

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
SUMMARY AS OF
JUNE 30, 2018

EXHIBIT A

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 MAY EST.	D FY2018 ACTUAL	E ACTUAL VS. MAY EST.	F ACTUAL VS. BUDGET \$	G ACTUAL VS. BUDGET %	H FY2018 VS. FY2017 \$	I FY2018 VS. FY2017 %
GENERAL FUND									
Real Estate Taxes	113,313.2	114,502.0	112,828.3	112,933.1	104.8	-1,568.9	-1.4%	-380.1	-0.3%
Realty Transfer Tax (RTT)	32,651.7	31,500.0	37,500.0	36,866.6	-633.4	5,366.6	17.0%	4,214.9	12.9%
Less RTT Reserve	-6,911.7	-3,150.0	-3,150.0	-8,516.6	633.4	-5,366.6			
Net RTT	25,740.0	28,350.0	34,350.0	28,350.0	0.0	0.0	0.0%		
Service Charges, Rec. and Misc.	25,318.4	23,848.6	25,834.2	26,373.9	539.7	2,525.2	10.6%	1,055.5	4.2%
Licenses and Permits	7,422.5	6,758.0	7,533.0	7,593.9	61.0	836.0	12.4%	171.4	2.3%
Use of Money and Property *	4,098.3	4,734.2	4,067.1	4,011.0	-130.9	-723.2	-15.3%	-87.2	-2.1%
Intergovernmental Revenues **	7,885.1	11,887.3	7,676.6	12,504.8	4,828.3	617.5	5.2%	4,619.7	58.6%
SUBTOTAL: GENERAL FUND	183,777.5	190,080.1	192,289.1	191,766.7	5,402.8	1,686.6	0.9%	9,594.2	5.0%
LESS: INTERFUND TRANSFER	-4,240.4	-6,204.6	-6,124.2	-6,203.3	-79.1	1.3	0.0%	-1,962.9	46.3%
TOTAL GENERAL FUND	179,537.1	183,875.5	186,164.9	185,563.5	5,323.7	1,687.9	0.9%	7,631.3	4.1%
SEWER FUND									
Sewer Current	57,838.9	57,850.0	57,900.0	58,678.7	778.7	828.7	1.4%	839.8	1.5%
Sewer Delinquent	3,159.7	3,500.0	4,400.0	4,484.8	84.8	984.8	28.1%	1,325.2	41.9%
Other Fees	11,247.8	10,860.9	10,004.5	10,410.3	405.8	-450.6	-4.1%	-837.5	-7.4%
Use of Money and Property	691.1	1,100.0	1,500.0	1,711.7	211.7	611.7	55.6%	1,020.7	147.7%
SUBTOTAL: SEWER FUND	72,937.4	73,310.9	73,804.5	75,285.5	1,481.1	1,974.7	2.7%	2,348.2	3.2%
LESS: INTERFUND TRANSFER	-1,588.6	-1,815.1	-1,815.1	-1,815.1	0.0	0.0	0.0%	-226.5	NA
TOTAL SEWER FUND RESOURCES	71,348.8	71,495.8	71,989.4	73,470.4	1,481.1	1,974.7	2.8%	2,121.7	3.0%
TOTAL GENERAL AND SEWER FUNDS	250,885.9	255,371.3	258,154.3	259,033.9	6,804.8	3,662.6	1.5%	9,795.5	3.8%

* Excludes use of RTT and Tax Stabilization Reserves

** Includes State Contribution to Police Pension

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

FY2018 Actuals are preliminary and unaudited

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
JUNE 30, 2018

(IN THOUSANDS)	A FY2017 ACTUAL	B FY2018 BUDGET	C FY2018 MAY EST.	D FY2018 ACTUAL	E ACTUAL VS. MAY EST.	F ACTUAL VS. BUDGET \$	G ACTUAL VS. BUDGET %	H FY2018 VS. FY2017 \$	I FY2018 VS. FY2017 %
Real Estate Taxes									
Initial Levy & Quarterly Adds	111,685.4	112,950.0	112,500.0	112,545.7	45.7	-404.3	-0.4%	860.4	0.8%
Prior Year	1,053.7	1,000.0	100.0	127.7	27.7	-872.3	-87.2%	-926.0	-87.9%
Appeal Credit	0.0	0.0	-273.7	-273.7	0.0	-273.7	NA	-273.7	NA
Tax Penalties	574.1	552.0	502.0	533.3	31.3	-18.7	-3.4%	-40.8	-7.1%
Real Estate Taxes	113,313.2	114,502.0	112,828.3	112,933.1	104.8	-1,568.9	-1.4%	-380.1	-0.3%
Realty Transfer Tax Assumption	32,651.7	31,500.0	37,500.0	36,866.6	-633.4	5,366.6	17.0%	4,214.9	12.9%
Less RTT Reserve	-6,911.7	-3,150.0	-9,150.0	-8,516.6	633.4	-5,366.6			
Net RTT	25,740.0	28,350.0	28,350.0	28,350.0	0.0	0.0	0.0%		
SERVICE CHARGES/FEES									
SHERIFF	5,894.8	4,798.9	6,100.0	6,053.7	-46.3	1,254.8	26.1%	158.9	2.7%
REG WILLS	3,862.1	3,325.1	3,925.1	4,089.4	164.3	764.3	23.0%	227.3	5.9%
REC DEEDS	7,574.5	7,282.0	6,982.0	7,130.4	148.4	-151.6	-2.1%	-444.1	-5.9%
PROTHONOTARY	31.7	36.3	31.3	25.8	-5.5	-10.5	-29.1%	-5.9	-18.8%
EMERGENCY COMM.	209.4	209.4	209.4	209.4	0.0	0.0	0.0%	0.0	0.0%
911 REPORTING FEE	1,111.7	1,111.7	1,111.7	1,111.7	0.0	0.0	0.0%	0.0	0.0%
POLICE REPORTS	49.1	50.0	50.0	44.8	-5.2	-5.2	-10.5%	-4.3	-8.8%
POLICE TRAFFIC FINES	461.8	782.0	450.0	486.9	36.9	-295.1	-37.7%	25.1	5.4%
POLICE-WESTOVER HILLS	130.2	132.5	130.2	130.2	0.0	-2.3	-1.7%	0.0	0.0%
INTERNET PRINTING/COPIES	67.0	131.5	75.0	79.2	4.2	-52.3	-39.8%	12.1	18.1%
FOIA REQUEST	2.3	9.1	9.1	1.9	-7.2	-7.2	-79.6%	-0.5	-20.2%
WEB SITE SUBSCRIBER FEE	216.4	200.0	200.0	196.5	-3.5	-3.5	-1.7%	-19.9	-9.2%
ZONING FEES	348.6	271.8	321.8	336.1	14.3	64.3	23.6%	-12.6	-3.6%
SUB REVIEW	903.9	968.8	818.8	1,156.1	337.3	187.3	19.3%	252.1	27.9%
ZONING REVIEW	147.4	195.0	195.0	195.1	0.1	0.1	0.1%	47.8	32.4%
PLAN REVIEW	20.7	22.5	22.5	21.3	-1.3	-1.3	-5.6%	0.5	2.5%
TAX CERTIFICATIONS	19.0	20.0	20.0	18.8	-1.2	-1.2	-6.0%	-0.2	-1.1%
MONITION FEES	5.7	13.0	5.0	5.0	0.0	-8.0	-61.8%	-0.7	-12.6%
HEARING FEES	22.0	25.0	30.0	29.9	-0.1	4.9	19.4%	7.8	35.6%
EXPEDITED PLAN REVIEW FEES	0.0	2.3	0.0	0.0	0.0	-2.3	-100.0%	0.0	NA

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
JUNE 30, 2018

	A	B	C	D	E	F	G	H	I
	FY2017	FY2018	FY2018	FY2018	ACTUAL VS.	ACTUAL VS.	ACTUAL VS.	FY2018 VS.	FY2018 VS.
(IN THOUSANDS)	ACTUAL	BUDGET	MAY EST.	ACTUAL	MAY EST.	BUDGET	BUDGET	FY2017	FY2017
						\$	%	\$	%
LIBRARY FINES/FEES	237.4	332.2	220.0	222.3	2.3	-110.0	-33.1%	-15.2	-6.4%
PROPERTY MAIN. RECOVERIES	366.7	440.0	390.0	365.2	-24.8	-74.8	-17.0%	-1.5	-0.4%
ADMINISTRATIVE FINES	51.0	44.0	200.0	208.4	8.4	164.4	373.6%	157.4	308.8%
MISCELLANEOUS CHARGES/FEES	217.0	236.4	236.4	199.0	-37.5	-37.5	-15.8%	-18.0	-8.3%
COMMISSION CONDUIT DEBT	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	NA
PROPERTY MAINTENANCE FINES	709.6	600.0	600.0	591.0	-9.0	-9.0	-1.5%	-118.6	-16.7%
GOLF COURSE	87.3	85.0	88.6	76.5	-12.1	-8.5	-9.9%	-10.7	-12.3%
RECREATION RENTALS	655.5	726.6	650.0	648.4	-1.6	-78.2	-10.8%	-7.1	-1.1%
CAROUSEL	57.2	124.4	124.4	147.2	22.8	22.8	18.4%	90.0	157.4%
RECREATION INCOME	33.3	30.3	30.3	31.5	1.3	1.3	4.3%	-1.8	-5.3%
RECREATION-REVOLVING	260.5	312.0	280.0	270.0	-10.0	-42.0	-13.5%	9.5	3.7%
LIBRARY-REVOLVING	18.7	24.5	21.0	20.5	-0.5	-3.9	-16.1%	1.8	9.8%
OTHER INCOME	277.2	606.6	406.6	359.5	-47.1	-247.1	-40.7%	82.3	29.7%
INSURANCE PROCEEDS/SELF INS	1,268.6	700.0	1,900.0	1,912.4	12.4	1,212.4	173.2%	643.8	50.8%
SERVICE CHARGES/REC/MISC	25,318.4	23,848.6	25,834.2	26,373.9	539.7	2,525.2	10.6%	1,055.5	4.2%
LICENSES & PERMITS									
BUSINESS LICENSES	705.8	750.0	710.0	735.6	25.6	-14.4	-1.9%	29.8	4.2%
MARRIAGE LICENSES	327.5	336.0	286.0	284.3	-1.7	-51.7	-15.4%	-43.1	-13.2%
CONTRACTOR LICENSES	372.7	400.0	400.0	407.4	7.4	7.4	1.9%	34.7	9.3%
CONTRACTOR LICENSE FINE	1.2	15.0	5.0	2.8	-2.2	-12.2	-81.3%	1.6	133.3%
BUILDING PERMITS	4,430.8	3,766.9	4,566.9	4,481.7	-85.2	714.8	19.0%	50.9	1.1%
OTHER PERMITS	607.7	565.0	565.0	625.1	60.1	60.1	10.6%	17.4	2.9%
PLUMBING PERMITS	974.5	925.0	1,000.0	1,057.1	57.1	132.1	14.3%	82.6	8.5%
TOTAL	7,422.5	6,758.0	7,533.0	7,593.9	61.0	836.0	12.4%	171.4	2.3%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
JUNE 30, 2018

