NEW CASTLE COUNTY COUNCIL
ADMINISTRATIVE-FINANCE COMMITTEE MEETING

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

May 26, 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 - 05-12-2026

C. Review/Discussion of Resolution(s)

R26-108: APPROVING THE REFUND OF OVERPAYMENT OF COUNTY TAXES ON TAX PARCEL NUMBER 08-009.000-61
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

R26-109: APPROVING THE RECREATIONAL PROPERTY TAX EXEMPT STATUS OF THE WILMINGTON COMMUNITY ROWING FOUNDATION, LLC'S PROPERTY LOCATED AT 501 A STREET, WILMINGTON, DELAWARE 19801 TAX PARCEL NO. 26-050.00-037
Prime Sponsor(s): Mr. Hollins

R26-110: TO AMEND NEW CASTLE COUNTY COUNCIL PROCEDURAL RULE NO. 4 ("REGULAR COUNCIL MEETINGS") AND RULE NO. 5 ("COUNCIL COMMITTEE MEETINGS") RELATING TO PUBLIC COMMENT
Prime Sponsor(s): Mr. Smiley

R26-111: URGING THE DELAWARE GENERAL ASSEMBLY TO REQUIRE COMPREHENSIVE FISCAL IMPACT ANALYSIS, INCLUDING IMPACTS ON COUNTY GOVERNMENT, FOR ALL STATE LEGISLATION AFFECTING COUNTY OPERATIONS, SERVICES, OR REVENUES
Prime Sponsor(s): Mr. Carter

R26-085: (STATUS: TABLED) ADOPTING THE NEW CASTLE COUNTY CAPITAL PROGRAM FOR FISCAL YEAR 2027 THROUGH 2032
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

D. Review/Discussion of Ordinance(s)

°26-054: AMEND THE GRANTS BUDGET: APPROPRIATE THE MONETARY VALUE OF DONATED LANDSCAPING SERVICES FOR THE SOURCING AND PLANTING TREES FROM THE ROUTE 9 COMMUNITY DEVELOPMENT CORPORATION TO THE HOLLOWAY TERRACE

PARK LANDSCAPE SERVICES DONATION GRANT FOR THE DEPARTMENT OF PUBLIC WORKS, DIVISION OF PARKS
Prime Sponsor(s): Mr. Sheldon, Mr. Carter
Co-sponsor(s): Mr. Street

°26-034: (STATUS: TABLED) 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: TABLED) CALCULATION OF SEWER SERVICE CHARGES EFFECTIVE JULY 1, 2026 FOR FISCAL YEAR 2027
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

°26-036: (STATUS: TABLED) 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: TABLED) 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: TABLED) ADOPT THE ANNUAL OPERATING BUDGET OF NEW CASTLE CO FOR THE FISCAL YEAR BEGINNING JULY 1, 2026
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

E. New Castle County Grant Requests/Community Events

- 5/26/26 Grant Matrix

F. Expense and Revenue Round Table

G. Other

H. Public Comment

I. Council Member Comment

J. Adjournment

AGENDA POSTED: Tuesday, May 19, 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 ZOOM 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/j/86973545695 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.

Prime Sponsor(s): Mr. Smiley, Mr. Cartier
Requested by: Administration/Finance
Date of introduction: May 26, 2026

RESOLUTION NO. 26-108

APPROVING THE REFUND OF OVERPAYMENT OF COUNTY TAXES ON TAX PARCEL NUMBER 08-009.000-61

WHEREAS, Henry B. duPont IV ("Owner") owns Tax Parcel Number 08-009.000-61 (the "Parcel"), which is located in Council District 2; and

WHEREAS, the Owner has filed with New Castle County ("County") a request for refund of overpaid taxes on the Parcel; and

WHEREAS, the Chief Financial Officer has determined that in 2025, the Owner overpaid the taxes owed to the County ("County Taxes") for the Parcel because of an error in the characterization of the parcel; and

WHEREAS, the Owner's overpayment of County Taxes for the Parcel is $27,285.87; and

WHEREAS, the Chief Financial Officer has approved the payment of the refund for overpaid County Taxes on the Parcel in the amount of $27,285.87, on the grounds that that amount was paid in error by the Owner; and

WHEREAS, 9 *Delaware Code* § 8618 provides authority for the County to refund County Taxes paid in error; and

WHEREAS, New Castle County Code, § 14.03.001 prohibits the Chief Financial Officer from refunding more than $20,000 in County Taxes paid in error; and

WHEREAS, a resolution of County Council of New Castle County is required to authorize the refund of $27,285.87.

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County, that New Castle County Council hereby authorizes the Chief Financial Officer to refund county taxes in the total amount of $27,285.87 to Henry B. duPont IV.

Adopted by County Council
of New Castle County on:

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

SYNOPSIS: This Resolution allows for the refund of $27,285.87 in county taxes that was paid in error by Henry B. duPont IV on Tax Parcel Number 08-009.000-61. 9 *Delaware Code* § 8618 provides authority to refund County Taxes paid in error, but the Chief Financial Officer's authority to approve refunds is limited to $20,000.00.

FISCAL NOTE: This Resolution, if adopted, will authorize the refund of an overpayment of taxes in the total amount of $27,285.87.

Acknowledged by the Chief Financial Officer May 15, 2026.

Prime Sponsor(s): Mr. Hollins
Requested by: Public Woks
Date of introduction: May 26, 2026

RESOLUTION NO. 26-109

APPROVING THE RECREATIONAL PROPERTY TAX EXEMPT STATUS OF THE WILMINGTON COMMUNITY ROWING FOUNDATION, LLC'S PROPERTY LOCATED AT 501 A STREET, WILMINGTON, DELAWARE 19801 TAX PARCEL NO. 26-050.00-037

WHEREAS, Article VIII, Section 1 of the Delaware Constitution of 1897 authorizes counties to exempt from county taxation such property in their respective jurisdictions that, in their opinion, will best promote the public welfare; and

WHEREAS, in accordance with this authorized power, New Castle County enacted Section 14.06.601 of the *New Castle County Code*, which provides an exemption from county taxation for recreational property – meaning property used primarily for recreational purposes and owned and operated by a community chest, fund, foundation, or corporation and meeting nine criteria, the first seven of which are determined as a matter of law and fact by the Office of Finance, Assessment Division, and Office of Law, can be exempt from taxation; and

WHEREAS, the eighth criterion is a finding by the Department of Public Works that the property is suitable for recreational use and consistent with the recreational needs of the County; and

WHEREAS, the ninth and final criterion for exemption of taxation is a review by County Council of the impact of the exemption on the assessment roll and consideration of other facts deemed important; and

