

**New Castle County  
Realty Transfer Tax Collections  
Fiscal Year 2012-2022**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimate	2023 Estimate
RTT Total	\$ 15,841,717	\$ 19,670,150	\$ 25,317,478	\$ 25,793,336	\$ 29,044,675	\$ 32,656,384	\$ 36,870,618	\$ 29,428,190	\$ 31,918,029	\$ 35,788,485	\$ 55,000,000	\$ 40,000,000
Year over Year Growth %	-4.2%	24.2%	28.7%	1.9%	12.6%	12.4%	12.9%	-20.2%	8.5%	12.1%	53.7%	-27.3%
<i>Under \$1m</i>	\$ 12,796,074	\$ 15,328,387	\$ 17,050,043	\$ 19,286,052	\$ 21,576,885	\$ 22,544,928	\$ 23,530,917	\$ 23,759,530	\$ 24,505,176	\$ 30,566,518	\$ 34,000,000	
<i>\$1m - \$5m</i>	\$ 1,543,293	\$ 1,858,425	\$ 1,890,025	\$ 1,993,776	\$ 2,074,881	\$ 1,958,334	\$ 2,560,698	\$ 1,938,406	\$ 1,588,167	\$ 2,348,937	\$ 3,000,000	
<i>Over \$5m</i>	\$ 1,502,350	\$ 2,483,338	\$ 6,377,410	\$ 4,513,508	\$ 5,392,909	\$ 8,153,122	\$ 10,779,003	\$ 3,730,254	\$ 5,824,686	\$ 2,873,030	\$ 18,000,000	
Average Mortgage Rate (1)	3.66%	3.98%	4.17%	3.85%	3.65%	3.99%	4.54%	3.94%	3.11%	2.96%	3.45%	
Average Listings-Closed Price	\$ 186,250	\$ 198,125	\$ 204,012	\$ 217,369	\$ 220,475	\$ 218,250	\$ 226,838	\$ 239,175	\$ 258,356	\$ 284,500		
# of New Single Family Dwelling Permits (3)	533	736	846	1,051	976	1,096	1,016	949	1,038	1,077	960	

(1) Freddiemac.com; (2) MLS; (3) Land Use

Median Year over Year Growth 2012-2021	12.3%
Average Year over Year Growth 2012-2021	8.9%
FY2022 Based on Average	FY2022 \$ 38,970,247
FY2023 Based on Average	FY2023 Estimate \$ 42,434,883
FY2023 Budget at 95%	95% of FY2023 \$ 40,313,139