	A	B	C	D	E	F	G	H	I
	FY2017	FY2018	FY2018	FY2018	ACTUAL VS.	ACTUAL VS.	ACTUAL VS.	FY2018 VS.	FY2018 VS.
(IN THOUSANDS)	ACTUAL	BUDGET	MAY EST.	ACTUAL	MAY EST.	BUDGET	BUDGET	FY2017	FY2017
						\$	%	\$	%
USE OF MONEY & PROPERTY									
IMPACT FEES	463.3	1,000.0	427.4	427.4	0.0	-572.6	-57.3%	-35.9	-7.8%
INTEREST-INVESTMENTS	2,555.5	2,800.0	2,700.0	2,569.1	-130.9	-230.9	-8.2%	13.6	0.5%
DEEDS	0.5	0.5	0.4	0.4	0.0	0.0	-8.3%	-0.1	-14.1%
REGISTER OF WILLS	0.1	0.1	0.1	0.1	0.0	0.0	22.0%	0.0	-1.6%
CLERK OF THE PEACE	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	-13.0%
BLDG RENTAL-WILMINGTON	546.4	543.7	543.7	608.1	64.4	64.4	11.8%	61.7	11.3%
CITY/COUNTY GARAGE	55.2	55.2	55.2	55.2	0.0	0.0	0.0%	0.0	0.0%
LAND RENTAL	10.6	15.1	9.6	10.3	0.7	-4.8	-31.6%	-0.3	-3.0%
BUILDING RENTALS	128.4	129.7	130.7	127.6	-3.1	-2.1	-1.6%	-0.8	-0.6%
PHOTOCOPY MACHINES	8.6	10.0	10.0	11.5	1.5	1.5	15.1%	2.9	33.1%
SALE OF ASSETS	324.6	175.0	185.0	196.3	11.3	21.3	12.2%	-128.3	-39.5%
STOPYRA TRACT	5.0	5.0	5.0	5.0	0.0	0.0	0.0%	0.0	0.0%
USE OF MONEY & PROPERTY	4,098.3	4,734.2	4,067.1	4,011.0	-56.1	-723.2	-15.3%	-87.2	-2.1%
INTERGOVERNMENTAL REVENUES									
PAYMENT-IN-LIEU-TAXES	79.2	54.0	54.0	0.0	-54.0	-54.0	-100.0%	-79.2	-100.0%
STATE PENSION ALLOCATION	1,726.6	4,772.9		4,772.9	4,772.9	0.0	0.0%	3,046.3	176.4%
REAL ESTATE TRANSFER FEE	516.5	449.0	699.0	771.9	72.9	322.9	71.9%	255.4	49.5%
PARAMEDIC REIMBURSEMENT	4,066.5	5,580.5	5,792.5	5,792.5	0.0	211.9	3.8%	1,726.0	42.4%
CHANCERY REIMBURSEMENT	269.7	260.2	260.2	275.4	15.2	15.2	5.8%	5.7	2.1%
RZEDB INTEREST REIMBURSEMENT	143.5	130.2	130.9	130.9	0.0	0.7	0.5%	-12.6	-8.8%
DEPT OF JUSTICE	966.7	540.5	640.0	673.3	33.3	132.8	24.6%	-293.4	-30.4%
MISC GOVT AGENCIES	27.1	0.0	0.0	0.0	0.0	0.0	NA	-27.1	-100.0%
INDIRECT COST RECOVERY	89.5	100.0	100.0	88.0	-12.0	-12.0	-12.0%	-1.5	-1.6%
TOTAL	7,885.1	11,887.3	7,676.6	12,504.8	4,828.3	617.5	5.2%	4,619.7	58.6%
TOTAL GENERAL FUND REVENUES	158,459.1	190,080.1	186,289.1	191,766.7	5,402.8	1,686.6	0.9%	4,323.8	3.3%
TRANSFERS									
ESTIMATED TRANSFERS	-806.6	-632.9	-552.5	-632.9	-80.4	0.0	0.0%	173.7	-21.5%
TRANSFER TO CAPITAL	-3,433.8	-5,571.7	-5,571.7	-5,570.4	1.3	1.3	0.0%	-2,136.6	62.2%
FINAL GENERAL FUND REVENUES	154,218.7	183,875.5	180,164.9	185,563.5	5,323.7	1,687.9	0.9%	2,360.9	1.8%
Not Included Above									
GF Other									
Property Tax Rate Stabilization Reserve	8,138.8	9,355.2	9,355.2	9,355.2	0.0	0.0	0.0%	0.0	NA
RTT Reserve	4,286.8	7,000.0	7,000.0	7,000.0	0.0	0.0	0.0%	0.0	NA

NEW CASTLE COUNTY
 GENERAL AND SEWER FUNDS REVENUES
 DETAIL AS OF
 JUNE 30, 2018

	A	B	C	D	E	F	G	H	I
	FY2017	FY2018	FY2018	FY2018	ACTUAL VS.	ACTUAL VS.	ACTUAL VS.	FY2018 VS.	FY2018 VS.
	ACTUAL	BUDGET	MAY EST.	ACTUAL	MAY EST.	BUDGET	BUDGET	FY2017	FY2017
(IN THOUSANDS)						\$	%	\$	%
Sewer Fund									
Sewer Service Chgs	57,838.9	57,850.0	57,900.0	58,678.7	778.7	828.7	1.4%	839.8	1.5%
Delinq. Chgs	3,159.7	3,500.0	4,400.0	4,484.8	84.8	984.8	28.1%	1,325.2	41.9%
					0.0				
Stormwater/Groundwater	984.2	638.1	1,050.0	1,506.8	456.8	868.7	136.1%	522.6	53.1%
Plans Review/Expedited Plans Review	381.1	346.1	372.1	402.5	30.4	56.4	16.3%	21.4	5.6%
Septic Waste Hauler fees	1,324.2	907.0	1,100.0	1,097.1	-2.9	190.1	21.0%	-227.1	-17.2%
Survey & Inspection fees	87.2	91.7	101.0	101.8	0.8	10.1	11.0%	14.7	16.8%
Connection fees	99.1	50.0	85.0	91.1	6.1	41.1	82.2%	-8.0	-8.1%
Wastewater Discharge fees	168.7	300.0	200.0	186.0	-14.0	-114.0	-38.0%	17.3	10.2%
F.O.G. Program Admin. Fees	101.2	110.0	104.0	102.4	-1.6	-7.6	-6.9%	1.2	1.2%
Inspection Fees (Stormwater)	34.4	23.2	77.8	81.4	3.6	58.1	250.2%	47.0	136.5%
Floodplain Development Permit	2.0	14.0	5.0	6.5	1.5	-7.5	-53.6%	4.5	225.0%
RZEDB INTEREST REIMBURSEMENT	875.5	871.2	875.8	875.8	0.0	4.5	0.5%	0.3	0.0%
Capital Recovery Fees	7,111.2	7,500.0	6,000.0	5,924.5	-75.5	-1,575.5	-21.0%	-1,186.7	-16.7%
Misc Fees & Income	79.0	9.5	33.8	34.4	0.6	24.9	262.1%	-44.6	-56.5%
Subtotal - Other Fees	11,247.8	10,860.9	10,004.5	10,410.3	405.8	-450.6	-4.1%	-837.5	-7.4%
INTEREST-INVESTMENTS	691.1	1,100.0	1,500.0	1,711.7	211.7	611.7	55.6%	1,020.7	147.7%
Subtotal-Sewer Fund	72,937.4	73,310.9	73,804.5	75,285.5	1,481.1	1,974.7	2.7%	2,348.2	3.2%
TRANSFER TO CAPITAL	-1,588.6	-1,815.1	-1,815.1	-1,815.1	0.0	0.0	0.0	-226.5	14.3%
Total-Sewer Fund	71,348.8	71,495.8	71,989.4	73,470.4	1,481.1	1,974.7	2.8%	2,121.7	3.0%
Not Included Above									
SF Other									
Sewer Rate Stabilization Reserve	2,108.6	3,000.0	3,000.0	3,000.0	0.0	0.0	0.0	0.0	NA
CRF Reserve	0.0	3,823.9	3,823.9	3,823.9	0.0	0.0	0.0	0.0	NA
Street Light Fund									
Current	5,438.3	6,340.8	6,520.8	6,509.0	-11.9	168.1	3%	1,070.7	19.7%
Delinquent	52.2	50.0	53.0	57.1	4.1	7.1	14%	4.8	9.3%
Street Light Reserve	0.0	142.9	142.9	142.9	0.0	0.0	0%	0.0	NA
Crossing Guard Fund									
Current	3,488.5	3,678.2	3,703.2	3,700.6	-2.6	22.4	1%	212.1	6.1%
Delinquent	46.4	25.0	5.0	8.6	3.6	-16.4	-66%	-37.8	-81.6%
Appeal Credit	0.0	0.0	-2.1	-2.1	0.0	-2.1	NA	-2.1	NA

