



NEW CASTLE COUNTY COUNCIL ADMINISTRATIVE-FINANCE COMMITTEE MEETING

Co-Chair George Smiley, Seventh District
Co-Chair John Cartier, Eighth District

April 28, 2026
5:00 PM

VIRTUAL ZOOM WEBINAR MEETING &
LOUIS L. REDDING CITY/COUNTY BUILDING
1ST FLOOR COUNCIL CHAMBERS
800 N. FRENCH STREET, WILMINGTON, DE 19801**

AGENDA

A. Call To Order/Roll Call

B. Approval of Minutes - April 14, 2026

C. Review/Discussion of Resolution(s)

R26-095: TO SET NEW CASTLE COUNTY'S FISCAL YEAR 2027 CONTRIBUTION RATE FOR THE COUNTY'S PENSION PLANS

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

R26-096: TO AMEND NEW CASTLE COUNTY COUNCIL PROCEDURAL RULE NO. 14.1 ("EXPENDITURES; NECESSARY APPROVALS") RELATING TO EXPENDITURE APPROVALS

Prime Sponsors: Ms. Durham, Mr. Smiley

D. Review/Discussion of Ordinance(s)

°26-034: (STATUS: TO BE TABLED UNTIL MAY 26, 2026) THE ANNUAL REVENUE ORDINANCE OF NEW CASTLE COUNTY FOR FISCAL YEAR 2027 BEGINNING JULY 1, 2026

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-035: (STATUS: TO BE TABLED UNTIL MAY 26, 2026) CALCULATION OF SEWER SERVICE CHARGES EFFECTIVE JULY 1, 2026 FOR FISCAL YEAR 2027

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-036: (STATUS: TO BE TABLED UNTIL MAY 26, 2026) AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS OF NEW CASTLE COUNTY FOR THE PURPOSE OF FINANCING CERTAIN CAPITAL PROJECTS APPROVED IN THE FISCAL YEAR 2027 CAPITAL BUDGET

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-037: (STATUS: TO BE TABLED UNTIL MAY 26, 2026) THE CAPITAL BUDGET ORDINANCE OF NEW CASTLE COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-038: (STATUS: TO BE TABLED UNTIL MAY 26, 2026) ADOPT THE ANNUAL OPERATING BUDGET OF NEW CASTLE CO FOR THE FISCAL YEAR BEGINNING JULY 1,

2026

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-039: TO AMEND *NEW CASTLE COUNTY CODE* CHAPTER 13 ("STORMWATER MAINTENANCE DISTRICTS") REGARDING STORMWATER MAINTENANCE AND GREEN VALLEY – PHASE V COMMUNITY

Prime Sponsor(s): Mr. Sheldon

°26-043: AMEND THE FY2026 APPROVED OPERATING BUDGET APPROPRIATE FUNDING FROM THE NEW CASTLE COUNTY TECHNOLOGY FEE ACCOUNT WITHIN THE OFFICE OF THE RECORDER OF DEEDS AND RECORDER OF DEEDS TECHNOLOGY FEE ACCOUNT TO THE DEPARTMENT OF PUBLIC SAFETY, DIVISION OF POLICE FOR THE PURCHASE OF BLUE VOICE SOFTWARE

Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-044: AMEND THE FY2026 CAPITAL PROGRAM AND BUDGET: APPROPRIATE ADDITIONAL FUNDING RECEIVED FROM THE STATE OF DELAWARE, DEPARTMENT OF NATURAL RESOURCES AND ENVIRONMENTAL CONTROL (DNREC) THROUGH DELAWARE'S NONPOINT SOURCE PROGRAM TO THE DEPARTMENT OF PUBLIC WORKS, GENERAL PARKLAND IMPROVEMENTS 2021 CAPITAL PROJECT

Prime Sponsor(s): Mr. Sheldon, Mr. Carter

E. New Castle County Grant Requests/Community Events

- 4/28/26 Grant Matrix

F. Expense and Revenue Round Table

G. Other

H. Public Comment

I. Council Member Comment

J. Adjournment

AGENDA POSTED: Tuesday, April 21, 2026

*The agenda is posted (7) seven days in advance of the scheduled meeting in compliance with 29 *Del. C.* Section 10004(e)(2). The meeting may go into Executive Session to address issues that arise at the time of the meeting.

****Under Title 29, Section 10006A of *Delaware Code*, New Castle County Council is holding this meeting as a**

telephone and video conference, utilizing  Webinar. In addition, this meeting is open to the public in Council Chambers (800 N. French Street, Wilmington, DE 19801). The link to join the meeting via computer, smart device, or smartphone is: https://us02web.zoom.us/webinar/register/WN_nMNvEBVLR4eRRGxQ4a6g7g You may also call into the meeting (audio) using the following call in numbers: 1-312-626-6799 or +1-646-558-8656 or +1-346-248-7799 or +1-669-900-9128 or +1-253-215-8782 or +1-301-715-8592. Then enter the Webinar ID: 377 322 142. If you do not have a good connection with one, please try the others. Additional information regarding phone functionality during the meeting is available at: <https://support.zoom.us/hc/en-us/articles/360029527911-Live-Training-Webinars>

Meeting materials, including a meeting agenda, legislation to be addressed during the meeting, and other materials related to the meeting are electronically accessible at <https://www.nccde.org/2351/Agendas-and-Minutes>. Members of the public joining the meeting may be provided an opportunity to make comments in real time. A comment period will be administered by a moderator to ensure everyone may have an opportunity to comment.

If permitted to comment, you will not be able to speak until called upon by the moderator. For those appearing virtually, there are functions in the program that allow you to do this. Please see the link in the previous paragraph.

RESOLUTION NO. 26-095

**TO SET NEW CASTLE COUNTY'S FISCAL YEAR 2027 CONTRIBUTION RATE
FOR THE COUNTY'S PENSION PLANS**

1 **WHEREAS**, *New Castle County Code* § 26.04.603 ("Actuarial valuations and
2 appropriations") requires that the actuary appointed by the Employees' Retirement System
3 Board of Trustees (hereinafter "Board") determine the normal cost of the Plan required to
4 meet the actuarial cost of current service and the total unfunded accrued liability of the
5 various County pension programs established by *New Castle County Code*, Ch. 26, Art. 4
6 ("Pensions"); and

7
8 **WHEREAS**, the County's contribution to fund the various County pension programs
9 for each fiscal year shall be a percentage of covered payroll approved by the Board and by
10 resolution of County Council; such contributions shall be determined by sound and
11 reasonable actuarial practices and based on the most recent actuarial valuation pursuant to
12 Section 26.04.603; and

13
14 **WHEREAS**, specifically, the recommendation for the four primary County pension
15 plans is 27.93% of covered payroll and \$87,902 for the School crossing guards' pension plan,
16 for a total contribution rate of 27.95%; and

17
18 **WHEREAS**, at its meeting on March 18, 2026, the Board voted to accept the actuary's
19 recommendations; and

20
21 **WHEREAS**, in accordance with *Delaware Code*, Title 11, Ch. 88 (Delaware County
22 and Municipal Police/Firefighter Pension Plan) and *New Castle County Code* § 26.04.501,
23 the State of Delaware estimated that the County's Fiscal Year 2027 contribution for police
24 officers in the Delaware County and Municipal Police/Firefighter Pension Plan to be 17.26%
25 of payroll.

26
27 **NOW, THEREFORE, BE IT RESOLVED** by and for the County Council of New Castle
28 County that County Council hereby sets and authorizes the contribution for participants in
29 the alternate pension plan, the Employees' retirement system, the County employees'
30 pension plan, and the County 2011 pension plan to be 27.93% of covered payroll; the School
31 crossing guards' pension plan to be \$87,902; the estimated contribution to the Delaware
32 County and Municipal Police/Firefighter Pension Plan to be 17.26% of covered payroll for
33 Fiscal Year 2027.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
New Castle County

SYNOPSIS: This Resolution accepts the recommendation of the Employees' Retirement System Board of Trustees for the percentage of covered payroll funding of the County's primary pension plans for Fiscal Year 2027.

FISCAL NOTE: *New Castle County Code* Section 26.04.603 requires that, on the basis of reasonable actuarial assumptions and tables approved by the Board of Trustees, the actuary shall determine the normal cost of the plan required to meet the actuarial cost of current service and the total unfunded accrued liability of the various County pension programs.

This Resolution, if approved, would change the total County Pension Contribution Rate, for the four primary County pension plans and the School Crossing Guards' pension plan from 34.26% to 27.95%. The total cost to the County for all pension plan contributions, including the County's contribution to the Delaware County and Municipal Police/Firefighter Pension Plan is estimated to be \$31,035,145.

The County's contributions to the following plans are as follows:

Delaware County and Municipal Police/Firefighter Pension Plan (State Pension Plan):	\$8,105,916
School Crossing Guards' Pension Plan (County Pension Plan):	87,902
Employee Retirement System, Alternate Pension Plan, County Employees' Pension Plan, and County 2011 Pension Plan (County Pension Plan):	<u>22,841,327</u>

Total County Contribution to All Pension Plans: \$31,035,145

The overall pension contribution rate of 27.95% for the four primary County pension plans and the School Crossing Guards' pension plan will remain constant for Fiscal Year 2027. However, the rates provided for the Police Pension Plan may vary since the State of Delaware adjusts them accordingly.

Acknowledged by the Chief Financial Officer April 16, 2026.

RESOLUTION NO. 26-096

**TO AMEND NEW CASTLE COUNTY COUNCIL PROCEDURAL RULE NO. 14.1
("EXPENDITURES; NECESSARY APPROVALS")
RELATING TO EXPENDITURE APPROVALS**

WHEREAS, this proposed amendment to the Procedural Rules of County Council provides improved clarity as related to expenditures of New Castle County Council; and

WHEREAS, the proposed revisions provide updated guidelines regarding County Council expenditures.

NOW, THEREFORE, BE IT RESOLVED that New Castle County Council recognizes the importance of improved guidelines that are easy to comply with and, thus, amends Rule No. 14.1 of County Council's Procedural Rules by adding language as indicated by underlines below and deleting language as indicated by strike throughs.

