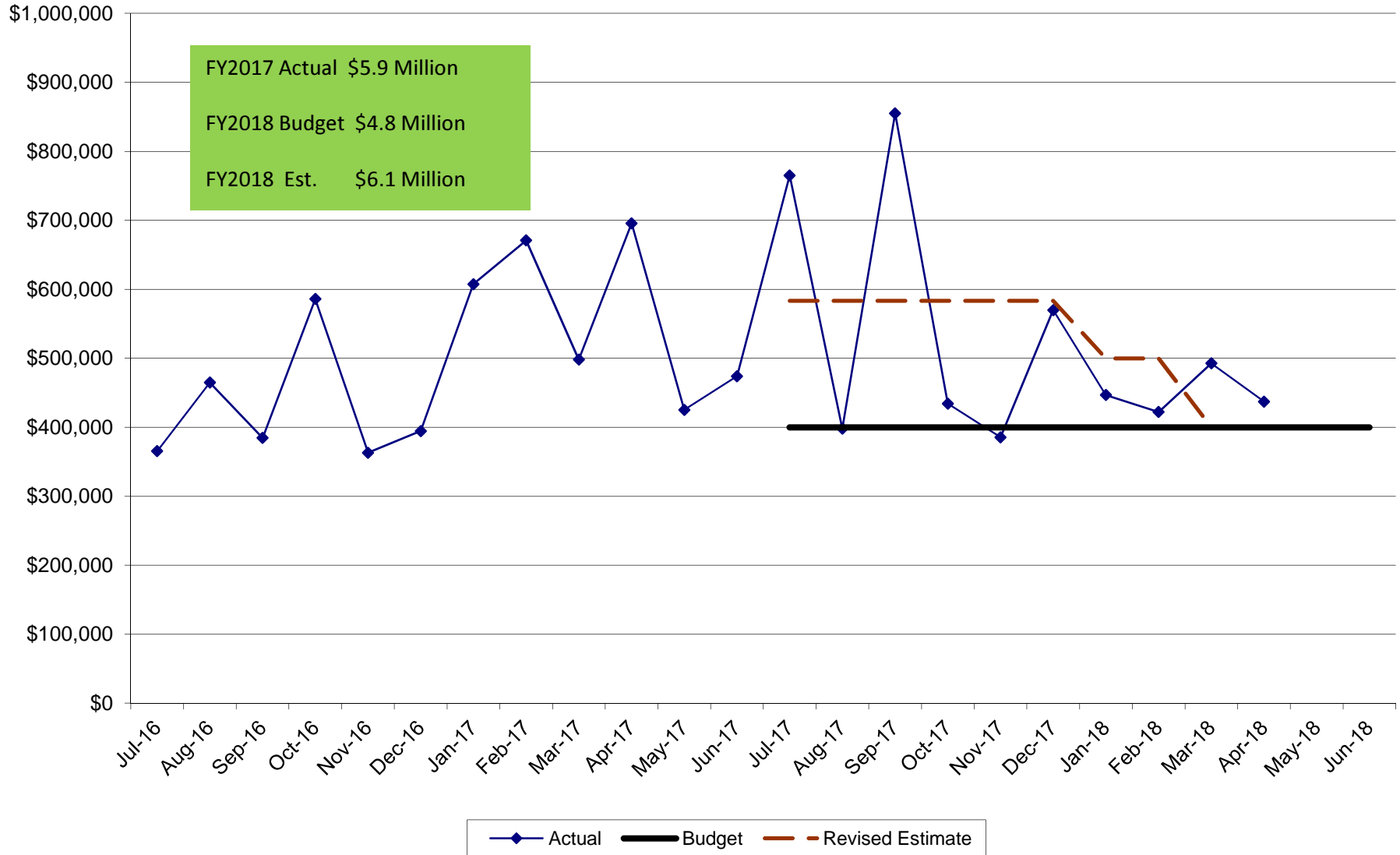
New Castle County

Register of Wills Revenue FY2017 - FY2018



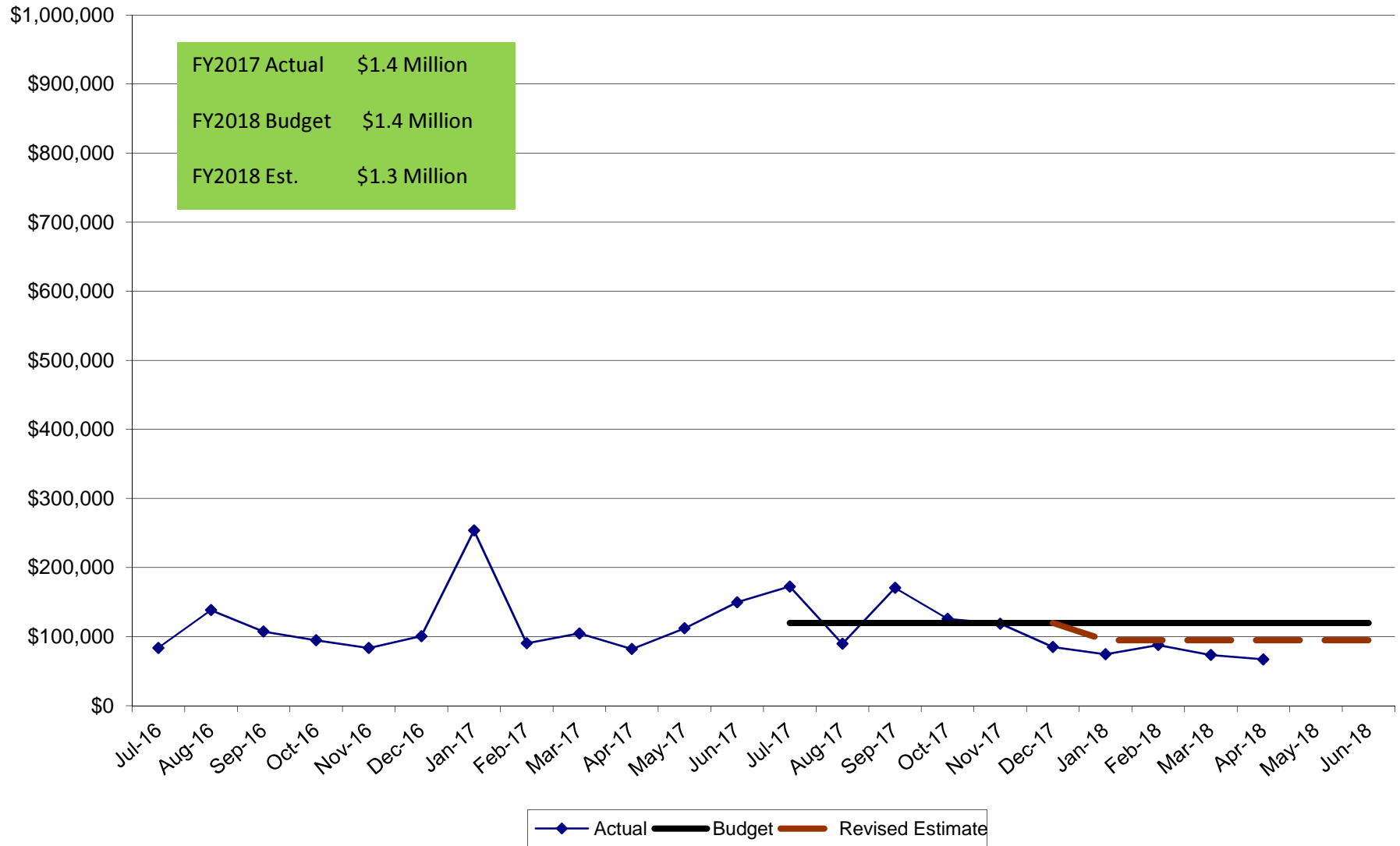
New Castle County

Sheriff Revenue FY2017 - FY2018



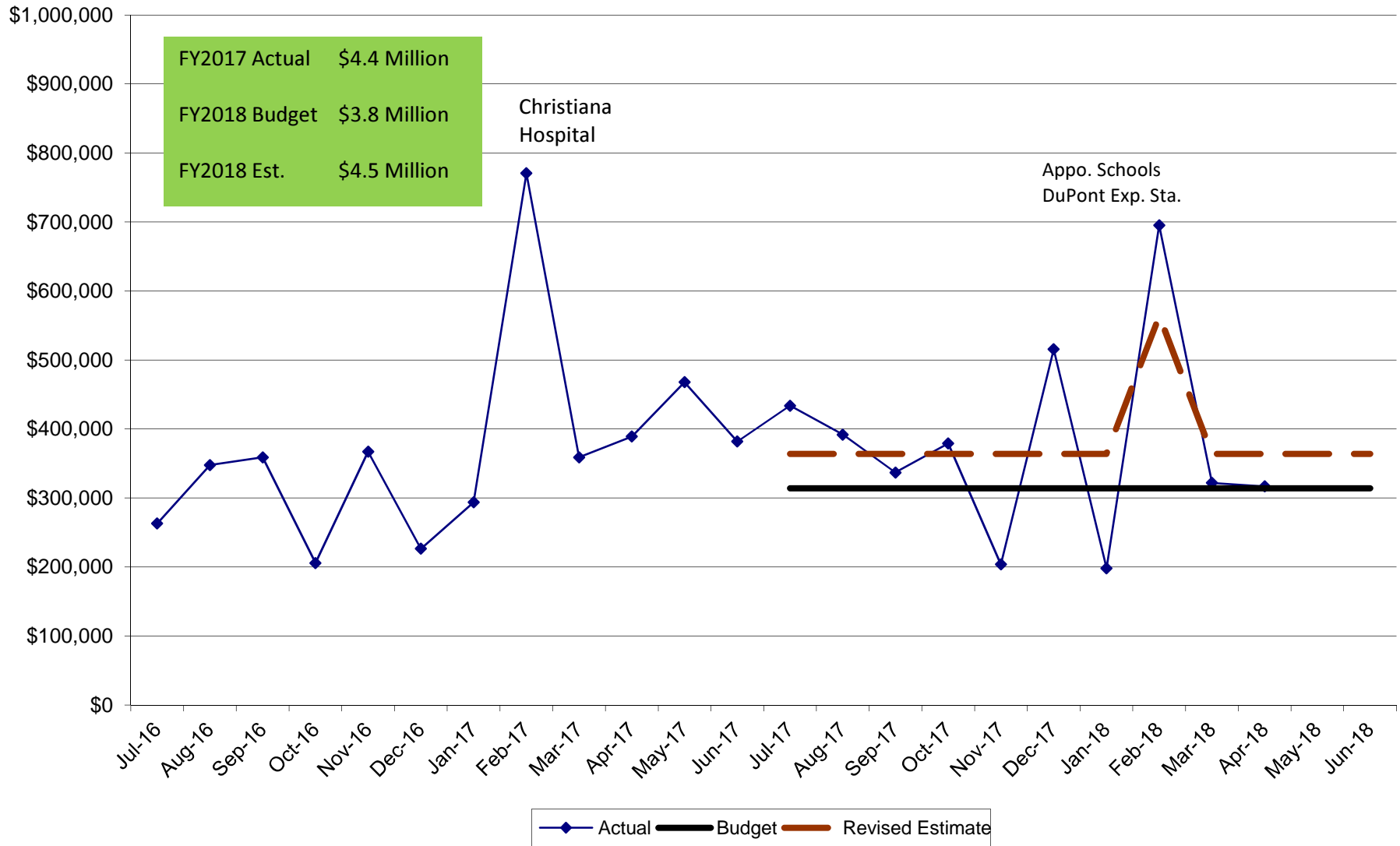
New Castle County

Subdivision and Zoning Review Revenue FY2017 - FY2018



New Castle County

Building Permit Revenue FY2017 - FY2018



New Castle County
 General Fund
 FY2018 BUDGET VS. FY2018 ESTIMATE
 As of April 30, 2018

	A	B	C	D	E	F	G	