New Castle County
 General Fund
 FY2018 BUDGET VS. FY2018 ACTUAL
 As of June 30, 2018

	A	B	C	D	E	F	G	
	FY2016	FY2017	FY2018	FY2018	FY2018	Actual vs.	Actual vs.	
	Actual	Actual	Approved	Adjusted	Actual	Approved	Adjusted	Comments
			(7/1/2017)	(6/30/18)		+/-	+/-	
Expenditures/Encumbrances								
Salaries & Wages	\$ 88.3	\$ 93.4	\$ 97.1	\$ 96.1	\$ 93.1	\$ 4.0	\$ 3.0	Savings due to vacancies
Employee Benefits	\$ 53.0	\$ 56.0	\$ 53.9	\$ 60.0	\$ 58.0	\$ (4.1)	\$ 2.0	Increased Healthcare costs, State Contribution to Police Pension
Training/Travel	\$ 0.5	\$ 0.5	\$ 0.6	\$ 0.7	\$ 0.6	\$ -	\$ 0.1	
Communications/Utilities	\$ 3.4	\$ 3.4	\$ 3.9	\$ 4.0	\$ 3.7	\$ 0.2	\$ 0.3	
Materials/Supplies	\$ 4.8	\$ 5.1	\$ 5.9	\$ 5.7	\$ 5.3	\$ 0.6	\$ 0.4	Activity
Contractual Services	\$ 11.6	\$ 12.7	\$ 13.9	\$ 13.5	\$ 12.4	\$ 1.5	\$ 1.1	Activity
Grants/Fixed Charges	\$ 14.3	\$ 14.7	\$ 15.4	\$ 16.0	\$ 13.8	\$ 1.6	\$ 2.2	Workers Comp
Equipment	\$ 0.8	\$ 1.2	\$ 1.0	\$ 1.4	\$ 1.3	\$ (0.3)	\$ 0.1	
Debt Service	\$ 17.6	\$ 17.5	\$ 20.7	\$ 20.7	\$ 20.7	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ 1.3	\$ -	\$ -	\$ 1.3	\$ -	
Intergovernmental Cross Charges	\$ 14.6	\$ 13.8	\$ 16.8	\$ 16.7	\$ 15.2	\$ 1.6	\$ 1.5	Workers Comp
IGS Credit	\$ (23.7)	\$ (22.3)	\$ (26.0)	\$ (26.0)	\$ (22.7)	\$ (3.3)	\$ (3.3)	Workers Comp and Activity
General and Admin Credit	\$ (7.9)	\$ (8.2)	\$ (8.5)	\$ (8.5)	\$ (8.5)	\$ -	\$ -	
Total	\$ 177.3	\$ 187.7	\$ 196.1	\$ 200.2	\$ 193.0	\$ 3.1	\$ 7.2	

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.
 O18-048, transfer \$64,800 from the Operating Budget to the Summer Youth Employment Grant.
 O18-064, transfer \$11,000 from the Operating Budget to Community Outreach Program Grant
 O18-074, appropriate \$4,772,881 from State of Delaware to Operating Budget for police pension contribution

New Castle County
 Sewer Fund
 FY2018 BUDGET VS. FY2018 ACTUAL
 As of June 30, 2018

	A	B	C	D	E	F	G	
	FY2016 Actual	FY2017 Actual	FY2018 Approved (7/1/2017)	FY2018 Adjusted (6/30/18)	FY2018 Actual	Actual vs. Approved +/-	Actual vs. Adjusted +/-	Comments
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$11.4	\$11.2	\$12.4	\$12.4	\$11.1	\$ 1.3	\$ 1.3	Savings due to vacancies
Employee Benefits	\$6.7	\$6.6	\$7.0	\$7.1	\$6.5	\$ 0.5	\$ 0.6	
Training/Travel		\$0.0	\$0.0	\$0.0	\$0.0	\$ -	\$ -	
Communications/Utilities	\$20.5	\$20.3	\$20.1	\$20.1	\$20.0	\$ 0.1	\$ 0.1	
Materials/Supplies	\$1.2	\$1.2	\$1.3	\$1.3	\$1.2	\$ 0.1	\$ 0.1	
Contractual Services	\$4.2	\$4.3	\$4.7	\$4.7	\$4.2	\$ 0.5	\$ 0.5	
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	\$0.0	\$0.0	\$ 0.1	\$ -	
Intergovernmental Cross Charges	\$2.9	\$2.5	\$3.0	\$3.0	\$2.7	\$ 0.3	\$ 0.3	
IGS Credit								
General and Admin	\$6.5	\$6.8	\$6.9	\$6.9	\$6.9	\$ -	\$ -	
Total	\$72.4	\$71.4	\$78.3	\$78.3	\$75.4	\$ 2.9	\$ 2.9	

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
SUMMARY AS OF
AUGUST 31, 2018

EXHIBIT C

(IN THOUSANDS)	A FY2018 ACTUAL	B FY2019 BUDGET	C FY2019 ESTIMATED	D C over B \$	E C over B %	F FY2018 YTD THRU AUGUST	G FY2019 YTD THRU AUGUST	H FY19 YTD - FY18 YTD \$	I FY19 YTD - FY18 YTD over FY18 %	J EST over FY2018 %
GENERAL FUND										
Real Estate Taxes	112,933.1	123,627.0	123,627.0	0.0	0.0%	14,233.5	15,267.6	1,034.1	7.3%	9.5%
Hotel Tax	0.0	3,000.0	2,400.0	-600.0	-20.0%	0.0	0.0	0.0	NA	NA
Realty Transfer Tax (RTT)	36,866.6	34,050.0	34,050.0	0.0	0.0%	7,289.8	7,013.2	-276.7	-3.8%	-7.6%
Less RTT Reserve	-8,516.6	-1,705.0	-1,705.0	0.0						
Net RTT	28,350.0	32,345.0	32,345.0	0.0	0.0%					
Service Charges, Rec. and Misc.	26,373.9	23,839.4	23,866.4	27.0	0.1%	4,297.8	3,708.4	-589.4	-13.7%	-9.5%
Licenses and Permits	7,593.9	6,738.0	6,738.0	0.0	0.0%	1,247.5	1,138.8	-108.7	-8.7%	-11.3%
Use of Money and Property *	4,011.0	4,188.1	4,788.1	600.0	14.3%	443.1	559.8	116.8	26.3%	19.4%
Intergovernmental Revenues **	7,731.9	7,182.3	7,927.4	745.2	10.4%	1,855.1	1,183.3	-671.8	-36.2%	2.5%
SUBTOTAL: GENERAL FUND	186,993.8	200,919.7	201,691.9	772.2	0.4%	29,366.7	28,871.0	-495.7	-1.7%	7.9%
LESS: INTERFUND TRANSFER	-6,203.3	-6,157.5	-6,157.5	0.0	0.0%	-6,024.2	-6,157.5	-133.3	2.2%	-0.7%
TOTAL GENERAL FUND	180,790.6	194,762.1	195,534.3	772.2	0.4%	23,342.5	22,713.5	-629.0	-2.7%	8.2%
SEWER FUND										
Sewer Current	58,642.3	64,750.0	64,750.0	0.0	0.0%	6,637.6	5,787.4	-850.2	-12.8%	10.4%
Sewer Delinquent	4,521.3	3,500.0	3,500.0	0.0	0.0%	1,977.3	1,105.6	-871.7	-44.1%	-22.6%
Other Fees	10,410.3	10,110.6	10,110.6	0.0	0.0%	2,331.5	1,972.7	-358.8	-15.4%	-2.9%
Use of Money and Property	1,672.0	1,200.0	1,500.0	300.0	25.0%	298.9	239.5	-59.4	-19.9%	-10.3%
SUBTOTAL: SEWER FUND	75,245.8	79,560.6	79,860.6	300.0	0.4%	11,245.3	9,105.2	-2,140.1	-19.0%	6.1%
LESS: INTERFUND TRANSFER	-1,815.1	-2,240.8	-2,240.8	0.0	0.0%	-1,815.1	-2,240.8	-425.7	NA	NA
TOTAL SEWER FUND RESOURCES	73,430.7	77,319.8	77,619.8	300.0	0.4%	9,430.2	6,864.4	-2,565.8	-27.2%	5.7%
TOTAL GENERAL AND SEWER FUNDS	254,221.2	272,082.0	273,154.1	1,072.2	0.4%	34,587.8	31,818.7	-2,769.1	-8.0%	7.4%

