

**City of New Castle Delaware
City Council Regular Meeting
New Castle Senior Center*
400 South Street, New Castle, DE 19720
Tuesday, April 8th, 2025
7:00 p.m.**

Agenda

Roll Call

Minutes 03-11-2025

Staff Reports

- Treasurer's Report
- Reports from the City Administrator & Staff
- Council Communications
- Report from the Council President
- Business from the Mayor
- Comments from a Good Will Fire Co. representative

Public Comments (concerning agenda items or general public comments on matters relating to the City of New Castle)

New Business:

1. **Council Discussion, Possible Motion and Vote on Resolution 2025-20** A Resolution to Appoint Linda Suskie to the Tree Advisory Commission (Council President Suzanne Souder Posted 4/1/2025)

Linda Suskie – Tree Advisory Commission – Term Ending April. 8, 2028

2. **Council Discussion, Possible Motion and Vote on Resolution 2025-21** A Resolution to Re- Appoint Wolcott Davis to the Tree Area Commission (Council President Suzanne Souder Posted 4/1/2025)

Wolcott Davis – Tree Advisory Commission – Term Ending April. 9, 2028

3. **Council Discussion, Possible Motion and Vote on Resolution 2025-22** A Resolution to Re-Appoint Tera Hayward- Olivas to the Historic Area Commission (Council President Suzanne Souder Posted 4/1/2025)

Tera Hayward-Olivas – Historic Area Commission – Term Ending March 12, 2028

4. **Council Discussion, Possible Motion and Vote on Resolution 2025-23** A Resolution to Re- Appoint Steven Zorrer to the Board of Adjustment (Council President Suzanne Souder Posted 4/1/2025)

Steven Zorrer-Board of Adjustment- Term Ending April 12, 2028

5. **Council Discussion, Possible Motion and Vote on Resolution 2025-24** A Resolution to Appoint Robert Irwin to the Board of Adjustment (Council President Suzanne Souder Posted 4/1/2025)

Robert Irwin-Board of Adjustment- Term Ending April 12, 2028

6. **Council Discussion, Possible Motion and Vote on Resolution 2025-25** A Resolution Requesting an Amendment to the City of New Castle Municipal Charter Addressing Different Tax Rates for Types of Property within the City (Council President Suzanne Souder Posted 4/1/2025)
7. **Council Discussion, Possible Motion and Vote on Resolution 2025-12** A Resolution Requesting Amendment to Municipal Charter to Authorize the City of New Castle to Levy and Collect Gross Rent Tax (Councilperson Brian Mattaway Posted 1/7/2025)
8. **First Reading of Ordinance 553** An Ordinance to amend the City of New Castle code and establish Chapter 222 Financial Matters, Chapter 222, Article I regarding the establishment of a Budget Stabilization Fund and Chapter 222, Article II regarding the establishment of a Capital and Infrastructure Fund. (Councilperson Brian Mattaway & Councilperson Nermin Zubaca Posted 4/1/2025)

Next Regular Meeting Date: May 13, 2025

Posted: 04/01/2025

Note: This agenda as listed may not be considered in sequence, including executive sessions.

*You can also view the meeting online at the address below. A clickable link is available on the City website at www.newcastlecit.delaware.gov/events.

There will be no comments taken from the Zoom audience; comments may be submitted via email up to **3:00 p.m. on Tuesday, April 8, 2025** at info@newcastlecit.delaware.gov

Meeting Link:

<https://us02web.zoom.us/j/81837886124?pwd=ktCwjyBuEYGOJSGaKOTsVbzovEXdX8.1>

Enter Password: **159526**

You can also listen to the meeting via telephone by calling one of the phone numbers below and entering the meeting ID and password when prompted. (Long distance rates may apply.)

(301) 715-8592 or (646) 558-8656.

Webinar ID: 818 3788 6124 Passcode: **159526**

City of New Castle Delaware
Regular City Council Meeting
Meeting Held in Person and via Zoom
Tuesday, March 11, 2025
7:00 p.m.

Call to Order: 7:00 PM

Roll Call

Present: Council President Suzanne M. Souder
Councilperson Andrew Zeltt
Councilperson Brian M. Mattaway
Councilperson Joseph F. Day, III
Councilperson Nermin Zubaca

Also present: Lisa Hatfield, City Solicitor
Mayor Valarie Leary
Antonina Tantillo, City Administrator
Police Chief Richard McCabe
Christopher Rogers, City Planner
Chief David Majewski, Good Will Fire Company

Council President Souder called the March 11, 2025, City Council meeting to order at 7:00 p.m. The assembly stood for the Pledge of Allegiance. Roll call followed and a quorum to conduct business was declared.

Minutes

A motion to approve the February 18, 2025 minutes as amended was made by Councilperson Day. The motion was seconded by Councilperson Zeltt and was unanimously carried.

A motion to approve the February 19, 2025 special meeting minutes as presented was made by Councilperson Mattaway. The motion was seconded by Councilperson Day and was unanimously carried. Councilperson Zubaca abstained from voting

Annual Reports

Board of Health

Ms. Tish Gallagher presented the Annual Report of the Board of Health (BOH).

- Three articles were published in The Weekly, including one on tick borne diseases and one on RSV.
- The BOH section of the City Code was updated to give the Board more flexibility and to have membership more accurately reflect today's changing healthcare environment.
- Two long-standing members of the Board stepped down in 2024, and two new Board members, Jamie Majewski and Susan McLaughlin, were appointed. The Board now

consists of a physician, two nurses with public and community health background, a mental health and substance abuse professional, and a paramedic.

- Members stay up-to-date on community and public health issues in a variety of ways, and two members are interested in attending CERT (Community Emergency Response Team) Training in 2025.
- One Board member has had FOIA training, and the other Board members are interested in taking that training.
- Ms. Tantillo has been an invaluable source of support and guidance, and the Board anticipates that she will be able to guide the members in exploring what other Health Boards of towns the size of New Castle are involved in.
- The Board is exploring state-wide data sources to see what information is available there; and may consider a resident survey in the future.
- Ms. Gallagher stated that having the Code Enforcement Officer attend BOH meetings will be extremely helpful.
- 2025 Goals include:
 - Focusing on community mental health issues while remaining alert to emerging threats that could affect community members. Currently, the members are monitoring Avian Flu and Measles.
 - Interact more collaboratively with other groups and events in the City, including a Community Health Fair in late summer or fall, possibly in conjunction with a community blood drive.
 - The Board will continue to write articles for The Weekly.

In response to a question from Councilperson Zubaca regarding mental health issues, Ms. Gallagher stated that the Board will be involved in providing information on available resources and how to recognize that someone has an issue that needs more help via articles in The Weekly and community outreach. Ms. Gallagher added that she and other Board members have seen an uptick in the need for support and they recognize that it is an issue locally.

Councilperson Zubaca noted that he had previously introduced the idea of public chess boards as a social hub for residents of all ages to interact with others in the community. He added that he is open to discussing anything the Board members feel would be helpful and may need additional funding for.

Councilperson Mattaway thanked Ms. Gallagher and the Board for bringing forward the initiative to change the City Code with respect to the Board of Health.

Treasurer's Report

Mr. Whisman presented the unaudited Treasurer's Report as of February 28, 2025:

Total unrestricted funds	\$ 9,339,306.43
Total restricted funds	\$ 3,258,002.84
Total cash	\$12,597,309.27

Mr. Whisman added that:

- 69% of projected revenues have been collected, including 100% of property taxes.
- 61% of funds budgeted for expenses have been incurred.

A motion to approve the Treasurer's Report as presented subject to audit was made by Councilperson Zubaca, seconded by Councilperson Zeltt, and was unanimously passed.

Reports from the City Administrator and Staff

Report From the City Administrator

- Code Enforcement Officer – A new Code Enforcement Officer has been hired. Mr. Draper comes from the Public Works Department. He started last week and has already begun to address some matters of concern.
- DelDOT – Ms. Tantillo and Messrs. Rogers and Bergstrom met with Mr. Hermes and a representative from DelDOT concerning the Delaware Street railroad crossings. They are committed to getting the ditch cleaned out as quickly as possible. Ms. Tantillo will continue to monitor the situation and keep Council informed. The Gateway area will be discussed at a future Council meeting.
- Mt. Salem Church – Demolition of the addition on Mt. Salem Church and work to bring the building into compliance continues.
- Floating Pier – Installation of the floating pier has been underway for about two weeks. Work is nearing completion. Ms. Tantillo continues to address concerns from residents and work with Good Will Fire Company.
- Citywide Paving Contract – Work is underway. Residents should receive notification when they are working in their area. All questions can be referred to the City Office.
- University of Delaware Projects – Ms. Tantillo continues to work with UD students on projects to update the website, refresh HR job descriptions, and evaluate revenue streams.
- Dog Park – The survey and evaluation was completed. Councilperson Zeltt and Ms. Tantillo will review the data and will be discussing how to proceed.
- City Election – The City Election will take place on Saturday, April 12th. Residents are reminded to register to vote with the State by April 7th at ivote.de.gov. Absentee voting can be done at the City Office.
- Flood Resiliency Committee (FRC) – Ms. Tantillo and Riehl attended the RASCL Summit in Dover. The Summit explored innovative strategies and advancement in climate science and provided them with insight and real-life examples of solving and remediating issues.

The FRC Chair, Council President Souder, representatives from DelDOT, DNREC, and New Castle County Conservation District met, and as a result of that meeting, a Letter of Interest was submitted to the Army Corps of Engineers (Corps) to pursue a project to

help remediate flooding in the City. Ms. Tantillo and the FRC are working through that process to explore how to proceed.

- Grants – Ms. Tantillo is also working with the UD Grant Assistance Program (GAP) to apply for a Building Resilient Infrastructure and Communities (BRIC) Grant. Ms. Tantillo continues to work on applying for additional Grants as well. She had no updates on grants already applied for.

In response to a question from Councilperson Zubaca, Ms. Tantillo explained the process for the project with the Corp she applied for under the Letter of Interest to identify a project that would fit with the City's goals. Council President Souder added that she was told that the whole project would take several years, and if the Letter of Interest is submitted now all the paperwork will be done when funding is available and the City will be in a much better position to move forward.

Report from Chief McCabe

Chief McCabe reported on the following:

- Chief McCabe explained several incidents in the monthly report, noting that there was a shoplifting that went bad; a suicidal person with a weapon, but they were not armed; and a domestic-with-weapon (hatchet) and an arrest was made.
- Yesterday an Officer assigned to the FBI Violent Crime Safe Streets Task Force apprehended one of the suspects in a May 2023 robbery at the Shell station. The second suspect was arrested in October.

Council Communications

Councilperson Mattaway

- The New Castle Little League will begin next month.
- Councilperson Mattaway shared two articles that he asked Ms. Tantillo to share with the community:
 - In January a Personal Data Privacy Portal was created by the DOJ where individuals and businesses can learn how to protect data thanks to the Personal Data Privacy Act that went into effect early 2025.
 - Senior School Property Tax Relief – Councilperson Mattaway noted that residents age 65 years and older can receive up to \$500 off their School Property Tax bill. The deadline is April 30, 2025. Individuals must be 65 years of age or older and must be domiciled within the State of Delaware for 10 years.
- Councilperson Mattaway stated that he stands with Councilperson Zeltt on all groups affirming that within the City of New Castle; quoting the historical words of Martin Niemöller and Dr. Martin Luther King.

Councilperson Zubaca

- Councilperson Zubaca noted his appreciation that the position of Code Enforcement Officer has been filled.

- Councilperson Zubaca thanked those responsible for fixing the water pipe that was a tripping hazard.
- Councilperson Zubaca thanked Representative Cooke, who introduced the Privacy Bill. He encouraged everyone to access the Portal.
- Councilperson Zubaca noted that Ramadan began on March 1st.
- Councilperson Zubaca noted that Ms. Swift was present to share an update on the playground in Battery Park.
- Councilperson Zubaca suggested that at least one or two additional Budget Workshops be planned and that they start earlier so Council can speak with residents about what the property reassessment will mean for them.

Councilperson Zeltt

- Councilperson Zeltt thanked Ms. Reign for an outstanding Planning Commission meeting.
- Councilperson Zeltt noted that May Market is May 2-3, and donations of plants and household items are being accepted on May 1st at The Arsenal.

Councilperson Day

- Councilperson Day noted that DNREC is advertising that they submitted their Federal Consistency Certification for the Dobbinsville Fishing Pier and Parking Improvements.

Report from the Council President

- Avian Flu – Council President Souder reported that according to the Delaware Division of Fish and Wildlife (DDFW) so far only Snow Geese have been found to be infected. She noted that there is still a need to be vigilant around all geese and coming into contact with their droppings

The DDFW advises that you should not feed geese or other wildlife. Councilperson Souder stated that if a dead or sick goose is seen in Battery Park the City Office should be contacted (302-322-9801) and they will contact DDFW. If more than five (5) dead or sick birds are found in the same location in Battery Park or if any dead or sick birds are found on private property DDFW should be contacted at 302-735-3600 ext. 2; and the City Office should be notified so they can keep track of the numbers.

Council President Souder recommended that dead birds should not be touched; however, if it is necessary to move a carcass DDFW recommends using rubber gloves or putting a plastic bag over your hands, place the bird carcass and the gloves/bags you used to protect your hands in two plastic bags. Once the carcass has been bagged, it can be placed in the ordinary trash. Finally, you should thoroughly wash your hands after the bagged carcass has been disposed of.

More detailed information can be found on their website: [Division of Fish and Wildlife - DNREC](#)

Business From the Mayor

- Mayor Leary reported that she met with National Park Service Superintendent Josh Boles to see what may be affected for the Delaware National Park. She was told that funding has been significantly reduced, and if passed, it is likely he will have to lay off about 15 employees.
- Mayor Leary spoke with Ms. Tantillo regarding Way Finding and Way Site exhibits in the City. The New Castle Community Partnership will be taking care of replacing signage. There are 3 or 4 signs with the City Map, and that will be reviewed to ensure that the most current maps are displayed. In response to a question from Councilperson Zubaca, Ms. Tantillo stated that they are working to update the map and having a more durable solution for the signs.
- Council President Souder and City Administrator Tantillo will travel to Washington, D.C. on March 12th for Hill Day to meet with Representatives Coons, Blunt-Rochester, and McBride.
- Mayor Leary thanked Mark Lorenz, who began working on an overgrown area near Harmony Street and The Strand. Ms. Tantillo was made aware of his work and had Public Works staff assist in the clean-up. Mr. Lorenz submitted a proposal for planting in that area that will be presented to Council at the April meeting.
- Mayor Leary noted that St. Patrick's Day is coming soon, and urged everyone to drink and travel safely.

Mayor's Introduction of Arbor Day Proclamation

Mayor Leary read a Proclamation proclaiming April 25, 2025 as Arbor Day in the City of New Castle.

Comments From Good Will Fire Co.

Chief Majewski reported that:

- There were 181 EMS responses in January..
- There were 72 fire rescue responses in February.
- The Department will be doing Safety and Survival Training over the next month to ensure that staff is confident in welfare and survival.

Council Discussion, Possible Motion and Vote on Resolution 2025-19 – A Resolution To Approve MSC Financing the purchase of two vehicles through M&T Bank.

Mr. Scott Blomquist explained that in order to proceed with financing for two new vehicles for MSC, City Council approval is required. MSC is purchasing a new Bucket Truck and a new Pickup Utility Truck.

In response to questions from Councilperson Mattaway, Mr. Blomquist stated that:

- The new bucket truck will replace a 2005 truck. The new pickup truck will replace a 2008 truck.

- The new trucks are both in-kind replacements.
- The bucket truck should last 15-20 years. The pickup truck should last 10-15 years.

Council President asked for Public Comment on Resolution 2025-19.

Phil Gross – 1301 13th Street

Mr. Gross stated that Mr. Blomquist and the Commissioners are diligent in extending the life on their vehicles before purchasing new, and urged Council to approve the Resolution.

Council President Souder read the Resolution.

Councilperson Zubaca commended Mr. Blomquist and MSC for keeping the vehicles in operation as long as they have. In response to a question from Councilperson Zubaca, Mr. Blomquist stated that the 485 truck is the truck that was budgeted for and there has been no change in the price since it was approved for purchase.

A motion to approve Resolution 2025-19 for financing to purchase two vehicles through M&T Bank was made by Councilperson Day. The motion was seconded by Councilperson Zubaca and was unanimously carried.

Public Comment

Phil Gross – 1301 13th Street

- Mr. Gross reminded Council to try and get picnic benches back in Battery Park for the summer.
- Mr. Gross stated that you don't have to spend \$10,000 a year to apply for grants. He requested that Council suspend the Flood Resiliency Committee and have Council President Souder monitoring grants.
- Mr. Gross urged residents to vote for new people in the upcoming City election.
- Mr. Gross opined that a broader search should be made for people to sit on Boards, Committees, and Commissions. He suggested that the city website announce the need for new members.
- In response to a question from Mr. Gross, Council President Souder stated that the dog park is slated to be located in lot on Chestnut Street.
- Mr. Gross noted that the Eagles are going to the White House on April 28th.

Suzanne Swift – 16 West 4th Street

Ms. Swift gave an update on the Playground in Battery Park:

- \$926,018 has been collected through grants and public and private funding for the playground.
- A Playground Fundraiser will be held on Saturday, May 10th at the Mercury Café, and a possible after-party Casino Night at Old Town Hall.

- On Tuesday, March 18th from 9 a.m. to Noon students from the William Penn High School Media Lab will take videos of people who will say why they love Battery Park. Also, Elena Della Donne will be posting a version of the video on her Instagram Account. A special time for children to be videoed has been set for 2:30 p.m. on March 18th. If you can't come that day, you can upload your own video at info@oncorcoalition.org.