	FY2016 Actual	FY2017 Actual	FY2018 Approved (7/1/2017)	FY2018 Adjusted (4/30/18)	FY2018 Estimate	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
Expenditures/Encumbrances								
Salaries & Wages	\$ 88.3	\$ 93.4	\$ 97.1	\$ 96.9	\$ 94.9	\$ 2.2	\$ 2.0	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	\$ 5.7	\$ 5.6	\$ 0.3	\$ 0.1	Activity
Contractual Services	\$ 11.6	\$ 12.7	\$ 13.9	\$ 13.8	\$ 13.7	\$ 0.2	\$ 0.1	Activity
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	\$ 15.4	\$ -	\$ 0.3	Activity
Equipment	\$ 0.8	\$ 1.2	\$ 1.0	\$ 1.2	\$ 1.2	\$ (0.2)	\$ -	
Debt Service	\$ 17.6	\$ 17.5	\$ 20.7	\$ 20.7	\$ 20.7	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ 1.3	\$ 0.8	\$ 0.3	\$ 1.0	\$ 0.5	Activity
IGS Credit	\$ (23.7)	\$ (22.3)	\$ (26.0)	\$ (26.0)	\$ (25.5)	\$ (0.5)	\$ (0.5)	Activity
General and Admin Credit	\$ (7.9)	\$ (8.2)	\$ (8.5)	\$ (8.5)	\$ (8.5)	\$ -	\$ -	
Total	\$ 177.3	\$ 187.7	\$ 196.1	\$ 195.5	\$ 194.1	\$ 2.0	\$ 1.5	

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.
 O18-008, transfer \$100,000 from the Operating Budget to the Summer Youth Employment Grant.