14.1. Expenditures; Necessary Approvals.

14.1.1. Assuming sufficient funds exist, the Clerk of Council is authorized to undertake office expenditures as noted in 14.1.3 up to \$250, ~~Financial Advisor shall approve all expenditures for day-to-day operations (i.e. reimbursements from petty cash, the purchase of supplies, etc.)~~ and the Council President shall approve all expenditures as noted in 14.1.3 from \$250 up to \$1,000.00 for non-day-to-day expenditures (i.e. travel, service, etc.). Council expenditures of \$1,000.00 and over shall be approved by the Finance Committee. Expenditures for goods not provided for in the operating budget shall be approved by a majority of members of Council (i.e. e.g. specialty goodwill and award items).

14.1.2. Council officials or employees requesting funds must comply with the following procedural steps:

14.1.2.1 A request form must be completed and signed by the Council official or employee for each instance in which funds are to be disbursed. The form must be submitted to the Clerk of Council ~~Financial Advisor~~ for compliance review and approval in advance of the expenditure. If applicable, receipts will be required and a memorandum outlining the details of the expenditure(s). When completed, if applicable, the form will be forwarded to the President for signature. If the request requires additional clarification, the ~~Financial Advisor~~ Clerk of Council will discuss the matter on an individual basis with the official or employee.

14.1.2.2 In making a request, each Council member shall act at all times in a manner that promotes public confidence in his or her integrity and the impartiality of New Castle County government. ~~The Financial Advisor~~ Clerk of Council will forward any requests thought to be questionable in terms of whether it is an appropriate use of public funds to the Council President. If the Council member disagrees with the decision of the President, the request may be presented to the Finance Committee for final resolution.

- 46 14.1.2.3. There will be no requests approved for payments to individuals
47 with the exception of a reimbursement of expenditures to the
48 requesting official or employee.
49
- 50 14.1.2.4. Upon request of a Council Member, the ~~The Financial Advisor~~ Clerk
51 of Council will provide a financial statement at the end of each fiscal
52 year for evaluation and modification of these guidelines.
53
- 54 14.1.3. Appropriate Expenditures include, but are not limited to, the following:
55
- 56 14.1.3.1. Reimbursements from petty cash, the purchase of day-to-day and
57 non-generic ~~Non-generic~~ office supplies.
58
- 59 14.1.3.2. Mileage Reimbursement: Claims for mileage shall be in accordance
60 with Federal Regulation IR-2004-139, or its successor. A log must
61 accompany the reimbursement request form listing miles driven and
62 business purpose.
63
- 64 14.1.3.3. Tolls Reimbursement.
65
- 66 14.1.3.4. Business Travel and Professional Development Materials
67 under \$200.00.
68
- 69 14.1.3.5. Goodwill and Award Items to be awarded by the Council
70 member.
71
- 72 14.1.3.6. Technology (e.g. cellular phones, palm pilots, computer laptops,
73 provider services, etc) for Council members.
74
- 75 14.1.3.7. Light Refreshments for Meetings.
76
- 77 14.1.3.8. Office Furnishings.

Adopted by County Council
of New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

SYNOPSIS: Same as title.

FISCAL NOTE: There is no discernible fiscal impact with the adoption of this legislation.

ORDINANCE NO. 26-034

**THE ANNUAL REVENUE ORDINANCE OF NEW CASTLE COUNTY
FOR FISCAL YEAR 2027 BEGINNING JULY 1, 2026**

1 **WHEREAS**, pursuant to 9 *Del. C.* § 1371F(a), the Board of Assessment Review
2 was presented the 2026-2027 tax roll on February 13, 2026; and
3

4 **WHEREAS**, pursuant to 9 *Del. C.* § 1371F(b), it has been certified to County
5 Council the total value of all real property in the County which has been assessed is
6 \$120,506,394,200 and the total value of all property which has been assessed and is
7 subject to taxation is \$97,313,518,500 net of tax exemptions; and
8

9 **WHEREAS**, the Fiscal Year 2027 revenue estimate is \$168,529,434, representing
10 an increase based upon the tax rates provided in Sections 3 through 5 and the certified
11 assessment roll; and
12

13 **WHEREAS**, pursuant to 9 *Del. C.* § 8306(b) the County is mandated to assess
14 property at least every five years, which will result in future assessment expenses; and
15

16 **WHEREAS**, pursuant to *New Castle County Code* § 14.01.018, the County
17 established a Reassessment Reserve Account with procedures for the deposit and
18 appropriation of funds.
19

20 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**
21

22 Section 1. A tax upon the residential real property in New Castle County is hereby
23 established and levied at the rate of 5.39 cents for each one hundred dollars of assessed
24 valuation (based on 100 percent of July 1, 2024 fair market value) for the fiscal year
25 beginning July 1, 2026, and ending June 30, 2027, to pay the costs of the General
26 Operating Budget.
27

28 Section 2. A tax upon the non-residential real property in New Castle County is
29 hereby established and levied at the rate of 8.15 cents for each one hundred dollars of
30 assessed valuation (based on 100 percent of July 1, 2024 fair market value) for the fiscal
31 year beginning July 1, 2026, and ending June 30, 2027, to pay the costs of the General
32 Operating Budget.
33

34 Section 3. A tax upon the residential real property in the following listed areas of
35 New Castle County at the following listed rates for each one hundred dollars of assessed
36 valuation is hereby established and levied for the fiscal year beginning July 1, 2026, and
37 ending June 30, 2027, to pay costs under the Local Service Function Budget.
38
39
40
41
42
43

<u>Location</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
Arden	11.66
Ardencroft	11.81
Ardentown	11.88
Bellefonte	12.78
Delaware City	3.86
Elsmere	2.52
Middletown	1.17
Newark	0.00
New Castle	2.03
Newport	2.44
Odessa	2.44
Townsend	0.08
Wilmington	0.00
Those portions of New Castle County not within any of the preceding incorporated municipalities	13.07

Section 4. A tax upon the non-residential real property in the following listed areas of New Castle County at the following listed rates for each one hundred dollars of assessed valuation is hereby established and levied for the fiscal year beginning July 1, 2026, and ending June 30, 2027, to pay costs under the Local Service Function Budget.

<u>Location</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
Arden	17.62
Ardencroft	17.84
Ardentown	17.95
Bellefonte	19.31
Delaware City	5.83
Elsmere	3.81
Middletown	1.77
Newark	0.00
New Castle	3.07
Newport	3.68
Odessa	3.68
Townsend	0.13
Wilmington	0.00
Those portions of New Castle County not within any of the preceding incorporated municipalities	19.75

Section 5. A tax upon the real property in the light districts in New Castle County established pursuant to 9 Del. C. ch. 21, is hereby established and levied for light districts at the following rates for each one hundred dollars of assessed valuation for the fiscal year beginning July 1, 2026, and ending June 30, 2027 to pay the cost of street and highway illumination:

<u>Light Code</u>	<u>Light District Installations</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
High Pressure Sodium (HPS) Units		
TRL1	Cobra (formerly Incandescent)	0.245
TRLA	Cobra (formerly Mercury)	1.790
TRLQ	Metal Pole	2.850
TRLC	Traditionaire	3.170
TRLT	Limited Installation	1.660
TRLU	Turn of the Century	3.480
Light Emitting Diode (LED) Units		
TRLO	Cobra	1.790
TRLM	Traditionaire	1.000
TRLN	Granville	2.500

Section 6. A tax upon the full annual cost established pursuant to 9 Del. C. § 1339, is hereby established and levied for crossing guards by school district at the following rates for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

<u>Crossing Guard Rates</u>	<u>Tax Rates in Cents Per \$100 of Assessed Valuation</u>
Appoquinimink School District	0.272
Brandywine (Area I)	0.511
Christina (Area III)	0.414
Colonial (Area IV)	0.466
Red Clay (Area II)	0.511

Section 7. Fees and charges not specified in this Ordinance shall be heretofore or hereafter established.

Section 8. Fees, fines, forfeitures, penalties, assessments, charges, receipts and income, together with needed reserves and available cash balances, shall be included in the receipts of New Castle County as collected during the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Section 9. For purposes of Section 1 and Section 3 of this Ordinance, the term "residential real property" shall mean property classified as either Residential or Farmland pursuant to New Castle County parcel records as of July 1, 2026.

Section 10. For purposes of Section 2 and Section 4 of this Ordinance, the term "non-residential real property" shall mean property classified as any classification other than Residential or Farmland pursuant to New Castle County parcel records as of July 1, 2026.

Section 11. The effective date for the provisions in this Ordinance shall be July 1, 2026.

148
149 Section 12. This Ordinance shall become effective immediately upon its adoption
150 by County Council and approval by the County Executive, or as otherwise provided by 9
151 *Del. C. § 1156.*

Adopted by Council of
New Castle County on:

Monique Williams-Johns
President of Council
of New Castle County

Approved on:

Marcus Henry
County Executive

SYNOPSIS: This Ordinance is the Annual Revenue Ordinance for Fiscal Year 2027.

Section 1 establishes a General Operating residential property tax rate in New Castle County.

Section 2 establishes a General Operating non-residential property tax rate in New Castle County.

Section 3 establishes the Local Service Function residential property tax rates in the listed areas of New Castle County.

Section 4 establishes the Local Service Function non-residential property tax rates in the listed areas of New Castle County.

Section 5 establishes the tax rates in the light districts of New Castle County.

Section 6 establishes the tax rates for school crossing guards.

Section 7 provides that fees and charges not specifically addressed in this Ordinance can be established at some future time.

Section 8 provides that other receipts and funding sources shall be included in the revenue of New Castle County collected during Fiscal Year 2027 to be used in accordance with the budget Ordinance.

Section 9 defines the term “residential real property” as it is used in Sections 1 and 3 of this Ordinance.

Section 10 defines the term “non-residential real property” as it is used in Section 2 and 4 of this Ordinance.

FISCAL NOTE: This Ordinance proposes Fiscal Year 2027 tax rates which in conjunction with other anticipated sources of revenue are estimated to yield sufficient revenue to balance the proposed Fiscal Year 2027 Operating Budget.

These proposed real property tax rates applied to estimated taxable assessments and estimated quarterly additions (net of exemptions) are anticipated to yield approximately \$167,104,434, for a total of \$168,529,434 including prior year collections and penalties.

The proposed light district tax rates, as cited in Section 5, are anticipated to yield revenues of \$9,539,395. These revenues, together with prior year tax collections and the use of available cash balances, are estimated to support direct street lighting expenses plus overhead.