WHEREAS, the Assessment Division and the Office of Law determined that the application has met the requirements of New Castle County Code Section 14.06.601(A)–(G) as follows: (A) the owner is qualified as an exempt organization under Section 501(c) of the Internal Revenue Code of 1986 as amended; (B) no part of the net earnings of the owner inures to the benefit of any private shareholder or individual; (C) the property is used for the operation of the exempt activity and does not exceed an amount of property reasonably necessary for the accomplishment of the exempt activity; (D) the property is not used by the owner or other person to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator or any other person through the distribution of profits or the payment of excessive charges or compensation; (E) the property is used for recreational purposes, and, upon liquidation, dissolution or abandonment of the owner, none of the assets of the owner will inure to the benefit of anyone except a community chest, fund, foundation, government or governmental agency, or corporation organized and operated for charitable or religious purposes; (F) the use of the property is open to the public regardless of sex, race, creed, color or national origin; and (G) the fees and charges for the use of such property and the facilities thereon are such that people of low income will not be denied the privileges and benefits provided by such property (the Wilmington Community Rowing Foundation LLC provides several avenues so that membership costs do not operate as a barrier to all low-income applicants through the provision of special discounted or no-cost memberships upon proof of low income or other financial hardship); and

WHEREAS, the Assessment Division and Office of Law forwarded the subject application to the Department of Public Works which, pursuant to Section 14.06.601(H), in turn advised the Sponsor through the Clerk of Council that the property is suitable for recreational use and that such use is consistent with the recreational needs of the County; and

WHEREAS, the sponsoring Council Member reviewed the impact of an exemption on the assessment roll, and other facts, and determined that the exempt status should be granted pursuant to Section 14.06.601(I) and presented the same to the body of Council.

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County that County Council hereby approves the recreational property tax exemption request for the property owned by Wilmington Community Rowing Foundation, LLC located at 501 A Street, Wilmington, Delaware, Tax Parcel No. 26-050.00-037, with an effective date of February 18, 2025.

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:

MARCUS HENRY
COUNTY EXECUTIVE

AARON R. GOLDSTEIN
COUNTY ATTORNEY

87 READS WAY
NEW CASTLE, DE 19720
(302) 395-5130
nccde.org

OFFICE OF LAW

March 13, 2026

***Via Electronic Mail at John@trustwilliams.com* and First Class Mail**
John L. Williams, Esquire
The Williams Law Firm, P.A
1201 N. Orange Street, Suite 600
Wilmington, DE 19801

RE: **Application for Recreational Property Tax Exemption**

Address:	Tax Parcel No.:
501 A Street Wilmington, DE 19801	26-050.00-037

Dear Mr. Williams:

The New Castle County Office of Finance, Division of Assessment and New Castle County Office of Law have reviewed the application filed on behalf of **Wilmington Community Rowing Foundation, LLC** ("WCRF LLC") for a general property recreational tax exemption for the above referenced parcel (the "Property"). Based on our review, we conclude that the Delaware Code is not satisfied with respect to the application for a recreational tax exemption. However, because subsections A through G of *New Castle County Code* § 14.06.601 are met as of February 18, 2025, a copy of this determination letter and the application file are being forwarded to the Department of Public Works to make a recommendation to the Clerk of County Council, after which County Council will determine whether to grant a recreational exemption.

I. Facts and Procedural History.[1]

WCRF LLC (the "Owner") operates a recreational center for rowing. The Owner acquired the Property on or about December 7, 2012.[2] The Owner applied for a recreational tax exemption on December 11, 2024.

[1] Unless otherwise stated, all facts are based upon the Owner's representations in the application materials it submitted.

[2] *See* Deed recorded at Instrument Number 201212070072330.

The Owner previously applied for a recreational tax exemption on January 17, 2013. In a letter dated February 26, 2014, the County fully analyzed the parcel and concluded, based on the submission, along with publicly available materials, that the Delaware Code and New Castle County Code requirements for recreational tax exemption were not met and the application was denied. This determination was largely based on the Owner's inability to satisfy the requirement that "the fees and charges for the use of such property and facilities thereon are such that people of low income will not be denied the privileges and benefits provided by such property."[3]

New Castle County received the most recent tax exemption application for the Property on December 11, 2024. In connection with the application, the Owner submitted the following documents: cover letter; Wilmingtonrowing.org website screenshots describing various informational materials about WCRF LLC and its programs; certificate of formation; operating agreement; business license; certificate of incorporation (and amendments); bylaws (most recently amended in 2016); operations manual; a deed; lease; recreational plot plan; Wilmington Fire Department letter; form 990 tax returns for 2021, 2022 and 2023; a letter from the Internal Revenue Service affirming that the Owner is exempt from federal taxation pursuant to Section 501(c)(3) of the *Internal Revenue Code* and a previous application for a recreational tax exemption and responsive correspondence from New Castle County denying the exemption. Within its cover letter, the Owner highlighted the changes it had made since its prior application to provide and publicize low or no cost membership to the public and accessibility to persons of low income. The Office of Law also engaged in communications with the Owner to obtain additional information, including minutes of its February 18, 2025 board meeting approving adoption of a new financial assistance program, to assist in understanding the factual basis for the application and its membership fees.

The Owner is a Delaware non-profit, non-stock corporation established in 1984 "to stimulate and foster interest in the sport of rowing among members of the public, amateurs, and groups or associations such as schools, colleges, universities, clubs and businesses; to publicize the advantages of rowing as a means of good health and physical development; to promote interest in the sport of rowing through competition and regattas; to uphold the principles and standards of amateur rule, to endeavor the advancement and development of amateur rowing in accordance with the traditions of good sportsmanship…."[4]

The Property is a gated property with a single building. The Property is used by the Owner in its operations as a boathouse facility for rowing and sculling. Additional facts are discussed below in connection with the analysis of the exemption application.

II. Burden and Standard of Proof

[3] *New Castle County Code* § 14.06.601(G).

[4] Certificate of Incorporation, art. Third & Fourth, Bylaws, Sect. 2

The property owner bears the burden of proving eligibility for a property tax exemption.[5] As a general rule, property will be considered taxable until the property owner "clearly and convincingly" establishes that the property owner meets the requirements for exemption.[6] Because taxation is the rule and exemption the exception, a claim of exemption on a recreational basis will be strictly construed against the property owner.[7]

III. Analysis

A. Delaware Code Analysis

The Delaware Code provides a legal basis for a recreational exemption. Specifically, Title 9, Section 8110(b) states: "[n]o parkland owned by a civic organization shall be liable to taxation and assessment for public purposes by any county or other political subdivision of the State or county."