New Castle County
Sewer Fund
FY2018 BUDGET VS. FY2018 ESTIMATE
As of April 30, 2018

A	B	C	D	E	F	G	
					Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
FY2016 Actual	FY2017 Actual	FY2018 Approved (7/1/2017)	FY2018 Adjusted (4/30/18)	FY2018 Estimate			
<u>Expenditures/Encumbrances</u>							
Salaries & Wages	\$11.4	\$11.2	\$12.4	\$12.4	\$11.7	\$ 0.7	\$ 0.7 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	\$25.6	\$ (5.5)	\$ (5.5) City of Wilmington (FY17, FY18)
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	\$0.0	\$ 0.1	\$ 0.1 Activity
IGS Credit							
General and Admin	\$6.5	\$6.8	\$6.9	\$6.9	\$6.9	\$ -	\$ -
Total	\$72.4	\$71.4	\$78.3	\$78.3	\$83.0	\$ (4.7)	\$ (4.7)

New Castle County
General Fund Financial Projections
As of 4/30/2018
Fiscal Years 2018-2021

General Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Tax Stabilization Reserve - 7/1/17*</i>	\$ 28.6	\$ 22.1	\$1.2	(\$22.9)	
Revenues:					
Property Tax Revenue	\$ 112.8	\$115.2	\$116.4	\$117.5	Assessment Growth
Realty Transfer Tax (RTT) Revenue	\$ 37.5	\$ 34.0	\$ 35.5	\$ 37.1	Estimate FY2018-2021
<i>Less RTT Reserve</i>	\$ (9.1)	\$ (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	\$ 2.9	\$ 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	\$189.7	\$193.4	\$196.9	
Expenditures:					
Personnel Costs	\$ 150.3	\$157.4	\$163.7	\$170.2	4.0% Annual Growth
Non-Personnel Costs	\$ 23.0	\$ 24.4	\$ 25.4	\$ 26.4	4.0% Annual Growth
Debt Service	\$ 20.7	\$ 21.0	\$ 21.2	\$ 20.2	FY2020 New Bond Issue
Cash To Capital/Grant	\$ 6.2	\$ 7.9	\$ 7.3	\$ 5.9	Fleet/IT Purchases
Total Expenditures	\$ 200.2	\$210.7	\$217.6	\$222.7	
Revenues over (under) Expenditures					
	(\$7.0)	(\$21.0)	(\$24.2)	(\$25.9)	
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	\$22.1	\$1.2	(\$22.9)	(\$48.6)	
Rainy Day Reserve - General Fund - 6/30/18	\$ 37.1	\$ 37.4	\$ 38.0	\$ 38.7	
Total	\$ 59.2	\$ 38.6	\$ 15.2	(\$9.9)	

* 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 4/30/2018
Fiscal Years 2018-2021

Sewer Fund (In Millions)	2018	2019	2020	2021	Comments
<i>Sewer Rate Stabilization Reserve - 7/1/17</i>	\$ 11.0	\$ 4.2	(\$7.8)	(\$24.8)	
Revenues:					
Sewer Charges Collection	\$ 62.4	\$ 61.4	\$ 61.7	\$ 62.0	Minimum Growth
Capital Recovery Fees-Current Year	\$ 6.0	\$ 6.5	\$ 7.5	\$ 7.5	Activity
Capital Recovery Fees-Prior Years	\$ 3.8	\$ 3.8	\$ 3.8	\$ 3.8	Activity
Other Revenues	\$ 5.5	\$ 4.8	\$ 4.6	\$ 4.7	Activity
Subtotal Revenues	\$ 77.7	\$ 76.5	\$ 77.6	\$ 78.0	
Expenditures:					
Total Personnel Costs	\$ 18.8	\$ 19.6	\$ 20.3	\$ 21.1	4.0% Annual Growth
Total Non-Personnel Costs	\$ 42.0	\$ 43.7	\$ 45.4	\$ 47.2	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	\$ 84.8	\$ 88.9	\$ 95.0	\$ 96.5	
Revenues over (under) Expenditures					
	(7.1)	(12.4)	(17.4)	(18.5)	
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	\$4.2	(\$7.8)	(\$24.8)	(\$42.9)	
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	\$ 34.9	\$ 19.2	\$ (1.5)	(\$23.3)	