The proposed school crossing guard tax rates, as set forth in Section 6, are anticipated to yield revenues of \$3,847,701. These revenues, together with prior year tax collections and the use of available cash balances, are estimated to support direct crossing guard expenses plus overhead.

This Ordinance, as proposed, has no explicit fiscal impact upon the two successive fiscal years commencing July 1, 2027 and July 1, 2028, as the rates are legislated annually by County Council.

Acknowledged by the Chief Financial Officer March 31, 2026.

ORDINANCE NO. 26-035

**CALCULATION OF SEWER SERVICE CHARGES EFFECTIVE JULY 1, 2026
FOR FISCAL YEAR 2027**

WHEREAS, in accordance with *New Castle County Code* Chapter 38 ("Utilities"), Article 2 ("Sewers and Sewage Disposal"), Division 38.02.500 ("Sewer services charges"), Section 38.02.503 ("Schedule generally"), County Council must adopt applicable unit charges for sewer service.

NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:

Section 1. County Council adopts the following sewer unit charges for Fiscal Year 2027:

The following unit charges shall be effective other than for certain contract users:

\$5.286119/1000 gallons flow rate	(q)
\$0.437653/lb. BOD	(b)
\$0.566035/lb. SS	(s)

The rates for certain contract users shall be as follows:

\$3.593868/1000 gallons flow rate	(q)
\$0.437653/lb. BOD	(b)
\$0.566035/lb. SS	(s)

The Equivalent Dwelling Unit (EDU) rates shall be as follows:

Meter Size	EDU	Fixed Charge @ \$100 / EDU
1/2" or 5/8"	1.0	\$75*
3/4"	1.5	\$150
1"	2.5	\$250
1 1/2"	5.0	\$500
2.0	8.0	\$800
3.0	15.0	\$1,500
4.0	25.0	\$2,500
6.0	50.0	\$5,000
8.0	80.0	\$8,000
10.0	115.0	\$11,500
* For Fiscal Year 2027, the base rate of \$100/EDU has been discounted by 25% for meters up to 5/8".		

Section 2. Pursuant to Section 38.02.503.F., the annual minimum charge for sewer service shall be fifty-six dollars (\$56.00).

Section 3. The effective date for the provisions in this Ordinance shall be July 1, 2026.

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29

Section 4. This Ordinance shall become effective immediately upon its adoption by County Council and approval by the County Executive, or as otherwise provided by 9 Del. C. § 1156.

Adopted by Council of
New Castle County on:

Monique Williams-Johns
President of Council
of New Castle County

Approved on:

Marcus Henry
County Executive
New Castle County

SYNOPSIS: This Ordinance establishes sewer service charges effective July 1, 2026, for Fiscal Year 2027.

FISCAL NOTE: This Ordinance proposes the adoption of the Fiscal Year 2027 sewer user rates which, in conjunction with other related sources of revenue, are estimated to yield sufficient revenue to balance the Fiscal Year 2027 sewer fund budget.

If adopted, this Ordinance would establish a Fiscal Year 2027 composite (flow \$5.286119 + (BOD \$0.437653 X 1.2510 (flow factor) = \$0.5475041) + (SS \$0.566035 X 1.5429 (flow factor) = \$0.8733356)) residential flow rate of \$6.70696 per 1,000 billable gallons. The composite rate reflects a five percent increase from the FY2026 composite rate.

The base rate of \$100/EDU, as previously approved by County Council, has been discounted by 25% for meters up to 5/8", which will increase the EDU to \$75 for the 5/8 customers.

The rates contained in this Ordinance would, if adopted, be applied to all user classes, including \$13,040,000 for EDU as follows:

User Classification	Number of Users	Gross Billing
Residential	127,035	\$44,141,783
Industrial	20	\$11,129,081
Commercial	3,808	\$16,363,996
Apartment	228	\$9,232,033
Contract	5	\$6,500,228
Gross Billing	131,096	\$87,367,121
Less Allowance for Delinquent Accounts		(\$3,744,121)
Net Billing		<u>\$83,623,000</u>

Acknowledged by the Chief Financial Officer March 31, 2026.

ORDINANCE NO. 26-036

**AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS OF
NEW CASTLE COUNTY FOR THE PURPOSE OF FINANCING CERTAIN CAPITAL
PROJECTS APPROVED IN THE FISCAL YEAR 2027 CAPITAL BUDGET**

WHEREAS, Chapter 22 of Title 9 of the *Delaware Code*, as amended, authorizes New Castle County to plan, acquire, purchase, construct, reconstruct, improve, better, extend, maintain and operate sewerage systems therein defined, and the County Council of New Castle County has determined to extend existing sewerage systems now maintained by the County by rehabilitating and constructing local sewer projects and to improve existing sewer systems, pump stations, treatment plant sites, and facilities; and,

WHEREAS, Chapter 39 of Title 7 of the *Delaware Code*, as amended, authorizes New Castle County to carry out preventive and control measures and works of improvement for the prevention of erosion, floodwater, and sediment damages, and the County Council of New Castle County determines to construct, improve, and develop stormwater courses and facilities; and,

WHEREAS, Section 1163 of Title 9 of the *Delaware Code* authorizes New Castle County to issue bonds to finance the cost of any object, program or purpose for which New Castle County may raise, appropriate or expend money, and the County Council of New Castle County determines to expend money for various facilities and services; and,

WHEREAS, Subchapter III, of Chapter 13 of Title 9 of the *Delaware Code*, as amended, authorizes New Castle County to develop plans for buildings/facilities, parks, open spaces, natural areas and greenways within the County. Said plans provide for the acquisition of land for the development of parks and recreation facilities and the improvement and development of existing parks and buildings/facilities. The County has deemed it necessary to implement such plans for development and improvements.

NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS: (by a supermajority of all the members elected to the County Council concurring therein):

Section 1. New Castle County shall authorize the issuance of its negotiable bonds in the maximum aggregate net principal amount of \$59,790,230 to finance projects approved in the FY2027 Capital Budget (the maximum aggregate principal amount of the bonds to be issued for each purpose is set out in the following schedule):

<u>PURPOSE</u>	<u>BOND AUTHORIZATIONS</u>
	<u>MAXIMUM AGGREGATE</u>
	<u>PRINCIPAL AMOUNT</u>
(A) Sanitary Facilities/Stormwater	\$ 34,220,000
(B) Public Safety	14,485,230
(C) Parks	5,315,000
(D) Administration	3,090,000
(E) Facilities/Equipment	1,800,000
(F) Community Services	880,000
TOTAL BOND AUTHORIZATIONS	<u>\$59,730,230</u>

43 Section 2. The monies raised by the issuance of the bonds hereby authorized after the
44 payment of the charges and expenses connected with the preparation, sale, and issuance thereof
45 shall be held in separate accounts and shall be expended only for the purposes for which said
46 bonds have been authorized, or for the payment of the principal of, and interest on, temporary
47 loans made in anticipation of the sale of such bonds.
48

49 Section 3. The effect of the bonded indebtedness hereby authorized upon the total bonded
50 indebtedness of New Castle County is as shown on the attached fiscal note, Exhibit "A".
51

52 Section 4. It is hereby determined and declared that the normal life of said improvements
53 is not less than three (3) years (§ 1163 of Title 9 of the *Delaware Code*).
54

55 Section 5. In accordance with Federal Treasury Reg. § 1.150-2, the County hereby states
56 its intentions that a portion of the proceeds of the bonds authorized hereunder will be used to
57 reimburse itself for expenditures paid prior to the date of issuance of the bonds. All capitalized
58 terms used herein and not otherwise defined have the same meaning as ascribed to them in
59 Treasury Reg. § 1.150-2.
60

61 All original expenditures to be reimbursed will be capital expenditures (as defined in Federal
62 Treasury Reg. Sec. 1.150-1(b)) and other amounts permitted to be reimbursed pursuant to
63 Federal Treasury Reg. Sec. 1.150-2(d)(3) and (f). The County intends to reimburse the original
64 expenditures through the County's incurrence of debt to be evidenced by the bonds. The
65 description of the type and use of the property for which the original expenditure to be fully or
66 partially reimbursed is to be paid is: costs relating to the projects as defined in Section 3 hereof.
67 The maximum principal amount of the bonds to be issued to reimburse the costs of said projects
68 paid prior to their issuance and to complete said projects is a net \$59,790,230 including the costs
69 of issuance of the bonds.
70

71 Once the bonds are issued, the County shall allocate bond proceeds to reimburse a prior
72 expenditure by making the allocation on its books and records maintained with respect to the
73 bonds; provided that such costs to be reimbursed were paid not more than 60 days prior to the
74 date hereof. Such allocations shall specifically identify the actual original expenditure to be
75 reimbursed. Such allocations shall occur not later than 18 months after the later of (i) the date on
76 which the original expenditure is paid, or (ii) the date the project is placed in service or abandoned,
77 but in no event more than 3 years after the original expenditure is paid. If the bonds are issued
78 before the expiration of the period prescribed in the preceding sentence, then the reimbursement
79 allocation shall occur not later than the date of bonds are issued.
80

81 The bond proceeds used to reimburse the County for original expenditures will not be used within
82 1 year after the allocation in a manner that results in the creation of replacement proceeds (as
83 defined in Treasury Reg. § 1.148-1) for the bonds authorized hereunder or for other bonds. The
84 County will not use the proceeds of bonds to reimburse, refinance or refund an original
85 expenditure paid by another obligation (either tax-exempt or taxable).
86

87 Section 6. Continuing Disclosure. The County covenants for the benefit of holders of any
88 bonds that it issues in the public markets, whether pursuant to this Ordinance or otherwise, that,
89 so long as any such bonds are outstanding, it will file, or cause to be filed, all financial information,
90 operating data and notices of events, actions or failure to act, with such persons and entities and
91 at such times as may be necessary to comply with the requirements of Rule 15c2-12(b) (5) of the
92 Securities Exchange Act of 1934 with respect to such bonds. The Chief Financial Officer shall by
93 Resolution adopted in connection with the issuance of such bonds specify the specific actions
94 that the County shall be obligated to undertake to comply with this Section. Upon approval of the

95 County Executive, the Chief Financial Officer is hereby authorized to take such other actions, by
96 contract with a fiscal agent or otherwise, as such official shall deem appropriate to cause the
97 County to comply with this Section.
98

99 Section 7. The effective date for the provisions in this Ordinance shall be July 1, 2026.
100

101 Section 8. This Ordinance shall become effective immediately upon its adoption by County
102 Council and approval by the County Executive, or as otherwise provided by 9 *Del. C.* § 1156.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

Approved on:

Marcus Henry
County Executive
New Castle County

SYNOPSIS: This Ordinance will authorize New Castle County to issue bonds in the net amount of \$59,790,230 to finance projects approved in the Fiscal Year 2027 Capital Budget.