Civic organizations are defined in 9 *Del. C.* § 8110(a). That subsection states:

> (a) As used in this section:
>
> (1) The term "civic organization" shall be defined as any nonprofit organization that is the owner of parkland, as defined herein, provided that:
>
> > a. The organization is not organized for profit or is qualified as an exempt organization under § 501(c) of the Internal Revenue Code of 1954 [26 U.S.C. § 501(c)], as amended;
> >
> > b. No part of the net earnings of the organization inures to the benefit of any private shareholder or individual; and
> >
> > c. Upon liquidation or dissolution of the organization, or abandonment by the organization, none of the assets of the organization or benefits from its

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5 *Stirlith Bros. Co. v. Mayor and Council of Wilmington,* 189 A. 880, 881 (Del. Ch. 1937) ("The burden is on the land owner to prove every fact essential to show the exempt status of his land.") (cited by *Reinvestment II LLC v Bd. of Assess. Rev. of New Castle Cnty.*, 2013 WL 5496778, at *2 n.33 (Del. Super. Ct. Sept. 20, 2013)); *see also New Castle County Code* § 14.06.1102.

6 16 *McQuillen, Law of Municipal Corporations* (3d Ed.), § 44.84 at p. 296.

7 *Milford Housing Dev. Corp. v. New Castle Cnty. Office of Finance*, 2016 WL 5852468, at *4 (Del. Super. Ct. June 30, 2016) ("[s]tatutory exemptions from taxation are strictly construed [according to the statutory language] and any doubt is resolved in favor of the public and against the claimed exemption.") (quoting *Univ. of Delaware v. New Castle Cnty. Dep't of Land Use*, 2003 WL 220509, at *5 (Del. Super. Ct. Jan. 30, 2003)). *Accord Banks v. Wilmington Terminal Co.,* 24 A.2d 592, 596 (Del. Super. Ct. 1941), *aff'd*, 28 A.2d 616 (Del. 1942); *Mayor and Council of Wilmington v. Riverview Cemetery*, 190 A. 111, 113 (Del. Super. Ct. 1937).

property will inure to the benefit of any person or organization except a community chest, fund, foundation, government, governmental agency, civic organization, maintenance corporation or other nonprofit organization.

(2) The term "parkland" shall be defined as real property, including improvements erected thereon and fixtures attached thereto, used primarily for recreational purposes and dedicated as parkland, public open space, private open space or other public use on a recorded subdivision plan, or through valid and binding restrictive covenants, provided that:

a. The property is not used by the civic organization or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor or bondholder of the organization or operator or any other person through the distribution of profits or the payment of excessive compensation;

b. The property is used for recreational purposes; and

c. The use of the property is open, without charge, to the public, or to members of the civic organization, or to the residents of the neighborhood, or to residents of the community or to residents of the subdivision in which the property is located, regardless of sex, race, creed, color or national origin.

Therefore, the Delaware Code requires the Owner to show that it is a "civic organization," and that the Property is "parkland." We now apply this legal framework to the facts here.

1. **<u>The Owner is a Civic Organization</u>**

Based on the information provided with the application, the Owner satisfies the definition of "civic organization." The Owner, WRCF LLC, is wholly owned by the Wilmington Rowing Company and qualified as an exempt organization pursuant Section 501(c)(3) of the Internal Revenue Code (the "Code").[8] No part of the earnings of the Property inures to the benefit of any private shareholder or individual.[9] Upon dissolution, assets are to be distributed to exempt organizations under Section 501(c)(3) of the Code.[10] Therefore, the Owner meets the first statutory criterion stated in 9 *Del. C.* § 8110(a)(1).

2. **<u>The Property is not Parkland</u>**

[8] IRS Determination Letter dated Aug. 26, 2005.

[9] Certificate of Incorporation, art. Fourth.

[10] *Id.*

The Property is not parkland as defined in 9 *Del. C.* § 8110(a)(2). Although the Property is used primarily for recreational purposes, a review of the record plan shows that the Property is not dedicated as parkland, public open space, private open space or other public use on a recorded subdivision plan, or through valid and binding restrictive covenants. Without a finding that each

subsection of the applicable Delaware Code provisions is satisfied, the County cannot conclude the Owner has met the burden of proof necessary to qualify for exemption under State law.

B. New Castle County Code Analysis

The New Castle County Code also provides a legal basis for a tax exemption for recreational property. This legal basis is distinct from that of the Delaware Code. Section 14.06.601 of the New Castle County Code provides:

> As used in this Division, the term "recreational property" means property used primarily for recreational purposes and owned and operated by a community chest, fund, foundation, or corporation. Recreational property shall be exempt from all real property taxes, provided that:
>
> A. The owner is not organized for profit or is qualified as an exempt organization under Section 501(c) of the Internal Revenue Code of 1986, as amended from time to time.
>
> B. No part of the net earnings of the owner inures to the benefit of any private shareholder or individual.
>
> C. The property is used for the actual operation of the exempt activity and does not exceed an amount of property reasonably necessary for the accomplishment of the exempt activity.
>
> D. The property is not used by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person through the distribution of profits or the payment of excessive charges or compensation.
>
> E. The property is used for recreational purposes and upon liquidation, dissolution, or abandonment of the owner none of the assets of the owner or benefits from the property will inure to the benefit of anyone except a community chest, fund, foundation, government or governmental agency, or corporation organized and operated for charitable or religious purposes.
>
> F. The use of such property is open to the public regardless of sex, race, creed, color, or national origin.

G. The fees and charges for the use of such property and facilities thereon are such that people of low income will not be denied the privileges and benefits provided by such property.

H. The Department of Public Works has filed with the Clerk of Council its recommendations as to the suitability of such property for recreational use and as to whether such use would be consistent with the recreational needs of the County.

I. County Council has by passage of a resolution granted such exemption after reviewing its impact upon the assessment roll and the recommendation of the Department of Public Works.

If the New Castle County Office of Finance, Division of Assessment and New Castle County Office of Law determine that subsections A through G of *New Castle County Code* § 14.06.601 have been satisfied, the Office of Law then forwards the application to the Department of Public Works ("Public Works") for its recommendation "as to the suitability of such property for recreational use and as to whether such use would be consistent with the recreational needs of the County."[11] Upon review, Public Works files its recommendation with the Clerk of Council.[12] County Council then considers whether to pass a resolution granting such exemption after reviewing its impact upon the assessment roll and the recommendation of Public Works.[13] This letter now analyzes whether the terms of subsections A through G stated above are satisfied.

With respect to Subsection A and B, the Owner has established its not-for-profit status. Pursuant to the application and supporting documentation, no part of the earnings of the Property inures to the benefit of any private shareholder or individual.

With respect to Subsection C, the Division of Assessment's site visit determined that the entire Property is boathouse used as a rowing and sculling organization.

In compliance with Subsection D, the Property is not used by the by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person through the distribution of profits or the payment of excessive charges or compensation.

The Property satisfies the two standards of Subsection E. First, the Property is used for a recreational purpose. Second, upon dissolution, the assets are to be distributed to 501(c)(3) exempt organizations.

With respect to Subsection F, the Owner affirmed and its bylaws state that the Property is open regardless of sex, race, creed, national origin, place of residence.

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[11] *New Castle County Code* § 14.06.1107.

[12] *New Castle County Code* § 14.06.601(H).

[13] *New Castle County Code* § 14.06.601(I).