* Excludes use of RTT and Tax Stabilization Reserves

** Excludes State Contribution to Police Pension

** FY2018 Actual included 5 quarters of paramedic reimbursements due to timing

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2018

(IN THOUSANDS)	A FY2018 ACTUAL	B FY2019 BUDGET	C FY2019 ESTIMATED	D C over B \$	E C over B %	F FY2018 YTD THRU AUGUST	G FY2019 YTD THRU AUGUST	H FY19 YTD - FY18 YTD \$	I FY19 YTD over FY18 %	J EST over FY2018 %
Real Estate Taxes										
Initial Levy & Quarterly Adds	112,545.7	121,700.0	121,700.0	0.0	0.0%	14,417.4	15,068.3	650.9	4.5%	8.1%
Prior Year	127.7	1,375.0	1,375.0	0.0	0.0%	48.9	155.1	106.2	217.0%	976.9%
Appeal Credit	-273.7	0.0	0.0	0.0	NA	-273.7	0.0	273.7	NA	NA
Tax Penalties	533.3	552.0	552.0	0.0	0.0%	40.8	44.2	3.3	8.1%	3.5%
Real Estate Taxes	112,933.1	123,627.0	123,627.0	0.0	0.0%	14,233.5	15,267.6	1,034.1	7.3%	9.5%
Hotel Tax		3,000.0	2,400.0	-600.0	-20.0%	0.0	0.0	0.0	NA	
Realty Transfer Tax Assumption	36,866.6	34,050.0	34,050.0	0.0	0.0%	7,289.8	7,013.2	-276.7	-3.8%	-7.6%
Less RTT Reserve	-8,516.6	-1,705.0	-1,650.0	55.0						
Net RTT	28,350.0	32,400.0	32,400.0	55.0	0.2%					
SERVICE CHARGES/FEES										
SHERIFF	6,053.7	5,084.3	5,084.3	0.0	0.0%	1,162.9	659.5	-503.3	-43.3%	-16.0%
REG WILLS	4,089.4	3,385.6	3,385.6	0.0	0.0%	694.4	411.9	-282.5	-40.7%	-17.2%
REC DEEDS	7,130.4	6,860.0	6,860.0	0.0	0.0%	1,265.6	1,261.2	-4.4	-0.3%	-3.8%
PROTHONOTARY	25.8	36.3	36.3	0.0	0.0%	4.9	2.6	-2.3	-47.1%	40.9%
EMERGENCY COMM.	209.4	209.4	209.4	0.0	0.0%	209.4	209.4	0.0	0.0%	0.0%
911 REPORTING FEE	1,111.7	1,111.7	1,111.7	0.0	0.0%	185.3	185.3	0.0	0.0%	0.0%
POLICE REPORTS	44.8	50.0	50.0	0.0	0.0%	8.1	7.4	-0.7	-8.7%	11.7%
POLICE TRAFFIC FINES	486.9	532.0	532.0	0.0	0.0%	64.7	79.7	15.0	23.2%	9.3%
POLICE-WESTOVER HILLS	130.2	132.5	132.5	0.0	0.0%	21.7	21.7	0.0	0.0%	1.7%
INTERNET PRINTING/COPIES	79.2	125.0	125.0	0.0	0.0%	11.8	14.6	2.8	23.6%	57.9%
FOIA REQUEST	1.9	3.1	3.1	0.0	0.0%	0.2	0.3	0.1	27.2%	66.8%
WEB SITE SUBSCRIBER FEE	196.5	200.0	200.0	0.0	0.0%	39.3	32.4	-7.0	-17.7%	1.8%
ZONING FEES	336.1	278.8	278.8	0.0	0.0%	63.6	58.7	-4.9	-7.7%	-17.0%
SUB REVIEW	1,156.1	957.8	957.8	0.0	0.0%	170.5	104.3	-66.2	-38.8%	-17.2%
ZONING REVIEW	195.1	195.0	195.0	0.0	0.0%	28.0	36.1	8.1	28.9%	-0.1%
PLAN REVIEW	21.3	22.5	22.5	0.0	0.0%	3.3	5.0	1.8	53.8%	5.9%
TAX CERTIFICATIONS	18.8	20.0	20.0	0.0	0.0%	2.8	2.8	0.0	0.0%	6.4%
MONITION FEES	5.0	13.0	40.0	27.0	207.7%	1.5	26.2	24.6	1594.6%	705.3%
HEARING FEES	29.9	25.0	25.0	0.0	0.0%	4.5	5.6	1.1	24.4%	-16.3%
VACANT PROPERTY REG. FEES	0.0	150.0	150.0	0.0	0.0%	0.0	0.5	0.5	NA	NA

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2018

	A	B	C	D	E	F	G	H	I	J
(IN THOUSANDS)	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ESTIMATED	C over B \$	C over B %	FY2018 YTD THRU AUGUST	FY2019 YTD THRU AUGUST	FY19 YTD - FY18 YTD \$	FY19 YTD over FY18 %	EST over FY2018 %
LIBRARY FINES/FEES	222.3	321.5	321.5	0.0	0.0%	41.9	42.0	0.1	0.3%	44.6%
PROPERTY MAIN. RECOVERIES	365.2	440.0	440.0	0.0	0.0%	56.7	100.0	43.3	76.4%	20.5%
ADMINISTRATIVE FINES	208.4	44.0	44.0	0.0	0.0%	38.1	27.5	-10.6	-27.8%	-78.9%
MISCELLANEOUS CHARGES/FEES	199.0	226.4	226.4	0.0	0.0%	19.3	42.3	23.0	119.5%	13.8%
PROPERTY MAINTENANCE FINES	591.0	900.0	900.0	0.0	0.0%	66.5	76.2	9.7	14.6%	52.3%
GOLF COURSE	76.5	92.5	92.5	0.0	0.0%	0.0	28.7	28.7	NA	20.8%
RECREATION RENTALS	648.4	717.3	717.3	0.0	0.0%	42.0	56.8	14.8	35.1%	10.6%
CAROUSEL	147.2	124.4	124.4	0.0	0.0%	8.9	8.9	0.0	0.2%	-15.5%
RECREATION INCOME	31.5	22.8	22.8	0.0	0.0%	4.9	11.0	6.1	125.1%	-27.9%
RECREATION-REVOLVING	270.0	320.5	320.5	0.0	0.0%	15.7	19.2	3.5	22.2%	18.7%
LIBRARY-REVOLVING	20.5	24.0	24.0	0.0	0.0%	5.2	2.9	-2.3	-43.8%	16.9%
OTHER INCOME	359.5	339.1	339.1	0.0	0.0%	42.9	45.1	2.2	5.0%	-5.7%
INSURANCE PROCEEDS/SELF INS	1,912.4	875.0	875.0	0.0	0.0%	13.1	122.5	109.5	837.1%	-54.2%
SERVICE CHARGES/FEES/MISC	26,373.9	23,839.4	23,866.4	27.0	0.1%	4,297.8	3,708.4	-589.4	-13.7%	-9.5%
LICENSES & PERMITS										
BUSINESS LICENSES	735.6	750.0	750.0	0.0	0.0%	44.1	39.3	-4.8	-10.9%	2.0%
MARRIAGE LICENSES	284.3	316.0	316.0	0.0	0.0%	50.5	54.3	3.8	7.5%	11.1%
CONTRACTOR LICENSES	407.4	400.0	400.0	0.0	0.0%	23.1	27.7	4.6	19.7%	-1.8%
CONTRACTOR LICENSE FINE	2.8	5.0	5.0	0.0	0.0%	0.8	0.0	-0.8	-100.0%	78.6%
BUILDING PERMITS	4,481.7	3,766.9	3,766.9	0.0	0.0%	825.5	637.1	-188.3	-22.8%	-15.9%
OTHER PERMITS	625.1	575.0	575.0	0.0	0.0%	124.5	147.9	23.4	18.8%	-8.0%
PLUMBING PERMITS	1,057.1	925.0	925.0	0.0	0.0%	179.1	232.6	53.5	29.8%	-12.5%
TOTAL	7,593.9	6,738.0	6,738.0	0.0	0.0%	1,247.5	1,138.8	-108.7	-8.7%	-11.3%