Councilperson Zubaca commended the group for raising so much to this point. Ms. Swift stated there is a funding gap of just under \$150,000 to get to shovel-ready, which is the point they need to be to be awarded the Longwood Foundation \$150,000 grant. The deadline for that is December 31st. Full funding of \$2M must be reached to receive the Welfare Foundation \$75,000 grant. The deadline for that is June 1st.

Amanda Rose – 4th Street

- Ms. Rose suggested not requiring residents to state their address during Public Comment.
- Ms. Rose suggested moving Public comment toward the end of the evening after all Council business has been conducted. Council President Souder stated that moving Public Comment to its current position on the Agenda was done as the result of complaints from residents that they had no input into Council decisions.

Dr. Padmalingam – 222 Chestnut Street

- Dr. Padmalingam commended Council on the work they have been doing.
- Dr. Padmalingam stated that the flooding on Rt. 9 and by 6th Street needs to be addressed, and asked for a status update.
- Dr. Padmalingam asked if Council could do anything about Delmarva's billing.
- Dr. Padmalingam stated that it is not right for 15 employees to be laid off in Battery Park.
- Dr. Padmalingam stated that taxes in the City should not be raised.

Council President Souder noted that:

- DelDOT is responsible for the area on Rt. 9 flooding; and they will be starting work on Rt. 9 south of town.
- City Council has no control over Delmarva billing.
- It is Federal First State National Park employees who may be laid off, not Battery Park employees.
- City Council has to see what happens with the assessments before discussing taxes.
- The City tax relief for senior citizens depends on income.

Ms. Tantillo clarified that there will be Budget Workshops and additional Workshops to discuss the tax situation.

Shannon Lewis – 731 West 12th Street

Ms. Lewis introduced herself as the Vice President of the New Castle Little League and updated Council on work they are doing:

- The season for T-ball, baseball and soft ball opens on April 5th at 11:00 a.m.
- They have 160 players signed up, most of whom live in New Castle.
- The League wants to foster a closer relationship with New Castle through community events and develop partnerships with local businesses and Council.
- The League applied for and received over \$200,000 in grants to make improvements that has allowed the League to host multiple tournaments, thereby bringing in outside business and attention to the League.
- This year a grant was received to raise the fences.
- The League currently needs sponsors and volunteers to help with field work; and everyone is welcome to help.

Councilpersons Day and Zubaca stated they are willing to lend a hand for field work. Councilperson Zubaca also noted that grants may be available for sports complexes through the Delaware Tourism Office. Councilperson Day asked Ms. Lewis to send sponsorship information to Ms. Tantillo.

Councilperson Mattaway stated that he would also be available to help in any way he can. He also said that he would see if there was a way that the City's Band Shell could be used for Opening Day festivities.

Rod Miller – 3rd Street

In response to a question from Mr. Miller, Council President Souder gave a further explanation of the assessments and how the City will move from there to see if any tax changes are required. Ms. Tantillo added that the County has shared some preliminary numbers and Staff will review that data. Councilperson Zubaca noted that the County was discussing extending the appeal for the reassessment, and he encouraged everyone to research their assessed value. Councilperson Mattaway noted that New Castle County will reconvene Thursday March 13th at 10:00 a.m. for a special meeting concerning reassessments to extend the deadline.

Council Discussion, Possible Motion and Vote on Resolution 2025-18 = A Resolution to Appoint Melissa Pavone to the Flood Resiliency Committee.

Melissa Pavone – Flood Resiliency Committee – Term Ending January 29, 2027

Council President read the Resolution and reviewed Ms. Pavone's background and qualifications.

A motion to approve Resolution 2025-18 to appoint Melissa Pavone to the Flood Resiliency Committee was made by Councilperson Zubaca. The motion was seconded by Councilperson Day and was unanimously carried.

Council Discussion, Possible Motion and Vote to authorize a letter of commitment for up to a 25% project match for the Building Resilient Infrastructure and Communities (BRIC) grant program for flood mitigation.

Ms. Tantillo stated that she is working with the GAP Team and AECOM to apply for a BRIC grant to evaluate the studies already conducted to evaluate the feasibility of raising the Army Creek, Gambacorta Marsh, Broad, and Buttonwood Dikes to an elevation at or above the 100 year flood plain.

The grant may require a 25% cost share, which requires a Letter of Commitment along with the application process and sent to DEMA for evaluation and forwarding to FEMA. AECOM provided a rough cost analysis of the project of \$235,000; and if AECOM's estimate is firm the 25% cost share would be \$58,750. Ms. Tantillo stated that she would pursue other grants to contribute to the 25% cost share.

Ms. Tantillo, Messrs. Bergstron and Rogers, and Council President Souder responded to questions from Council:

- The deadline for the application and Letter of Commitment is April 1st to DEMA; and the deadline to FEMA is April 18th.
- The NRCS grant, that was for millions of dollars, is still in limbo and they do not know if NRCS will be able to give us any funding; therefore the FRC is researching other funding sources.
- Ms. Tantillo reached out regarding the NRCS grant prior to the change in administration, and was told that funding for Delaware had already been distributed, and they did not know how much more they would get to pursue New Castle's project. Ms. Tantillo will follow-up on this.
- The NRCS is part of the Department of Agriculture, and New Castle qualified for the program for the NRCS grant; which is not the same as being awarded a specific grant and funds were not earmarked for New Castle. The head of NRCS in Delaware said the funds they did have in that program were disbursed for National immediate needs projects such as the flooding in North Carolina; whereas New Castle's project is preventative.
- If we apply, the City would likely not be notified if the grant was awarded funds until the next fiscal year.
- This grant would allow the city to evaluate studies that have already been done and help make a final decision and ultimately get to a shove-ready project.
- Part of the scope of the AECOM work is to hold public meetings.

Councilperson Day stated he is in favor of approving the Letter of Commitment.

A motion to authorize a Letter of Commitment for up to a 25% project match for the Building Resilient Infrastructure and Communities grant program was made by Councilperson Day. The motion was seconded by Councilperson Zubaca and was unanimously carried.

There being no further business to discuss, Council President Souder called for a motion to adjourn.

A motion to adjourn was made by Councilperson Zubaca. The motion was seconded by Councilperson Day. The motion was unanimously passed and the meeting adjourned at 8:37 p.m.

Respectfully submitted,

Kathleen R. Weirich
City Stenographer

**Next Regular Meeting Date: April 8, 2025
Posted: 3/4/2025**

TRANSFERS BETWEEN GF CHECKING AND OTHER CITY ACCOUNTS:



CITY OF NEW CASTLE
MARCH 2025
FY25 YTD BUDGET REPORT - 75%

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Account ID	REVENUE Description	Budget	YTD Revenue	Excess/Deficit	%
10-0000-420-0001	Property Tax Current Year	\$3,100,000.00	\$3,089,123.23	(\$10,876.77)	100%
10-0000-420-0002	Tax Penalties	\$30,000.00	\$30,082.32	\$82.32	100%
10-0000-420-0003	Property Tax Transfers	\$400,000.00	\$393,970.83	(\$6,029.17)	98%
10-0000-420-0004	Delinquent Tax Collection	\$25,000.00	\$27,069.44	\$2,069.44	108%
10-0000-430-0001	Business Licenses	\$135,000.00	\$130,060.00	(\$4,940.00)	96%
10-0000-430-0002	Rental	\$50,000.00	\$50,850.00	\$850.00	102%
10-0000-430-0003	Building/HAC Applications	\$200,000.00	\$162,568.96	(\$37,431.04)	81%
10-0000-430-0004	Bldg Dept Penalties	\$1,000.00	\$1,028.00	\$28.00	103%
10-0000-430-0005	Vacant Bldg Registration Fees	\$5,000.00	\$2,000.00	(\$3,000.00)	40%
10-0000-430-0006	Code Violation Penalties	\$25,000.00	\$7,480.00	(\$17,520.00)	30%
10-0000-430-0007	Code Enforcement Cost Reimbursements	\$1,000.00	\$10,200.00	\$9,200.00	1020%
10-0000-430-0008	Special Trash	\$9,000.00	\$8,025.00	(\$975.00)	89%
10-0000-440-0001	State Courts	\$30,000.00	\$19,870.03	(\$10,129.97)	66%
10-0000-440-0002	Towing/Storage Fees	\$15,000.00	\$6,875.00	(\$8,125.00)	46%
10-0000-450-0003	Impact Fees-Riverbend	\$30,000.00	\$33,000.00	\$3,000.00	110%
10-0000-450-0004	Accident Reports	\$5,000.00	\$7,320.00	\$2,320.00	146%
10-0000-450-0005	Engineering/Planning Dev Reimbursement	\$3,000.00	\$8,065.23	\$5,065.23	269%
10-0000-450-0006	Zoning/BOA Hearings	\$4,000.00	\$3,000.00	(\$1,000.00)	75%
10-0000-455-0001	Franchise Fees	\$125,000.00	\$51,603.38	(\$73,396.62)	41%
10-0000-470-0001	CCATT, Verizon	\$95,000.00	\$99,105.38	\$4,105.38	104%
10-0000-470-0004	Trustees Appropriations	\$225,000.00	\$168,750.00	(\$56,250.00)	75%
10-0000-470-0005	MSC Appropriation	\$669,600.00	\$364,917.54	(\$304,682.46)	54%
10-0000-470-0007	Rivertown Ride and Festival	\$0.00	\$0.00	\$0.00	0%
10-0000-480-0001	Interest Other	\$75,000.00	\$183,606.57	\$108,606.57	245%
10-0000-480-0002	Insurance Reimbursement	\$0.00	\$0.00	\$0.00	0%
10-0000-480-0003	Misc Income Gen Fund	\$1,000.00	\$17,216.09	\$16,216.09	1722%
10-0000-480-0004	Proceeds - Sale of Assets	\$2,500.00	\$0.00	(\$2,500.00)	0%
10-0000-511-0001	Loan Proceeds	\$0.00	\$0.00	\$0.00	0%
10-0000-511-0005	Restricted Fund Balance Carry Forward	\$397,501.30	\$0.00	(\$397,501.30)	0%
10-0000-511-0006	Unreserved Fund Balance Carry Forward	\$1,259,186.73	\$0.00	(\$1,259,186.73)	0%
10-0000-524-0000	Police Pension Supplement	\$70,000.00	\$67,508.27	(\$2,491.73)	96%
10-0000-526-0000	Pay Job Reimbursement	\$40,000.00	\$94,465.45	\$54,465.45	236%
FINAL TOTALS		\$7,027,788.03	\$5,037,760.72	(\$1,990,027.31)	72%
REVENUE OVER/UNDER EXPENSE:				\$277,854.69	



CITY OF NEW CASTLE
MARCH 2025
FY25 YTD BUDGET REPORT - 75%

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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
PUBLIC SAFETY					
10-0101-001-6001	Salaries - PSAF	\$1,317,403.63	\$894,335.57	\$423,068.06	68%
10-0101-001-6002	Salaries Supervision - PSAF	\$346,628.18	\$252,890.74	\$93,737.44	73%
10-0101-001-6003	Shift Differential - PSAF	\$0.00	\$289.99	(\$289.99)	0%
10-0101-001-6004	Salaries Civilian - PSAF	\$55,544.50	\$40,319.26	\$15,225.24	73%
10-0101-001-6005	Overtime/Contract Holiday - PSAF	\$150,000.00	\$110,907.80	\$39,092.20	74%
10-0101-001-6008	Vacation/Sick Sellback - PSAF	\$27,000.00	\$14,381.46	\$12,618.54	53%
10-0101-001-6010	FICA Expense - PSAF	\$145,088.09	\$106,200.59	\$38,887.50	73%
10-0101-001-6015	Health/Life/Dental Expense - PSAF	\$350,117.70	\$274,532.44	\$75,585.26	78%
10-0101-001-6020	Pension Plan - PSAF	\$252,438.00	\$176,835.37	\$75,602.63	70%
10-0101-001-6105	Prof Development & Travel - PSAF	\$5,000.00	\$2,428.42	\$2,571.58	49%
10-0101-001-6110	Books/Publications/Dues/Tolls - PSAF	\$1,500.00	\$1,066.50	\$433.50	71%
10-0101-001-6120	Computer - PSAF	\$4,000.00	\$1,337.85	\$2,662.15	33%
10-0101-001-6155	Maintenance Contracts - PSAF	\$14,000.00	\$14,284.03	(\$284.03)	102%
10-0101-001-6170	Office Supplies/Equipment - PSAF	\$5,000.00	\$3,938.68	\$1,061.32	79%
10-0101-001-6180	Postage - PSAF	\$500.00	\$401.64	\$98.36	80%
10-0101-001-6195	Phone Service - PSAF	\$12,539.00	\$8,720.95	\$3,818.05	70%
10-0101-001-7066	Security Cameras/Citywide - PSAF	\$0.00	\$5,553.39	(\$5,553.39)	0%
10-0101-001-7080	Body Cameras - PSAF	\$13,400.00	\$13,349.00	\$51.00	100%
10-0101-001-7120	Administrative Expense - PSAF	\$500.00	\$132.74	\$367.26	27%
10-0101-001-7200	Uniforms/Maintenance - PSAF	\$10,000.00	\$6,190.49	\$3,809.51	62%
10-0101-001-8020	Medical Testing - PSAF	\$3,000.00	\$1,099.00	\$1,901.00	37%
10-0101-001-8030	Janitorial Services - PSAF	\$6,505.83	\$9,477.50	(\$2,971.67)	146%
10-0101-001-8050	Bldg Repairs/Maint - PSAF	\$8,000.00	\$8,649.70	(\$649.70)	108%
10-0101-001-8060	Preventative/Termite/Pest Control - PSAF	\$400.00	\$0.00	\$400.00	0%
10-0101-001-8070	Building Heat/Electric - PSAF	\$16,000.00	\$15,629.82	\$370.18	98%
10-0101-001-8085	Special Events Supplies - PSAF	\$0.00	\$0.00	\$0.00	0%
10-0101-001-8095	SEO Pay Job Overtime - PSAF	\$30,000.00	\$68,572.50	(\$38,572.50)	229%
10-0101-001-8098	Investigative/Evidence Testing - PSAF	\$5,000.00	\$3,128.65	\$1,871.35	63%
10-0101-002-7005	Range Supplies - PSAF	\$11,000.00	\$6,476.59	\$4,523.41	59%
10-0101-002-7125	Motor Fuel - PSAF	\$45,000.00	\$27,776.81	\$17,223.19	62%
10-0101-002-7150	Radar/Radio repair - PSAF	\$2,500.00	\$747.50	\$1,752.50	30%
10-0101-002-7220	Vehicle Parts/Repair - PSAF	\$15,000.00	\$18,473.39	(\$3,473.39)	123%
10-0107-001-6198	Debt Service / Vehicles - PSAF	\$89,980.00	\$56,892.74	\$33,087.26	63%
10-0107-001-7350	Leased Color Copier - PSAF	\$4,000.00	\$2,917.35	\$1,082.65	73%
10-0107-004-7355	Capital Outlays/Equip & Vehicles - PSAFE	\$25,000.00	\$6,669.54	\$18,330.46	27%



CITY OF NEW CASTLE
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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
PUBLIC SAFETY TOTALS		\$2,972,044.93	\$2,154,608.00	\$817,436.93	72%
PUBLIC SERVICES					
10-0200-001-6001	Salaries Supervision - PSERV	\$149,552.00	\$109,461.81	\$40,090.19	73%
10-0200-001-6003	Salaries Bldg Code Enforcement - PSERV	\$93,217.60	\$10,680.64	\$82,536.96	11%
10-0200-001-6005	Overtime - PSERV	\$7,000.00	\$6,492.09	\$507.91	93%
10-0200-001-6006	Salaries - PSERV	\$455,740.00	\$318,182.30	\$137,557.70	70%
10-0200-001-6008	Vacation & Sick Sellback - PSERV	\$10,000.00	\$4,094.48	\$5,905.52	41%
10-0200-001-6010	FICA - PSERV	\$54,350.98	\$31,696.73	\$22,654.25	58%
10-0200-001-6015	Health/Life/Dental Expense - PSERV	\$239,704.27	\$152,624.21	\$87,080.06	64%
10-0200-001-6020	Pension Plan - PSERV	\$40,655.05	\$26,575.04	\$14,080.01	65%
10-0200-001-6105	Professional Dev & Travel - PSERV	\$4,000.00	\$40.00	\$3,960.00	1%
10-0200-001-6110	Book/Reference Materials - PSERV	\$1,600.00	\$0.00	\$1,600.00	0%
10-0200-001-6120	Computer & Software Expense - PSERV	\$7,000.00	\$1,221.99	\$5,778.01	17%
10-0200-001-6170	Office Supplies/Equip/Printing - PSERV	\$2,500.00	\$2,361.03	\$138.97	94%
10-0200-001-6175	Operating Supplies - PSERV	\$8,250.00	\$4,418.64	\$3,831.36	54%
10-0200-001-6180	Postage - PSERV	\$1,600.00	\$1,382.99	\$217.01	86%
10-0200-001-6195	Phone Service - PSERV	\$7,000.00	\$5,439.02	\$1,560.98	78%
10-0200-001-7075	Reimbursable Private Prop. Maint. - CODE	\$2,000.00	\$500.00	\$1,500.00	25%
10-0200-001-8020	Medical Testing - PSERV	\$3,000.00	\$896.00	\$2,104.00	30%
10-0200-001-8030	Janitorial Services - PSERV	\$4,702.85	\$2,026.33	\$2,676.52	43%
10-0200-001-8040	Temporary Labor	\$1,000.00	\$0.00	\$1,000.00	0%
10-0200-001-8050	Bldg Repairs/Sec Maint - PSERV	\$12,000.00	\$7,444.24	\$4,555.76	62%
10-0200-001-8060	Preventative/Termite/Pest Control	\$550.00	\$510.46	\$39.54	93%
10-0200-001-8070	Bldg Heat/Electric/Street lights - PSERV	\$40,000.00	\$40,601.16	(\$601.16)	102%
10-0200-003-7085	Fuel & Lubricants - PSERV	\$45,000.00	\$25,550.83	\$19,449.17	57%
10-0200-003-7105	Landfill Fees/Recycle - PSERV	\$145,000.00	\$91,393.40	\$53,606.60	63%
10-0200-003-7106	Yard Waste - PSERV	\$18,000.00	\$8,829.10	\$9,170.90	49%
10-0200-003-7155	Safety Equipment/Signs/Markings - PSERV	\$3,500.00	\$675.57	\$2,824.43	19%
10-0200-003-7170	Small Tools/Equip Repairs/Maint. - PSERV	\$4,000.00	\$1,418.39	\$2,581.61	35%
10-0200-003-7171	Radio Repairs - PSERV	\$250.00	\$242.85	\$7.15	97%
10-0200-003-7195	Truck/Vehicle Repair/Maint. - PSERV	\$35,000.00	\$28,905.51	\$6,094.49	83%
10-0200-003-7200	Uniforms/Maintenance - PSERV	\$7,000.00	\$6,118.39	\$881.61	87%
10-0200-003-8095	Special Event Overtime - PSERV	\$1,500.00	\$2,546.03	(\$1,046.03)	170%
10-0200-003-8105	Street Materials - PSERV	\$10,000.00	\$1,464.45	\$8,535.55	15%
10-0200-004-8120	Street Repairs - PSERV	\$1,000.00	\$2,900.00	(\$1,900.00)	290%
10-0203-003-8080	Sand & Abrasives/ Snow & Ice Control	\$5,000.00	\$7,293.32	(\$2,293.32)	146%