FISCAL NOTE: See attached Exhibit “A” for fiscal impact of this Ordinance.

Acknowledged by the Chief Financial Officer March 31, 2026.

EXHIBIT "A"

FISCAL NOTE: This Ordinance will authorize County Bonds in the maximum aggregate principal amount (net of issuance costs) of \$59,790,230.

The fiscal impact of this Ordinance, if approved, is demonstrated on a pro-forma basis below:

<u>Previous Authorizations</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Authorized and Issued Bonds ⁽¹⁾ (2/28/2026)	\$517,665,000	\$170,621,142	\$688,286,142
Authorized and Unissued Bonds (2/28/2026)	<u>145,155,304</u>	<u>60,965,228</u>	<u>206,120,532</u>
Total Previous Authorizations	662,820,304	231,586,370	894,406,674
Proposed Net Authorizations ⁽²⁾ by the Ordinance	<u>59,730,230</u>	<u>25,086,697</u>	<u>84,816,927</u>
Total Previous Authorizations and Proposed Net Authorizations	<u>\$722,550,534</u>	<u>\$256,673,067</u>	<u>\$979,223,601</u>

The following State Revolving Fund (SRF) and Water Infrastructure Finance and Innovation Act (WIFIA) loans are not included in the above totals:

Authorized and Issued Bonds (2/28/2026)	\$ 38,518,145	\$ 8,919,382 ⁽³⁾	\$ 47,437,527
Authorized and Unissued Bonds (2/28/2026)	103,522,831	59,720,271 ⁽³⁾	163,243,102
Total Previous Authorizations	<u>\$142,040,976</u>	<u>\$68,639,653</u>	<u>\$210,680,629</u>

⁽¹⁾ These amounts have been adjusted to reflect retired principal and interest through 4/30/26.

⁽²⁾ Assuming a constant principal amount of \$2,986,511 over a term of twenty years, total debt service for the \$59,730,230 would be \$84,816,927.

⁽³⁾ Interest is based on estimated future repayment schedules. Interest rates for various SRF loans are 2.00, 2.394 and 2.601 percent and for the various WIFIA loans are 4.5 percent.

ORDINANCE NO. 26-037

**THE CAPITAL BUDGET ORDINANCE OF NEW CASTLE COUNTY
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026**

1 **WHEREAS**, Chapter 22 of Title 9 of the *Delaware Code*, as amended, authorizes New
2 Castle County to plan, acquire, purchase, construct, reconstruct, improve, better and extend,
3 and maintain and operate sewerage systems therein defined, and the County Council of New
4 Castle County has determined to extend existing sewerage systems now maintained by the
5 County by rehabilitating and constructing local sewer projects and to improve existing sewer
6 systems, pump stations, treatment plant sites, and facilities; and

7
8 **WHEREAS**, *Delaware Code*, including Chapter 34 of Title 9 and Chapter 39 of Title 7 of
9 the *Delaware Code*, authorizes New Castle County to carry out preventive and control
10 measures and works of improvement for the prevention of erosion, floodwater, and sediment
11 damages, and the County Council of New Castle County determines whether to construct,
12 improve, and develop stormwater courses and facilities; and

13
14 **WHEREAS**, Section 1163 of Title 9 of the *Delaware Code* authorizes New Castle
15 County to issue bonds to finance the cost of any object, program or purpose for which New
16 Castle County may raise, appropriate or expend money, and the County Council of New Castle
17 County determines to expend money for various facilities and services; and

18
19 **WHEREAS**, Subchapter III, Chapter 13 of Title 9 of the *Delaware Code*, as amended,
20 authorizes New Castle County to develop plans for buildings/facilities, parks, open spaces,
21 natural areas and greenways within the County. Said plans provide for the acquisition of land
22 for the development of parks and recreation facilities and the improvements and development
23 of existing parks and buildings/facilities. The County has deemed it necessary to implement
24 such plans for development and improvements.

25
26 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**

27
28 Section 1. Exhibit "A", entitled "Capital Budget – FY2027" consisting of two (2) pages,
29 dated March 31, 2026, attached hereto and made a part hereof, is hereby adopted as the
30 Capital Budget of New Castle County for the fiscal year beginning July 1, 2026, and ending
31 June 30, 2027.

32
33 Section 2. The projects listed on Exhibit "B," entitled "Projects to Sunset Fiscal Year
34 End 2025" will sunset in accordance with Key Financial Policy (KFP) #1 on June 30, 2026. All
35 unexpended appropriations and bond authorizations on June 30, 2026, will be deauthorized.
36 Any encumbrances will remain open until liquidated.

37
38 Section 3. The effective date for the provisions in this Ordinance shall be July 1, 2026.

39
40 Section 4. This Ordinance shall become effective immediately upon its adoption by
41 County Council and approval by the County Executive, or as otherwise provided by 9 *Del. C. §*
42 1156.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

Approved on:

Marcus Henry
County Executive
New Castle County

SYNOPSIS: This Ordinance is the Capital Budget Ordinance for the Fiscal Year 2027, authorizing capital spending of \$75,702,105 for 51 County projects. This Ordinance also will deauthorize the projects on Exhibit "B" and the corresponding available appropriations and bond authorizations on June 30, 2026.

FISCAL NOTE: The Capital Budget Ordinance for Fiscal Year 2027 authorizes capital spending of \$75,702,105 for various projects. A companion Ordinance authorizing the issuance of General Obligation Bonds of \$59,790,230 to fund the Capital Budget must be adopted.

In addition, this Ordinance sunsets 10 capital projects, effective June 30, 2026. Projects are listed on Exhibit "B".

Acknowledged by the Chief Financial Officer March 31, 2026.

EXHIBIT "A"
NEW CASTLE COUNTY
CAPITAL BUDGET - FY2027

DEPARTMENT OF ADMINISTRATION

Land Use Information System	\$ 2,650,000
Sewer and Tax Billing Replacement	440,000
Subtotal	\$ 3,090,000

DEPARTMENT OF COMMUNITY SERVICES

Carousel Park Outdoor Arena Footing	\$ 180,000
Hope Center	300,000
Public Arts	327,640
Rockwood Museum	350,000
Rockwood Wheelchair Lift	350,000
Subtotal	\$ 1,507,640

DEPARTMENT OF PUBLIC SAFETY

800MgHZ Communications Equipment 2026-2027	\$ 400,000
Communications Upgrade 2026-2027	\$ 250,000
Police Range / EVOC	\$ 13,720,000
Public Safety Equipment 2027	367,705
Public Safety Southern Facility	50,000
Public Safety Trailer	65,230
Public Safety Vest Protection Program 2027	397,726
Subtotal	\$ 15,250,661

DEPARTMENT OF PUBLIC WORKS

Facilities/Equipment

Fleet Equipment 2027	\$ 8,469,900
Government Center Parking Lot	\$ 2,000,000
Subtotal	\$ 10,469,900

EXHIBIT "A"
NEW CASTLE COUNTY
CAPITAL BUDGET - FY2027

DEPARTMENT OF PUBLIC WORKS (Continued)

Parks

ADA Improvements in Parks	\$ 100,000
Delcastle Park Improvements	800,000
General Parkland Improvements 2024-2025	1,000,000
Glasgow Regional Park	1,500,000
Greenbank Park Improvements	200,000
Middle Run Valley Reforestation	100,000
Paper Mill Park Improvements	400,000
Pavilion Renovations	50,000
Play Area Improvements 2026-2027	515,000
Powell Ford Park Improvements	850,000
Subtotal	\$ 5,515,000

Sewer/Stormwater

Airport Road System Rehabilitation	\$ 1,850,000
Asset Management	1,200,000
Countywide Drainage Problems	1,000,000
Delaware City Industrial Sewer Expansion	1,700,000
DelDOT Coordination Project 2021	1,000,000
General Sewer Improvements	1,750,000
General Stormwater Improvements 2021	499,990
Kirkwood Trunkline Interceptor	3,500,000
Lea Eara Farms Treatment Plant Closure	3,000,000
Major Pump Stations Electrical Upgrades	600,000
Manhole Rehabilitation	750,000
Pump Station Rehabilitation 2026-2027	1,545,000
Richardson Park System Rehabilitation	500,000
Septage Receiving Station Upgrade	800,000
Sewer Fleet Equipment 2027	3,398,914
Sewer Repairs and Rehabilitation 2026-2027	2,000,000
Sewer System Expansion	250,000
Southern Sewer Service Area	2,000,000
Stormwater Basin Renovation II	1,000,000
Terminal Avenue System Rehabilitation	2,000,000
Water Farm 1 System Rehabilitation	2,000,000
Water Fill Stations	225,000
Water Quality Improvement Plans	500,000
White Clay System Rehabilitation	6,300,000
Wilmington System Rehabilitation	500,000
Subtotal	\$ 39,868,904

CAPITAL BUDGET TOTAL

\$ 75,702,105

Exhibit "B"
NEW CASTLE COUNTY
Projects to Sunset Fiscal Year End 2026

DEPARTMENT OF PUBLIC WORKS

C300509	General Parkland Improvements	Complete
C302303	Fleet Equipment 2023	Complete
C301303	DelDOT Coordination Project II	Complete
C302301	Market Street System Rehabilitation Bridge #9	Complete
C121606	Information Systems Expansion II	Complete
C122501	Firewall Replacement	Complete
C122612	Network Infrastructure Rearchitect and Upgrade	Complete
C402401	Absalom Jones Senior Center Kiln	Complete
C402610	Appoquinimink Library Maker Space HVAC	Complete
C402620	Carousel Park Indoor Arena Footing	Complete

ORDINANCE NO. 26-038

**ADOPT THE ANNUAL OPERATING BUDGET OF NEW CASTLE COUNTY
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026**

1 **WHEREAS**, County Council has adopted revenue measures which together with
2 any reserves and available cash balances shall, in the opinion of the County Executive,
3 be estimated to yield sums at least sufficient to balance the proposed expenditures as set
4 forth herein.
5