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2018

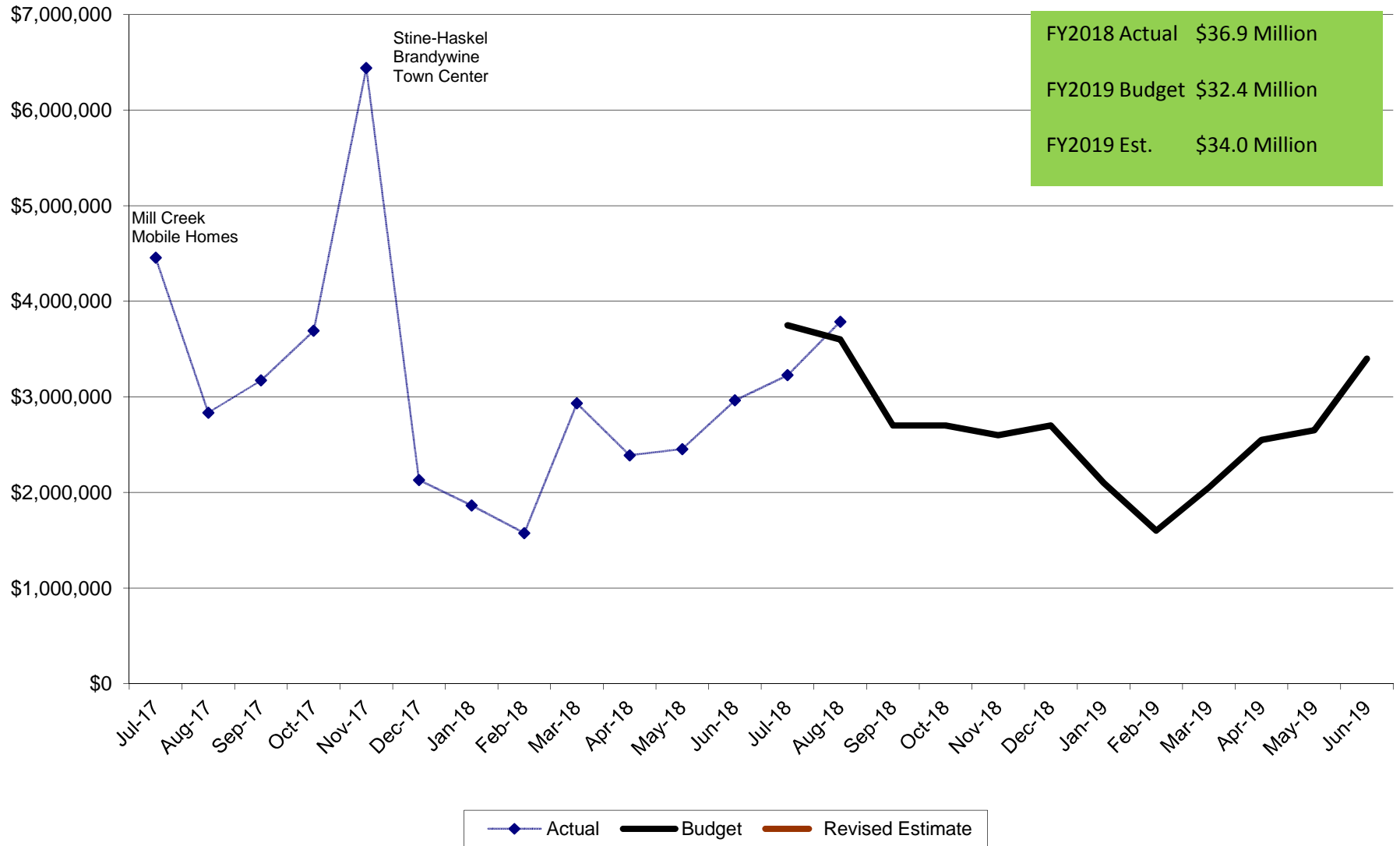
	A	B	C	D	E	F	G	H	I	J
(IN THOUSANDS)	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ESTIMATED	C over B \$	C over B %	FY2018 YTD THRU AUGUST	FY2019 YTD THRU AUGUST	FY19 YTD - FY18 YTD \$	FY19 YTD over FY18 %	EST over FY2018 %
USE OF MONEY & PROPERTY										
IMPACT FEES	427.4	500.0	500.0	0.0	0.0%	127.4	170.0	42.6	33.4%	17.0%
INTEREST-INVESTMENTS	2,569.1	2,800.0	3,400.0	600.0	21.4%	272.0	298.5	26.5	9.7%	32.3%
DEEDS	0.4	0.5	0.5	0.0	0.0%	0.1	0.1	0.0	0.0%	9.1%
REGISTER OF WILLS	0.1	0.1	0.1	0.0	0.0%	0.0	0.0	0.0	-11.1%	-18.0%
BLDG RENTAL-WILMINGTON	608.1	543.7	543.7	0.0	0.0%	0.0	29.0	29.0	NA	-10.6%
CITY/COUNTY GARAGE	55.2	55.2	55.2	0.0	0.0%	9.2	9.2	0.0	0.0%	0.0%
LAND RENTAL	10.3	10.5	10.5	0.0	0.0%	2.1	1.3	-0.8	-37.4%	1.9%
BUILDING RENTALS	127.6	123.6	123.6	0.0	0.0%	20.7	22.0	1.3	6.3%	-3.1%
PHOTOCOPY MACHINES	11.5	9.5	9.5	0.0	0.0%	1.9	2.7	0.8	41.0%	-17.2%
SALE OF ASSETS	196.3	140.0	140.0	0.0	0.0%	8.8	26.2	17.4	197.8%	-28.7%
STOPYRA TRACT	5.0	5.0	5.0	0.0	0.0%	0.8	0.8	0.0	0.0%	0.0%
USE OF MONEY & PROPERTY	4,011.0	4,188.1	4,788.1	600.0	14.3%	443.1	559.8	116.8	26.3%	19.4%
INTERGOVERNMENTAL REVENUES										
PAYMENT-IN-LIEU-TAXES	0.0	54.0	79.8	25.8	47.7%	0.0	79.8	79.8	NA	NA
REAL ESTATE TRANSFER FEE	771.9	649.0	649.0	0.0	0.0%	114.9	168.8	53.9	46.9%	-15.9%
PARAMEDIC REIMBURSEMENT	5,792.5	5,816.7	6,300.0	483.3	8.3%	1,381.5	600.0	-781.5	-56.6%	8.8%
CHANCERY REIMBURSEMENT	275.4	278.5	278.5	0.0	0.0%	48.2	31.7	-16.5	-34.2%	1.1%
RZEDB INTEREST REIMBURSEMENT	130.9	130.2	130.2	0.0	0.0%	65.4	0.0	-65.4	-100.0%	-0.5%
DEPT OF JUSTICE	673.3	163.9	400.0	236.1	144.0%	245.1	303.1	58.0	23.7%	-40.6%
INDIRECT COST RECOVERY	88.0	90.0	90.0	0.0	0.0%	0.0	0.0	0.0	NA	2.3%
TOTAL	7,731.9	7,182.3	7,927.4	745.2	10.4%	1,855.1	1,183.3	-671.8	-36.2%	2.5%
TOTAL GENERAL FUND REVENUES	186,993.8	200,974.7	201,746.9	827.2	0.4%	22,076.9	21,857.9	-219.0	-1.0%	7.9%
TRANSFERS										
ESTIMATED TRANSFERS	-632.9	-434.3	-434.3	0.0	0.0%	-452.5	-434.3	18.2	-4.0%	-31.4%
TRANSFER TO CAPITAL	-5,570.4	-5,723.2	-5,723.2	0.0	0.0%	-5,571.7	-5,723.2	-151.5	2.7%	2.7%
FINAL GENERAL FUND REVENUES	180,790.6	194,817.1	195,589.3	827.2	0.4%	16,052.7	15,700.3	-352.4	-2.2%	8.2%
Not Included Above										
GF Other										
STATE PENSION ALLOCATION	4,772.9	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA	NA
Property Tax Rate Stabilization Reserve	9,355.2	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA	NA
RTT Reserve	7,000.0	6,350.0	6,350.0	0.0	0.0%	0.0	0.0	0.0	NA	NA

NEW CASTLE COUNTY
GENERAL AND SEWER FUNDS REVENUES
DETAIL AS OF
AUGUST 31, 2018

(IN THOUSANDS)	A	B	C	D	E	F	G	H	I	J
	FY2018 ACTUAL	FY2019 BUDGET	FY2019 ESTIMATED	C over B \$	C over B %	FY2018 YTD THRU AUGUST	FY2019 YTD THRU AUGUST	FY19 YTD - FY18 YTD \$	FY19 YTD over FY18 %	EST over FY2018 %
Sewer Fund										
Sewer Service Chgs	58,642.3	64,750.0	64,750.0	0.0	0.0%	6,637.6	5,787.4	-850.2	-12.8%	10.4%
Delinq. Chgs	4,521.3	3,500.0	3,500.0	0.0	0.0%	1,977.3	1,105.6	-871.7	-44.1%	-22.6%
Stormwater/Groundwater	1,506.8	738.1	738.1	0.0	0.0%	110.0	288.1	178.1	162.0%	-51.0%
Plans Review/Expedited Plans Review	402.5	346.1	346.1	0.0	0.0%	86.5	84.6	-1.9	-2.2%	-14.0%
Septic Waste Hauler fees	1,097.1	1,177.0	1,177.0	0.0	0.0%	154.1	73.7	-80.4	-52.2%	7.3%
Survey & Inspection fees	101.8	91.7	91.7	0.0	0.0%	27.4	0.2	-27.2	-99.3%	-9.9%
Connection fees	91.1	50.0	50.0	0.0	0.0%	20.6	12.5	-8.1	-39.2%	-45.1%
Wastewater Discharge fees	186.0	187.7	187.7	0.0	0.0%	106.1	157.3	51.3	48.3%	0.9%
F.O.G. Program Admin. Fees	102.4	102.0	102.0	0.0	0.0%	1.5	1.1	-0.4	-24.6%	-0.4%
Inspection Fees (Stormwater)	81.4	23.2	23.2	0.0	0.0%	9.3	2.5	-6.8	-73.0%	-71.4%
Floodplain Development Permit	6.5	14.0	14.0	0.0	0.0%	0.0	2.5	2.5	NA	115.4%
RZEDB INTEREST REIMBURSEMENT	875.8	871.2	871.2	0.0	0.0%	437.5	0.0	-437.5	-100.0%	-0.5%
Capital Recovery Fees	5,924.5	6,500.0	6,500.0	0.0	0.0%	1,371.6	1,347.5	-24.1	-1.8%	9.7%
Misc Fees & Income	34.4	9.5	9.5	0.0	0.0%	7.1	2.7	-4.3	-61.5%	-72.4%
Subtotal - Other Fees	10,410.3	10,110.6	10,110.6	0.0	0.0%	2,331.5	1,972.7	-358.8	-15.4%	-2.9%
INTEREST-INVESTMENTS	1,672.0	1,200.0	1,500.0	300.0	25.0%	298.9	239.5	-59.4	-19.9%	-10.3%
Subtotal-Sewer Fund	75,245.8	79,560.6	79,860.6	300.0	0.0	11,245.3	9,105.2	-2,140.1	-19.0%	6.1%
TRANSFER TO CAPITAL	-1,815.1	-2,240.8	-2,240.8	0.0	0.0	-1,815.1	-2,240.8	-425.7	23.5%	NA
Total-Sewer Fund	73,430.7	77,319.8	77,619.8	300.0	0.0	9,430.2	6,864.4	-2,565.8	4.4%	5.7%
Not Included Above										
SF Other										
Sewer Rate Stabilization Reserve	3,000.0	0.0	0.0	0.0	NA	0.0	0.0	0.0	NA	NA
CRF Reserve	3,823.9	4,012.9	4,012.9	0.0	0.0	0.0	0.0	0.0	NA	NA
Street Light Fund										
Current	6,509.0	6,483.7	6,483.7	0.0	0.0	661.5	722.2	60.7	0.1	0.0
Delinquent	57.1	50.0	50.0	0.0	0.0	11.1	10.4	-0.7	-0.1	-0.1
Street Light Reserve	0.0	109.9	109.9	0.0	0%	0.0	0.0	0.0	NA	
Crossing Guard Fund										
Current	3,700.6	3,633.8	3,633.8	0.0	0%	465.9	446.0	-19.9	-4.3%	-1.8%
Delinquent	8.6	25.0	25.0	0.0	0%	2.2	6.4	4.2	186.2%	192.3%
Appeal Credit	-2.1	0.0	0.0	0.0	NA	-2.1	0.0	2.1	NA	-100.0%
Crossing Guard Reserve		107.5	107.5	0.0	0%	0.0	0.0	0.0	NA	