With respect to Subsection G's low-income provision, the Owner provides several avenues so that the membership costs do not operate as a barrier to all low-income applicants. According to its website, the Owner "supports full access to the privileges and benefits of WRC membership for individuals living in poverty through the provision of special discounted or no-cost memberships upon proof of low income or other financial hardship."[14] Its membership page further provides: "[M]embership and/or program participation will be provided at discounted or no cost based upon proof of need. Low-income applicants should email the Membership Chair with their interest in WRC programs and need for special consideration. No initiation fee will be due from low-income participants and annual proof of need may be required."[15] The Owner also affirmed on its application: "While WRC has a membership dues structure and fees for learn-to-row classes, it provides an "open door" program that offers financial assistance for low-income community members unable to afford these dues and fees. Additionally, WRC gives free coxswain memberships to all and discounted senior memberships, plus certain members are granted free special memberships."[16] Finally, in response to inquiries from the Office of Law, the Owner provided minutes from its board meeting held on February 18, 2025. The minutes provided an explanation of the newly approved policy for club members modeled after the YMCA's "Open Doors" program to offer discounts on membership dues, storage fees, and novice rowing fees based on household income relative to the Federal poverty level. Applicants must submit their previous year's tax return for review, and discounts would range from 10% to 70%. A fee schedule for the hardship discount memberships for 2025 was also provided. These provisions are sufficiently designed so that people of low income will not be denied the privileges and benefits provided by such Property and meet the requirements of Subsection G.

The Office of Law will forward this application to the Department of Public Works with respect to the Property for the determination "as to the suitability of such property for recreational use and as to whether such use would be consistent with the recreational needs of the County."[17]

IV. Right to Appeal.

The Owner may appeal to the Board of Assessment Review (the "Board") from any portion of this opinion relating to the exemption determination by which it might feel aggrieved. Please note that the Board is bound by the same legal constraints as the Office of Law. The Board cannot disregard applicable law or grant an application out of mere sympathy for an owner.[18]

The scope of an appeal with respect to *New Castle County Code* Section 14.06.601 shall be limited to the question of whether such property and its use satisfies the conditions of

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[14] https://wilmingtonrowing.org/membership.

[15] *Id.*

[16] *Id.*

[17] *New Castle County Code* § 14.06.1107.

[18] *See, e.g.*, *New Castle County Code* § 14.06.1111(C); *New Castle County v. Moore,* 1984 WL 1076099, at *1-2 (Del. Super. Ct. May 24, 1984).

subsections 14.06.601 A through G. If the Board finds that the property and its use satisfies the conditions of subsections 14.06.601 A through G, the application will be forwarded to the Department of Public Works, which will submit to the Clerk of Council its recommendation as to the suitability of the parcel for recreational use.[19]

Any appeal must be received by the Board within 30 days from the date of this letter.[20] Any appeal must be filed on the Board form entitled "Appeal of Exemption Removal or Denial," which may be obtained from the Division of Assessment.[21] You may reach the Division of Assessment at (302) 395-5520. If you choose to appeal, please complete the entire form. You should present a written statement providing the full basis for your appeal and provide all supporting documents you intend to present at the hearing.[22] Please also state in the form whom to contact about the appeal.

V. Conclusion.

In this letter, we conclude that the Owner has established that it meets the criteria of *New Castle County Code* § 14.06.601(A)-(G) with respect to the Property. Consequently, I am forwarding the Owner's application to the Department of Public Works to consider the application for a recreational property tax exemption. If, after reviewing this letter, you have any questions, please feel free to contact me at Lisa.Minutola@newcastlede.gov.

Sincerely,

/s/ Lisa Minutola

Lisa Minutola
Assistant County Attorney

cc: John Avera, Treasury Supervisor (via email)
Gale Taylor, Treasury Specialist (via email)
Susan Oberlander, Acting Property Assessment Administrator (via email)
Lauren Arthur, Assessment Analyst (via email)
Maureen Setting, Assessment Technician (via email)
Angela Deldeo, Accountant III (via email)

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[19] *See generally*, *New Castle County Code* § 14.06.1111(B).

[20] *New Castle County Code* § 14.06.1111(A). Penalties upon unpaid tax amounts will continue to accrue during the pendency of the appeal.

[21] *See, e.g.*, 9 *Del. C.* § 8311(a); *Bd. of Assess. Rev. of New Castle Cnty. R. of Proc.*, Art. VI, § 1.

[22] *Bd. of Assess. Rev. of New Castle Cnty. R. of Proc.*, Art. VI.

MARCUS HENRY
COUNTY EXECUTIVE

CLEON L. CAULEY, ESQ.
GENERAL MANAGER

187-A OLD CHURCHMANS ROAD
NEW CASTLE, DE 19720
(302) 395-5700

DEPARTMENT OF PUBLIC WORKS

MEMORANDUM

TO: Nellie Hill
Clerk of Council

FROM: Cleon L. Cauley, Esq.
General Manager
Department of Public Works

SUBJECT: Recreational Property Tax Exemption
Wilmington Community Rowing Foundation, LLC
Tax Parcel No.: 26-050.00-037

DATE: May 8, 2026

In accordance with New Castle County Code Section 14.06.601(H), the Department of Public Works must review recreational property tax exemption applications and file its recommendation with the Clerk of Council "as to the suitability of such property for recreational use and as to whether such use would be consistent with the recreational needs of the County."

The Assessment Division and the Office of Law provided Public Works information regarding Wilmington Community Rowing Foundation, LLC's application for a recreational property tax exemption for property it owns at 501 A Street, Wilmington, Delaware 19801, identified as tax parcel number 26-050.00-037 ("Property"). The following information was conveyed:

- WCRF LLC owns the property, where it operates a rowing school for "rowers and scullers of all levels." WCRF LLC also operates a racing team for those who favor competition.
- A site visit determined that WCRF LLC uses the property for its intended recreational purpose – teaching and supporting rowing.
- WCRF LLC is open to anyone regardless of race, color, national origin, age, religion, disability, sexual orientation, or sexual identity.
- WCRF LLC supports "full access to the privileges and benefits of membership" for low-income families by providing special discounted or no-cost memberships upon proof of low-income or other financial hardship.

After reviewing the Application and the Office of Law's analysis and recommendation, Public Works concludes that the property is suitable for recreational use and such use is consistent with the County's recreational needs.