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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
10-0203-003-8090	Outside Contractors / Snow & Ice Control	\$1,000.00	\$0.00	\$1,000.00	0%
PW PARKS & PUBLIC PROPERTY					
10-0204-003-7060	Equipment - PARKS	\$215,000.00	\$117,491.15	\$97,508.85	55%
10-0204-003-7061	Pruning/Planting Trees - ROW/PARKS	\$32,000.00	\$15,883.10	\$16,116.90	50%
10-0204-003-7100	Playground Maintenance/Wood Carpet-PARKS	\$10,000.00	\$289.05	\$9,710.95	3%
10-0204-003-7430	Contract Maintenance - City Prop/PARKS	\$111,752.00	\$80,651.97	\$31,100.03	72%
10-0204-003-7432	Dog Park - PARKS	\$85,000.00	\$5,300.00	\$79,700.00	6%
CAPITAL OUTLAY - PSERV					
10-0205-004-7355	Capital Outlays/Equip & Vehicles - PSERV	\$11,000.00	\$8,000.00	\$3,000.00	73%
10-0205-004-7446	Handicap Curb Ramps	\$25,000.00	\$0.00	\$25,000.00	0%
10-0205-004-7533	Debt Service / Vehicle lease - PSERV	\$96,996.00	\$74,448.58	\$22,547.42	77%
10-0205-004-7534	Debt Service / Road Repair -GO Bond 2018	\$225,000.00	\$168,750.00	\$56,250.00	75%
10-0205-004-7536	Storm Drainage/MS4 - PSERV	\$150,000.00	\$85,149.01	\$64,850.99	57%
PUBLIC SERVICES TOTALS		\$2,383,420.75	\$1,459,949.86	\$923,470.89	61%
MAYOR AND COUNCIL					
10-0301-001-6001	Salaries - M&C	\$20,100.00	\$14,688.90	\$5,411.10	73%
10-0301-001-6010	FICA Expense - M&C	\$1,540.00	\$1,123.66	\$416.34	73%
10-0301-001-6101	Advertising - M&C	\$11,300.00	\$12,893.25	(\$1,593.25)	114%
10-0301-001-6105	Prof Development - M&C	\$500.00	\$194.04	\$305.96	39%
10-0301-001-6106	Association Dues - M&C	\$4,200.00	\$4,200.00	\$0.00	100%
10-0301-001-6550	Economic Dev Activities - M&C	\$17,107.67	\$9,842.83	\$7,264.84	58%
10-0301-001-6560	Sea Level Rise Task Force	\$3,500.00	\$10,378.15	(\$6,878.15)	297%
10-0301-001-7024	General Code Updates - M&C	\$3,500.00	\$4,612.43	(\$1,112.43)	132%
10-0301-001-7040	Contributions - M&C	\$99,250.00	\$99,150.00	\$100.00	100%
10-0301-001-7055	Meeting Security/Rental Fees - M&C	\$7,000.00	\$4,291.02	\$2,708.98	61%
10-0301-001-7065	Equipment Purchases - M&C	\$0.00	\$114.93	(\$114.93)	0%
10-0301-003-6185	Election Expenses - M&C	\$5,000.00	\$2,185.49	\$2,814.51	44%
10-0301-003-6190	Rivertowns Ride & Festival - M&C	\$0.00	\$0.00	\$0.00	0%
10-0301-003-7010	Annual Calendar/Monthly Newsletter - M&C	\$4,350.00	\$4,498.93	(\$148.93)	103%
10-0301-003-7011	Transcription Services - M&C	\$13,971.56	\$15,873.42	(\$1,901.86)	114%
10-0301-003-7042	Fees to Good Will Riverbend - M&C	\$6,000.00	\$4,000.00	\$2,000.00	67%
CITY CLERK / CITY TREASURER					
10-0302-001-6000	CITY CLERK / CITY TREASURER	\$0.00	\$0.00	\$0.00	0%
10-0302-001-6001	Salaries - CLERK/TREAS	\$2,100.00	\$1,534.63	\$565.37	73%
10-0302-001-6010	FICA Expense - CLERK/TREAS	\$160.00	\$117.42	\$42.58	73%
FINANCE					



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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
10-0303-003-7090	FY Audit - FIN	\$35,000.00	\$36,972.54	(\$1,972.54)	106%
ADMINISTRATION					
10-0304-001-6001	Salaries - ADMIN	\$390,463.86	\$276,404.80	\$114,059.06	71%
10-0304-001-6005	Overtime - ADMIN	\$0.00	\$54.10	(\$54.10)	0%
10-0304-001-6008	Sellback Vacation & Sick - ADMIN	\$0.00	\$0.00	\$0.00	0%
10-0304-001-6010	FICA Expense - ADMIN	\$30,106.48	\$19,869.41	\$10,237.07	66%
10-0304-001-6015	Health/Life/Dental Expense - ADMIN	\$64,411.63	\$54,974.35	\$9,437.28	85%
10-0304-001-6020	Pension Plan - ADMIN	\$21,344.44	\$14,312.46	\$7,031.98	67%
10-0304-001-6100	Employee Retention	\$60,000.00	\$0.00	\$60,000.00	0%
10-0304-001-6105	Professional Development - ADMIN	\$4,000.00	\$524.42	\$3,475.58	13%
10-0304-001-6115	City Administrator Expense - ADMIN	\$3,000.00	\$3,081.64	(\$81.64)	103%
10-0304-001-6120	Computer, Hardware & IT Services - ADMIN	\$60,000.00	\$11,194.40	\$48,805.60	19%
10-0304-001-6130	Dues & Publications - ADMIN	\$1,000.00	\$370.00	\$630.00	37%
10-0304-001-6170	Office Supplies/Printing - ADMIN	\$5,000.00	\$4,373.14	\$626.86	87%
10-0304-001-6180	Postage - ADMIN	\$3,500.00	\$2,661.83	\$838.17	76%
10-0304-001-6195	Telephone/Internet Service - ADMIN	\$5,579.36	\$3,535.08	\$2,044.28	63%
10-0304-001-7120	Administrative Expense - ADMIN	\$5,500.00	\$5,475.41	\$24.59	100%
10-0304-001-8020	Medical Testing - ADMIN	\$500.00	\$0.00	\$500.00	0%
10-0304-001-8030	Janitorial Services - ADMIN	\$3,997.35	\$1,549.57	\$2,447.78	39%
10-0304-001-8050	Building Repairs - ADMIN	\$3,500.00	\$1,554.58	\$1,945.42	44%
10-0304-001-8055	Bldg Security Maintenance - ADMIN	\$5,000.00	\$2,330.28	\$2,669.72	47%
10-0304-001-8060	Preventative/Termite/Pest Control -ADMIN	\$900.00	\$88.69	\$811.31	10%
10-0304-001-8070	Building Heat - ADMIN	\$4,500.00	\$4,536.68	(\$36.68)	101%
10-0304-002-7085	Fuel & Oil - ADMIN	\$6,000.00	\$2,367.99	\$3,632.01	39%
10-0304-003-6122	Software Support - ADMIN	\$38,000.00	\$31,443.64	\$6,556.36	83%
10-0304-004-7350	Lease Copier ADMIN	\$3,500.00	\$2,484.36	\$1,015.64	71%
HUMAN RESOURCES					
10-0308-001-6101	Advertising- HR	\$1,500.00	\$1,153.70	\$346.30	77%
10-0308-001-6130	Dues & Publications- HR	\$0.00	\$0.00	\$0.00	0%
10-0308-001-6183	Temporary Labor/Consultant- HR	\$12,000.00	\$2,355.00	\$9,645.00	20%
10-0308-001-7404	Employee Training Programs- HR	\$2,000.00	\$0.00	\$2,000.00	0%
10-0308-001-8096	Contract Reimbursements- HR	\$3,000.00	\$1,450.00	\$1,550.00	48%
10-0308-001-8098	Pre-employ Background Investigation- HR	\$300.00	\$216.00	\$84.00	72%
BOARD OF ADJUSTMENT					
10-0801-001-6101	Advertising - BOA	\$1,000.00	\$200.00	\$800.00	20%
10-0801-001-6105	Professional Fees - BOA	\$10,000.00	\$1,247.88	\$8,752.12	12%



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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
BUILDING MAINTENANCE					
10-0901-001-7045	County Sewer Assessments - BLDG	\$3,000.00	\$1,906.92	\$1,093.08	64%
10-0901-001-7135	Contractual Services - BLDG	\$6,000.00	\$300.00	\$5,700.00	5%
10-0901-001-8077	Town Hall Heat - BLDG	\$0.00	\$0.00	\$0.00	0%
10-0901-003-8082	Capital Reserves - BLDG	\$134,500.00	\$22,951.31	\$111,548.69	17%
10-0901-004-8085	Battery Park / Porta Potties - BLDG	\$5,000.00	\$5,641.41	(\$641.41)	113%
INSURANCE					
10-1001-001-7145	Public Officials Liability - INS	\$6,000.00	\$5,646.00	\$354.00	94%
10-1001-001-8055	Police Liability - INS	\$9,000.00	\$8,870.00	\$130.00	99%
10-1001-001-8065	Property and Liability - INS	\$151,000.00	\$148,310.07	\$2,689.93	98%
10-1001-001-8130	Workers Compensation - INS	\$150,000.00	\$69,771.63	\$80,228.37	47%
10-1001-001-8135	Unemployment Insurance - INS	\$11,000.00	\$5,258.48	\$5,741.52	48%
PROFESSIONAL/CONTRACTUAL SERVICES					
10-1002-001-8011	City Engineer - CONT	\$40,000.00	\$16,035.21	\$23,964.79	40%
10-1002-001-8025	City Solicitor - CONT	\$80,000.00	\$94,231.70	(\$14,231.70)	118%
10-1002-003-6140	AFSCME Contract Negotiations - CONT	\$5,000.00	\$930.00	\$4,070.00	19%
10-1002-003-6141	HR/Other Legal - CONT	\$5,000.00	\$0.00	\$5,000.00	0%
10-1002-003-6145	FOP Contract Negotiations - CONT	\$0.00	\$150.00	(\$150.00)	0%
PLANNING COMMISSION					
10-1102-003-6105	Professional Dev & Training - PC	\$500.00	\$110.00	\$390.00	22%
10-1102-003-6190	Contractual Services - PC	\$25,000.00	\$37,971.80	(\$12,971.80)	152%
10-1102-003-7004	Comprehensive Plan Update - PC	\$5,000.00	\$0.00	\$5,000.00	0%
HISTORIC AREA COMMISSION					
10-1103-003-6105	Prof Development - HAC	\$500.00	\$0.00	\$500.00	0%
10-1103-003-6140	Historic Preservation	\$7,000.00	\$0.00	\$7,000.00	0%
10-1103-003-6162	Architect - HAC	\$14,500.00	\$21,976.25	(\$7,476.25)	152%
10-1103-003-6190	Meeting Security	\$2,600.00	\$2,758.20	(\$158.20)	106%
BOARD OF HEALTH					
10-1109-001-6105	Professional Development - BOH	\$500.00	\$0.00	\$500.00	0%
10-1109-001-6180	Postage - BOH	\$1,200.00	\$548.73	\$651.27	46%
10-1109-001-6170	Supplies - BOH	\$0.00	\$0.00	\$0.00	0%
10-1109-001-7080	Meeting Security - BOH	\$840.00	\$499.41	\$340.59	59%
LONG TERM RESERVES					
10-1110-004-6124	Accrued Benefits	\$25,000.00	\$25,000.00	\$0.00	100%
10-1110-004-6125	Restricted Reserves / Capital	\$0.00	\$0.00	\$0.00	0%
ADMINISTRATION TOTALS		\$1,672,322.35	\$1,145,348.17	\$526,974.18	68%



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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
FINAL TOTALS		\$7,027,788.03	\$4,759,906.03	\$2,267,882.00	



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Account ID	Description	Budget	YTD	Balance
MUNICIPAL STREET AID FUND 20				
Revenue:				
20-0000-500-0000	Municipal Street Aid	\$118,000.00	\$0.00	(\$118,000.00)
20-0000-500-0001	Municipal Street Aid Reserve carry over	\$499,373.33	\$0.00	(\$499,373.33)
Expense:				
20-0208-001-8121	MSAF Expenses	\$118,000.00	\$0.00	\$118,000.00
20-0208-001-8125	MSAF Reserve Expenses	\$367,200.00	\$0.00	\$367,200.00
COMMUNITY TRANSPORTATION FUND 23				
Revenue:				
23-0000-500-0000	CTF 24-P-PROG-67 GoodWill Fire Co.	\$60,000.00	\$54,303.00	\$5,697.00
Expense:				
23-0205-004-7540	CTF 24-P-PROG-67 GoodWill Fire Co.	\$60,000.00	\$54,303.00	\$5,697.00
DNREC FY22 BOND FUND 24				
Revenue:				
24-0000-500-0000	DNREC (FY22 Bond) Cap Improv/Trans Trust	\$80,000.00	\$0.00	\$80,000.00
Expense:				
24-0205-001-7541	DNREC (FY22 BOND) / Battery Park Dock	\$0.00	\$0.00	\$0.00
24-0205-001-8015	DNREC (FY22 BOND) / Floating Pier	\$80,000.00	\$0.00	\$80,000.00
COMMUNITY TRANSPORTATION FUND 25				
Revenue:				
25-0000-500-0000	CTF P-PROG-01 (Road Repairs)	\$65,000.00	\$0.00	\$65,000.00
Expense:				
25-0207-001-8120	CTF P-PROG-01 (Road Repairs)	\$65,000.00	\$0.00	\$65,000.00
DNREC FY25 BOND FUND 26				
Revenue:				
26-0000-500-0000	CRF (FY25 BOND) Roads /Playground /PSAF	\$1,299,000.00	\$63,853.27	\$1,235,146.73
Expense:				
26-0205-001-7540	CRF (FY25 Bond) Road Repair	\$862,000.00	\$1,853.27	\$860,146.73
26-0205-001-7541	CRF (FY25 Bond) Battery Park Playground	\$375,000.00	\$0.00	\$375,000.00
26-0205-001-7542	CRF (FY25 Bond) Police Renovation	\$62,000.00	\$62,000.00	\$0.00
DNREC FY23 BOND FUND 27				
Revenue:				
27-0000-500-0000	CRF (FY23 BOND) \$605,654	\$128,428.98	\$99,716.81	\$28,712.17
Expense:				
27-0205-001-7541	CRF (FY23 BOND) Wharf Cameras	\$0.00	\$0.00	\$0.00



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MARCH 2025

FY25 YTD BUDGET REPORT - 75%

Account ID	Description	Budget	YTD	Balance
27-0205-001-7542	CRF (FY23 BOND) City Wide Cameras	\$28,428.98	\$0.00	\$28,428.98
27-0205-001-8015	CRF (FY23 BOND) Floating Pier	\$100,000.00	\$28,443.57	\$71,556.43

DNREC FY24 BOND FUND 28

Revenue:

28-0000-500-0000	CRF (FY24 BOND) \$765,000	\$765,000.00	\$1,281.16	\$763,718.84
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Expense:

28-0205-001-7540	CRF (FY24 BOND) Misc Capital Projects	\$765,000.00	\$1,281.16	\$763,718.84
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DNREC FY18 BOND FUND 32

Revenue:

32-0000-500-0000	FY2018 DNREC Bond Fund / Floating Pier	\$470,074.19	\$470,372.93	(\$298.74)
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Expense:

32-0205-004-8015	FY2018 DNREC Bond Fund / Floating Pier	\$470,074.19	\$470,074.19	\$0.00
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DEMA / PDM FUND 40

Revenue:

40-0000-500-0000	DEMA FY19 PDM Grant	\$25,556.58	\$12,829.54	\$12,727.04
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Expense:

40-0205-004-7536	Contractual Service - DEMA FY19 PDM	\$25,556.58	\$12,829.54	\$12,727.04
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DELDOT /FY25 CYCLING INNOVATION FUND 41

Revenue:

41-0000-500-0000	DeIDOT CYCLING Trail Feasibility Study	\$23,000.00	\$0.00	\$23,000.00
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Expense:

41-0205-004-8015	DeIDOT CYCLING Trail Feasibility Study	\$23,000.00	\$0.00	\$23,000.00
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DEMA /CYBERSECURITY GRANT FUND 42

Revenue:

42-0000-500-0000	DEMA FY25 CYBERSECURITY GRANT	\$17,773.00	\$11,008.10	\$6,764.90
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Expense:

42-0205-004-7536	DEMA FY25 CYCBERSECURITY GRANT	\$17,773.00	\$11,008.10	\$6,764.90
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CJC FUND 80

Revenue:

80-0000-500-0000	CJC - 2023-AR-P/T-3188 Grant	\$330,549.20	\$91,605.73	\$238,943.47
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Expense:

80-0101-001-7060	CJC/ 2023-AR-P/T-3188	\$330,549.20	\$90,223.37	\$240,325.83
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DPS / VIOLENT CRIME GRANT FUND 83

Revenue:



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CITY OF NEW CASTLE
MARCH 2025
FY25 YTD BUDGET REPORT - 75%

Account ID	Description	Budget	YTD	Balance
83-0000-500-0000	FCVC GRANT / V-04-24	\$10,349.92	\$19,709.92	(\$9,360.00)
Expense:				
83-0101-001-6001	V-04-24 Overtime	\$0.00	\$2,238.23	(\$2,238.23)
83-0101-001-6010	V-04-24 FICA	\$0.00	\$0.00	\$0.00
83-0101-001-8050	V-04-24 EQUIPMENT/TRAVEL	\$0.00	\$8,111.69	(\$8,111.69)

SALLE GRANT FUND 84

Revenue:				
84-0000-500-0000	SALLE Grant	\$6,000.00	\$8,638.92	(\$2,638.92)
Expense:				
84-0104-001-6000	SALLE	\$0.00	\$0.00	\$0.00
84-0104-001-6005	Overtime - SALLE	\$0.00	\$325.00	(\$325.00)
84-0104-001-6010	FICA expense - SALLE	\$0.00	\$0.00	\$0.00
84-0104-001-7060	Equipment/Rental - SALLE	\$6,000.00	\$7,998.42	(\$1,998.42)

HIGHWAY SAFETY GRANT FUND 85

Revenue:				
85-0000-500-0000	Highway Safety Grants	\$8,000.00	\$13,531.03	(\$5,531.03)
Expense:				
85-0102-001-6005	Overtime - Highway Safety	\$8,000.00	\$10,039.75	(\$2,039.75)
85-0102-001-7060	Equipment - Highway Safety	\$0.00	\$3,491.28	(\$3,491.28)

EIDE GRANT FUND 88

Revenue:				
88-0000-500-0000	EIDE Grant	\$3,902.50	\$0.00	\$3,902.50
Expense:				
88-0103-001-6000	EIDE	\$0.00	\$0.00	\$0.00
88-0103-001-6005	Overtime - EIDE	\$3,902.50	\$0.00	\$3,902.50
88-0103-001-6010	FICA Expense - EIDE	\$0.00	\$0.00	\$0.00
88-0103-001-7060	Equipment - EIDE	\$0.00	\$0.00	\$0.00
88-0103-001-7062	Auto Rental/Buy Money - EIDE	\$0.00	\$0.00	\$0.00

DPS / VIOLENT CRIME GRANT FUND 89

Revenue:				
89-0000-500-0000	FCVC GRANT / V-67-25	\$36,853.60	\$4,000.00	\$32,853.60
Expense:				
89-0101-001-6005	Overtime / V-67-25	\$36,853.60	\$4,000.00	\$32,853.60



CITY OF NEW CASTLE

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MARCH 2025

FY25 YTD BUDGET REPORT - 75%

Account ID	Description	Budget	YTD	Balance
89-0101-001-7060	Equipment/Training - V-67-25	\$0.00	\$0.00	\$0.00
GIA/SEPARATION DAY GRANT FUND 95				
Revenue:				
95-0000-500-0000	Separation Day Grant	\$36,000.00	\$42,046.84	(\$6,046.84)
95-0000-500-0001	Separation Day -Fees/Contributions	\$33,000.00	\$16,350.00	\$16,650.00
95-0000-500-0002	Separation Day - Admission/Sales	\$8,500.00	\$2,951.82	\$5,548.18
Expense:				
95-1108-001-6105	Professional Fees - SEPDAY	\$50,000.00	\$0.00	\$50,000.00
95-1108-001-6170	Supplies - SEPDAY	\$5,000.00	\$0.00	\$5,000.00
95-1108-001-6180	Postage - SEPDAY	\$0.00	\$0.00	\$0.00
95-1108-001-6185	Printing/Publications/Adv - SEPDAY	\$1,000.00	\$0.00	\$1,000.00
95-1108-001-6190	Rent - SEPDAY	\$4,500.00	\$0.00	\$4,500.00
95-1108-001-7120	Administrative Expense - SEPDAY	\$7,500.00	\$0.00	\$7,500.00
95-1108-001-7222	Police/EMS/Public Works - SEPDAY	\$8,500.00	\$0.00	\$8,500.00
95-1108-001-8065	Insurance - SEPDAY	\$1,000.00	\$0.00	\$1,000.00

TO: Antonina Tantillo, City Administrator

**FROM: Jeff Bergstrom,
Building Official**

DATE: April 2, 2025

RE: March 2025 Activity



Twenty-five building permit applications were processed in March for approximately \$621,412.05 worth of construction, and \$13,571.15 in fees were collected.

Twenty-five 2025 business licenses were processed, resulting in fees of \$4,258.00.

Six 2025 Rental licenses were processed, resulting in fees of \$2,790.00.

One Certificate of Occupancy were issued, following required inspections, resulting in a fee of \$100.00.

Meetings attended included the City Council on the 11th and the Historic Area Commission on the 13th of March.

The department made about 87 formal inspections during the period.

In addition to regular workload, other projects included: public works inspections & issues; development & site work issues; dike maintenance issues, Stormwater permitting Issues, and vacant building issues.



New Castle City Building Department / 220 Delaware Street / New Castle, DE 19720-4816
Phone (302) 322-9813 Fax (302) 323-9814

BUILDING OFFICIAL'S REPORT

March 2025

To: Members of New Castle City Council

Submitted by: Jeffrey Bergstrom, Building Official

Number of Building Permits Issued..... 25

Estimated Cost of Work..... \$621,412.05

Fees Collected..... \$13,571.15

Inspections Performed (by type)

Site/Footing/Masonry..... 67

Framing/Structural..... 5

Plumbing/HVAC..... 14

Final/Certificates of Occupancy..... 1

cc: Building Report File
City Council

MARCH 2025 BUSINESS LICENSES

License No.	Business Name	Business Location	Paid Amount
25000653	WILMINGTON SAVINGS FUND SOCIETY	144 N DUPONT HWY NEW CASTLE DE	210.00
25000654	DRIP PLUMBING SERVICES LLC	303 OSBORNE RD WILMINGTON DE	50.00
25000655	COLLECTORS UIVERSE INC	600 SHIPS LANDING WAS NEW CASTLE DE	432.00
25000656	T.S. PAINTING LLC	75 CHESTER FIELD DR NEW CASTLE DE	50.00
25000657	NEWMART BUILDERS INC	1000 CYCLE LANE SOUTH HILL VA	360.00
25000658	CARPENTRY PLUS	410 MAIN ST ODESSA DE	50.00
25000659	AIR CONTROL HEATING & COOLING	PO BOX 571 CLAYMONT DE	50.00
25000660	SERVICEMASTER QUALITY CLEAN	PO BOX 39 ELKTON MD	210.00
25000661	G.E. MECHANICAL LLC	2316 S MAIN ST VINELAND NJ	360.00
25000662	RC CLEANING SERVICE	14 AQUILLA DR NEW CASTLE DE	50.00
25000663	DENALI BEAUTY WORKS	204 B DELAWARE ST NEW CASTLE DE	50.00
25000664	HELIOS HVACR SERVICES LLC	601 S LAKE DESTINY DR STE 200 MAITLAND FL	50.00
25000665	APPLE TREE INTERNATIONAL	800 CENTERPOINT BLVD NEW CASTLE DE	108.00
25000666	LINEAGE LOGISTICS SERVICES	200 CENTERPOINT BLVD NEW CASTLE DE	396.00
25000667	DON'S PIPEWORKSX	429 BARON RD NORTH EAST MD	50.00
25000668	AMERICAN FLOOR COVERING CO	23 SOMERSET LANE NEWARK DE	50.00
25000669	BILLITIER ELECTRIC INC	760 BROOKS AVE ROCHESTER NY	360.00
25000670	KRISPY KREME	114 N DUPONT HWY NEW CASTLE DE	432.00
25000671	THE TERRY HOUSE	130 DELAWARE ST NEW CASTLE DE	90.00
25000672	K & S METALWORKS LLC	600 E FRONT ST WILMINGTON DE	50.00
25000673	MACEDO MEX PROP LLC	1 MORRIS RD NEW CASTLE DE	90.00
25000674	DIAMOND STATE MASONRY INC	540 TERMINAL AVE NEW CASTLE DE	360.00
25000675	NCCFR INC	2923 OGLETOWN RD NEWARK DE	90.00
25000676	D & T HEATING AND COOLING INC	2121 BEAR CORBITT RD BEAR DE	210.00
25000677	DA REAL EST VA	718 W 11TH ST NEW CASTLE DE	50.00
Total 25			\$4,258.00

MARCH 2025 RENTAL LICENSES

License No.	Rental Housing License	Property Location	Paid Amount
R1510137	JAMES EGERTON	112 E FOURTH ST	405.00
R1530015	JAMES EGERTON	417 DELAWARE ST	405.00
R1530034	JAMES EGERTON	412 DELAWARE ST	405.00
R1500103	JAMES EGERTON	201 CHESTNUT ST	405.00
R1300021	BRYANT NELSON	802 W 13TH ST	720.00
R1400395	CDS PROPERTIES LLC	701 SOUTH ST	450.00
Total 6			\$2,790.00

MARCH 2025 BUILDING PERMITS

Permit No.	Owner Name	Property Location	Work Type	Zone	HDFee	DDD	Date	Cost	Paid Amount
26180	DOUGLAS HOFFMAN	104 E 3RD ST	REPAIR REPLACE	HR	50		3/3/25	3,300.00	249.50
26181	RITA M & ANGELA M SMILEY	713 CLYMER ST	REPAIR REPLACE	R2			3/18/25	7,817.78	267.26
26182	FREEDOM DEVELOPMENT	216 N HERON CIR	NEW BUILDING	R3			3/19/25	275,000.00	4,275.00
26183	WARREN PENNINGTON	111 W 6TH ST	REPAIR REPLACE	R2	50	DDD	3/6/25	13,490.00	402.35
26184	ANTONIO'S LAWN SERVICE	308 PFROMMER ST	ALTERATION	R3			3/18/25	6,229.00	243.43
26185	ANDREW ZELTT	33 E 6TH ST	REPAIR REPLACE	R2			3/7/25	5,390.00	230.85
26187	KENNETH & EILEEN STURGIS	182 E 4TH ST	REPAIR REPLACE	HR	50		3/7/25	16,540.00	448.10
26188	TRUSTEES OF NEW CASTLE COMMONS	110 N DUPONT HWY	REPAIR REPLACE	GC			3/10/25	30,000.00	600.00
26189	A FRAME PROPERTIES LLC	518 CHERRY ST	REPAIR REPLACE	R2		DDD	3/12/25	2,500.00	187.50
26190	LAURA FONTANA	44 E 4TH ST	ALTERATION	HR			3/18/25	10,000.00	300.00
26191	A FRAME PROPERTIES LLC	518 CHERRY ST	REPAIR REPLACE	R3	50	DDD	3/25/25	3,900.00	258.50
26192	LEWIS MCCONNELL	21 E 5TH ST	REPAIR REPLACE	HR	50		3/13/25	3,900.00	258.50
26193	222 DELAWARE STREET LLC	222 DELAWARE ST	REPAIR REPLACE	HC	50	DDD	3/14/25	3,000.00	245.00
26194	DIANE BRISTOW ET AL	46 E 3RD ST	ALTERATION	HR			3/18/25	2,475.00	187.12
26195	CECIL & LAUREN HOSKINS III	179 E 4TH ST	ALTERATION	HR			3/17/25	2,200.00	183.00
26196	JUDITH SMITH	38 W 4TH ST	REPAIR REPLACE	HR	50	DDD	3/25/25	8,536.00	328.04
26197	ELENA ZERFUS	44 E 5TH ST	REPAIR REPLACE	HR	50		3/25/25	11,000.00	365.00
26198	SHANIKA COOPER	149 N KATRIN CIR	REPAIR REPLACE	R1			3/20/25	9,876.27	298.14
26199	KENNETH & EILEEN STURGIS	182 E 4TH ST	REPAIR REPLACE	R3		DDD	3/25/25	14,214.00	363.21
26200	JOSEPH GIVENS	109 W 6TH ST	ALTERATION	R2	50	DDD	3/25/25	86,430.00	1,546.45
26201	LAWN MANAGEMENT LLC	618 DELAWARE ST	REPAIR REPLACE	R2		DDD	3/26/25	12,895.00	343.42
26202	WILLIAM PERRY	38 BUTTONWOOD AVE	REPAIR REPLACE	R2			3/27/25	72,000.00	1,230.00
26203	GARRISON MH LLC	501 W 7TH ST	REPAIR REPLACE	DG			3/27/25	10,000.00	300.00
26204	GERALD P & MARY A CONNOR	708 W 12TH ST	REPAIR REPLACE	R1			3/31/25	8,300.00	274.50
26205	SHADETHRA EPPS	137 N KATRIN CIR	REPAIR REPLACE	R1			3/31/25	2,419.00	186.28
Total 25								\$621,412.05	\$13,571.15



NEW CASTLE CITY POLICE DEPARTMENT
MONTHLY REPORT

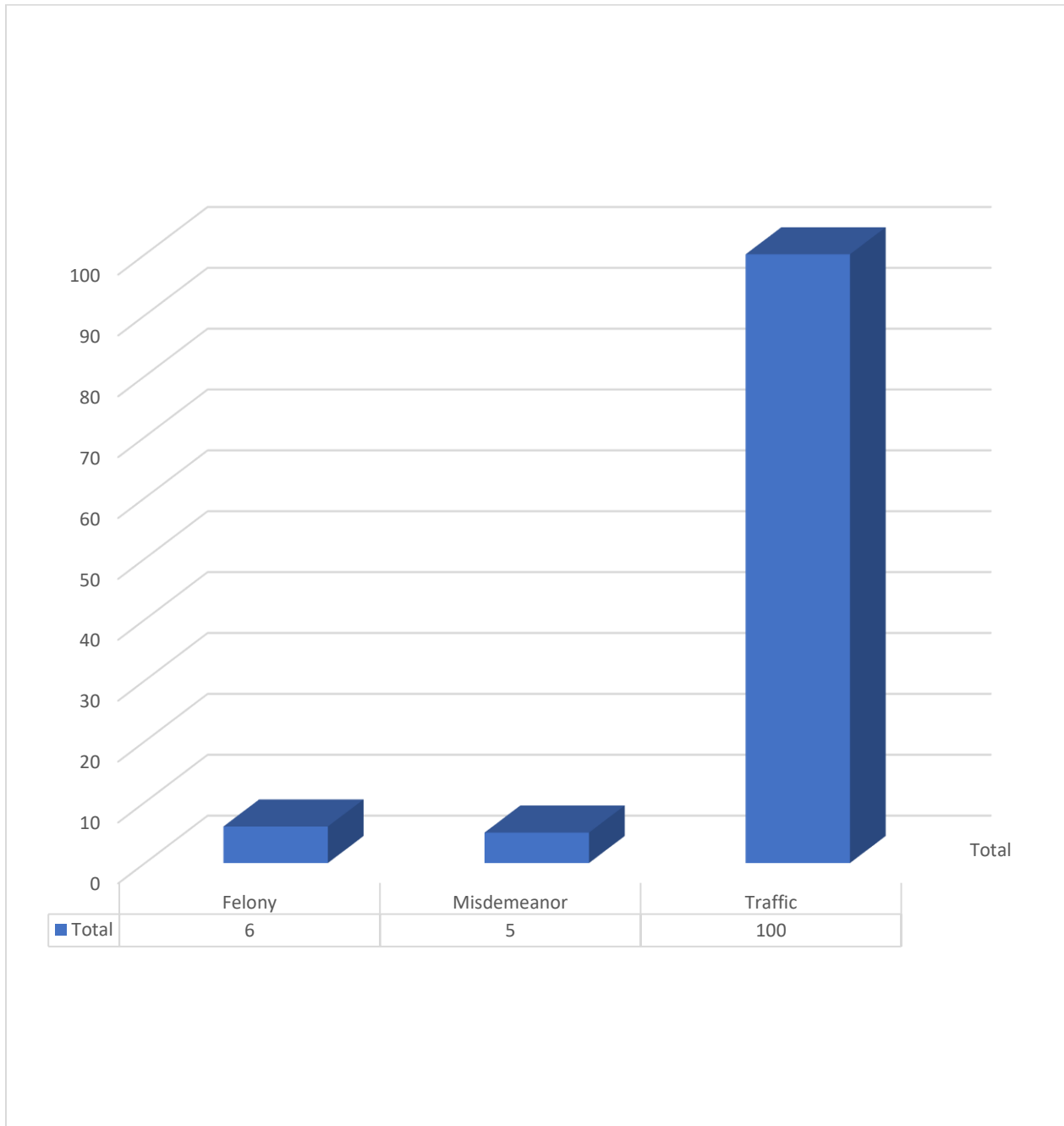
April 8th, 2025

City Council Report
For March 2025

NEW CASTLE CITY POLICE DEPARTMENT MONTHLY REPORT

Total Complaints	Total Dispatched Calls	Crime Reports Written	Field Service Reports
470	283	117	183
Overdose/NARCAN	DUI	Shooting Outside City	Shooting Inside City
1/1 (DOA)	2	1	0