New Castle County

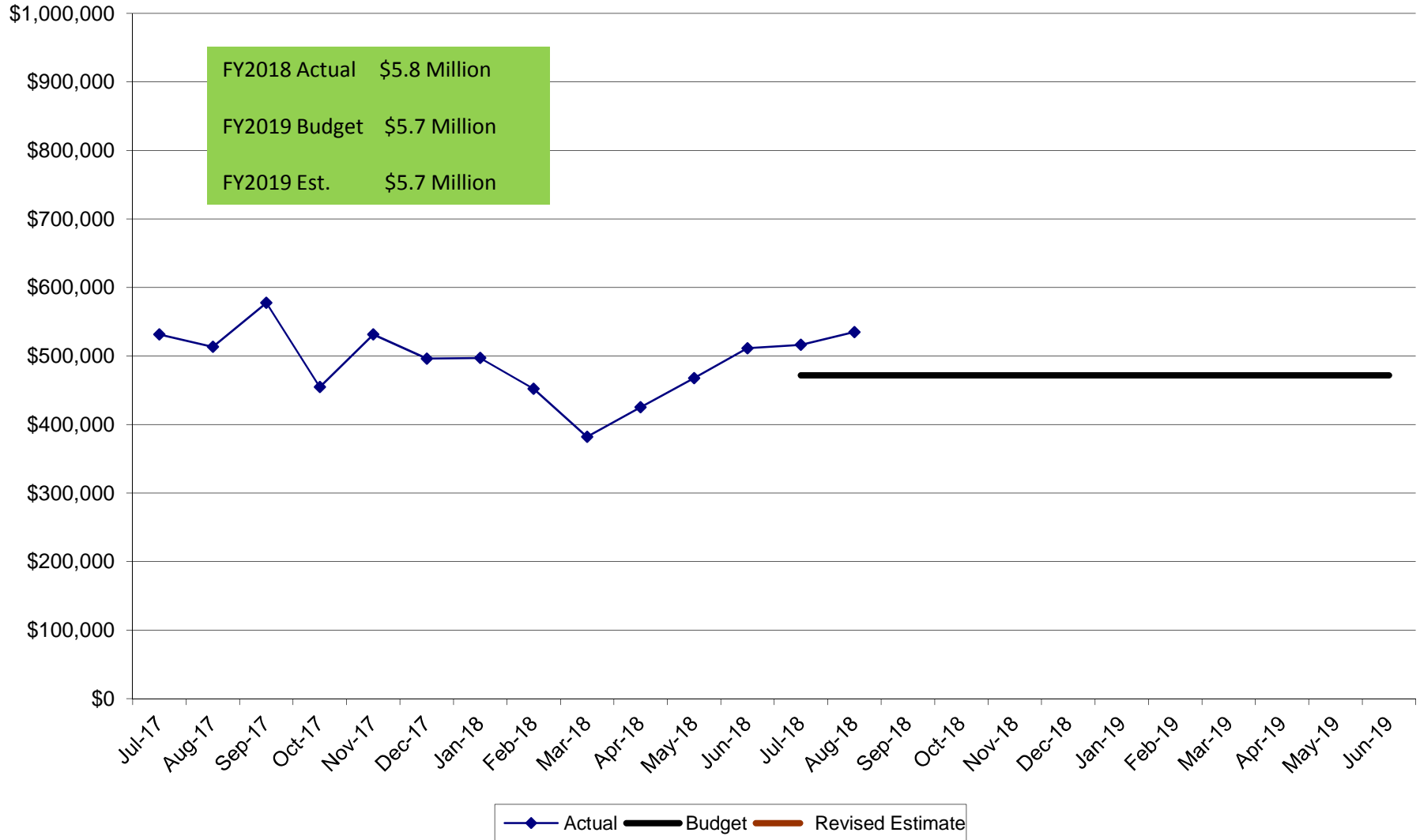
RTT Revenue FY2018 - FY2019



FY2018 Actual \$36.9 Million
 FY2019 Budget \$32.4 Million
 FY2019 Est. \$34.0 Million