05/13/2026

Cleon Cauley, Sr., Esq.
General Manager
Department of Public Works
New Castle County

Date

Cc: Council President Monique Williams Johns
Councilman Penrose Hollins
Joanna Finnigan, Accounting & Fiscal Manager
Lisa Minutola, Assistant County Attorney
John D. Stant II, Assistant County Attorney

Memorandum Wilmington Comm Rowing

Created:	**05/08/2026**
Status:	Signed
Transaction ID:	ada5731d-f197-406b-b799-84c2ea41d835

"Memorandum Wilmington Comm Rowing" history

Joy Wedge (Joy.Wedge@newcastlede.gov) created the document
05/08/2026 10:45:29 AM EDT - IP address 163.116.254.48:39526

Document was emailed to Cleon Cauley (Cleon.Cauley@newcastlede.gov)
05/08/2026 10:45:30 AM EDT

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Prime Sponsor(s): Mr. Smiley
Date of introduction: May 26, 2026

RESOLUTION NO. 26-110

TO AMEND NEW CASTLE COUNTY COUNCIL PROCEDURAL RULE NO. 4 (“REGULAR COUNCIL MEETINGS”) AND RULE NO. 5 (“COUNCIL COMMITTEE MEETINGS”) RELATING TO PUBLIC COMMENT

WHEREAS, public comment available during Council Meetings and Committee Meetings would benefit from increased clarity and precision; and

WHEREAS, as a function of Council and Committee Meeting agendas, County Council affords public comment in two distinct respects and times in the meeting: first, Council affords public comment with respect to comment on legislation (at the time during the meeting at which the legislation is being considered by Council) and, separate and apart, Council also affords public comment on matters of general interest to the public (near the end of the meeting agenda); and

WHEREAS, the proposed amendments to the Procedural Rules of County Council provide additional clarity regarding public comment during Council and Committee Meetings.

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. 4 and Rule No. 5 of Council’s Procedural Rules by deleting language as indicated by strike throughs and adding language as indicated by underlines below.

…

4.3 **Order of Business.**

...

~~4.3.11. Item K. *Public comment/other*. Individuals who wish to comment on a matter of public interest may do so at this time. The presiding chair may set reasonable time limits.~~

4.3.11. Item K. *General Public Comment~~; Other~~*. Public comment that is afforded at this juncture in the Council Meeting is limited to comment on subject matter of general applicability to the County. Public comment that is afforded here does not allow for comment on legislation which appears in Items F, G, I or J of the Council Meeting agenda. Additionally, the presiding chair may set reasonable time limits for public comments, which must be applied uniformly.

4.3.12. Item L. *Final Council Comment*.

4.3.13. Item M. *Motion to Adjourn.*

...

4.4. **Procedural Order of Business; ~~Debate on~~ Consideration of Legislation**

4.4.1. Request to lift legislation from the table (if previously tabled).

4.4.2. Motions for item to be read by title only and motion to place legislation before Council for consideration may be consolidated (second, yes-no).

4.4.3. The sponsor may give comments or may call upon the applicant, interested parties, or a member of the administration to do the same.

4.4.4. Other Council members may comment.

~~4.4.5. Public Comment.~~

4.4.5. *Public Comment on Legislation*. Public comment that is afforded at this juncture in the Council Meeting is limited to comment on specific legislation at Items F, G, I, or J of the Council Meeting agenda that is under consideration at that time by Council. Additionally, the presiding chair may set reasonable time limits for public comments, which must be applied uniformly.

4.4.6. Final Council Comment.

…

RULE NO. 5. COUNCIL COMMITTEE MEETINGS.

…

5.2 **Order of Business.**

…

5.2.3. *Discussion of ~~any~~ Committee-related resolutions*. Public comment that is afforded at this juncture in the Committee Meeting is limited to comment on the specific resolution before the Committee at that time. Additionally, the presiding chair may set reasonable time limits for public comments, which must be applied uniformly.

5.2.4. *Discussion of ~~any~~ Committee-related ordinances that have been introduced*. Public comment that is afforded at this juncture in the Committee Meeting is limited to comment on the specific ordinance before the Committee at that time. Additionally, the presiding chair may establish reasonable time limits for public comments, which must be applied uniformly.

5.2.5. *Discussion of ~~any~~ emergency ordinances*. Public comment that is afforded at this juncture in the Committee Meeting is limited to comment on the specific emergency ordinance before the Committee at that time. Additionally, the presiding chair may establish reasonable time limits for public comments, which must be applied uniformly.

~~5.2.6. Other~~

~~5.2.7~~ 5.2.6. *General* *Public Comment*. Public comment that is afforded at this juncture in the Committee Meeting is limited to comment on subject matter of general applicability to the County. Public comment that is afforded here does not allow for comment on legislation which has already been discussed by the Committee. Additionally, the presiding chair may establish reasonable time limits for public comments, which must be applied uniformly.

5.2.7. *Final Council Comment*.

5.2.8. *Motion to Adjourn*.

Adopted by County Council
of New Castle County on:

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

SYNOPSIS: This Resolution proposes amendments to Council's Procedural Rules to clarify that County Council affords public comment during its Council and Committee Meetings in two separate and distinct respects and times: first, Council affords public comment with respect to comment on legislation (at the time during the meeting at which the legislation is being considered by Council – at Items F, G, I, or J) and, separate and apart, Council also affords public comment on matters of general interest to the public (near the end of the meeting agenda) made under Item K of the Council Meeting agenda, which is limited exclusively to public comment on matters of general interest, not legislation. Finally, consistent with practice, the amendment clarifies that the presiding chair can limit the time for public comment, but the time limit must be applied uniformly.

FISCAL NOTE: There is no fiscal impact as a result of this Resolution.

Prime Sponsor(s): Mr. Carter
Date of introduction: May 26, 2026

RESOLUTION NO. 26-111

URGING THE DELAWARE GENERAL ASSEMBLY TO REQUIRE COMPREHENSIVE FISCAL IMPACT ANALYSIS, INCLUDING IMPACTS ON COUNTY GOVERNMENT, FOR ALL STATE LEGISLATION AFFECTING COUNTY OPERATIONS, SERVICES, OR REVENUES.

WHEREAS, New Castle County is committed to providing essential public services in an efficient and fiscally responsible manner; and

WHEREAS, County government operates under limited revenue authority established and controlled by the Delaware General Assembly, with fewer revenue enhancement options than the State of Delaware; and

WHEREAS, County government must maintain a balanced budget while continuing to fund critical public services relied upon daily by residents; and

WHEREAS, the General Assembly has enacted legislation that imposes significant financial obligations on County government without providing equivalent funding sources or analyses of the fiscal impacts on county operations; and

WHEREAS, examples of such mandates and cost shifts include: legislation authorizing recreational marijuana sales and related regulatory requirements, the Delaware Family and Medical Leave Program, extending property tax deadlines, delaying county revenue collection and generating additional administrative costs, among other mandated reporting, administrative procedures, technology upgrades, and regulatory compliance measures; and

WHEREAS, most State fiscal notes focus on the impact to State agencies and expenditures while failing to account for the fiscal consequences on counties; and

WHEREAS, requiring comprehensive fiscal impact analyses for legislation affecting counties would improve transparency, strengthen collaboration between the State and counties, and help prevent unfunded mandates that ultimately increase financial pressures on county taxpayers; and

WHEREAS, the County strongly supports constructive partnerships with the State and believes such partnerships should include fair recognition of the fiscal realities and constraints facing both the State and county governments.