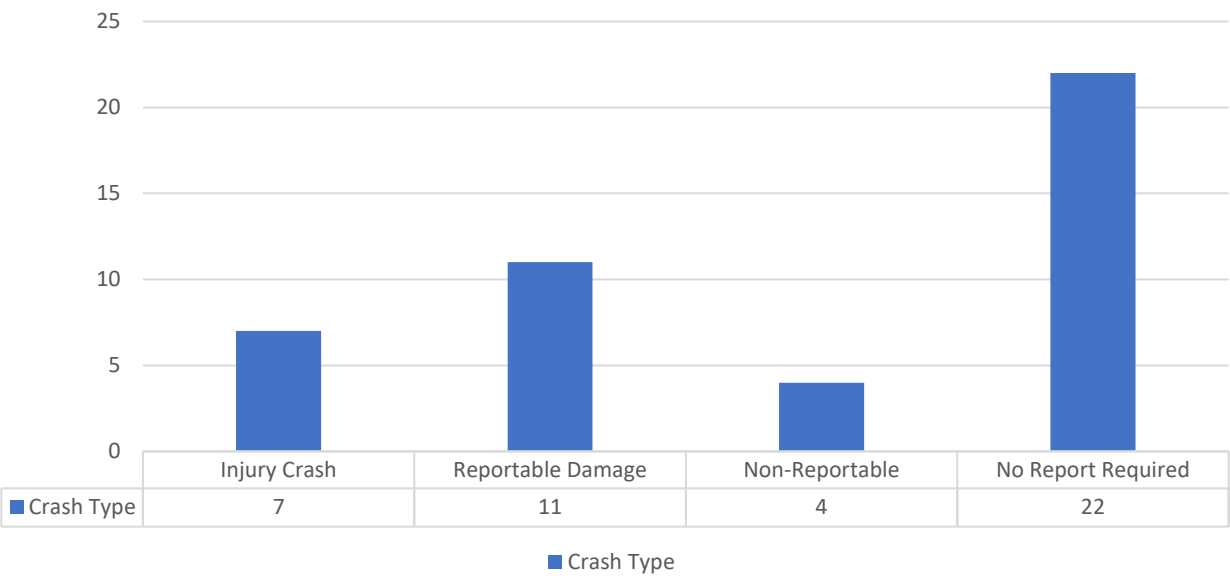
March Enforcement Data



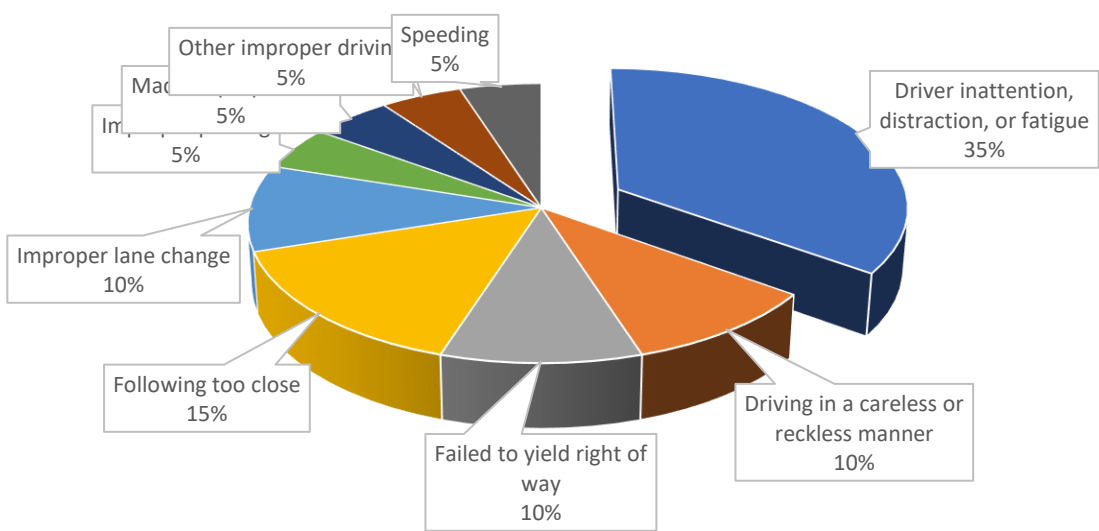
March 2025
YTD Crime Statistics

PART I CRIMES		
Crime	2025	2024
Kidnap	<u>0</u>	<u>1</u>
Rape	<u>3</u>	<u>1</u>
Robbery	<u>0</u>	<u>0</u>
Assault/Aggravated	<u>5</u>	<u>3</u>
Burglary	<u>5</u>	<u>1</u>
Theft	<u>54</u>	<u>54</u>
Theft/Auto	<u>1</u>	<u>2</u>
All Other	<u>0</u>	<u>6</u>
	68	68
PART II CRIMES		
Crime	2025	2024
Other Assaults	<u>13</u>	<u>20</u>
Rec. Stolen Property	<u>0</u>	<u>0</u>
Criminal Mischief	<u>16</u>	<u>17</u>
Weapons	<u>4</u>	<u>3</u>
Other Sex Offenses	<u>1</u>	<u>0</u>
Drugs	<u>9</u>	<u>12</u>
Noise/Disorderly Premise	<u>12</u>	<u>10</u>
Trespass	<u>4</u>	<u>7</u>
Disorderly Conduct	<u>2</u>	<u>2</u>
Other	<u>254</u>	<u>293</u>
	315	364
PART III CRIMES		
Crime	2025	2024
Alarm	<u>99</u>	<u>75</u>
Animal Control	<u>2</u>	<u>3</u>
Recovered Property	<u>5</u>	<u>7</u>
Service	<u>165</u>	<u>188</u>
Suspicious Per/Veh	<u>29</u>	<u>65</u>
	300	338
	683	770

March 2025
Crash Data



Primary Contributing Factors



NEW CASTLE CITY POLICE DEPARTMENT MONTHLY REPORT

March 2025
Quality of Life Calls

Location/Incident Type	Total
Airport Plaza Shopping Ctr	3
Assault - In Progress	1
Theft - In Progress	1
Theft - Just Occurred	1
Buttonwood	1
Suspicious vehicle	1
Center Point Industrial Park	3
Assault w/Weapon - In Progress	1
Terror. Threatening-In Progress	1
Traffic Violation	1
New Castle / Shawtown	35
Animal w/Danger	1
Barking Dog	1
Disorderly person	6
Fight - In Progress	3
Harassment - In Progress	1
Loud Music/Party	6
Noise Complaint	1
Suspicious person	3
Suspicious vehicle	3
Terror. Threatening-Just Occurred	1
Theft - In Progress	1
Theft - Just Occurred	1
Traffic Violation	4
Trespass - In Progress	3
Penn Valley	1
Suspicious vehicle	1
Riveredge Industrial Park	2
Drug Violation	1
Suspicious vehicle	1
South River Shop Plaza	1
Theft - Just Occurred	1
Twin Spans Industrial Park	1
Terror. Threatening-Just Occurred	1
Van Dyke Village	2
Animal	1
Suspicious vehicle	1

NEW CASTLE CITY POLICE DEPARTMENT MONTHLY REPORT

Washington Park	2
Gun Violation	1
Suspicious person	1
Washington Square	1
Noise Complaint	1
Grand Total	52

Response Time

In several incident types, multiple outliers affected the overall response time. Several common causes of these deviations are;

1. Responding officer not marked or does not transmit "on scene".
2. Officers delay their direct response to check the area around the location for suspects or victims known to have fled the scene.
3. Incidents are downgraded after entry but before dispatch.

Priority One Calls for Service March 2025

Call Type	Total	Response time
Accident PI	3	0:02:23
Assault - In Progress	1	0:01:45
Assault w/Weapon - In Progress	1	0:03:11
Burglary - In Progress	1	0:03:12
CPR in Progress	1	0:03:01
Domestic - In Progress	12	0:04:37
Domestic w/Weapons - In Progress	1	0:02:18
Domestic w/Weapons - Just Occurred	1	0:05:55
Fight - In Progress	2	0:07:00
Shots fired	1	0:04:27
Suicidal Person - In Progress	3	0:04:40
Terror. Threatening-In Progress	1	0:03:54
Grand Total	28	0:04:14

Resolution 2025-20

A Resolution to Appoint Linda Suskie to the Tree Advisory Commission

WHEREAS, the New Castle City Council passed Ordinance 500 to amend and restate Chapter 74 relating to the Tree Commission, and Chapter 210 of the Code of the City of New Castle relating to Street Trees Creating the Tree Advisory Commission; and

WHEREAS, pursuant to §74-1 of the Code, the Tree Advisory Commission shall consist of the five members, each serving a three year term. Two members shall be appointed by the Mayor of New Castle and confirmed by City Council, and three shall be appointed by City Council; and

WHEREAS, Members shall be selected on the basis of education, experience, or demonstrated interest in related fields. Members need not be City residents; and

WHEREAS, there is currently one vacated position on the Tree Advisory Commission:

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby confirms the appointment of the following person to the "Tree Advisory Commission" with that term ending April 8, 2028:

Linda Suskie – April 8, 2028 - Council Appointment

PASSED this 8th day of April, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

Linda Suskie
Biographical Sketch and Expression of Interest
in Joining the City of New Castle's Tree Advisory Commission

I am honored to be considered for appointment to the City of New Castle's Tree Advisory Commission (TAC).

My husband Steve and I have lived in Historic New Castle since 2010. I joined Arasapha Garden Club in 2012 and immediately became an active volunteer. I have served Arasapha in a variety of leadership roles, including ten years as Arasapha Garden Club board chair/co-chair, 13 years as May Market chair/co-chair, and nine years as May Market's Plants sales center chair.

In 2023-2024 I researched and wrote a series of articles on Arasapha's early history. One article was on the history of New Castle's streetside trees, including Arasapha's founding of the first Tree Commission in 1946 and changes in Tree Commissions and their work over the following decades.

A few weeks ago I submitted a request to TAC for a new streetside tree in front of our home. Preparing the request familiarized me with the characteristics of streetside trees now recommended by TAC. Attending a TAC meeting to discuss my request familiarized me with TAC and the collegiality and respectfulness of its members and advisors.

I retired from a career in higher education administration a few years ago. My most recent positions were Vice President at the Middle States Commission on Higher Education, which accredits colleges in this region, and freelance Higher Education Assessment Consultant to colleges throughout the United States and around the world.

I bring to TAC a basic familiarity with horticulture in this region, an understanding of lessons learned from past work on New Castle's streetside trees, and skills in understanding broad issues, working with people with diverse backgrounds and interests, organization, problem solving, and communication. I believe I could make a positive contribution to the quality of life in Historic New Castle by joining the Tree Advisory Commission.

March 2025

Resolution 2025-21

A Resolution to Reappoint Wolcott Davis to the Tree Advisory Commission

WHEREAS, the New Castle City Council passed Ordinance 500 to amend and restate Chapter 74 relating to the Tree Commission, and Chapter 210 of the Code of the City of New Castle relating to Street Trees Creating the Tree Advisory Commission; and

WHEREAS, pursuant to §74-1 of the Code, the Tree Advisory Commission shall consist of the five members, each serving a three year term. Two members shall be appointed by the Mayor of New Castle and confirmed by City Council, and three shall be appointed by City Council; and

WHEREAS, Members shall be selected on the basis of education, experience, or demonstrated interest in related fields. Members need not be City residents; and

WHEREAS, Wolcott Davis's term expires April 9, 2025 and he is willing to be reappointed;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves the reappointment of the following person to "Tree Advisory Commission"

Wolcott Davis – April 9, 2028 - Council Appointment

PASSED this 8th day of April, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

Resolution 2025-22

A Resolution to Reappoint Tera Hayward-Olivas to the Historic Area Commission

WHEREAS, the New Castle City Council passed Ordinance 505, in part, to amend and restate Chapter 230-49 through 52, of the Code of the City of New Castle relating to Structure, Proceedings, and Powers & Duties of the Historic Area Commission (HAC); and

WHEREAS, the Historic Area Commission shall consist of the following six (6) members:

1. An architect licensed in the State of Delaware and having interest and knowledge in the protection, preservation and restoration of the historic character of the City, appointed by City council. The architect shall be a non-voting member who shall serve in an advisory capacity only.
2. Two City residents having municipal voting privileges and appointed by City Council.
3. Two City residents having municipal voting privileges, appointed by the Mayor.
4. A Planning Commission member, appointed by City Council'
5. At least three voting members shall be residents of and have legal or equitable title to property in the Historic District; and

WHEREAS, Tera Heyward-Olivas term expired March 12, 2025 and she is willing to be reappointed;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves and confirms the reappointment of the following person to the Historic Area Commission:

Tera Hayward-Olivas - Term Ending March 12, 2028-Council Appointment

PASSED this 8th day of April, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

DRAFT

Resolution 2025-23

A Resolution to Reappoint Steve Zorrer to the Board of Adjustment

WHEREAS, the City Council adopted Ordinance 534 at its March 8, 2022 Council meeting; and

WHEREAS, the Board of Adjustment is a five member Board composed of the Mayor as the Chairperson, and four (4) individuals who have been residents of the City of New Castle for at least one year, appointed by City Council; and

WHEREAS, there is currently one term ending on the Board of Adjustment with that term ending on April 12, 2025.

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves the reappointment of Steve Zorrer to the Board of Adjustment.

Steve Zorrer– Board of Adjustment - Term Ending: April 12, 2028

PASSED this 8th day of April, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

Resolution 2025-24

A Resolution to Reappoint Robert Irwin to the Board of Adjustment

WHEREAS, the City Council adopted Ordinance 534 at its March 8, 2022 Council meeting; and

WHEREAS, the Board of Adjustment is a five member Board composed of the Mayor as the Chairperson, and four (4) individuals who have been residents of the City of New Castle for at least one year, appointed by City Council; and

WHEREAS, there is currently one term ending on the Board of Adjustment with that term ending on April 12, 2025.

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves the reappointment of Robert Irwin to the Board of Adjustment.

Robert Irwin– Board of Adjustment - Term Ending: April 12, 2028

PASSED this 8th day of April, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

RESOLUTION NO. 2025-25

A Resolution Requesting an Amendment to the City of New Castle Municipal Charter Addressing Different Tax Rates for Types of Property within the City

WHEREAS, the Council of the City of New Castle (“City Council”) is vested with all the legislative powers of the City of New Castle; and

WHEREAS, the City Council is committed to promoting the health, safety, and general welfare of the City of New Castle in perpetuity; and

WHEREAS, City Council’s ability to meet its obligations to the City of New Castle under its Municipal Charter and Delaware law depends on the presence of stable funding sources for municipal purposes; and

WHEREAS, the Council of the City of New Castle has been evaluating different mechanisms to raise revenue for municipal purposes; and

WHEREAS, the City Council finds that the City would benefit from additional clarity regarding City Council’s ability to levy taxes on real property at varying rates based upon property classification (e.g., residential, commercial, and industrial); and

WHEREAS, the City Charter is currently unclear regarding the City Council’s ability to set such varying rates; and

WHEREAS, following a discussion at a duly noticed City Council meeting, the City Council has agreed that the following change to the City of New Castle Municipal Charter is prudent to clarify City Council’s ability to levy taxes on real property at varying rates based upon property classification and thus ensure that there remain adequate tools for the City Council to meet its present and future obligations in promoting the health, safety, and general welfare of the City of New Castle.

NOW, THEREFORE BE IT RESOLVED by the Council of the City of New Castle that the Delaware General Assembly is hereby respectfully requested to amend Section 18, Budget, of the Municipal Charter of the City of New Castle, as amended, by striking text as shown by bold strikethrough as follows:

The Council shall, on or before the first Monday in each July, meet and ascertain, as near as may be, the amount necessary to cover the net expenses of the government of said City for the current fiscal year, including, but not limited to, the maintenance of streets, police assessment, collection of taxes and cost of trash collection; and shall make up a budget containing the items and estimated amounts necessary to cover each and every branch and item of said City government. And immediately after the assessment and valuation shall have been finally settled and adjusted under the provisions of this Act, the said Council shall proceed to levy a tax on the real property, thus valued and assessed, ~~in just and equal portions and rates,~~ sufficient to cover the aggregate of said budget.

RESOLVED at a regularly scheduled meeting held on April 8th, 2025

Suzanne Souder, City Council President
Councilperson

Joseph F. Day, III,

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

RESOLUTION NO. 2025-12

A Resolution Requesting an Amendment to the City of New Castle Municipal Charter Authorizing the City of New Castle to Levy and Collect a Tax of no more than Five Percent (5%) on the Gross Rents Generated from Property within the City

WHEREAS, the Council of the City of New Castle (“City Council”) is vested with all the legislative powers of the City of New Castle; and

WHEREAS, the City Council is committed to promoting the health, safety, and general welfare of the City of New Castle in perpetuity; and

WHEREAS, City Council’s ability to meet its obligations to the City of New Castle under its Municipal Charter and Delaware law depends on the presence of stable funding sources for municipal purposes; and

WHEREAS, the Council of the City of New Castle has been evaluating different mechanisms to raise revenue for municipal purposes; and

WHEREAS, following a discussion at a duly noticed City Council meeting, the City Council has agreed that the following change to the City of New Castle Municipal Charter is prudent to ensure that there remain adequate tools for the City Council to meet its present and future obligations in promoting the health, safety, and general welfare of the City of New Castle.