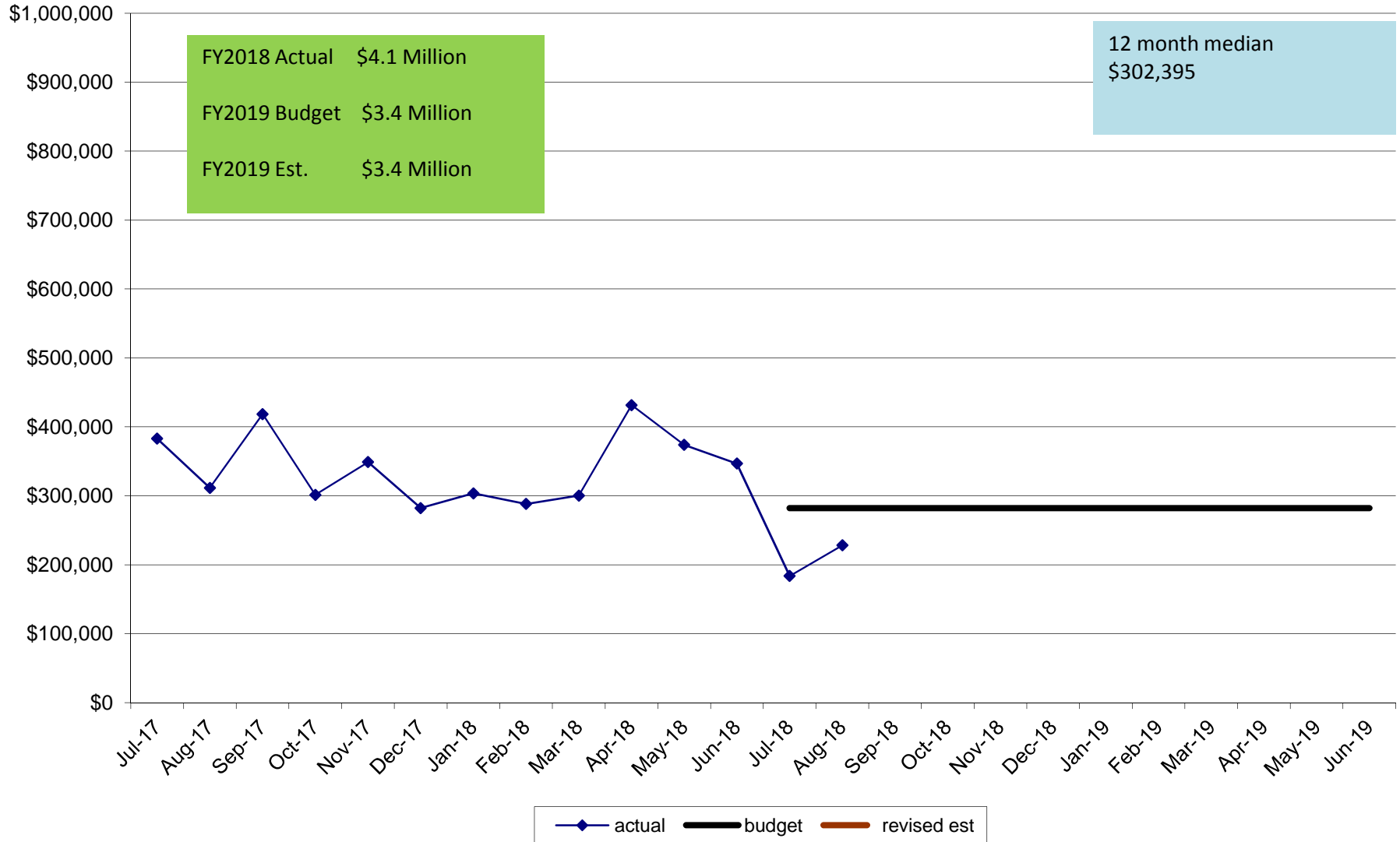
New Castle County

Recorder of Deeds Revenue FY2018 - FY2019 No Corporation Fees



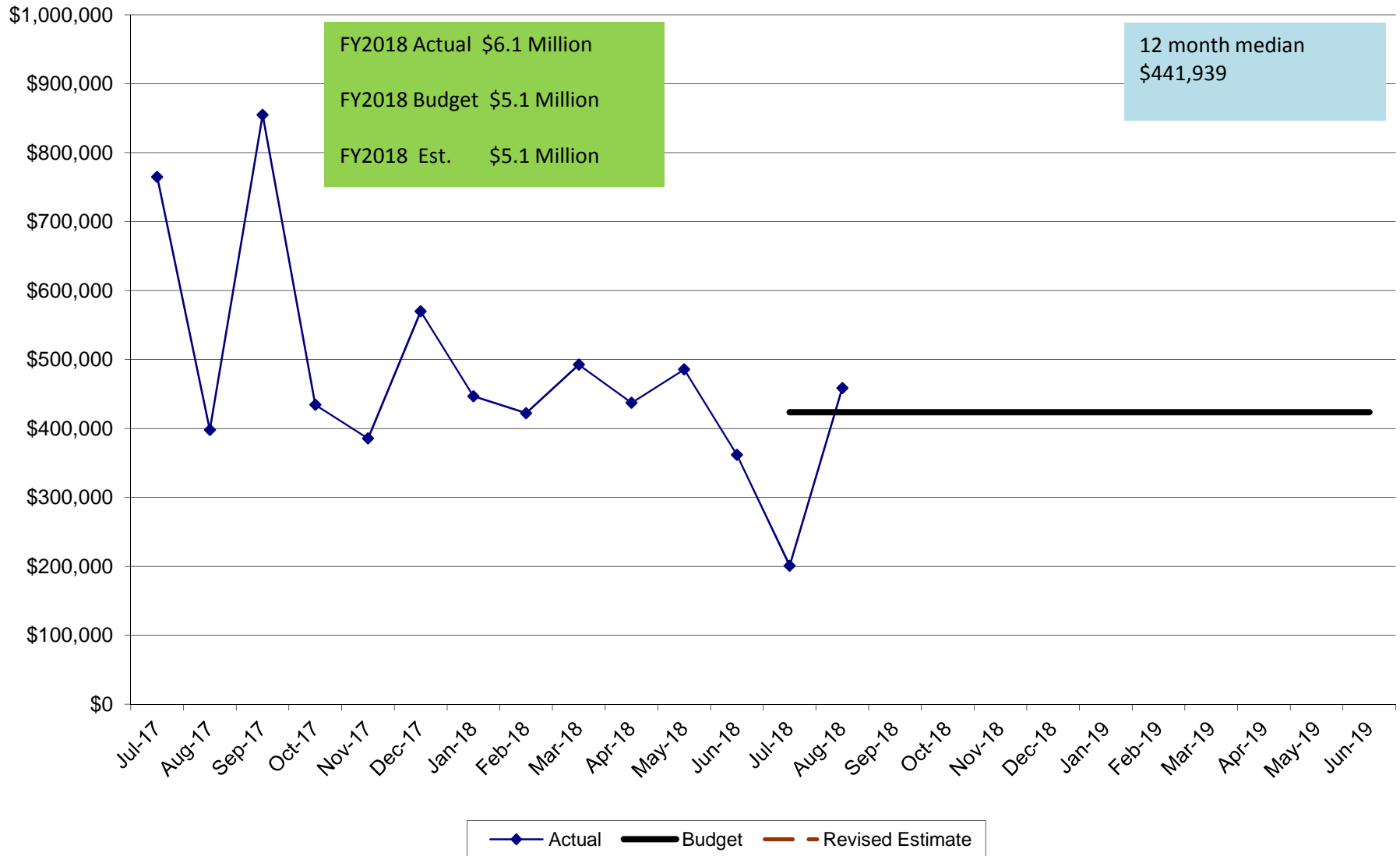
New Castle County

Register of Wills Revenue FY2018 - FY2019



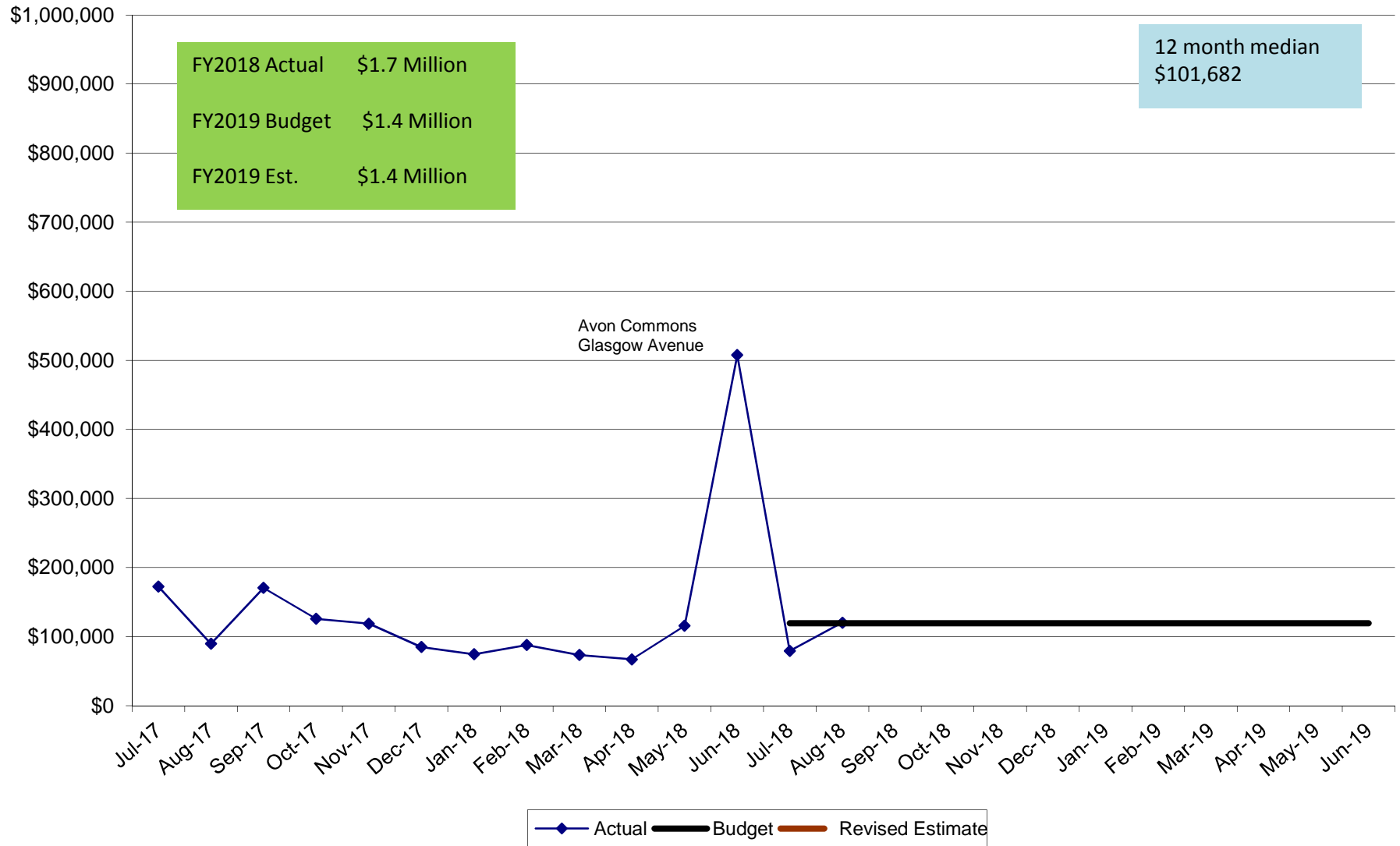
New Castle County

Sheriff Revenue FY2018 - FY2019



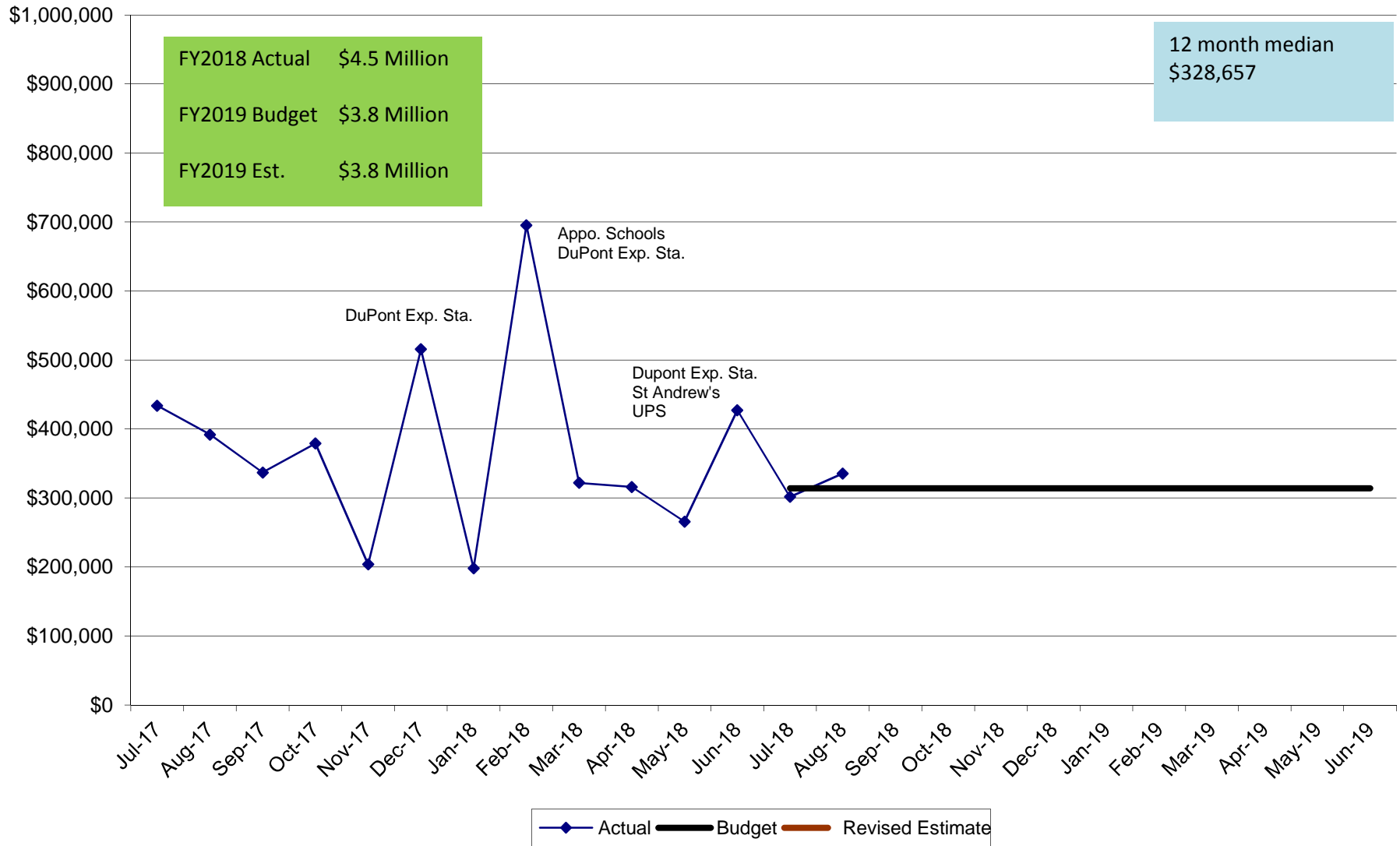
New Castle County

Subdivision and Zoning Review Revenue FY2018 - FY2019



New Castle County

Building Permit Revenue FY2018 - FY2019



New Castle County
 General Fund
 FY2019 BUDGET VS. FY2019 ESTIMATE
 As of August 31, 2018