6 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:** (by a
7 supermajority of all the members elected to the County Council concurring therein):
8

9 Section 1. County Council hereby ordains that the taxes and other revenue
10 measures which the County Executive has certified as yielding sufficient revenue,
11 together with any reserves and available cash balances, serve to balance the Annual
12 Operating Budget of New Castle County for the fiscal year beginning July 1, 2026, and
13 ending June 30, 2027.
14

15 Section 2. Exhibit "A," entitled "Departmental Operating Budget," consisting of six
16 (6) pages, attached hereto and made a part hereof, is adopted as the Annual Operating
17 Budget of Appropriations to the respective departments, offices, reserves and services
18 for the fiscal year beginning July 1, 2026, and ending June 30, 2027.
19

20 Section 3. Exhibit "B," entitled "Operating Budget Components," consisting of one
21 (1) page, attached hereto and made a part hereof, representing the component budgets
22 encompassed by the "Departmental Operating Budget" for the fiscal year beginning July
23 1, 2026, and ending June 30, 2027.
24

25 Section 4. As the County Council has done in all past years, by and through the
26 budget hearing, review, and adoption process undertaken for the FY2027 budget, the
27 County Council hereby confirms its review and approves the schedule of fees established
28 by the Department of Land Use set forth in, *inter alia*, Appendix 2 of Chapter 40 of the
29 *New Castle County Code* ("the UDC"). The County Council also confirms and clarifies
30 that through the budget hearing, review, and adoption process, it has reviewed and
31 approved the schedule of fees established by the Department of Land Use in all prior
32 budget years, and the County hereby confirms, clarifies, and ratifies its previous
33 approvals of the fee schedules heretofore established by the Department of Land Use.
34

35 Section 5. The effective date for the provisions in this Ordinance shall be July 1,
36 2026.
37

38 Section 6. This Ordinance shall become effective immediately upon its adoption
39 by County Council and approval by the County Executive, or as otherwise provided by 9
40 *Del. C. § 1156*.

Adopted by Council of
New Castle County on:

Monique Williams-Johns
President of Council
of New Castle County

Approved on:

Marcus Henry
County Executive
New Castle County

SYNOPSIS: This Ordinance authorizes the Annual Operating Budget of New Castle County for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Exhibit "A" provides a summary of appropriations to departments, row offices, reserves and non-departmental operating budgets.

Exhibit "B" provides the component budgets (i.e. General Operating, Local Service Function, Sewer, Crossing Guard and Street Lighting) encompassed by Exhibit "A."

FISCAL NOTE: This Ordinance embodies, by detailed appropriation, by object of expenditure for each department and office (Exhibit "A") as required by State Law, and, by component budgets supported by various revenue measures (Exhibit "B"), the County's Annual Operating Budget for Fiscal Year 2027.

The fiscal impact of this Ordinance is the authorization to expend \$387,613,138 in Fiscal Year 2027 and to legislate the amounts within New Castle County's reserve accounts.

This Ordinance has no explicit impact on subsequent fiscal years, as the Operating Budget is legislated annually by County Council.

Acknowledged by the Chief Financial Officer March 31, 2026.

EXHIBIT A1**COUNTY COUNCIL**

Salaries and Wages	\$	2,730,491
Benefits		1,477,914
Training and Civic Affairs		65,212
Communication and Utilities		11,408
Materials and Supplies		60,772
Contractual Services		256,247
Equipment		1,600
Grants and Fixed Charges		469,732
Operating Transfer Charges		181,699
Total	\$	5,255,075
Total Authorized Full-Time Positions	35	

COUNTY EXECUTIVE

Salaries and Wages	\$	2,401,265
Benefits		1,296,477
Training and Civic Affairs		41,904
Communication and Utilities		14,769
Materials and Supplies		22,236
Contractual Services		248,565
Equipment		1,000
Grants and Fixed Charges		43,000
Contingency		55,000
Operating Transfer Charges		114,934
Total	\$	4,239,150
Total Authorized Full-Time Positions	17	

DEPARTMENT OF ADMINISTRATION

Salaries and Wages	\$	15,179,002
Benefits		8,174,714
Training and Civic Affairs		199,555
Communication and Utilities		9,592,710
Materials and Supplies		169,549
Contractual Services		8,002,559
Equipment		318,900
Grants and Fixed Charges		4,082,350
Operating Transfer Charges		1,004,932
Operating Transfer Credits		(14,008,398)
Total	\$	32,715,873
Total Authorized Full-Time Positions	177	

EXHIBIT A2

DEPARTMENT OF PUBLIC WORKS

Salaries and Wages	\$	27,101,408
Benefits		14,637,068
Training and Civic Affairs		88,079
Communication and Utilities		28,464,659
Materials and Supplies		4,918,251
Contractual Services		11,344,204
Equipment		536,333
Grants and Fixed Charges		1,294,498
Land and Structures		35,000
Operating Transfer Charges		4,964,157
Operating Transfer Credits		(7,906,610)
Total	\$	85,477,047
Total Authorized Full-Time Positions		389

DEPARTMENT OF LAND USE

Salaries and Wages	\$	9,147,002
Benefits		4,932,574
Training and Civic Affairs		66,975
Communication and Utilities		100,483
Materials and Supplies		106,727
Contractual Services		1,204,609
Equipment		56,240
Grants and Fixed Charges		56,500
Operating Transfer Charges		812,369
Total	\$	16,483,479
Total Authorized Full-Time Positions		113

DEPARTMENT OF COMMUNITY SERVICES

Salaries and Wages	\$	12,751,262
Benefits		6,072,129
Training and Civic Affairs		9,960
Communication and Utilities		1,356,485
Materials and Supplies		1,029,334
Contractual Services		3,258,150
Equipment		1,500
Grants and Fixed Charges		3,296,066
Operating Transfer Charges		1,590,723
Operating Transfer Credits		(257,608)
Total	\$	29,108,001
Total Authorized Full-Time Positions		161

EXHIBIT A3

DEPARTMENT OF PUBLIC SAFETY

Salaries and Wages	\$	83,209,835
Benefits		44,672,013
Training and Civic Affairs		205,206
Communication and Utilities		1,065,054
Materials and Supplies		1,493,047
Contractual Services		2,698,422
Equipment		3,899,005
Grants and Fixed Charges		9,204,644
Operating Transfer Charges		8,603,175
Total	\$	155,050,401
Total Authorized Full-Time Positions		729

REGISTER OF WILLS

Salaries and Wages	\$	1,230,774
Benefits		660,764
Training and Civic Affairs		34,950
Communication and Utilities		9,527
Materials and Supplies		10,053
Contractual Services		62,715
Equipment		2,800
Operating Transfer Charges		112,881
Total	\$	2,124,464
Total Authorized Full-Time Positions		20

EXHIBIT A4

RECORDER OF DEEDS

Salaries and Wages		\$	1,302,349
Benefits			698,105
Training and Civic Affairs			40,170
Communication and Utilities			30,597
Materials and Supplies			12,398
Contractual Services			82,718
Equipment			6,150
Grants and Fixed Charges			18,350
Operating Transfer Charges			187,466
Total		\$	2,378,303
Total Authorized Full-Time Positions	23		

SHERIFF

Salaries and Wages		\$	1,492,735
Benefits			808,273
Training and Civic Affairs			24,412
Communication and Utilities			11,740
Materials and Supplies			28,259
Contractual Services			52,249
Equipment			5,000
Operating Transfer Charges			165,848
Total		\$	2,588,516
Total Authorized Full-Time Positions	21		

CLERK OF THE PEACE

Salaries and Wages		\$	540,993
Benefits			292,932
Training and Civic Affairs			7,700
Communication and Utilities			2,094
Materials and Supplies			9,704
Contractual Services			19,218
Equipment Replacement			0
Operating Transfer Charges			42,052
Total		\$	914,693
Total Authorized Full-Time Positions	7		

DEBT SERVICE

Debt Service		\$	48,468,304
Total		\$	48,468,304
Total Authorized Full-Time Positions			

EXHIBIT A5

ETHICS COMMISSION

Salaries and Wages	\$	45,589
Benefits		11,776
Training and Civic Affairs		10,500
Communication and Utilities		1,500
Materials and Supplies		2,450
Contractual Services		235,747
Equipment		500
Operating Transfer Charges		7,770
Total	\$	315,832
Total Authorized Full-Time Positions	0	

COUNCIL CONTINGENCY

Contingency	\$	225,000
Total	\$	225,000
Total Authorized Full-Time Positions		

EXECUTIVE CONTINGENCY

Contingency	\$	600,000
Total	\$	600,000
Total Authorized Full-Time Positions		

PERSONNEL CONTINGENCY

Contingency	\$	455,000
Total	\$	455,000
Total Authorized Full-Time Positions		

DE PFML INSURANCE PROGRAM CONTINGENCY

Contingency	\$	800,000
Total	\$	800,000
Total Authorized Full-Time Positions		

ONE-TIME CONTINGENCY

Contingency	\$	414,000
Total	\$	414,000

EXHIBIT A6**NEW CASTLE COUNTY**

Salaries and Wages	\$	157,132,705
Benefits		83,734,739
Training and Civic Affairs		794,623
Communication and Utilities		40,661,026
Materials and Supplies		7,862,780
Contractual Services		27,465,403
Equipment		4,829,028
Grants and Fixed Charges		18,465,140
Debt Service		48,468,304
Land and Structures		35,000
Contingency		2,549,000
Operating Transfer Charges		17,788,006
Operating Transfer Credits		(22,172,616)
<i>Sub-Total New Castle County</i>	\$	387,613,138
<i>Total Authorized Full-Time Positions</i>		1,692

RESERVE ACCOUNTS ANTICIPATED BALANCES AS OF JUNE 30, 2026

Tax Stabilization Reserve Account	35,553,908
Sewer Rate Stabilization Reserve Account	13,410,350
General Fund Budget Reserve Account	46,910,980
Sewer Fund Budget Reserve Account	19,038,698
<i>Total Reserves:</i>	114,913,935

EXHIBIT "B"**OPERATING BUDGET COMPONENTS
FISCAL YEAR 2027**

General Operating Budget	\$	115,711,775
Local Service Function Budget		160,423,947
Sewer Fund		97,288,042
Street Light Fund		9,916,673
Crossing Guard Fund		4,272,701
Recommended Operating Budget	\$	387,613,138

MARCUS A. HENRY
COUNTY EXECUTIVE
 ExecutiveOffice@newcastlede.gov



87 Reads Way
New Castle, DE 19720

M E M O R A N D U M

TO: President and Members of County Council

FROM: Marcus Henry
 County Executive *M. H.*

DATE: March 31, 2026

SUBJECT: Certification Memorandum

Pursuant to 9 Del. C. § 1158(c), I hereby certify to County Council the estimated yield from each item of revenue to be used in balancing the Fiscal Year 2027 Operating Budget.