NOW, THEREFORE, BE IT RESOLVED by the County Council of New Castle County that the Council hereby urges the Delaware General Assembly to require comprehensive fiscal notes for proposed legislation that may affect county operations, including analysis of:

1. Direct and indirect fiscal impacts to county governments;
2. Administrative and staffing costs;
3. Infrastructure and capital impacts;
4. Operational and technology-related expenses;
5. Revenue impacts or delays;
6. Long-term maintenance and implementation obligations; and
7. Potential effects on County property taxpayers and County service delivery; and

BE IT FURTHER RESOLVED that the Delaware General Assembly and relevant State agencies are urged to coordinate and consult with appropriate county officials to ensure that fiscal notes accurately account for and reflect the impacts of proposed legislation on county governments; and

BE IT FURTHER RESOLVED that New Castle County urges the General Assembly to avoid imposing mandates on county governments without sufficient funding mechanisms or revenue authority provided to support implementation; and

BE IT FURTHER RESOLVED that the Clerk of County Council is directed to transmit a certified copy of this Resolution to the Governor of the State of Delaware, the President Pro Tempore of the Delaware Senate, the Speaker of the Delaware House of Representatives, the members of the General Assembly situated in New Castle County, and the Delaware Association of Counties.

Adopted by County Council of
New Castle County on:

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

SYNOPSIS: This Resolution urges the Delaware General Assembly to include in fiscal notes any potential financial, administrative, and operational impacts on county governments by coordinating with appropriate county staff and officials to determine the true impacts to county government.

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

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

RESOLUTION NO. 26-085

ADOPTING THE NEW CASTLE COUNTY CAPITAL PROGRAM FOR FISCAL YEAR 2027 THROUGH 2032

WHEREAS, the projects listed on Exhibit "A" are submitted for continuance in accordance with Key Financial Policy (KFP) #1 and accordingly are included in the Fiscal Year 2027 Capital Program; and

WHEREAS, the projects listed on Exhibit "B" will sunset in accordance with KFP #1 on June 30, 2026. All such projects will no longer be active projects and accordingly are deleted from the Fiscal Year 2027 Capital Program.

NOW, THEREFORE, BE IT RESOLVED, by and for the County Council of New Castle County that County Council hereby approves the Capital Program for New Castle County for the Fiscal Years 2027 through 2032, beginning July 1, 2026, per the attached capital program and budget book entitled "New Castle County Capital Program and Budget: Fiscal Year 2027-2032."

Adopted by County Council of
New Castle County on:

____
Monique Williams-Johns

President of County Council
of New Castle County

SYNOPSIS: This Resolution adopts a six-year capital program for the fiscal period beginning July 1, 2026.

FISCAL NOTE: This Resolution would approve the Capital Program of New Castle County for the six fiscal years from July 1, 2026 through June 30, 2032 as required by the State Code. The "New Castle County Capital Program and Budget – Fiscal Year 2027-2032 – Approved" provides detail for these projects and projects previously authorized.

Additionally, this Resolution would sunset 10 projects which will no longer be active projects and accordingly are deleted from the Fiscal Year 2027 Capital Program.

The Capital Program for FY2027 through FY2032 as submitted indicates that planned capital uses/sources of funds for the years FY2027 through FY2032 would be:

USES:	FY2027	$ 75,702,105	**SOURCES:**	Bonds	$405,013,719
	FY2028	$105,279,577		Federal	$ -
	FY2029	$141,008,668		State	$ 2,000,000
	FY2030	$ 84,586,562		Other	$104,192,049
	FY2031	$ 53,402,526			
	FY2032	$ 51,227,330			
	TOTAL	**$511,205,768**		**TOTAL**	**$511,205,768**

Acknowledged by the Chief Financial Officer March 31, 2026.

EXHIBIT "A"
NEW CASTLE COUNTY
Projects for Continuance
Fiscal Year 2027

PROJECT	PROJECT NUMBER
COUNTY EXECUTIVE	
Executive GF Capital Contingency	C118933
Executive SF Capital Contingency	C112301
DEPARTMENT OF ADMINISTRATION	
Human Capital Management Platform	C122610
Land Use Information System	C122401
Reassessment 2024	C122101
Sewer and Tax Billing Replacement	C122611
Register of Wills System	C122203
DEPARTMENT OF COMMUNITY SERVICES	
Appoquinimink Library	C400329
Carousel Park Outdoor Arena Footing	C402720
Claymont Library	C400905
Glasgow Library	C402501
Hope Center	C402703
Newark Library	C402301
Public Arts	C402701
Rockwood Museum	C402502
Rockwood Wheelchair Lift	C402702
Surratte Pool Renovations II	C402004
Surratte Pool Renovations 2026	C402604
DEPARTMENT OF PUBLIC SAFETY	
800MgHZ Communications Equipment	C209229
800MgHZ Communications Equipment 2026-2027	C202629
Communications Upgrade	C201108
Communications Upgrade 2026-2027	C202608
EMS Realignment and Building	C202201
EMS Stations	C200710
Overlook Colony Security Cameras	C202202
Police Range / EVOC	C201306
Public Safety Building Renovations	C201505
Public Safety Equipment	C201607
Public Safety Equipment 2026	C202607
Public Safety Equipment 2027	C202707
Public Safety Southern Facility	C202620
Public Safety Trailer	C202701
Public Safety Vest Protection Program	C201509
Public Safety Vest Protection Program 2026	C202609
Public Safety Vest Protection Program 2027	C202709

EXHIBIT "A"
NEW CASTLE COUNTY
Projects for Continuance
Fiscal Year 2027

PROJECT	PROJECT NUMBER
DEPARTMENT OF PUBLIC WORKS	
Facilities/Equipment	
Army Creek Landfill Upgrade	C300126
Brandywine Library HVAC Upgrade	C302107
Building Rehabilitation	C300401
Building Rehabilitation 2021	C302103
Building Rehabilitation 2026-2027	C302601
City/County Building Rehabilitation	C301401
Electric Vehicle Infrastructure	C302421
Fleet Equipment 2024	C302403
Fleet Equipment 2025	C302503
Fleet Equipment 2026	C302603
Fleet Equipment 2027	C302703
Garage Renovations	C301601
General Paving	C309808
General Roof Renovations	C309909
Government Center Electrical Upgrade	C302105
Government Center Parking Lot	C300711
Hazardous Substances and Asbestos Abatement	C309035
HVAC Replacement	C302422
Inspection of Tanks Environmental Control	C308919
PAL Building Rehabilitation	C301713
Security 2021	C302104
Vehicle Lift System	C301204
Parks	
ADA Improvements in Parks	C302710
Agricultural Preservation	C300330
Banning Park Improvements	C302202
Bechtel Park Improvements	C302424
Brandywine Springs Park Rehabilitation	C300115
Carousel Park	C301408
Community Redevelopment and Reinvestment 2023	C302302
Delcastle Park Improvements	C302110
District Park #5	C300117
Game Court Improvements 2021	C302108
General Parkland Improvements 2021	C302101
General Parkland Improvements 2024-2025	C302404
Glasgow Regional Park	C309916
Greenbank Park Improvements	C302711
Greenway Systems	C300515
Historic Structure Rehabilitation	C301701
Jester Walking Path	C301608
Maintenance Base Renovations	C309809