NOW, THEREFORE BE IT RESOLVED by the Council of the City of New Castle that the Delaware General Assembly is hereby respectfully requested to amend Section 11, Municipal Power, of the Municipal Charter of the City of New Castle, as amended, by adding text as shown by underlining as follows:

(ab) To impose and collect a tax of no more than five-percent (5%) on the gross rents within the boundaries of the City of New Castle. This tax may not apply to rental properties that are directly subsidized via Federal, State, or City of New Castle rental assistance funding.

PASSED this 14th day of January 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

DRAFT

QuickFacts

New Castle city, Delaware

QuickFacts provides statistics for all states and counties. Also for cities and towns with a **population of 5,000 or more**.

Enter state, county, city, town, or zip code

-- Select a fact --



Table

PEOPLE

Population

Population estimates, July 1, 2024, (V2024)	NA
Population estimates, July 1, 2023, (V2023)	5,549
Population estimates base, April 1, 2020, (V2024)	NA
Population estimates base, April 1, 2020, (V2023)	5,549
Population, percent change - April 1, 2020 (estimates base) to July 1, 2024, (V2024)	NA
Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023)	0.0%
Population, Census, April 1, 2020	5,551
Population, Census, April 1, 2010	5,285

Age and Sex

Persons under 5 years, percent	5.5%
Persons under 18 years, percent	16.5%
Persons 65 years and over, percent	21.8%
Female persons, percent	50.6%

Race and Hispanic Origin

White alone, percent	64.8%
Black alone, percent (a) (a)	27.8%
American Indian and Alaska Native alone, percent (a) (a)	0.0%
Asian alone, percent (a) (a)	0.9%
Native Hawaiian and Other Pacific Islander alone, percent (a) (a)	0.0%
Two or More Races, percent	2.6%
Hispanic or Latino, percent (b) (b)	5.2%
White alone, not Hispanic or Latino, percent	64.5%

Population Characteristics

Veterans, 2019-2023	337
Foreign-born persons, percent, 2019-2023	8.3%

Housing

Housing Units, July 1, 2023, (V2023)	X
Owner-occupied housing unit rate, 2019-2023	63.5%
Median value of owner-occupied housing units, 2019-2023	\$262,100
Median selected monthly owner costs - with a mortgage, 2019-2023	\$1,575
Median selected monthly owner costs -without a mortgage, 2019-2023	\$411
Median gross rent, 2019-2023	\$1,675
Building Permits, 2023	X

Families & Living Arrangements

Households, 2019-2023	2,706
Persons per household, 2019-2023	2.04
Living in the same house 1 year ago, percent of persons age 1 year+ , 2019-2023	
Language other than English spoken at home, percent of persons age 5 years+, 2019-2023	

Computer and Internet Use



- Households with a computer, percent, 2019-2023
- Households with a broadband Internet subscription, percent, 2019-2023

Education

- High school graduate or higher, percent of persons age 25 years+, 2019-2023 94.6%
- Bachelor's degree or higher, percent of persons age 25 years+, 2019-2023 32.2%

Health

- With a disability, under age 65 years, percent, 2019-2023 11.5%
- Persons without health insurance, under age 65 years, percent 5.6%

Economy

- In civilian labor force, total, percent of population age 16 years+, 2019-2023 65.2%
- In civilian labor force, female, percent of population age 16 years+, 2019-2023 66.7%
- Total accommodation and food services sales, 2022 (\$1,000) (c) 24,019
- Total health care and social assistance receipts/revenue, 2022 (\$1,000) (c) 33,371
- Total transportation and warehousing receipts/revenue, 2022 (\$1,000) (c) 81,362
- Total retail sales, 2022 (\$1,000) (c) 2,544,198
- Total retail sales per capita, 2022 (c) \$460,739

Transportation

- Mean travel time to work (minutes), workers age 16 years+, 2019-2023 21.9

Income & Poverty

- Median households income (in 2023 dollars), 2019-2023 \$92,565
- Per capita income in past 12 months (in 2023 dollars), 2019-2023 \$51,328
- Persons in poverty, percent 3.4%

BUSINESSES

Businesses

- Total employer establishments, 2022 X
- Total employment, 2022 X
- Total annual payroll, 2022 (\$1,000) X
- Total employment, percent change, 2021-2022 X
- Total nonemployer establishments, 2022 X
- All employer firms, Reference year 2022 225
- Men-owned employer firms, Reference year 2022 121
- Women-owned employer firms, Reference year 2022 S
- Minority-owned employer firms, Reference year 2022 42
- Nonminority-owned employer firms, Reference year 2022 113
- Veteran-owned employer firms, Reference year 2022 S
- Nonveteran-owned employer firms, Reference year 2022 154

GEOGRAPHY

Geography

- Population per square mile, 2020 1,596.0
- Population per square mile, 2010 1,554.9
- Land area in square miles, 2020 3.48
- Land area in square miles, 2010 3.40
- FIPS Code 1050800

[About datasets used in this table](#)

Value Notes

Methodology differences may exist between data sources, and so estimates from different sources are not comparable.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info icon in TABLE view to learn about sampling error.

The vintage year (e.g., V2024) refers to the final year of the series (2020 thru 2024). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2019-2023 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2023 5-year ACS Comparison Guidance](#) page.

Fact Notes

- (a) Includes persons reporting only one race
- (b) Hispanics may be of any race, so also are included in applicable race categories
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data

Value Flags

- D Suppressed to avoid disclosure of confidential information
- F Fewer than 25 firms

Is this page helpful? X

Yes

No

FN Footnote on this item in place of data

NA Not available

S Suppressed; does not meet publication standards

X Not applicable


Z Value greater than zero but less than half unit of measure shown

- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates have an open ended distribution.

N Data for this geographic area cannot be displayed because the number of sample cases is too small.


Population, percent change - April 1, 2020 (t

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

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Measuring America's People and Economy

Is this page helpful? 

 Yes

 No

Rental Id	Unit	Map/Parcel/Unit	User Code 1
B1520065	1 UNIT	01520-065-C0002	
D1400180	1 UNIT	01400-180-CA004	
F1400180	1 UNIT	01400-180-CA006	
I0151002	1 UNIT	01510-024-C0009	
R0100010	1 UNIT	00100-010	
R0100020	1 UNIT	00100-020	
R0100022	1 UNIT	00100-022	
R0100041	1 UNIT	00100-041	
R0100061	1 UNIT	00100-061	
R0100062	1 UNIT	00100-062	
R0100073	1 UNIT	00100-073	
R0140018	1 UNIT	01400-180-CB024	
R0154002	2 UNITS	01540-025	
R0200040	1 UNIT	00200-040	
R0200041	1 UNIT	00200-041	
R0200042	2 UNITS	00200-042	
R0200043	4 UNITS	00200-043	
R0200050	1 UNIT	00200-050	
R0400017	1 UNIT	00400-017	
R0400023	1 UNIT	00400-023	
R0400035	2 UNITS	00400-035	
R0400051	1 UNIT	00400-051	
R0400086	1 UNIT	00400-086	
R0400151	1 UNIT	00400-151	
R0400185	1 UNIT	00400-185	
R0500006	1 UNIT	00500-006	
R0500023	1 UNIT	00500-023	
R0500024	1 UNIT	00500-024	
R0700071	2 UNITS	00700-071	
R0700084	1 UNIT	00700-084	
R0700142	1 UNIT	00700-142	
R0700200	4 UNITS	00700-200	
R0700212	1 UNIT	00700-212	

R0700221	1	UNIT	00700-221
R0700247	1	UNIT	00700-247
R1000078	1	UNIT	00100-078
R1300012	1	UNIT	01300-012
R1300021	8	UNITS	01300-021
R1300053	1	UNIT	01300-053
R1300069	1	UNIT	01300-069
R1300073	1	UNIT	01300-073
R1300078	1	UNIT	01300-078
R1300104	1	UNIT	01300-104
R1400008	1	UNIT	01400-008
R1400071	1	UNIT	01400-071
R1400077	1	UNIT	01400-077
R1400097	1	UNIT	01400-097
R1400099	1	UNIT	01400-099
R1400116	4	UNITS	01400-116
R1400122	1	UNIT	01400-122
R1400139	1	UNIT	01400-139
R1400151	1	UNIT	01400-151
R1400158	1	UNIT	01400-156
R1400158	1	UNIT	01400-156
R1400160	1	UNIT	01400-160
R1400161	1	UNIT	01400-161
R1400170	1	UNIT	01400-170
R1400171	1	UNIT	01400-171
R1400180	1	UNIT	01400-180-CB014
R1400183	144	UNITS	01400-183
R1400191	2	UNITS	01400-191
R1400194	1	UNIT	01400-194
R1400206	1	UNIT	01400-206
R1400208	1	UNIT	01400-208
R1400209	1	UNIT	01400-209
R1400210	1	UNIT	01400-210
R1400213	1	UNIT	01400-213

R1400215	3	UNITS	01400-215
R1400224	6	UNITS	01400-224
R1400230	1	UNIT	01400-230
R1400231	1	UNIT	01400-231
R1400232	1	UNIT	01400-232
R1400240	2	UNITS	01400-240
R1400241	3	UNITS	01400-241
R1400249	1	UNIT	01400-249
R1400270	2	UNITS	01400-270
R1400279	3	UNITS	01400-279
R1400283	1	UNIT	01400-283
R1400292	1	UNIT	01400-292
R1400296	1	UNIT	01400-296
R1400310	1	UNIT	01400-310
R1400314	1	UNIT	01400-314
R1400315	2	UNITS	01400-315
R1400329	1	UNIT	01400-329
R1400333	1	UNIT	01400-333
R1400335	1	UNIT	01400-335
R1400342	2	UNITS	01400-342
R1400348	1	UNIT	01400-348
R1400365	1	UNIT	01400-365
R1400368	1	UNIT	01400-368
R1400395	5	UNITS	01400-395
R1400398	120	UNITS	01400-398
R1400428	1	UNIT	01400-428
R1400453	1	UNIT	01400-453
R1400454	1	UNIT	01400-454
R1400455	1	UNIT	01400-455
R1400496	4	UNITS	01400-496
R1400497	4	UNITS	01400-497
R1400500	76	UNITS	01400-500
R1400504	1	UNIT	01400-504
R1400505	1	UNIT	01400-505

R1400508	1	UNIT	01400-508
R1400509	1	UNIT	01400-509
R1400544	1	UNIT	01400-544
R1400578	1	UNIT	01400-578
R1500003	1	UNIT	01500-003
R1500006	1	UNIT	01500-006
R1500008	2	UNITS	01500-008
R1500013	1	UNIT	01500-013
R1500020	1	UNIT	01500-020
R1500024	3	UNITS	01500-024
R1500029	1	UNIT	01500-029
R1500032	1	UNIT	01500-032
R1500035	1	UNIT	01500-035
R1500036	1	UNIT	01500-036
R1500093	2	UNITS	01500-093
R1500096	1	UNIT	01500-096
R1500102	1	UNIT	01500-102
R1500109	1	UNIT	01500-109
R1500125	1	UNIT	01500-125
R1500166	2	UNITS	01500-166
R1500203	1	UNIT	01500-203
R1500203	1	UNIT	01500-203
R1500211	1	UNIT	01500-211
R1510001	6	UNITS	01510-001
R1510004	1	UNIT	01510-004
R1510005	1	UNIT	01510-005
R1510007	1	UNIT	01510-007
R1510016	1	UNIT	01510-016
R1510030	2	UNITS	01510-030
R1510031	1	UNIT	01510-031
R1510037	1	UNIT	01510-037
R1510037	2	UNITS	01510-037
R1510044	1	UNIT	01510-044
R1510046	1	UNIT	01510-046

R1510049	1	UNIT	01510-049
R1510054	1	UNIT	01510-054
R1510055	3	UNITS	01510-055
R1510065	1	UNIT	01510-065
R1510068	1	UNIT	01510-068
R1510070	2	UNITS	01510-070
R1510086	1	UNIT	01510-086
R1510092	1	UNIT	01510-092
R1510094	8	UNITS	01510-094
R1510103	3	UNITS	01510-103
R1510104	6	UNITS	01510-104
R1510111	1	UNIT	01510-111
R1510117	1	UNIT	01510-117
R1510118	1	UNIT	01510-118
R1510119	1	UNIT	01510-119
R1510124	1	UNIT	01510-124
R1510125	2	UNITS	01510-125
R1510131	1	UNIT	01510-131
R1510135	1	UNIT	01510-135
R1520007	2	UNITS	01520-007
R1520009	1	UNIT	01520-009
R1520026	3	UNITS	01520-026
R1520027	1	UNIT	01520-027
R1520037	1	UNIT	01520-037
R1520038	1	UNIT	01520-038
R1520045	6	UNITS	01520-045
R1520048	3	UNITS	01520-048
R1520065	1	UNIT	01520-065-C0005
R1520065	1	UNIT	01520-065-C0005
R1520066	1	UNIT	01520-066
R1530005	7	UNITS	01530-005
R1530007	1	UNIT	01530-007
R1530016	4	UNITS	01530-016
R1530022	1	UNIT	01530-022

R1530027	1	UNIT	01530-027
R1530031	3	UNITS	01530-031
R1530032	1	UNIT	01530-032
R1530033	1	UNIT	01530-033
R1530035	2	UNITS	01530-035
R1530041	1	UNIT	01530-041
R1530059	1	UNIT	01530-059
R1530061	2	UNITS	01530-061
R1530068	1	UNIT	01530-068
R1530074	1	UNIT	01530-074
R1530076	1	UNIT	01530-076
R1530080	1	UNIT	01530-080
R1530082	1	UNIT	01530-082
R1530101	2	UNITS	01530-101
R1530108	1	UNIT	01530-108
R1530109	1	UNIT	01530-109
R1530110	1	UNITS	01530-110
R1530114	1	UNIT	01530-114
R1530148	1	UNIT	01530-148
R1530164	8	UNITS	01530-164
R1530171	5	UNITS	01530-171
R1530175	3	UNITS	01530-175
R1530179	2	UNITS	01530-179
R1530180	1	UNIT	01530-180
R1530182	3	UNITS	01530-182
R1530183	6	UNITS	01530-183
R1530186	5	UNITS	01530-186
R1530187	1	UNIT	01530-187
R1540013	1	UNIT	01540-013
R1540020	1	UNIT	01540-020
R1540022	1	UNIT	01540-022
R1540041	1	UNIT	01540-041
R1700007	1	UNIT	01700-007
R1700011	1	UNIT	01700-011

R1700032	1	UNIT	01700-032
R1700035	1	UNIT	01700-035
R1700037	1	UNIT	01700-037
R1700041	1	UNIT	01700-041
R1700044	1	UNIT	01700-044
R1700047	4	UNITS	01700-047
R1700050	1	UNIT	01700-050
R1700051	1	UNIT	01700-051
R1700052	2	UNITS	01700-052
R1700055	1	UNIT	01700-055
R1700057	1	UNIT	01700-057
R1700060	1	UNIT	01700-060
R1700061	1	UNIT	01700-061
R1700062	1	UNIT	01700-062
R1700063	1	UNIT	01700-063
R1700072	1	UNIT	01700-072
R1700077	1	UNIT	01700-077
R1700078	2	UNITS	01700-078
R1700081	1	UNIT	01700-081
R1700082	1	UNIT	01700-082
R1700089	1	UNIT	01700-089
R1700092	1	UNIT	01700-092
R1700103	1	UNIT	01700-103
R1700105	1	UNIT	01700-105
R1700106	1	UNIT	01700-106
R1700107	1	UNIT	01700-107
R1800004	1	UNIT	01800-004
R1800005	1	UNIT	01800-005-C003A
TOTAL	698	UNITS	

City of New Castle Gross Rental Tax Exhibition

****698 Rental Units Currently on the books with City Administration Building.**

Scenario 1:

698 Units rented for an average price of \$1,200

Monthly Total: \$837,600

Annual Total: \$10,051,200

5% Income to City: \$502,560

Scenario 2:

1000 Units rented for an average price of \$1,200

Monthly Total: \$1,200,000

Annual Total: \$14,400,000

5% Income to the City: \$720,000

Scenario 3:

1,500 Units rented for an average price of \$1,200

Monthly Total: \$1,800,000

Annual Total: \$21,600,000

5% Income to the City: \$1,080,000

Scenario 4

2,000 Units rented for an average price of \$1,200

Monthly Total: \$2,400,000

Annual Total: \$28,800,000

5% Income to the City: \$1,440,000

City of New Castle Approved Housing Projects

1. 152 Total Units
 - A. 78- 1 Bedroom
 - B. 64- 2 Bedroom
 - C. 7- 3 Bedroom

 2. 451 Total Units
 - A. 46- Single Family detached
 - B. 26- Twins
 - C. 107- Townhomes
 - D. 272- Apartments

 3. 396 Total Units

 4. 24 Units

 5. Existing Community that is still Growing

 6. An Approval from 2015 near St. Peters School.
-



The Town of Fenwick Island

800 Coastal Highway, Fenwick Island, DE 19944-4409

302-539-3011 ~ 302-539-1305 fax

www.fenwickisland.delaware.gov

LONG TERM RENTAL LICENSE APPLICATION

Applicant's Name: _____

Business Name: _____

Mailing Address: _____

Telephone #: _____ Emergency Telephone #: _____

Email Address: _____

RENTAL ADDRESS: _____

RENTAL AGENT, ADDRESS & CONTACT PERSON (if applicable):

I hereby acknowledge that in order to maintain my license privilege, I must comply with all Regulations & Ordinances of the Town of Fenwick Island and that all taxes and assessments due the Town of Fenwick Island upon the property which I own have been paid including the 4% tax on Gross Rental Receipts due quarterly on all residential rental income.