NEW CASTLE COUNTY  
GENERAL AND SEWER FUNDS REVENUES  
FY 2023 SUMMARY

EXHIBIT B

(IN THOUSANDS)	A FY 2021 ACTUAL	B FY 2022 BUDGET	C FY 2022 ESTIMATED	D FY 2023 BUDGET	E PROPOSED INCREASE	F FY 2023 TOTAL	G F over C \$	H F over C %
<b>GENERAL FUND</b>								
<b>Real Estate Taxes</b>	134,293.9	135,452.0	135,702.0	137,352.0	0.0	137,352.0	1,650.0	1.2%
<b>Hotel Tax</b>	1,351.5	2,800.0	2,400.0	2,800.0	0.0	2,800.0	400.0	16.7%
<b>Realty Transfer Tax</b>	35,760.3	34,210.5	55,000.0	40,000.0	0.0	40,000.0		
	-4,760.3	-1,710.5	-22,500.0	-2,000.0	0.0	-2,000.0		
	31,000.0	32,500.0	32,500.0	38,000.0	0.0	38,000.0 *	5,500.0	16.9%
<b>Service Charges, Fees and Misc.</b>	25,016.4	23,855.7	25,992.6	25,677.9	0.0	25,677.9	-314.7	-1.2%
<b>Licenses and Permits</b>	7,762.5	8,083.0	7,483.0	7,889.0	0.0	7,889.0	406.0	5.4%
<b>Use of Money &amp; Property</b>	3,896.8	4,347.1	3,837.3	4,377.9	0.0	4,377.9	540.7	14.1%
<b>Intergovernmental Revenues</b>	7,501.4	7,721.7	8,124.9	8,035.2	0.0	8,035.2	-89.7	-1.1%
<b>SUBTOTAL: GENERAL FUND</b>	210,822.4	214,759.5	216,039.8	224,132.1	0.0	224,132.1	8,092.3	3.7%
<b>LESS: INTERFUND TRANSFER</b>	-5,268.6	-3,326.3	-3,326.3	-3,326.3	0.0	-3,326.3	0.0	0.0%
<b>TOTAL GENERAL FUND</b>	205,553.8	211,433.2	212,713.5	220,805.8	0.0	220,805.8	8,092.3	3.8%
<b>SEWER FUND</b>								
<b>Sewer Current</b>	65,028.9	75,800.0	73,900.0	75,800.0	0.0	75,800.0	1,900.0	2.6%
<b>Sewer Delinquent</b>	5,676.7	4,300.0	4,500.0	4,300.0	0.0	4,300.0	-200.0	-4.4%
<b>Other Fees</b>	11,555.0	10,498.9	10,683.1	10,787.9	0.0	10,787.9	104.9	1.0%
<b>Use of Money and Property</b>	428.4	1,000.0	691.0	1,000.0	0.0	1,000.0	309.0	44.7%
<b>SUBTOTAL: SEWER FUND</b>	82,689.0	91,598.9	89,774.1	91,887.9	0.0	91,887.9	2,113.9	2.4%
<b>LESS: INTERFUND TRANSFER</b>	-1,891.8	-4,756.7	-4,756.7	-4,756.7	0.0	-4,756.7	0.0	0.0%
<b>TOTAL SEWER FUND RESOURCES</b>	80,797.2	86,842.3	85,017.4	87,131.3	0.0	87,131.3	2,113.9	2.5%
<b>TOTAL GENERAL &amp; SEWER FUNDS</b>	286,351.0	298,275.5	297,730.9	307,937.1	0.0	307,937.1	10,206.1	3.4%

\* RTT is based on 95% of estimate per Ordinance 18-052

NEW CASTLE COUNTY  
FY 2023 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B	C	D	E	F	G	H
	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ESTIMATED	FY 2023 BUDGET	PROPOSED INCREASE	FY 2023 TOTAL	F over C \$	F over C %
<b>(IN THOUSANDS)</b>								
<b>Real Estate Taxes</b>								
Initial Levy & Quarterly Adds	133,192.3	134,150.0	134,400.0	136,050.0	0.0	136,050.0	1,650.0	1.2%