GENERAL FUND ESTIMATES

REAL ESTATE TAXES

Initial Annual Levy / Quarterly Adds	\$167,104,434
Prior Year Taxes	850,000
Tax Penalties	575,000
Real Estate Taxes	\$168,529,434

REALTY TRANSFER TAX **\$42,682,500**

HOTEL TAX **\$2,300,000**

SERVICE CHARGES AND FEES

911 Reporting Fees	\$1,111,705
Deeds and Instruments	6,487,000
Emergency Communications Reimbursement	209,400
FOIA Requests, Internet Printing/Copies	67,960
Hope Center Room Rentals	2,300,000
Hope Center Revenue	417,331
Impact Fees	400,000
Library Fines and Fees	109,200
Maintenance Corporation Fees	100,000
Miscellaneous Charges/Fees	327,700
Plan and Subdivision Reviews	1,420,000
Police Reports/Fines	490,228
Property Maintenance Fines/Fees	2,516,500
Recreation	1,358,009
Sheriff	1,855,000
Wills	3,689,546
Zoning Fees/Reviews	537,800
Service Charges and Fees	\$23,397,379

COLLABORATION ★ INNOVATION ★ DEDICATION

Certification Memorandum
 March 31, 2026
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LICENSES AND PERMITS

Building Permits	\$5,290,000
Business Licenses	750,000
Contractor Licenses	392,000
Marriage Licenses	308,673
Other Permits	672,000
Plumbing Permits	1,150,000
Licenses and Permits	\$8,562,673

INVESTMENT INCOME, MISCELLANEOUS, RENTALS AND SALE OF ASSETS

Interest Earnings	\$7,120,400
Miscellaneous Fees and Income	3,425,274
Rentals and Sale of Assets	1,085,105
Investment Income, Miscellaneous, Rentals and Sale of Assets	\$11,630,779

INTERGOVERNMENTAL REVENUES

Department of Justice	\$0
Payment in-lieu of Taxes / Donations	30,000
Realty Transfer Tax Fee	1,132,500
Indirect Cost Recovery	150,000
State Paramedic Reimbursement	8,799,162
RZEDB Interest Reimbursement	68,088
Intergovernmental Revenues	\$10,179,750

USES OF AVAILABLE CASH BALANCES \$18,416,178

Subtotal: Sources of Funds \$285,698,693

LESS: INTERFUND CAPITAL TRANSFER (9,562,971)

APPROPRIATED GENERAL FUND RESOURCES \$276,135,722

Certification Memorandum

March 31, 2026

Page 3 of 3

SPECIAL FUND ESTIMATESSewer Fund

Sewer Service Charges	\$83,623,000
Delinquent Charges	5,000,000
Capital Recovery Fees	8,664,080
F.O.G. Program Fees	120,000
Interest Earnings	1,085,000
Miscellaneous Fees and Income	205,700
Plans Review	428,000
RZEDB Interest Reimbursement	794,611
Septic Waste Hauler Fees	573,000
Stormwater/Groundwater Fees	1,200,000
Stormwater Maintenance Districts	139,844
Survey and Inspection Fees	215,000
Wastewater Discharge Fees	221,000
Subtotal - Sources of Sewer Fund Resources	\$102,269,235
Use of Available Cash Balances	\$667,711
Subtotal - Sources of Sewer Fund Resources	\$102,936,946
LESS: INTERFUND CAPITAL TRANSFER	(5,648,904)
Subtotal - Appropriated Sewer Fund Resources	\$97,288,042

Street Light Fund

Street Light Revenues	\$9,610,938
Uses of Available Cash Balance	305,735
Subtotal - Appropriated Street Light Fund Resources	\$9,916,673

Crossing Guard Fund

School Crossing Guard Tax	\$3,872,701
Uses of Available Cash Balance	400,000
Subtotal - Appropriated Street Light Fund Resources	\$4,272,701

<u>APPROPRIATED SPECIAL FUND RESOURCES</u>	\$111,477,416
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<u>TOTAL APPROPRIATED OPERATING BUDGET RESOURCES</u>	\$387,613,138
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Reserve Accounts Anticipated Balances as of June 30, 2026

Tax Stabilization Reserve Account	\$35,553,908
Sewer Rate Stabilization Reserve Account	13,410,350
General Fund Budget Reserve Account	46,910,980
Sewer Fund Budget Reserve Account	19,038,698
Total Reserve Accounts	\$114,913,935

ORDINANCE NO. 26-039

**TO AMEND NEW CASTLE COUNTY CODE CHAPTER 13
("STORMWATER MAINTENANCE DISTRICTS") REGARDING
STORMWATER MAINTENANCE AND GREEN VALLEY – PHASE V COMMUNITY**

1 **WHEREAS**, stormwater is an important water resource which supports, among
2 other things, groundwater recharge for drinking water supplies and base-flow of streams;
3 and
4

5 **WHEREAS**, the requirements of the United States Environmental Protection
6 Agency and the Delaware Department of Natural Resources and Environmental Control
7 demand a comprehensive approach to stormwater management by New Castle County;
8 and
9

10 **WHEREAS**, the federal regulations and Delaware state regulations require the
11 County to implement and fund a program of stormwater controls that address discharges
12 from the County's regulated stormwater flows to local water bodies; and
13

14 **WHEREAS**, inadequate management of stormwater runoff throughout a
15 watershed can increase flood depths and velocities, contribute to erosion and sediment,
16 overtax the carrying capacity of existing streams and storm sewers, greatly increase the
17 cost of public facilities to convey and manage stormwater, undermine floodplain
18 management and flood reduction efforts in upstream and downstream communities,
19 reduce groundwater recharge, and impact other related water resource needs and
20 threaten public health and safety; and
21

22 **WHEREAS**, in order to establish, operate, enhance, and maintain an effective and
23 efficient stormwater management, ensure the continued effective operation of the system
24 through installation and best management practices, and to provide other services such
25 as appropriate inspections, asset management, and regulatory oversight associated with
26 stormwater and watershed management, sufficient and stable funding is required to fund
27 these public services; and
28

29 **WHEREAS**, given the above, New Castle County Council determined it to be in
30 the best interests of the County and its residents to create stormwater maintenance
31 districts to accomplish the above and, thereby, promote more attractive, safer, and
32 healthier neighborhoods; and
33

34 **WHEREAS**, County Council enacted *New Castle County Code* Chapter 13,
35 Sections 13.01.001 – 13.01.007 (by means of Ordinance No. 21-144), creating
36 stormwater maintenance districts to provide an alternative to and assist property owners
37 who are responsible for performing maintenance of stormwater management facilities
38 within residential and mixed-use subdivisions, and to relieve property owners of the
39 burden of the actual maintenance; and

40
41 **WHEREAS**, Chapter 13 provides that a maintenance organization responsible for
42 a stormwater management facility within a subdivision established prior to enactment
43 thereof may petition to establish a stormwater maintenance district ("SWD"), using forms
44 established by the Public Works Department (the "Department"); moreover, the
45 Department is authorized to determine whether a SWD should be established based on
46 a maintenance organization's compliance with *New Castle County Code* Chapter 12,
47 Article 6 ("Stormwater Management Facility, Watercourse, and Drainage System
48 Maintenance"); and
49

50 **WHEREAS**, the stormwater management facility in Green Valley - Phase V
51 subdivision falls under the County's jurisdiction, and is, in the opinion of County
52 government, necessary for efficient and economical stormwater management; and
53

54 **WHEREAS**, by way of background, Green Valley – Phase V maintenance
55 corporation timely petitioned the Department in 2025 for creation of a SWD; the petition
56 (attached hereto) reflects the affirmative vote for inclusion in the SWD program by the
57 Green Valley - Phase V community; and
58

59 **WHEREAS**, the petition includes, among other things, the requisite description of
60 the area incorporated in the proposed SWD, a list of the community members and mailing
61 addresses, applicable parcel numbers, signatures of the community members by parcel,
62 and the individual votes, either yes or no, by community members; and
63

64 **WHEREAS**, the Department supports the petition, which awaits the approval of
65 County Council; and
66

67 **WHEREAS**, if County Council enacts this Ordinance, the SWD program will be
68 approved for the Green Valley - Phase V community; subsequent to approval by County
69 Council, all relevant information evidencing the establishment of the SWD will be recorded
70 with the Office of the Recorder of Deeds; and
71

72 **WHEREAS**, County Council has determined that the provisions of this Ordinance
73 substantially advance and are reasonably and rationally related to legitimate
74 government interests, including, but not limited to, promoting the public health, safety,
75 welfare, and quality of life of the present and future inhabitants of New Castle County,
76 generally, and Green Valley – Phase V community, in particular.
77

78 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**
79

80 Section 1. *New Castle County Code* Chapter 13 ("Stormwater Maintenance
81 Districts") is hereby amended by adding the material that is underscored and deleting the
82 material that is stricken, as set forth below.
83

84 ...
84 Sec. 13.01.008. Stormwater maintenance districts - approved.

85 A. Following are the Stormwater Maintenance Districts approved by County Council:

86 1. Whispering Woods...
87

88 8. Green Valley - Phase V.

89
90 Section 2. This Ordinance shall become effective upon its adoption by County
91 Council and approval by the County Executive, or as otherwise provided in 9 *Del. C. §*
92 1156.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

Approved on:

Marcus Henry
County Executive
of New Castle County

SYNOPSIS: By way of this Ordinance, New Castle County Council approves a Stormwater Maintenance District in the Green Valley - Phase V community.

FISCAL NOTE: This Ordinance, if approved, creates a Stormwater Maintenance District and will establish a Stormwater District Maintenance Fee for the Green Valley – Phase V community. The fee will be included on the County tax bills beginning in the 2026 tax year to cover anticipated costs for a period of 15 months (April 2026 – June 2027). After which time, the annual tax bills beginning with the 2027 tax year will cover anticipated costs for a period of 12 months (July – June). There will be no fiscal impact since the fee shall cover the maintenance and operational costs of the stormwater infrastructure.