EXHIBIT "A"
NEW CASTLE COUNTY
Projects for Continuance
Fiscal Year 2027

PROJECT	PROJECT NUMBER
DEPARTMENT OF PUBLIC WORKS *(Continued)*	
Parks *(Continued)*	
Middle Run Valley Reforestation	C301402
Open Space Preservation	C302201
Paper Mill Park Improvements	C302712
Park Bridge Replacements	C302425
Parkland Acquisition	C300331
Pavilion Renovations	C309815
Play Area Improvements 2021	C302109
Play Area Improvements 2024-2025	C302402
Play Area Improvements 2026-2027	C302602
Powell Ford Park Improvements	C302716
Rockwood Park	C301409
Route 9 TAP Bicycle/Pedestrian Improvements	C302002
Southern Regional Park	C300336
Sports Lighting	C300121
Weiss Park Improvements	C302426
Sewer/Stormwater	
Airport Road System Rehabilitation	C301702
Asset Management	C300220
Backwater Valve Improvement	C300101
Brandywine Interceptor Renovation	C301603
Christina River Force Main	C300705
Countywide Drainage Problems	C300413
Delaware City Industrial Sewer Expansion	C301716
Delaware City System Rehabilitation	C301705
DelDOT Coordination Project 2021	C302112
Edgemoor System Rehabilitation	C301708
General Sewer Improvements	C300622
General Stormwater Improvements 2021	C302115
Kirkwood Trunkline Interceptor	C301004
Lea Eara Farms Treatment Plant Closure	C301712
Major Pump Stations Electrical Upgrades	C302714
Manhole Rehabilitation	C302620
Market Street System Rehabilitation	C301703
North Delaware Interceptor System	C300612
Port Penn System Rehabilitation	C301709
Public Works Complex	C300107
Pump Station Rehabilitation 2022-2023	C302214
Pump Station Rehabilitation 2024-2025	C302414
Pump Station Rehabilitation 2026-2027	C302614
Richardson Park Pump Station Upgrade	C300618

PROJECT	PROJECT NUMBER
DEPARTMENT OF PUBLIC WORKS *(Continued)*	
Sewer/Stormwater *(Continued)*	
Richardson Park System Rehabilitation	C301704
Septage Receiving Station Upgrade	C300708
Sewer Fleet Equipment 2024	C302413
Sewer Fleet Equipment 2025	C302513
Sewer Fleet Equipment 2026	C302613
Sewer Fleet Equipment 2027	C302713
Sewer Repairs and Rehabilitation 2022-2023	C302211
Sewer Repairs and Rehabilitation 2024-2025	C302411
Sewer Repairs and Rehabilitation 2026-2027	C302611
Sewer System Expansion	C302003
Southern Sewer Service Area	C309603
Stoney Creek Basin Rehabilitation	C301604
Stormwater Basin Renovation II	C301305
Terminal Avenue System Rehabilitation	C301707
Turkey Run Interceptor Rehabilitation	C300224
Water Farm 1 System Rehabilitation	C301714
Water Fill Stations	C302715
Water Quality Improvement Plans	C301903
White Clay System Rehabilitation	C301710
Wilmington System Rehabilitation	C301711

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

DEPARTMENT OF ADMINISTRATION

C122501	Firewall Replacement	Complete
C121606	Information Systems Expansion II	Complete
C122612	Network Infrastructure Rearchitect and Upgrade	Complete

DEPARTMENT OF COMMUNITY SERVICES

C402404	Absalom Jones Senior Center Kiln	Complete
C402610	Appoquinimink Library Maker Space HVAC	Complete
C402620	Carousel Park Indoor Arena Footing	Complete

DEPARTMENT OF PUBLIC WORKS

Facilities/Equipment

C302303	Fleet Equipment 2023	Complete

Parks

C300509	General Parkland Improvements	Complete

Sewer/Stormwater

C301303	DelDOT Coordination Project II	Complete
C302301	Market Street System Rehabilitation Bridge #9	Complete

Prime Sponsor(s): Mr. Sheldon, Mr. Carter
Co-sponsor(s): Mr. Street
Requested by: Public Works
Date of introduction: May 12, 2026

ORDINANCE NO. 26-054

**AMEND THE GRANTS BUDGET:
APPROPRIATE THE MONETARY VALUE OF DONATED LANDSCAPING SERVICES FOR THE SOURCING AND PLANTING TREES FROM THE ROUTE 9 COMMUNITY DEVELOPMENT CORPORATION TO THE HOLLOWAY TERRACE PARK LANDSCAPE SERVICES DONATION GRANT FOR THE DEPARTMENT OF PUBLIC WORKS, DIVISION OF PARKS**

WHEREAS, the Route 9 Community Development Corporation wishes to donate landscaping services for the sourcing and planting of approximately 70 trees within Holloway Terrace Park, valued at $44,000; and

WHEREAS, the New Castle County Department of Public Works, Division of Parks manages Holloway Terrace Park located in New Castle, Delaware; and

WHEREAS, the Department of Public Works recommends the County accept the donation as it will substantially improve the vegetation of the Holloway Terrace Park; and

WHEREAS, Council has determined that the provisions of this Ordinance substantially advance, and are reasonably and rationally related to, legitimate government interests (i.e., promoting the health, safety, morals, convenience, order, prosperity and/or welfare of the present and future inhabitants of this State).

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

Section 1. The Grants Budget, as adopted by Ordinance No. 75-173, is hereby amended by adding the material on the attached “Exhibit A,” which is considered to be underscored in its entirety.

Section 2. 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.

Section 3. It is the intent of the County Council that the provisions of this Ordinance shall be effective retroactive to April 16, 2026.

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 the monetary value of $44,000 for donated landscaping services from the Route 9 Community Development Corporation to the Holloway Terrace Park Landscape Services Donation Grant for the Department of Public Works, Division of Parks. The donated landscaping services are for the sourcing and planting of approximately 70 trees within Holloway Terrace Park which is managed by New Castle County.

It is the intent of the County Council that the provisions of this Ordinance shall be effective retroactive to April 16, 2026.

FISCAL NOTE: This Ordinance, if approved, will amend the Grants Budget by appropriating the monetary value of $44,000 for donated landscaping services from the Route 9 Community Development Corporation to the Department of Public Works for the improvement of environmental conditions in Holloway Terrace Park.