Prior Year	655.4	750.0	750.0	750.0	0.0	750.0	0.0	0.0%
Appeal Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Tax Penalties	446.2	552.0	552.0	552.0	0.0	552.0	0.0	0.0%
<b>Real Estate Taxes</b>	<b>134,293.9</b>	<b>135,452.0</b>	<b>135,702.0</b>	<b>137,352.0</b>	<b>0.0</b>	<b>137,352.0</b>	<b>1,650.0</b>	<b>1.2%</b>
<b>Hotel Tax</b>	<b>1,351.5</b>	<b>2,800.0</b>	<b>2,400.0</b>	<b>2,800.0</b>	<b>0.0</b>	<b>2,800.0</b>	<b>400.0</b>	<b>16.7%</b>
<b>Realty Transfer Tax</b>	<b>35,760.3</b>	<b>34,210.5</b>	<b>55,000.0</b>	<b>40,000.0</b>	<b>0.0</b>	<b>40,000.0</b>		
	<b>-4,760.3</b>	<b>-1,710.5</b>	<b>-22,500.0</b>	<b>-2,000.0</b>	<b>0.0</b>	<b>-2,000.0</b>		
	<b>31,000.0</b>	<b>32,500.0</b>	<b>32,500.0</b>	<b>38,000.0</b>	<b>0.0</b>	<b>38,000.0</b>	<b>5,500.0</b>	<b>16.9%</b>
<b>SERVICE CHARGES/FEES</b>								
SHERIFF	1,100.7	3,900.7	1,900.7	3,900.7	0.0	3,900.7	2,000.0	105.2%
REG WILLS	3,232.5	3,374.7	3,774.7	3,432.3	0.0	3,432.3	-342.4	-9.1%
REC DEEDS	11,951.9	7,019.4	10,019.4	7,770.5	0.0	7,770.5	-2,248.9	-22.4%
PROTHONOTARY	12.1	10.0	5.0	5.0	0.0	5.0	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	1,019.1	1,111.7	1,111.7	1,111.7	0.0	1,111.7	0.0	0.0%
POLICE REPORTS	47.4	50.0	30.0	50.0	0.0	50.0	20.0	66.7%
POLICE TRAFFIC FINES	176.4	500.0	200.0	500.0	0.0	500.0	300.0	150.0%
POLICE-WESTOVER HILLS	130.2	132.5	130.2	132.5	0.0	132.5	2.3	1.8%
PLAN-MAPS/PUBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
PHOTOCOPIES	1.1	97.4	37.4	97.4	0.0	97.4	60.0	160.4%
FOIA REQUEST	1.4	3.1	1.3	2.0	0.0	2.0	0.7	53.8%
WEB SITE SUBSCRIBER FEE	198.2	170.0	200.0	170.0	0.0	170.0	-30.0	-15.0%
ZONING FEES	369.8	392.8	392.8	367.8	0.0	367.8	-25.0	-6.4%
SUB REVIEW	1,388.8	1,100.0	1,100.0	1,300.0	0.0	1,300.0	200.0	18.2%
ZONING REVIEW	170.9	155.0	155.0	170.0	0.0	170.0	15.0	9.7%
PLAN REVIEW	44.7	20.0	120.0	20.0	0.0	20.0	-100.0	-83.3%
TAX CERTIFICATIONS	14.1	20.0	16.0	20.0	0.0	20.0	4.0	25.0%
MONITION AND LEGAL FEES	68.3	55.0	55.0	55.0	0.0	55.0	0.0	0.0%
HEARING FEES	28.5	25.0	25.0	40.0	0.0	40.0	15.0	60.0%
VACANT PROPERTY REG. FEES	76.3	60.0	100.0	60.0	0.0	60.0	-40.0	-40.0%
LIBRARY FINES/FEES	3.2	208.9	58.9	169.6	0.0	169.6	110.7	188.0%
COMPLAINT LIENS	170.0	400.0	400.0	380.0	0.0	380.0	-20.0	-5.0%
ADMINISTRATIVE FINES	313.4	140.0	140.0	210.0	0.0	210.0	70.0	50.0%
Miscellaneous Charges/Fees	142.1	216.8	216.8	215.3	0.0	215.3	-1.5	-0.7%
COMMISSION CONDUIT DEBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA
PROPERTY MAINTENANCE FINES	1,130.1	1,100.1	1,100.1	1,150.5	0.0	1,150.5	50.4	4.6%