Acknowledged by the Chief Financial Officer March 26, 2026.

Prime Sponsor(s): Mr. Smiley, Mr. Cartier
Requested by: Administration/Technology
Date of introduction: April 14, 2026

ORDINANCE NO. 26-043

**AMEND THE FY2026 APPROVED OPERATING BUDGET:
APPROPRIATE FUNDING FROM THE NEW CASTLE COUNTY TECHNOLOGY FEE
ACCOUNT WITHIN THE OFFICE OF THE RECORDER OF DEEDS AND RECORDER OF
DEEDS TECHNOLOGY FEE ACCOUNT TO THE DEPARTMENT OF PUBLIC SAFETY,
DIVISION OF POLICE FOR THE PURCHASE OF BLUE VOICE SOFTWARE**

1 **WHEREAS**, this Ordinance will amend the FY2026 Approved Operating Budget by
2 appropriating \$75,000.00 from the New Castle County Technology Fee Account within the
3 Office of the Recorder of Deeds and \$75,000.00 from the Recorder of Deeds Technology Fee
4 Account to the Department of Public Safety, Division of Police; and
5

6 **WHEREAS**, additional funding is needed for the purchase of the Blue Voice software
7 platform for the Department of Public Safety which will be used to provide the Police Division
8 with fast, accurate, and secure access to department policies, laws, procedures, and
9 community resources; and
10

11 **WHEREAS**, the revenue measures heretofore adopted by the County Council, are, in
12 the opinion of the County Executive, estimated to yield sums at least sufficient to balance the
13 proposed expenditures as set forth in the Approved Annual Operating Budget as hereinafter
14 amended.
15

16 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**
17

18 Section 1. The Annual Operating Budget for the fiscal year beginning July 1, 2025, is
19 hereby amended by deleting the material stricken and adding the material underscored on the
20 attached "Exhibit A."
21

22 Section 2. The foregoing amendment shall be considered a part of the Annual
23 Operating Budget for the fiscal year beginning July 1, 2025, and shall be effective retroactively
24 as though incorporated initially in the Annual Operating Budget.
25

26 Section 3. This Ordinance shall become effective immediately upon its adoption by
27 County Council and approval by the County Executive, or as otherwise provided in 9 *Del. C. §*
28 1156.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

Approved on:

Marcus Henry
County Executive
New Castle County

SYNOPSIS: This Ordinance, if approved, amends the FY2026 Approved Operating Budget by appropriating \$75,000.00 from the New Castle County Technology Fee Account within the Office of the Recorder of Deeds and \$75,000.00 from the Recorder of Deeds Technology Fee Account to the Department of Public Safety, Division of Police. These funds are needed for the purchase of Blue Voice Software to provide the Police Division with fast, accurate, and secure access to department policies, laws, procedures, and community resources.

FISCAL NOTE: This Ordinance, if approved, will amend the FY2026 Approved Operating Budget by appropriating \$75,000.00 from the New Castle County Technology Fee Account within the Office of the Recorder of Deeds and \$75,000.00 from the Recorder of Deeds Technology Fee Account to the Department of Public Safety, Division of Police in the Contractual Service Budget Line Item.

The revised FY2026 Approved Operating Budget will be \$376,758,586. This is a two-year contract totaling \$150,000. There will be no fiscal impact to FY2027 and FY2028 as the contract runs through June 30, 2028.

The balance in the New Castle County Technology Fee Account after this appropriation will be \$180,415.95. The balance in the Recorder of Deeds Technology Fee Account after this appropriation will be \$206,495.42.

Acknowledged by the Chief Financial Officer March 30, 2026.

EXHIBIT A1

COUNTY COUNCIL

Salaries and Wages	\$	2,708,793
Benefits		1,525,869
Training and Civic Affairs		74,245
Communication and Utilities		15,674
Materials and Supplies		60,342
Contractual Services		255,729
Equipment		2,363
Grants and Fixed Charges		302,512
Operating Transfer Charges		195,519
Total	\$	5,141,046
Total Authorized Full-Time Positions	35	

COUNTY EXECUTIVE

Salaries and Wages	\$	2,305,318
Benefits		1,293,169
Training and Civic Affairs		42,232
Communication and Utilities		19,550
Materials and Supplies		22,136
Contractual Services		254,637
Equipment		1,000
Grants and Fixed Charges		423,175
Contingency		55,000
Operating Transfer Charges		112,454
Total	\$	4,528,671
Total Authorized Full-Time Positions	17	

DEPARTMENT OF ADMINISTRATION

Salaries and Wages	\$	14,062,962
Benefits		7,834,901
Training and Civic Affairs		216,948
Communication and Utilities		8,380,342
Materials and Supplies		165,308
Contractual Services		8,800,736
Equipment		464,895
Grants and Fixed Charges		3,972,041
Operating Transfer Charges		1,197,697
Operating Transfer Credits		(14,044,103)
Total	\$	31,051,727
Total Authorized Full-Time Positions	168	

EXHIBIT A2

DEPARTMENT OF PUBLIC WORKS

Salaries and Wages	\$	28,756,814
Benefits		16,093,269
Training and Civic Affairs		45,445
Communication and Utilities		27,456,675
Materials and Supplies		4,941,521
Contractual Services		11,150,222
Equipment		510,258
Grants and Fixed Charges		1,529,759
Land and Structures		50,000
Operating Transfer Charges		4,842,323
Operating Transfer Credits		(7,876,371)
Total	\$	87,499,915
Total Authorized Full-Time Positions	389	

DEPARTMENT OF LAND USE

Salaries and Wages	\$	8,986,033
Benefits		5,031,240
Training and Civic Affairs		66,975
Communication and Utilities		113,015
Materials and Supplies		109,127
Contractual Services		1,490,709
Equipment		89,740
Grants and Fixed Charges		56,500
Operating Transfer Charges		1,071,279
Total	\$	17,014,618
Total Authorized Full-Time Positions	113	

DEPARTMENT OF COMMUNITY SERVICES

Salaries and Wages	\$	13,653,916
Benefits		5,874,643
Training and Civic Affairs		33,470
Communication and Utilities		1,494,688
Materials and Supplies		1,512,054
Contractual Services		3,946,768
Equipment		161,898
Grants and Fixed Charges		3,235,149
Operating Transfer Charges		1,396,115
Operating Transfer Credits		(243,749)
Total	\$	31,064,952
Total Authorized Full-Time Positions	162	

EXHIBIT A3

DEPARTMENT OF PUBLIC SAFETY

Salaries and Wages		\$	78,231,240
Benefits			43,444,049
Training and Civic Affairs			224,290
Communication and Utilities			974,289
Materials and Supplies			1,318,795
Contractual Services	<u>2,498,038</u>		<u>2,648,038</u>
Equipment			2,411,123
Grants and Fixed Charges			11,672,041
Operating Transfer Charges			8,501,518
Total	<u>149,275,383</u>	\$	<u>149,425,383</u>
Total Authorized Full-Time Positions	729		

REGISTER OF WILLS

Salaries and Wages		\$	1,219,161
Benefits			669,258
Training and Civic Affairs			34,950
Communication and Utilities			10,257
Materials and Supplies			10,053
Contractual Services			62,715
Equipment			2,800
Operating Transfer Charges			97,749
Total		\$	<u>2,106,943</u>
Total Authorized Full-Time Positions	20		

RECORDER OF DEEDS

Salaries and Wages		\$	1,377,085
Benefits			764,405
Training and Civic Affairs			40,170
Communication and Utilities			30,665
Materials and Supplies			12,398
Contractual Services			83,945
Equipment			6,150
Grants and Fixed Charges			18,350
Operating Transfer Charges			172,975
Total		\$	<u>2,506,143</u>
Total Authorized Full-Time Positions	23		

EXHIBIT A4

SHERIFF

Salaries and Wages		\$	1,482,722
Benefits			835,738
Training and Civic Affairs			29,452
Communication and Utilities			12,261
Materials and Supplies			21,259
Contractual Services			55,999
Equipment			5,000
Operating Transfer Charges			150,197
Total		\$	2,592,628
Total Authorized Full-Time Positions	21		

CLERK OF THE PEACE

Salaries and Wages		\$	538,617
Benefits			303,592
Training and Civic Affairs			9,600
Communication and Utilities			3,586
Materials and Supplies			7,939
Contractual Services			19,083
Equipment Replacement			0
Operating Transfer Charges			35,085
Total		\$	917,502
Total Authorized Full-Time Positions	7		

DEBT SERVICE

Debt Service		\$	47,892,496
Total		\$	47,892,496
Total Authorized Full-Time Positions			

ETHICS COMMISSION

Salaries and Wages		\$	44,477
Benefits			4,092
Training and Civic Affairs			10,500
Communication and Utilities			1,745
Materials and Supplies			2,450
Contractual Services			235,747
Equipment			500
Operating Transfer Charges			6,796
Total		\$	306,307
Total Authorized Full-Time Positions	0		

EXHIBIT A5

COUNCIL CONTINGENCY

Contingency	\$	225,000
Total	\$	225,000
<i>Total Authorized Full-Time Positions</i>		

EXECUTIVE CONTINGENCY

Contingency	\$	212,825
Total	\$	212,825
<i>Total Authorized Full-Time Positions</i>		

PERSONNEL CONTINGENCY

Contingency	\$	455,000
Total	\$	455,000
<i>Total Authorized Full-Time Positions</i>		

BENEFITS CONTINGENCY

Contingency	\$	1,763,275
Total	\$	1,763,275
<i>Total Authorized Full-Time Positions</i>		

DE PFML INS PROG CONTINGENCY

Contingency	\$	486,725
Total	\$	486,725
<i>Total Authorized Full-Time Positions</i>		

ATTRITION CONTINGENCY

Personal Services - Salaries and Wages	\$	(6,107,378)
Personal Services - Employee Benefits	\$	(3,442,422)
Total	\$	(9,549,800)
<i>Total Authorized Full-Time Positions</i>		