	A	B	C	D	E	F	G	Comments
	FY2017 Actual	FY2018 Actual	FY2019 Approved (7/1/2018)	FY2019 Adjusted (8/31/18)	FY2019 Estimated	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	
<u>Expenditures/Encumbrances</u>								
Salaries & Wages	\$ 93.4	\$ 93.1	\$ 97.4	\$ 97.1	\$ 97.1	\$ 0.3	\$ -	
Employee Benefits	\$ 56.0	\$ 58.0	\$ 56.4	\$ 56.3	\$ 56.3	\$ 0.1	\$ -	
Training/Travel	\$ 0.5	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ -	\$ -	
Communications/Utilities	\$ 3.4	\$ 3.7	\$ 3.9	\$ 3.9	\$ 3.9	\$ -	\$ -	
Materials/Supplies	\$ 5.1	\$ 5.3	\$ 6.0	\$ 6.0	\$ 6.0	\$ -	\$ -	
Contractual Services	\$ 12.7	\$ 12.4	\$ 13.6	\$ 13.6	\$ 13.6	\$ -	\$ -	
Grants/Fixed Charges	\$ 14.7	\$ 13.8	\$ 15.2	\$ 15.3	\$ 15.3	\$ (0.1)	\$ -	
Equipment	\$ 1.2	\$ 1.3	\$ 1.1	\$ 1.1	\$ 1.1	\$ -	\$ -	
Debt Service	\$ 17.5	\$ 20.7	\$ 21.0	\$ 21.0	\$ 21.0	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ 1.3	\$ 1.2	\$ 1.2	\$ 0.1	\$ -	
Intergovernmental Cross Charges	\$ 13.8	\$ 15.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ -	\$ -	
IGS Credit	\$ (22.3)	\$ (22.7)	\$ (20.6)	\$ (20.6)	\$ (20.6)	\$ -	\$ -	
General and Admin Credit	\$ (8.2)	\$ (8.5)	\$ (6.6)	\$ (6.6)	\$ (6.6)	\$ -	\$ -	
Total	\$ 187.7	\$ 193.0	\$ 201.5	\$ 201.1	\$ 201.1	\$ 0.4	\$ -	

018-068, transfer \$434,297 from the Operating Budget to the Emergency Management Grant. - Annual County match.

New Castle County
 Sewer Fund
 FY2019 BUDGET VS. FY2019 ESTIMATE
 As of August 31, 2018

	A	B	C	D	E	F	G	
	FY2017 Actual	FY2018 Actual	FY2019 Approved (7/1/2018)	FY2019 Adjusted (8/31/18)	FY2019 Estimated	Estimate vs. Approved +/-	Estimate vs. Adjusted +/-	Comments
Expenditures/Encumbrances								
Salaries & Wages	\$11.2	\$11.1	\$14.0	\$14.0	\$14.0	\$ -	\$ -	
Employee Benefits	\$6.6	\$6.5	\$8.4	\$8.4	\$8.4	\$ -	\$ -	
Training/Travel	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$ -	\$ -	
Communications/Utilities	\$20.3	\$20.0	\$20.1	\$20.1	\$24.7	\$ (4.6)	\$ (4.6)	City of Wilmington true-up (FY17, FY18) and headworks fine screen repair pending
Materials/Supplies	\$1.2	\$1.2	\$1.3	\$1.3	\$1.3	\$ -	\$ -	
Contractual Services	\$4.3	\$4.2	\$4.9	\$4.9	\$4.9	\$ -	\$ -	
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	\$0.0	\$ -	\$ -	
Debt Service	\$18.0	\$22.2	\$22.9	\$22.9	\$22.9	\$ -	\$ -	
Contingencies	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$ -	\$ -	
Contractual-Cross Charges	\$2.5	\$2.7	\$2.7	\$2.7	\$2.7	\$ -	\$ -	
IGS Credit								
General and Admin	\$6.8	\$6.9	\$5.1	\$5.1	\$5.1	\$ -	\$ -	
Total	\$71.4	\$75.4	\$80.1	\$80.1	\$84.7	\$ (4.6)	\$ (4.6)	

New Castle County
General Fund Financial Projections
As of 7/31/2018
Fiscal Years 2019-2022

Unaudited

General Fund (In Millions)	2019	2020	2021	2022	Comments
<i>Tax Stabilization Reserve - 7/1/18</i>	\$ 21.0	\$19.5	\$19.5	\$19.5	
Revenues:					
Property Tax Revenue	\$123.6	\$133.3	\$134.7	\$136.0	1% Assessment Growth
Realty Transfer Tax (RTT) Revenue	\$ 34.1	\$ 35.6	\$ 37.2	\$ 38.9	Estimate FY2019-2022
<i>Less RTT Reserve</i>	<u>\$ (1.7)</u>	<u>\$ (1.8)</u>	<u>\$ (1.9)</u>	<u>\$ (1.9)</u>	<i>Estimate FY2019-2022</i>
Net RTT	\$ 32.4	\$ 33.8	\$ 35.3	\$ 36.9	
Realty Transfer Tax Reserve	\$ 6.4	\$ 3.3	\$ 4.7	\$ 2.0	RTT Excess Over Cap
Other Revenues	\$ 45.0	\$ 45.8	\$ 46.7	\$ 47.6	2.0% Growth in FY2020-2022
Total Revenues	\$207.3	\$216.3	\$221.4	\$222.6	
Expenditures:					
Personnel Costs	\$154.0	\$160.7	\$167.1	\$173.8	4.0% Annual Growth
Non-Personnel Costs	\$ 26.1	\$ 27.1	\$ 28.2	\$ 29.4	4.0% Annual Growth
Debt Service	\$ 21.0	\$ 21.2	\$ 20.2	\$ 22.6	FY2020 (\$30M) New Bond Issue
Cash To Capital/Grant	\$ 6.1	\$ 7.3	\$ 5.9	\$ 7.0	Fleet/IT Purchases
Total Expenditures	\$207.2	\$216.3	\$221.4	\$232.8	
Revenues over (under) Expenditures					
	\$0.1	(\$0.1)	(\$0.0)	(\$10.2)	
Add - Prior Year Revert Purchase Order Cancellations	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	
Rainy Day Reserve Allocation	<u>(\$2.4)</u>	<u>(\$0.8)</u>	<u>(\$0.8)</u>	<u>(\$0.8)</u>	
Tax Stabilization Reserve - 6/30/19	\$19.5	\$19.5	\$19.5	\$9.3	
Rainy Day Reserve - General Fund - 6/30/2019	\$ 40.2	\$ 42.6	\$ 43.3	\$ 44.1	
Total	\$ 59.7	\$ 62.1	\$ 62.8	\$ 53.4	

**New Castle County
Sewer Fund Financial Projections
As of 7/31/2018
Fiscal Years 2019-2022**

Unaudited

Sewer Fund (In Millions)	2019	2020	2021	2022	Comments
<i>Sewer Rate Stabilization Reserve - 7/1/18</i>	\$ 11.2	\$8.3	\$4.8	\$0.7	

Revenues:

Sewer Charges Collection	\$ 68.3	\$ 68.6	\$ 68.9	\$ 69.3	Minimum Growth
Capital Recovery Fees-Current Year	\$ 6.5	\$ 6.8	\$ 7.2	\$ 7.4	Activity
Capital Recovery Fees-Prior Years	\$ 4.0	\$ 4.5	\$ 4.5	\$ 3.0	Activity
Other Revenues	\$ 4.8	\$ 4.8	\$ 4.9	\$ 5.0	Activity
Subtotal Revenues	\$ 83.6	\$ 84.7	\$ 85.5	\$ 84.7	

Expenditures:

Total Personnel Costs	\$ 22.5	\$ 23.4	\$ 24.3	\$ 25.3	4.0% Annual Growth
Total Non-Personnel Costs	\$ 39.3	\$ 36.1	\$ 37.5	\$ 39.0	4.0% Annual Growth
Debt Service	\$ 22.9	\$ 26.2	\$ 25.6	\$ 26.5	2020 (\$50.0) New Bond Issue
Cash to Capital	\$ 2.2	\$ 2.8	\$ 2.5	\$ 2.5	Fleet Purchases
Total Expenditures	\$ 86.9	\$ 88.5	\$ 90.0	\$ 93.4	

Revenues over (under) Expenditures	(3.3)	(3.8)	(4.4)	(8.7)
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Add - Prior Year Revert Purchase Order Cancellations	\$ 0.5	\$ 0.5	\$ 0.5	\$ 1.5
Rainy Day Reserve Allocation FY	(\$0.1)	(\$0.2)	(\$0.1)	(\$0.1)
Sewer Rate Stabilization Reserve - 6/30/19	\$8.3	\$4.8	\$0.7	(\$6.6)

Capital Recovery Fee - Prior Years - 6/30/19	\$ 12.0	\$ 7.5	\$ 3.0	\$ -
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Rainy Day Reserve - Sewer Fund - 6/30/19	\$ 15.9	\$ 16.0	\$ 16.2	\$ 16.3
Total	\$ 36.2	\$ 28.4	\$20.0	\$9.8