NEW CASTLE COUNTY  
FY 2023 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B	C	D	E	F	G	H
	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ESTIMATED	FY 2023 BUDGET	PROPOSED INCREASE	FY 2023 TOTAL	F over C \$	F over C %
<b>(IN THOUSANDS)</b>								
OTHER INCOME	1,455.1	1,699.1	1,849.1	2,099.1	0.0	2,099.1	250.0	13.5%
INSURANCE PROCEEDS/SELF INS	606.4	225.0	1,160.0	625.0	0.0	625.0	-535.0	-46.1%
GOLF COURSE	102.4	102.0	102.0	102.0	0.0	102.0	0.0	0.0%
FOOD CONCESSIONS	31.1	75.0	30.0	75.0	0.0	75.0	45.0	150.0%
RECREATION RENTALS	402.4	671.3	671.3	641.3	0.0	641.3	-30.0	-4.5%
CAROUSEL	254.0	221.4	301.4	221.4	0.0	221.4	-80.0	-26.5%
RECREATION INCOME	1.1	27.8	27.8	27.8	0.0	27.8	0.0	0.0%
RECREATION-REVOLVING	161.2	310.5	310.5	305.5	0.0	305.5	-5.0	-1.6%
LIBRARY-REVOLVING	2.3	21.2	16.2	21.2	0.0	21.2	5.0	30.9%
Code Books Revolving	31.1	30.0	25.0	20.0	0.0	20.0	-5.0	NA
<b>TOTAL</b>	<b>25,016.4</b>	<b>23,855.7</b>	<b>25,992.6</b>	<b>25,677.9</b>	<b>0.0</b>	<b>25,677.9</b>	<b>-314.7</b>	<b>-1.2%</b>
<b>LICENSES &amp; PERMITS</b>								
BUSINESS LICENSES	609.9	750.0	750.0	750.0	0.0	750.0	0.0	0.0%
MARRIAGE LICENSES	216.1	221.0	221.0	240.0	0.0	240.0	19.0	8.6%
CONTRACTOR LICENSES	377.2	392.0	392.0	392.0	0.0	392.0	0.0	0.0%
BUILDING PERMITS	5,011.6	5,080.0	4,480.0	4,860.0	0.0	4,860.0	380.0	8.5%
OTHER PERMITS	531.1	590.0	590.0	597.0	0.0	597.0	7.0	1.2%
PLUMBING PERMITS	1,016.6	1,050.0	1,050.0	1,050.0	0.0	1,050.0	0.0	0.0%
<b>TOTAL</b>	<b>7,762.5</b>	<b>8,083.0</b>	<b>7,483.0</b>	<b>7,889.0</b>	<b>0.0</b>	<b>7,889.0</b>	<b>406.0</b>	<b>5.4%</b>
<b>USE OF MONEY &amp; PROPERTY</b>								
IMPACT FEES	400.0	400.0	400.0	400.0	0.0	400.0	0.0	0.0%
INTEREST-INVESTMENTS	2,783.6	3,000.0	2,400.0	3,000.0	0.0	3,000.0	600.0	25.0%
ROW OFFICE INTEREST	0.7	0.5	0.7	0.5	0.0	0.5	-0.2	-28.6%
BLDG RENTAL-WILMINGTON	252.8	619.2	579.2	550.1	0.0	550.1	-29.1	-5.0%
CITY/COUNTY GARAGE	55.2	55.2	55.2	55.2	0.0	55.2	0.0	0.0%
LAND RENTAL	11.4	10.3	10.3	10.3	0.0	10.3	0.0	0.0%
BUILDING RENTALS	99.5	141.8	141.8	141.8	0.0	141.8	0.0	0.0%
XEROX FEES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
SALE OF ASSETS	293.5	120.0	250.0	220.0	0.0	220.0	-30.0	-12.0%
STOPYRA TRACT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
<b>TOTAL</b>	<b>3,896.8</b>	<b>4,347.1</b>	<b>3,837.3</b>	<b>4,377.9</b>	<b>0.0</b>	<b>4,377.9</b>	<b>540.7</b>	<b>14.1%</b>