The fiscal impact of this Ordinance, if approved, will be an increase in the authorized spending authority of the Grants Budget of $44,000 in order to recognize the monetary value of the donated services. This increase will impact FY2026 and FY2027, since the targeted program completion date of this award is September 30, 2026.

Acknowledged by the Chief Financial Officer May 1, 2026.

DEPARTMENT:	Public Works	**EXHIBIT:**	**"A"**
GRANT TITLE:	Holloway Terrace Park Landscape Services Donation	**Ordinance No.**	26-054
PROGRAM TITLE:	Holloway Terrace Park Landscape Services Donation		

Revenue	Current	Change	Revised
Federal	$ -	$ -	$ -
State	$ -	$ -	$ -
County	$ -	$ -	$ -
Program Income	$ -	$ -	$ -
Other	$ 44,000.00	$ -	$ 44,000.00
Total	$ 44,000.00	$ -	$ 44,000.00

Expense	Current	Change	Revised
Salaries and Wages	$ -	$ -	$ -
Benefits	$ -	$ -	$ -
Training/Civic Affairs	$ -	$ -	$ -
Communication/Utilities	$ -	$ -	$ -
Materials/Supplies	$ -	$ -	$ -
Contractual Services	$ 44,000.00	$ -	$ 44,000.00
Equipment	$ -	$ -	$ -
Grants/Fixed Charges	$ -	$ -	$ -
Land and Structures	$ -	$ -	$ -
Contingency	$ -	$ -	$ -
Operating Transfer Charges	$ -	$ -	$ -
Operating Transfer Credits	$ -	$ -	$ -
Total	$ 44,000.00	$ -	$ 44,000.00

SUPPLEMENTAL INFORMATION

Estimated Program Initiation: 4/16/2026

Estimated Program Completion: 9/30/2026

The Local Match: **Found in (ORG):**

Ordinance Passed: **Date Revised:**

PROGRAM DESCRIPTION:

New Castle County's Division of Parks manages Holloway Terrace Park in New Castle, DE. The Route 9 Community Development Corporation would like to donate landscape services for the sourcing and planting of approximately 70 trees within the park, to improve the environmental conditions of Holloway Terrace Park.

5/12/2026

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

ORDINANCE NO. 26-034

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

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

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

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

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

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

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

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

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

Section 3. A tax upon the 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.

Location	Tax Rate in Cents Per $100 of Assessed Valuation
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.

Location	Tax Rate in Cents Per $100 of Assessed Valuation
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:

Light Code	Light District Installations	Tax Rate in Cents Per $100 of Assessed Valuation
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.

Crossing Guard Rates	Tax Rates in Cents Per $100 of Assessed Valuation
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.

Section 12. 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

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.

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

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		**$83,623,000**

Acknowledged by the Chief Financial Officer March 31, 2026.

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

PURPOSE	**BOND AUTHORIZATIONS MAXIMUM AGGREGATE PRINCIPAL AMOUNT**
(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	**$59,730,230**

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

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

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

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

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

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

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

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

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

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

Section 8. 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 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:

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

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

	Principal	Interest	Total
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	$142,040,976	$68,639,653	$210,680,629

[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.

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

ORDINANCE NO. 26-037

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

WHEREAS, Chapter 22 of Title 9 of the *Delaware Code*, as amended, authorizes New Castle County to plan, acquire, purchase, construct, reconstruct, improve, better and extend, and 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, *Delaware Code*, including Chapter 34 of Title 9 and Chapter 39 of Title 7 of the *Delaware Code*, 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 whether 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, 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 improvements 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:

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

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

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

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 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

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

ORDINANCE NO. 26-038

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

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

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

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

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

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

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

Section 6. 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 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)
Sub-Total New Castle County	***$***	**387,613,138**
Total Authorized Full-Time Positions 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
Total Reserves:	**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

MEMORANDUM

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**

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***

SPECIAL FUND ESTIMATES

Sewer 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**
APPROPRIATED SPECIAL FUND RESOURCES	***$111,477,416***
TOTAL APPROPRIATED OPERATING BUDGET RESOURCES	**$387,613,138**
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**

REVISED
Grant Matrix
5/26/26

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
Corbit-Calloway Memorial Library	$3000/$3000	Funds will be used to help offset budget cuts which will allow them to continue offering successful programs for the community.	Yes/Yes	Yes 3/10/26 - $2500	Caneco
Delaware City Library	$3000/$3000	Funds will be used to help offset budget cuts. This grant will provide additional FY27 funds for circulating materials,	Yes/Yes	No	Caneco
New Castle Library	$3000/$3000	Funds will be used to help offset budget cuts for library materials	Yes/Yes	No	Caneco
Village of Bayberry North Maintenance Corporation	$3000/$3000	Funds will be used for open space improvements: installation of park bench, native trees, landscaping	Yes/No	No	Caneco
Cannonshire Maintenance Association	$339/$339	Funds will be used to purchase two new planters for their community entrance.	Yes/No	No	George
Foster Well	$1656.15/ $1656.15	Funds will be used for their annual Family Fun Day at Ramsey's Farm.	Yes/No	No	George
Police Athletic League of Wilmington	$5000/$5000	Funds will be used for their Education Program and Center.	Yes/Yes	Yes 2/3/26 - $3000	Hollins
United Way of Delaware	$5000/$5000	Funds will be used for their Get Delaware Reading: Summer (GDR Summer).	Yes/Yes	No	Sheldon
Face the Facts DE/ The Vincent Tambourelli Family Assistance Fund	$6023/$4000	Funds will be used for the operational and educational expenses associated with Delaware Overdose Awareness Day 2026.	Yes/Yes	No	Sheldon
Rheal Urban LLC	$2000/$100	Funds will be used for two financial literacy and money mindset workshops for 50 youths ages 13-19.	Yes/Yes	No	Williams-Johns
Stone Square 22	$3000/$1500	Funds will be used for scholarships for local graduating seniors	Yes/Yes	No	Williams-Johns

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
Caribbean American Chamber of Commerce of the NE	$1500/$1500	Funds will be used to help them host the Young Caribbean Professionals Conference in June 2026.	Yes/Yes	No	Williams-Johns
Emerg Wellness Center	$5000/$2000	Funds will be used to assist with hosting a weeklong soci-emotional and experiential program for middle and high school youth experiencing emotional or behavioral challenges.	Yes/Yes	No	Williams-Johns
Project Act, Inc.	$3000/$2000	Funds will be used to help provide financial support for their summer program fees for families in need of assistance.	Yes/Yes	Yes -2/24/26 - $1800	Williams-Johns
Stop the Violence Prayer Foundation	$2000/$500	Funds will be used toward summer camps for kids	Yes/Yes	Yes -7/22/25- $750	Williams-Johns
Center for Historic Architecture and Design – University of Delaware	$5000/$5000	Funds will be used to help fund Phase II of their project to identify historic and architectural trends in Brandywine Hundred	Yes/Yes	No	Durham