I authorize the Town of Fenwick Island, its agents, and employees to seek information and conduct an investigation into the truth of statements set forth in this application and the qualifications of the applicant for the requested license.

I declare, under the penalty of perjury, that the information contained in the application is true and correct.

Applicant's Signature

Date

Make Checks Payable To: Town of Fenwick Island

Rental License: \$185.00 (Calendar Year)

Late Fee: \$100.00 (applicable if property is rented before license is obtained)

REVISED 01/2023

Chapter 146. Taxation

Article III. Gross Rental Receipts

§ 146-4. Levying of tax.

[Amended 9-29-1989; 7-29-1994; 3-22-2002; 12-13-2002; 9-23-2005; 6-22-2018; 5-26-2023]

There is hereby imposed a tax on gross rental receipts as follows:

- A. In the Commercial Zone, for the rental of rooms or suites in any motel/hotel, 3.5% tax shall become due and payable to the Town of Fenwick Island, Delaware, as set forth in this article.
- B. In the Commercial Zone or Residential Zone for a short-term rental, an 8% tax shall become due and payable to the Town of Fenwick Island, Delaware, as set forth in this article.
- C. In the Commercial Zone, a 4% tax shall become due and payable to the Town of Fenwick Island, Delaware, as set forth in this article.

§ 146-5. Definitions.

[Amended 5-26-2023]

For the purpose of this article, the following words and phrases have the following respective meanings unless the context clearly indicates a different meaning:

GROSS RENTAL RECEIPTS

The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash and property or services of any kind or nature and also any amount for which the occupant is liable for occupancy without any deduction therefrom whatsoever.

LONG-TERM RENTAL

The rental of a room or suite of rooms (other than in a motel/hotel), single-family dwelling, townhouse or apartment, for consideration, for a term of 365 days or longer.

PERSON

An individual, partnership, corporation, company, association, firm or any group of individuals acting as a unit, and includes any trustee, receiver, assignee or personal representative thereof.

SHORT-TERM RENTAL

The rental of a room or suite of rooms (other than in a motel/hotel), single-family dwelling, townhouse or apartment, for consideration, for a term of less than 365 days.

§ 146-6. Collection.

Every person receiving any payment for rentals set forth in § 146-4 above on which the tax is levied under this article shall be obligated to pay the Town of Fenwick Island the tax provided for in this

article. Said person may collect such sum from the party paying the rental when the rental payment is made; and, if the person collects such tax from the party paying the rental, such collections shall be held in trust until remitted as hereinafter required.

§ 146-7. Schedule of payment; report to be made.

[Amended 5-26-2023]

- A. Short-term rentals. The tax on rental income received from May 1 to October 31 shall become due and payable on or before the following November 30; and the tax on rental income received from November 1 to April 30 shall be due and payable on or before the following May 31. The person collecting the tax shall make out a report upon the prescribed form, sign the report and submit the report along with the remittance of the tax to the Town of Fenwick Island, Delaware.
- B. Motel/hotel rentals. The tax on rental income received shall become due and payable quarterly within 30 days of the preceding quarters ending December 31, March 31, June 30 and September 30, respectively. The person collecting the tax shall make out a report upon the prescribed form, sign the report and submit the report along with the remittance of the tax to the Town of Fenwick Island, Delaware.
- C. Long-term rentals. With regard to long-term-rentals, the tax on rental income received shall become due and payable quarterly within 30 days of the preceding quarters ending December 31, March 31, June 30 and September 30, respectively. The person collecting the tax shall make out a report upon the prescribed form, sign the report and submit the report along with the remittance of the tax to the Town of Fenwick Island, Delaware.

§ 146-9. Form of report.

[Amended 7-26-1996 by Ord. No. 77]

The form required by § 146-7 shall be furnished by the town. Said form is available in the Town offices.

§ 146-10. Effective date.

The effective date of this article is January 1, 1981.

TOWN OF FENWICK ISLAND
FY2025 BUDGET COMPARISON

	FY2024		DRAFT
	<u>BUDGET</u>	<u>FORECAST</u>	<u>FY2025</u>
REVENUES (INCL RTT XFER)	2,500,004	2,805,669	<u>BUDGET</u> 2,630,005
DEPARTMENT EXPENSES			
POLICE	941,443	915,283	981,256
PUBLIC WORKS	350,564	350,359	383,774
LIFEGUARDS	426,256	436,651	451,151
ADMIN	421,426	392,616	365,144
GENERAL GOV'T	555,655	554,356	572,849
	<u>2,695,344</u>	<u>2,649,265</u>	<u>2,754,175</u>
EXPENSES EXCEED REVENUES	(195,340)	156,404	(124,170)
RTT REVENUES	225,000	600,000	350,000
RTT transferred to General Ops	300,000	300,000	300,000

**TOWN OF FENWICK ISLAND
FY25 BUDGET
SUMMARY REVENUES**

REVENUES	FY24 Budget	Projected FY24	Draft FY25 Budget
Property Tax	735,000	735,694	745,000
Rental Receipt tax	480,000	508,151	510,000
Building permit fees	300,000	325,000	325,000
Trash collection fees	211,140	213,300	213,300
Total license fees	102,000	102,000	102,000
State and County Lifeguard support	75,000	75,000	76,500
Parking violations	25,000	35,000	35,000
Parking permits	35,000	35,000	35,000
Police state pension payments	46,000	54,000	54,000
BBVFC Ambulance fee - tax bill	50,928	51,420	51,420
Interest	21,000	52,000	40,000
All other	118,936	319,104	142,785
TOTAL REVENUES	2,200,004	2,505,669	2,330,005
			Grant decrease of \$176k
RTT transfer	300,000	300,000	300,000
REVENUES PLUS RTT TRANSFER	2,500,004	2,805,669	2,630,005

**TOWN OF FENWICK ISLAND
REVISED FULL YEAR PROJECTIONS
SUMMARY EXPENSE ANALYSIS**

		Projected	Draft	
		FY24	FY25Budget	
Department expenses	% of total			% of total
Police	34.9%	941,443	981,256	35.6%
Public Works	13.0%	350,564	383,774	13.9%
Lifeguards	15.8%	426,256	451,151	16.4%
Administration	15.6%	421,426	365,144	13.3%
General Gov't	20.6%	555,655	572,849	20.8%
Total Expenses		2,695,344	2,754,175	
			104,910	Incr over forecast
			58,831	Incr over FY24 Budget

SIGNIFICANT EXPENSE ANALYSIS

	Projected	Proposed	Incr over	Incr over
	FY24	FY25Budget	Forecast	FY24 Budget
TOTAL EXPENSES	2,695,344	2,754,175	104,910	58,831
Total payroll and OT	1,467,628	1,444,100	1,462,063	
Total benes/insurance/taxes/pension	498,861	474,509	531,853	
TOTAL PAYROLL AND BENES	1,966,489	1,918,609	1,993,916	27,427
Payroll/benes as % of total op expenses	73.0%	72.4%		
Health insurance ONLY	208,344	188,242	238,167	29,823
NON-PAYROLL RELATED SIGNIFICANT ITEMS				
Gen Gov Recycling & Bulk Trash	182,000	182,000	182,000	0
Gen Gov't insurance	111,516	111,516	121,000	9,484
Gen Gov Legal Services	55,000	40,000	30,000	(25,000)
Gen Gov BBVFC Ambulance Service	46,000	50,000	52,740	6,740
Gen Gov IT Security & Website Services	23,500	30,000	30,000	0
Police Professional Development	9,540	9,540	16,040	6,500
Gen Gov Codification	5,000	5,000	15,000	10,000
ALL OTHER EXPENSES	296,299	302,600	313,479	17,180

**FY2025 DRAFT BUDGET
DEPARTMENT EXPENSES**

	<u>FY24 Budget</u>	<u>Projected FY24</u>	<u>FY25Budget</u>
POLICE DEPARTMENT:			
Police Salaries	565,860	550,000	587,335
Police Overtime	54,000	45,000	27,500
Police Life Insurance	4,747	4,747	5,031
Police Vision Care	791	791	853
Police Health Insurance	93,411	93,411	124,954
Police Dental Insurance	1,816	1,816	2,334
Police Payroll Taxes	48,498	48,498	50,339
Police Pension Expense	66,949	66,949	74,262
Police Workers' Comp	21,131	21,131	20,909
	857,203	832,343	893,516
Police Supplies	5,500	5,500	5,500
Police Office Supplies	1,750	1,750	1,750
Police Uniforms	6,500	6,500	6,500
Police Vehicle Maintenance	15,000	15,000	15,000
Police Fuel	21,000	21,000	21,000
Police Communication Equipment	3,200	3,200	1,500
Police Professional Development	9,540	9,540	16,040
Public Safety Bldg. Expenses	13,500	13,500	13,500
Police Printing & Advertising	750	750	750
Police Office Equip Maintenance	1,300	0	0
Community outreach	1,200	1,200	1,200
Police Mobile Computer Access	5,000	5,000	5,000
	941,443	915,283	981,256

	Projected	
	<u>FY24</u>	<u>FY25</u>
PUBLIC WORKS DEPARTMENT:		
Public Works Salaries	209,600	220,455
Public Works Overtime	3,000	3,000
Public Works Life Insurance	2,019	2,038
PW Vision Care	426	426
Public Works Health Insurance	54,831	68,430
Public Works Dental Insurance	1,358	1,358
Public Works Payroll Taxes	16,768	17,636
Public Works Pension Expense	20,960	18,000
Public Works Workers' Comp	6,847	7,081
	<u>315,809</u>	<u>338,424</u>
Public Works Shop Supplies		
Public Works Shop Equipment	9,500	13,500
Public Works Safety Equipment	3,500	5,000
Public Works Uniforms	950	1,000
Public Works Vehicle Maintenance	2,400	3,000
Public Works Fuel	3,200	4,100
Public Works Bldg Maintenance	4,500	5,000
Public Works Utilities	2,000	3,500
Public Works Telephone	5,920	6,500
Public Works Yard Waste	535	500
Public Works Street Maintenance	250	250
Public Works Contract Services	1,000	2,000
	<u>1,000</u>	<u>1,000</u>
	<u>350,564</u>	<u>383,774</u>

LIFEGUARDS:	FY24 Budget	Projected FY24	FY25 Budget
Lifeguard Salaries - Fenwick	351,000	360,000	372,500
Lifeguard Payroll Taxes-Fenwick -Other	30,878	31,670	32,769
Lifeguard Workmans Comp	11,243	11,531	11,932
Lifeguard Supp & Equip-Fenwick - Other	5,400	5,400	5,400
	398,521	408,601	422,601
Lifeguard Uniforms - Other	7,000	7,000	7,500
Lifeguard Beach Vehicle Maint.	2,000	2,000	2,000
Lifeguard Fuel	900	900	900
Lifeguard Communication Equip	500	500	500
Lifeguard Professional Develop.	2,000	2,000	2,000
Lifeguard Utils	300	300	300
Lifeguard Telephone	535	850	850
Jr Lifeguard program	2,000	2,000	2,000
Lifeguard Employee Relations	2,000	2,000	2,000
Lifeguard Chair & Sign Maint	2,000	2,000	2,000
Lifeguard Awards & Competition	7,000	7,000	7,000
Lifeguard USLA Certification	1,500	1,500	1,500
TOTAL LIFEGUARDS	426,256	436,651	451,151

ADMINISTRATION:

	Projected	
	<u>FY24 Budget</u>	<u>FY25 Budget</u>
Admin Salaries	282,668	275,000
Admin Overtime	1,500	1,500
Admin Life Insurance	2,457	2,457
Admin Vision Care	606	606
Admin Health Insurance	60,102	40,000
Admin Dental Insurance	1,817	1,817
Admin Payroll Taxes	22,243	21,640
Admin Pension Expense	28,267	27,500
Admin Workers Comp	696	696
	<u>400,356</u>	<u>371,216</u>
		<u>344,774</u>
Admin Financial Services	6,900	6,900
Admin Office Supplies	5,370	6,000
Admin Personnel Supplies	1,200	1,000
Admin Printing & Advertising	1,800	1,800
Admin Office Equip Maintenance	1,000	1,000
Admin Vehicle Fuel/Maint	500	400
Admin Professional Development	2,000	2,000
Admin Telephone	1,100	1,100
Admin Travel Reimbursement	1,200	1,200
	<u>421,426</u>	<u>392,616</u>
		<u>365,144</u>

GENERAL GOVERNMENT:	Projected		FY25 Budget
	FY24	FY24 Budget	
Gen Gov Insurance	111,516	111,516	121,000
Gen Gov Audit Services	14,250	14,250	16,250
Gen Gov Legal Services	40,000	40,000	30,000
Gen Gov Appraisal	21,500	21,500	21,000
Gen Gov Postage	6,800	7,355	6,660
Gen Gov Printing & Advertising	3,500	3,500	3,575
Gen Gov Building Maintenance	7,680	7,680	7,970
Gen Gov Utilities	6,000	6,000	7,500
Gen Gov Sewer	1,100	1,100	1,064
Gen Gov Recycling & Bulk Trash	182,000	182,000	182,000
Gen Gov Telephone & Internet	16,500	15,644	18,500
Gen Gov Dues	3,210	3,210	5,390
Gen Gov IT Security & Website Services	30,000	23,500	30,000
Gen Gov TH/PSB Copiers	5,600	6,100	5,600
Gen Gov Codification	5,000	5,000	15,000
Gen Gov Pension Administration	2,600	2,600	2,000
Gen Gov Government Liaison	1,600	1,600	1,600
Municipal Streets Lighting Exp	17,000	16,300	17,500
Gen Gov Parking Permits	6,000	4,300	6,000
Gen Gov Community Projects	6,000	7,800	6,000
Gen Gov BBVFC Ambulance Service	50,000	46,000	52,740
Gen Gov Employee Relations	6,500	5,000	5,500
Gen Gov Contract Services	5,000	5,000	5,000
Community outreach/events	5,000	5,000	5,000
	554,356	555,655	572,849
TOTAL EXPENSES	2,649,265	2,695,344	2,754,175

**FENWICK ISLAND
FY25 CAP EXP BUDGET**

	DRAFT FY25	
	Budget	
DREDGING	2,150,000	\$2.35mil total (\$200k spent in June/July)
BRIC GRANT MATCH - INFRASTRUCTURE	102,500	Only if \$307k grant received
STREET MAINTENANCE	83,653	
POLICE VEHICLE	74,250	One vehicle every year (7 year cycle)
POLICE BUILDING IMPROVEMENTS	25,000	
DOCUMENT MANAGEMENT SYSTEM	25,000	Prelim estimate, plan to be reviewed/approved
BACKFLOW PREVENTERS	15,000	
MOBI MATS	12,500	
AMMO, TWO NEW HANDGUNS, GUN MAINTENANCE	8,600	
HOLIDAY LIGHTS/BANNER REPLACE	5,000	
STONE RIP RAP/OTHER ROCKS	4,000	
2 NEW DESKTOPS FOR POLICE BUILDING	3,200	
	<u>2,508,703</u>	

FY25 BUDGET

PROJECTED BALANCES AS OF JULY 31, 2024									
FY25 Budget									
	Gen Ops	RTT	Dedicated Street	Municipal Street Aid	Beach Comte	Parks & Rec	Special Reserve Dredging	Police grants	Total
Revenues	1,113,087	1,524,457	613,265	74,409	40,559	13,359	799,761	32,765	4,211,662
Expenses									
NET	(124,170)	(300,000)							(424,170)
RTT inflows		292,250	52,500				5,250		350,000
Muni street aid/grant				37,000					37,000
Capital expenditures		(275,050)		(83,653)			(2,150,000)		(2,508,703)
External support for dredging							800,000		800,000
Internal transfer for dredging		(544,989)					544,989		0
									Sussex \$800k, \$50k State pending
PROJECTED BALANCES AS OF JULY 31, 2025	988,917	696,668	665,765	27,756	40,559	13,359	0	32,765	2,465,789
			2,351,350						
			non-committed						

NUMBER OF MONTHS OF MTHLY EXPENSES AS OF 7/31/25	10.2
Avg monthly expense	229,515

non-committed



TOWN OF SELBYVILLE
1 W Church Street, Selbyville, DE 19975
TEL (302) 436-8314
selbyville.delaware.gov

GROSS RECEIPTS RENTAL TAX (GRRT)

(Chapter 166 Article II - Taxation)

The Town Code requires ALL rental license holders, or designated Realtor hired to manage the rental, to submit this completed GRRT form once a year, regardless of whether income has been received. Please use a separate form for each rental property. For apartments, one form per building.