NEW CASTLE COUNTY  
FY 2023 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B	C	D	E	F	G	H
	FY 2021	FY 2022	FY 2022	FY 2023	PROPOSED	FY 2023	F over C	F over C
(IN THOUSANDS)	ACTUAL	BUDGET	ESTIMATED	BUDGET	INCREASE	TOTAL	\$	%
<b>INTERGOVERNMENTAL REVENUES</b>								
PAYMENT-IN-LIEU-TAXES	23.9	75.0	75.0	75.0	0.0	75.0	0.0	0.0%
REAL ESTATE TRANSFER FEE	939.7	800.0	1,350.0	1,000.0	0.0	1,000.0	-350.0	-25.9%
PARAMEDIC REIMBURSEMENT	6,063.1	6,433.2	6,433.2	6,726.7	0.0	6,726.7	293.5	4.6%
CHANCERY REIMBURSEMENT	240.6	180.0	34.6	0.0	0.0	0.0	-34.6	-100.0%
RZEDB Interest	130.7	130.2	128.9	130.2	0.0	130.2	1.3	1.0%
DEPT OF JUSTICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
MISC GOVT AGENCIES	15.3	13.3	13.3	13.3	0.0	13.3	0.0	NA
INDIRECT COST RECOVERY	88.0	90.0	90.0	90.0	0.0	90.0	0.0	0.0%
<b>TOTAL</b>	<b>7,501.4</b>	<b>7,721.7</b>	<b>8,124.9</b>	<b>8,035.2</b>	<b>0.0</b>	<b>8,035.2</b>	<b>-89.7</b>	<b>-1.1%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>210,822.4</b>	<b>214,759.5</b>	<b>216,039.8</b>	<b>224,132.1</b>	<b>0.0</b>	<b>224,132.1</b>	<b>7,692.3</b>	<b>3.6%</b>
<b>TRANSFERS</b>								
ESTIMATED TRANSFERS	-631.2	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
CAPITAL PAY AS YOU GO	-4,637.4	-3,326.3	-3,326.3	-3,326.3	0.0	-3,326.3	0.0	0.0%
<b>FINAL GENERAL FUND REVENUES</b>	<b>205,553.8</b>	<b>211,433.2</b>	<b>212,713.5</b>	<b>220,805.8</b>	<b>0.0</b>	<b>220,805.8</b>	<b>8,092.3</b>	<b>3.8%</b>
<b>Sewer Fund</b>								
Sewer Service Chgs	65,028.9	75,800.0	73,900.0	75,800.0	0.0	75,800.0	1,900.0	2.6%
Delinq. Chgs	5,676.7	4,300.0	4,500.0	4,300.0	0.0	4,300.0	-200.0	-4.4%
STORMWATER MANAGEMENT FEES	1,186.6	813.0	813.0	1,070.0	0.0	1,070.0	257.0	31.6%
PLAN REVIEW FEES	463.5	398.0	398.0	408.0	0.0	408.0	10.0	2.5%
SEPTIC HAULER FEES	666.5	910.0	910.0	760.0	0.0	760.0	-150.0	-16.5%
SURVEY AND INSPECTION	44.8	101.7	76.7	101.7	0.0	101.7	25.0	32.6%
GROUNDWATER DISCHARGE FEES	16.7	25.0	20.0	25.0	0.0	25.0	5.0	25.0%
SEWER CONNECTIONS	96.9	80.0	80.0	80.0	0.0	80.0	0.0	0.0%
WASTEWATER DISCHARGE FEES	159.1	185.0	186.0	185.0	0.0	185.0	-1.0	-0.5%
F.O.G. PROG. ADMIN. FEES	108.7	102.0	108.0	108.0	0.0	108.0	0.0	0.0%
INSPECTION FEE (SW) & SITE PERMIT FEE	112.0	194.0	194.0	154.0	0.0	154.0	-40.0	-20.6%
CAPITAL RECOVERY FEE	7,416.6	6,800.0	7,000.0	7,004.0	0.0	7,004.0	4.0	NA
FLOODPLAIN DEVELOPMENT PERMIT	10.0	6.0	6.0	8.0	0.0	8.0	2.0	33.3%
RZEDB interest reimbursement	874.8	871.2	862.4	871.2	0.0	871.2	8.9	1.0%
Misc	398.8	13.0	29.0	13.0	0.0	13.0	-16.0	-55.2%
Other Fees subtotal	11,555.0	10,498.9	10,683.1	10,787.9	0.0	10,787.9	104.9	1.0%
Int. Earnings-Operating Funds	428.42	1,000.00	691.00	1,000.00	-	1,000.00	309.00	0.45
<b>Subtotal-Sewer Fund</b>	<b>82,689.0</b>	<b>91,598.9</b>	<b>89,774.1</b>	<b>91,887.9</b>	<b>0.0</b>	<b>91,887.9</b>	<b>2,113.9</b>	<b>2.4%</b>
CAPITAL PROJECTS FUND	-1,891.8	-4,756.7	-4,756.7	-4,756.7	0.0	-4,756.7	0.0	0.0%
<b>Final Sewer Fund total</b>	<b>80,797.2</b>	<b>86,842.3</b>	<b>85,017.4</b>	<b>87,131.3</b>	<b>0.0</b>	<b>87,131.3</b>	<b>2,113.9</b>	<b>2.5%</b>

NEW CASTLE COUNTY  
FY 2023 GENERAL AND SEWER FUNDS REVENUES

EXHIBIT B

	A	B		C	D	E	F	G	H
	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ESTIMATED		FY 2023 BUDGET	PROPOSED INCREASE	FY 2023 TOTAL	F over C \$	F over C %
<b>(IN THOUSANDS)</b>									
Not Included Above									
<b>GF Other</b>									
STATE PENSION ALLOCATION	3,530.6	0.0	0.0						
PROPERTY TAX RATE RESERVE	0.0	0.0	0.0		0.0	0.0	0.0	0.0	#DIV/0!
RTT-DEBT SERVICE	976.3	2,843.0	2,843.0		2,843.0	0.0	2,843.0	0.0	0.0%
<b>SF Other</b>									
SEWER RATE RESERVE	898.0	0.0	0.0		0.0	0.0	0.0	0.0	#DIV/0!
CRF - DEBT SERVICE	3,124.8	0.0	0.0		0.0	0.0	0.0	0.0	NA
							GF Total including reserves	223,648.8	
							SF Total including reserves	87,131.3	