ONE-TIME CONTINGENCY

Contingency	\$	1,117,230
Total	\$	1,117,230

EXHIBIT A6

NEW CASTLE COUNTY

Salaries and Wages		\$	147,259,760
Benefits			80,231,803
Training and Civic Affairs			828,277
Communication and Utilities			38,512,747
Materials and Supplies			8,183,382
Contractual Services	<u>28,854,328</u>		<u>29,004,328</u>
Equipment			3,655,727
Grants and Fixed Charges			21,209,527
Debt Service			47,892,496
Land and Structures			50,000
Contingency			4,315,055
Operating Transfer Charges			17,779,707
Operating Transfer Credits			(22,164,223)
<i>Sub-Total New Castle County</i>	<i>376,608,586</i>	\$	<u>376,758,586</u>
<i>Total Authorized Full-Time Positions</i>	<i>1,684</i>		

RESERVE ACCOUNTS ANTICIPATED BALANCES AS OF MARCH 10, 2026

Tax Stabilization Reserve Account	52,704,771
Sewer Rate Stabilization Reserve Account	15,087,725
General Fund Budget Reserve Account	46,910,980
Sewer Fund Budget Reserve Account	19,038,698
<i>Total Reserves:</i>	<u>133,742,174</u>

ORDINANCE NO. 26-044

**AMEND THE FY2026 CAPITAL PROGRAM AND BUDGET: APPROPRIATE
ADDITIONAL FUNDING RECEIVED FROM THE STATE OF DELAWARE,
DEPARTMENT OF NATURAL RESOURCES AND ENVIRONMENTAL CONTROL
(DNREC) THROUGH DELAWARE'S NONPOINT SOURCE PROGRAM TO THE
DEPARTMENT OF PUBLIC WORKS, GENERAL PARKLAND IMPROVEMENTS 2021
CAPITAL PROJECT**

1 **WHEREAS**, original allocated funding in the amount of \$42,364 from the State of
2 Delaware, Department of Natural Resources and Environmental Control (DNREC)
3 through Delaware's Nonpoint Source Program was previously approved by County
4 Council and appropriated to the Department of Public Works, General Parkland
5 Improvements Capital Project via Ordinance 23-078; and
6

7 **WHEREAS**, authorization is being sought to appropriate additional state funds of
8 \$30,800 from DNREC through Delaware's Nonpoint Source Program to the Department
9 of Public Works, General Parkland Improvements 2021 Capital Project; and
10

11 **WHEREAS**, the funding will be used to assist in the riparian forest buffer
12 restoration project at Wiggins Mill Park; and
13

14 **WHEREAS**, this project will provide additional water quality and habitat in the
15 Appoquinimink watershed.
16

17 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**
18

19 Section 1. The Capital Budget Ordinance for the fiscal year beginning July 1, 2025
20 is hereby amended by deleting the material that is stricken and adding the material that
21 is underscored on the attached Exhibit "A."
22

23 Section 2. The Capital Program Resolution for the fiscal year beginning July 1,
24 2025 is hereby amended by deleting the material that is stricken and adding the material
25 that is underscored on the attached Exhibit "B."
26

27 Section 3. State funding in the amount of \$30,800 is appropriated to the
28 Department of Public Works, General Parkland Improvements 2021 Capital Project to
29 assist in the riparian forest buffer restoration project at Wiggins Mill Park.
30

31 Section 3. This Ordinance shall become effective immediately upon its adoption
32 by County Council and approval by the County Executive, or as otherwise provided in 9
33 *Del. C. § 1156*.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

Approved on:

Marcus Henry
County Executive
New Castle County

SYNOPSIS: This Ordinance, if approved, will appropriate \$30,800 in additional funding received from the State of Delaware, Department of Natural Resources and Environmental Control (DNREC) through Delaware's Nonpoint Source Program to the General Parkland Improvements 2021 Capital Project to assist in the riparian forest buffer restoration project at Wiggins Mill Park.

FISCAL NOTE: This Ordinance, if approved, will amend the FY2026 Capital Budget by appropriating \$30,800 in funding received from the State of Delaware, Department of Natural Resources and Environmental Control (DNREC) through Delaware's Nonpoint Source Program to the General Parkland Improvements 2021 Capital Project to assist in the riparian forest buffer restoration project at Wiggins Mill Park. Matching funds of \$20,553 are included in the existing budget. DNREC has approved their application to the FY2026 General Parkland Improvements 2021 Capital Project. As such, there is no fiscal impact to the FY2026 Operating Budget.

The revised FY2026 Capital Budget amount for the General Parkland Improvements 2021 Capital Project will be (\$969,200).

The revised FY2026 New Castle County Capital Budget grand total will be \$105,265,145.

Acknowledged by the Chief Financial Officer March 30, 2026.

EXHIBIT "A"
NEW CASTLE COUNTY
CAPITAL BUDGET - FY2026

26-044

DEPARTMENT OF ADMINISTRATION

Human Capital Management Platform	\$	600,000
Land Use Information System		1,200,000
Reassessment 2024		2,000,000
Sewer and Tax Billing Replacement		2,300,000
Network Infrastructure Rearchitect and Upgrade		<u>1,150,000</u>
Subtotal	\$	7,250,000

DEPARTMENT OF COMMUNITY SERVICES

Appoquinimink Library Maker Space HVAC	\$	200,000
Carousel Park Indoor Arena Footing		100,000
Glasgow Library		150,000
Newark Library		400,000
Surratte Pool Renovations 2026		<u>100,000</u>
Subtotal	\$	950,000

DEPARTMENT OF COUNTY EXECUTIVE

Executive GF Capital Contingency	\$	<u>675,000</u>
Subtotal	\$	675,000

DEPARTMENT OF PUBLIC SAFETY

800MgHZ Communications Equipment 2026-2027	\$	400,000
Communications Upgrade 2026-2027		250,000
Public Safety Building Renovations		300,000
Public Safety Equipment 2026		136,000
Public Safety Vest Protection Program 2026		<u>302,448</u>
Subtotal	\$	1,388,448

DEPARTMENT OF PUBLIC WORKS

Facilities/Equipment

Building Rehabilitation 2026-2027	\$	3,500,000
Fleet Equipment 2021		(49,929)
Fleet Equipment 2022		(103,797)
Fleet Equipment 2023		(48,900)
Fleet Equipment 2024		(1,700,000)
Fleet Equipment 2026		<u>7,608,658</u>
Garage Renovations		2,500,000
General Roof Renovations		(75,000)
HVAC Replacement		2,800,000
Security 2021		500,000
Vehicle Lift System		<u>56,000</u>
Subtotal	\$	<u>14,987,032</u>

EXHIBIT "A"
NEW CASTLE COUNTY
CAPITAL BUDGET - FY2026

26-044

DEPARTMENT OF PUBLIC WORKS (Continued)

Parks

Agricultural Preservation		\$	1,000,000
Bechtel Park Improvements			750,000
Carousel Park			150,000
Game Court Improvements 2021			150,000
General Parkland Improvements PRE2021			(650,000)
General Parkland Improvements 2021	~~(1,000,000.00)~~		~~(969,200)~~
General Parkland Improvements 2024			800,000
Glasgow Regional Park			1,500,000
Middle Run Valley Reforestation			150,000
Open Space Preservation			1,500,000
Play Area Improvements 2026-2027			1,000,000
Rockwood Park			500,000
Southern Regional Park			1,000,000
Subtotal	~~6,850,000.00~~	\$	6,880,800

Sewer/Stormwater

Airport Road System Rehabilitation		\$	3,000,000
Asset Management			400,000
Christina River Force Main			22,000,000
Countywide Drainage Problems			850,000
DelDOT Coordination Project 2021			2,500,000
General Sewer Improvements			1,250,000
General Stormwater Improvements 2021			471,659
Manhole Rehabilitation			750,000
Market Street Rehab Bridge #9			(1,500,000)
Pump Station Rehab 2026-2027			1,500,000
Richardson Park Pump Station Upgrade			17,679,097
Sewer Fleet Equipment 2023			(22,233)
Sewer Fleet Equipment 2024			(600,000)
Sewer Fleet Equipment 2026			2,755,342
Sewer Repairs and Rehabilitation 2026-2027			4,200,000
Southern Sewer Service Area			6,500,000
Stoney Creek Basin Rehabilitation			600,000
Stormwater Basin Renovation II			2,500,000
Water Quality Improvement Plans			5,000,000
White Clay System Rehabilitation			3,300,000
Subtotal		\$	73,133,865

CAPITAL BUDGET TOTAL	~~105,234,345~~	\$	105,265,145
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EXHIBIT B**PROJECT PROFILES
PUBLIC WORKS - PARKS (continued)**

Project Name (Number): General Parkland Improvements 2021 (C302101)					
Description: Improvements in parks, including Hann, Banning, Delcastle Quad and Northcrest parks.			Council Districts: All		
Funding Schedule					
	Bonds	Federal	State	Other	Total
Prior Authorizations	\$ 1,670,000		\$ 297,056	\$ 1,753,000	\$ 3,720,056
FY2026	(1,000,000)		-		—(1,000,000)
			30,800		—(969,200)
FY2027					
FY2028					
FY2029					
FY2030					
FY2031					
Future Years					
Total	\$ 670,000	\$ -	~~\$ 297,056~~	\$ 1,753,000	~~\$ 2,720,056~~
			<u>\$ 327,856</u>		<u>\$ 2,750,856</u>
Available Authorizations:		\$ 1,277,770			
Available Funding:		\$ 90,675			
Operating Budget Impact:		\$ 2,200			

*Available Authorizations / Funding as of February 28, 2025, net of obligations.

FY2026 Activity:

Payout balance due on project, nearing completion. Increase appropriations from DNREC by \$30,800 for Wiggins Mill riparian forest buffer restoration.

Future Activity:

Sunset project as of July 1, 2026.

Grant Matrix

4/28/26

GRANT APPLICANT	AMOUNT REQUESTED / AMOUNT PROPOSED	INTENDED USE OF GRANT	Standard Accounting Practices/ Non-Discrimination Policy	PRIOR COUNCIL GRANTS IN CURRENT FISCAL YEAR	COUNCIL MEMBER
Hockessin Historical Society, Inc.	\$1450/\$1450	Funds will be used to support their annual Juneteenth Event.	Yes/Yes	No	Kilpatrick
Delaware CBTU Chapter	\$3000/\$500	Funds will used to support their annual Solidarity Ball.	Yes/Yes	No	Williams-Johns