****If you have a management company for your rental property, please forward this form to them.****

RENTAL PROPERTY OWNER			
OWNER'S NAME			
MAILING ADDRESS			
PHONE		EMERGENCY PHONE	
EMAIL			

RENTAL PROPERTY LOCATION			
COMMUNITY			
ADDRESS		TMP #	533 - Unit #:
RENTAL TYPE	<input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Apartments: Bldg#: _____ Units: _____ through _____		
REALTOR (if applicable)			
GRRT for the Period of January 1, _____ to December 31, _____.			
<div>\$ <input type="text"/></div>		X .020	<div>\$ <input type="text"/></div>
TOTAL RENT COLLECTED FOR PERIOD ABOVE		TOTAL AMOUNT DUE FOR PERIOD ABOVE	

I/We swear to affirm under this penalty of perjury, that all of the information provided on this application is true and correct and have read and understand the terms. Any person who violates the terms of this code will be subject to a penalty of 1 ½ % per month and any additional late fees as established by the Mayor and Council.

Applicant's Signature: _____ Date: _____

TOWN OFFICIAL USE ONLY

Amount: \$ _____ Check#: _____ Date: _____

Town Official Approval: _____ Date: _____

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

Mayor Duncan welcomed everyone and called the meeting to order at 6 o'clock p.m. Councilmembers Dr. Carol Cary, Chris Snader, and Gary Steffen were in attendance. Councilman Monroe Hudson was absent.

The meeting was properly posted.

1. Opening of Meeting –

- A. Mayor Duncan led in the Pledge of Allegiance.
- B. Presentation of the Minutes of the March 4, 2024, meeting by Mayor Duncan. Councilman Steffen made a motion to dispense with the reading of the Minutes and to approve them as presented. Motion seconded by Councilwoman Dr. Cary and carried by all.
- C. Presentation of the March 31, 2024, bills by Mayor Duncan. Councilwoman Dr. Cary inquired about the payments made to Kranson Clothes Inc. Chief Wilson explained that this was a new expense for police uniforms as they were resized and had gone with a new vendor. He added that it was in the budget and would not be a recurring monthly expense. Councilman Steffen inquired about a payment made to NICE. Town Administrator Long explained that that is the Town's long-distance telephone service. She stated that this payment was larger than usual due to the Town not receiving the bill for several months as it was being sent to an inactive email. Councilman Steffen made a motion to pay all bills as presented. Motion seconded by Councilman Snader and carried by all.

2. Mayor's Report & Comments:

- A. **ORDINANCE TO AMEND THE CODE OF THE TOWN OF SELBYVILLE BY AMENDING CHAPTER 166, TAXATION, BY ADDING THERETO A NEW ARTICLE II, GROSS RECEIPTS RENTAL TAX, TO IMPOSE A 2% GROSS RECEIPTS TAX ON ALL RENTAL INCOME FOR OCCUPANCY OF ANY PRIVATE AND PUBLIC LODGING FACILITIES AND HOUSING ACCOMMODATIONS, INCLUDING, BUT NOT LIMITED TO, ROOMS, ROOMING HOUSES, BOARDING HOUSES, BED-AND-BREAKFAST INNS, COTTAGES, CABINS, HOUSES, DUPLEXES, APARTMENTS (WHETHER IN CONDOMINIUMS OR NOT), STORES, GARAGES, WAREHOUSES, OR ANY COMMERCIAL BUILDINGS OR STRUCTURES WHICH RENT OR LEASE SPACE OR OTHER FACILITIES.**

Mayor Duncan read the Ordinance into the Minutes by title only. Town Administrator Long explained that this was discussed during the adoption of the FY2025 Budget. She stated that

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

several towns in Delaware impose a gross receipts rental tax on any residential or commercial properties that are rented. After polling several towns in Delaware and calculating the average, it was recommended to impose a 2% gross receipts rental tax. She stated this will assist with offsetting the cost of the building inspector and code enforcement officials who are conducting the annual rental inspections. Inspector Merollini added that there is at least one annual inspection, however, they often need to perform reinspections as well. Town Administrator Long stated that the gross receipts rental tax typically is based on a calendar year, January 1st through December 31st, with the tax payment being due February 1st of the following year. She recommended beginning on January 1, 2025, so that rental property owners may be notified several months in advance. With that, the first tax payment would be due February 1, 2026. Mayor Duncan inquired about the number of rental properties in Town. Town Administrator Long stated that it is approximately between 137 and 145. After a brief discussion, Councilman Snader made a motion to adopt the Ordinance and amend the Town Code to impose a 2% gross receipts tax on all rental income for occupancy of any private and public lodging facilities and housing accommodations, including, but not limited to, rooms, rooming houses, boarding houses, bed-and-breakfast inns, cottages, cabins, houses, duplexes, apartments (whether in condominiums or not), stores, garages, warehouses, or any commercial buildings or structures which rent or lease space or other facilities as presented. Motion seconded by Councilwoman Dr. Cary and carried by all.

3. Reports

A. Police Report – M. Hudson

Chief Wilson reported there were 274 calls for service, 57 tickets issued, and 10 criminal arrests for the month of March. He added that the two officers who were out due to injuries have returned to full duty. They still have one vacant position, so they continue to operate short staffed. Chief Wilson reported that the primarily grant-funded bidirectional amplifiers have been installed and have improved the signal to the police radios. Chief Wilson concluded with a quote from Magnum Electronics for \$40,005.90 to equip two new police Chevrolet Tahoes with emergency equipment. He stated this was in the budget.

B. Building and Code Enforcement – A. Merollini

See report for the month of March. Inspector Merollini reported that 43 building permits were issued in March and 133 inspections were conducted for various permits. He concluded his report by stating that he is awaiting a demo of Citizen Reporter.

C. Hazard Inspection Committee – C. Snader

The Hazard Inspection Committee did not meet in March. Councilman Snader and Inspector Merollini met with the owners of 3 Lighthouse Road, and it is now for sale. Councilman Snader

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

stated that once sold, the new owners will have 30 days to provide the committee with a plan of what they will be doing with the property.

D. Water – G. Steffen

See report for the month of March. Councilman Steffen reported that the water plant produced 2,719,545 gallons of water. We continue to purchase water from Artesian to supplement the water pressure on the eastern side of town. We continue to meet all State and Federal testing requirements. The Water Department continues to read meters, repair meters as necessary, and mark water lines for Miss Utility locate requests. Councilman Steffen stated that hydrant flushing, a twice-annual process that helps to keep the water clean, fresh, and safe, will take place the week of April 8, 2024. Residents and businesses are advised to check for discolored water, especially in their washing machines. If you observe discolored water, let your faucet run for a few minutes to see if it clears up. If it doesn't, contact the water department at 302-436-8349. For more information, call Town Hall at 302-436-8314.

E. Public Works – G. Steffen

Councilman Steffen reported that the Public Works Department has begun cutting grass and spraying weeds. He asked that residents keep their grass clippings off the roadway as it is a safety concern and may also clog the storm drains.

F. Recreation – G. Steffen

Councilman Steffen reported that Phase 2 and the new 2-5 year old playground equipment installation is complete. The playground will be open for public use beginning Wednesday, April 10, 2024. Town Administrator Long added that Phase 3 has been approved, however, the Town is waiting on a signed purchase order to begin. Phase 3 consists of parking lot improvements, installing new signage, entrance improvements, erecting new fencing, installing a new water fountain, installing additional security lighting, and installing sidewalks to improve connectivity. Town Administrator Long stated that the pre-application for Phase 4 is due May 15, 2024. The Park Committee is scheduled to meet on April 17, 2024, to discuss Phase 4 improvements which originally included a 5-12 year old playground. Around October, the Town will be notified by the Outdoor Recreation Committee if they are invited to submit the full application, which will then go before the Mayor and Council.

G. Sewer Report – C. Snader

See report for the month of March. Councilman Snader reported the plant had an average daily flow of 1,094,600 gallons and a peak flow of 1,261,000 gallons. The plant performed within all required permit parameters for the month. Councilman Snader concluded by stating that there is a workshop scheduled for April 30, 2024. More information is available at www.selbyville.delaware.gov.

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

H. Planning & Zoning – C. Snader

No report for the month of March. The Planning and Zoning Commission is scheduled to meet on April 23, 2024.

I. Industrial Park Report – S. Long

No report for the month of March.

J. Annexation Report – C. Cary

No report for the month of March.

K. Economic Development Committee – C. Cary

No report for the month of March. The Economic Development Committee is scheduled to meet on April 15, 2024.

L. Administrative Report – C. Cary

Councilwoman Dr. Cary thanked Mountaire Farms and Sullivan's Landscaping for their continued sponsorship of the Downtown Beautification Project on W Church Street. They have added four additional planters as well.

M. Administrative Report – S. Long

Town Administrator Long stated that she was contacted by Bill Pfaff, Director of the Sussex County Economic Development. They will be meeting with some business owners and filming some businesses in town this week to create a marketing tool. They will be placing the video on YouTube and providing a copy to the Town. She stated that they have done this in Greenwood, Seaford, Delmar, and Laurel already.

Town Administrator Long reported that there is a new business coming to town. Lujan Jewelry will be located at 5 W Church Street, Suite 203, and will offer jewelry and beauty products. Additionally, the Bethany-Fenwick Area Chamber of Commerce will be hosting a Grand Reopening Ribbon Cutting for Sasha's Jewels on April 10, 2024. The event will begin at 2:00 PM with the ribbon to be cut at 3:00 PM. Sasha's Jewels is located at 202 Gumboro Road.

Town Administrator Long reported an update regarding the 2019 Hazard Elimination Program which proposed new traffic signals and crossover closures along US Route 113 including the following: new traffic signal at US Route 113 and Hosier Street, new traffic signal at US Route 113 and the Mason-Dixon Shopping Center, and crossover closures/modifications at Clendaniel Avenue, Gumboro Road, and Church Street. The traffic signal plans and signing/pavement

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

marking plans have been handed off to DelDOT's Signal Construction group for implementation. They expect work to begin within the next few months, however, they will contact the Town with a definitive date.

Town Administrator Long stated the first item on the agenda was the consideration of leasing a Wide Format Printer. A wide format printer will allow the Town to print, scan, and copy large plans. \$10,969.92 was budgeted towards the purchase of a wide format printer, however, after further discussion it was determined that leasing may be a better option. Hillyards submitted a quote for \$229.27 per month for a 60 month lease of a Cannon imagePROGRAF TX-3100 MFP Z36 with stacker, and a quote for the outright purchase price of \$10,969.92. DiCarlo submitted a quote for \$16,769.60 for the outright purchase of the same wide format printer. A quote for the lease price was requested, but not received from DiCarlo. Councilman Snader made a motion to accept the quote from Hillyards in the amount of \$229.27 per month for a 60 month lease of a Cannon imagePROGRAF TX-3100 MFP Z36 with stacker as presented. Motion seconded by Councilman Steffen and carried by all.

Town Administrator Long stated that the last item on the agenda was the consideration of applying for a Town Credit Card through Bank of Ocean City. She explained that the Town currently has a credit card through WSFS Bank, and one of the biggest issues is that the credit card is in her name and uses all of her personal information. Town Administrator Long stated that she has spoken with Bank of Ocean City and the credit card would solely use the Town of Selbyville's information while having authorized purchasers and signers. She stated that Bank of Ocean City requires the request to come before the Mayor and Council for a vote and a copy of the Minutes be provided since the Town Administrator would be applying for the credit card on behalf of the Town of Selbyville. Once a few months have passed, Town Administrator Long stated she would begin the process of canceling the WSFS credit card. Town Administrator Long added that all of the credit cards are kept locked at Town Hall, have to be signed out/in, and the usage of any of the credit cards requires an authorized purchase order. After further discussion, the Mayor and Council agreed that they would prefer to start with one credit card from Bank of Ocean City and eventually revisit the possibility of individual department credit cards. Councilwoman Dr. Cary made a motion to allow Town Administrator Long to apply for one Bank of Ocean City credit card on behalf of the Town of Selbyville with the Town Administrator, Stacey Long, listed as an authorized user. Motion seconded by Councilman Snader and carried by all.

4. Visitors in Attendance:

Emily Gaither, Bethany-Fenwick Area Chamber of Commerce Member Relations Manager, announced that they are hosting a shop local initiative event called "Spring Fling" from April 12, 2024, through April 20, 2024. Three businesses in Selbyville will be participating in the event: Church Street Fabrics, Antique Junction, and Old Town Thrift and Gift. The Coastal Delaware Community Clean Up will also take place on Saturday, April 20, 2024. Mountaire Farms will be Selbyville's designated hub location where volunteers will check-in, receive clean-up supplies,

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

and discard collected trash. Additionally, the Ocean to Bay Bike Tour event will take place on April 26, 2024, and April 27, 2024. They have several volunteer opportunities available for this event. Ms. Gaither stated that the Chamber is assisting the Selbyville Historical Society with a fundraiser they are hosting on June 1, 2024. The Chamber will have more details and begin selling tickets for the fundraiser on their website later this month. She concluded by stating that Old Timer's Day will take place on Saturday, June 15, 2024. They have met with Salem Church and the Selbyville Elks Lodge and are planning a kick-off event for Old Timer's Day on Friday, June 14, 2024. More information on all these events, and more, can be found at <https://thequietresorts.com/>.

At this time, Mayor Duncan announced that J. Conn Scott Furniture is celebrating their 100th anniversary this year. He requested the Chamber's assistance with recognition and for it to be added to the agenda for the Economic Development Committee's April meeting.

Doug Smith of Mountaire Farms thanked the town and residents for their support and cooperation during the railroad work that took place last month. He stated that they will need to do additional work in a couple of years as well. Mr. Smith added that they performed 104 odor checks since the last town meeting and detected 6 instances of odor. They have added vector exhausts to reduce the instances of odor.

Zach Evans of Mountaire Farms thanked the Mayor and Council for their continued support of the Easter for Thousands event and stated it was another success this year. They had approximately 140 volunteers and packed 8,000 meal boxes. Additionally, he announced that Mountaire Farms will be the presenting sponsor for the Selbyville Historical Society's fundraiser on June 1st. Mr. Evans concluded by commending Town Administrator Long and the Council for all the progress made at the Town Park over the years and what is yet to come. He offered Mountaire Farm's continued collaboration on future phases at the Town Park as well.

Bud and Linda Hosier, residents of Lighthouse Crossing, expressed concerns regarding an accumulation of rainwater and drainage near their property. Mayor Duncan requested Inspector Merollini meet with them on-site and go from there.

There being no further business to discuss Councilman Steffen made a motion to adjourn the meeting. Motion seconded by Councilwoman Dr. Cary and carried by all.

Mayor Duncan adjourned the meeting and thanked everyone for attending.

**MINUTES OF THE TOWN OF SELBYVILLE
TOWN COUNCIL MEETING APRIL 8, 2024**

Respectfully submitted,

A handwritten signature in cursive script that reads "Loryn Rose".

Loryn Rose
HR Specialist

https://www.coastalpoint.com/news/communities/selbyville/selbyville-votes-to-impose-rental-tax/article_88469b6a-f824-11ee-bff0-1798d49894fc.html

Selbyville votes to impose rental tax

By Susan Canfora | Staff Reporter
Apr 11, 2024



Town of Selbyville, Del.

By unanimous vote, the Selbyville Town Council this week amended the town code to impose a 2-percent gross receipts tax on all rental income of occupancy of any private and public lodging facilities and housing accommodations.

Accommodations include rooms, rooming houses, boarding housing, bed-and-breakfast inns, cottages, cabins, houses, duplexes, apartments, stores, garages, warehouses and commercial buildings or structures that rent or lease space.

The council amended Chapter 166, Taxation, and added a new Article II, Gross Receipts Rental Tax.

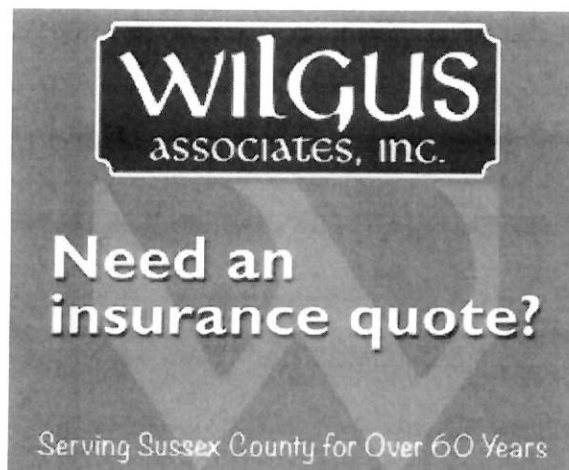
"Several towns impose taxes on rentals," Town Administrator Stacey Long told the council at the Monday, April 8, meeting. She said 2 percent seemed to be the average amount imposed, after polling several nearby towns.

She said income from the tax will "offset the cost of code inspectors who conduct inspections" and that inspections have been paid from the Town's General Fund.

Long suggested having the tax take effect in January 2025 and begin collecting for the year in February 2026 "to give significant time to notify rental property owners that this is coming up," and the council agreed. Taxes will be due in February every year thereafter.

Replying to a question from Mayor Rick Duncan, Long said the Town has between 137 and 145 rental units. She said the amount the Town will realize from the new tax hasn't yet been determined.

Long said the Town's inspector recently completed 15 rental re-inspections.



"He is pushing quite a bit of inspections, and this will offset the inspections — especially since he goes back for re-inspections. He went the first time, and it wasn't right," Code Enforcement Officer Tony Merollini said of the need to re-inspect some rental properties.

"Since we hired you, have our inspections gotten more thorough?" Duncan asked Merollini.

"You want to be as thorough as you can, 30 to 40 minutes, making sure your eyes catch what they need to catch and making it safe for occupants. Sometimes we get behind when we have to have conversations with the owners and we have to say, 'This is the code,'" Merollini said.

"We have more time spent on rentals than on typical property owners," Long said.

"This is something we do need. We are seeing more uncontrolled bed-and-breakfasts and overcrowding in rentals. The town can't survive going backward," Duncan said.

"There is a lot of controversy over Airbnbs," he added of the rentals through that company and others.

"They are considered short-term rentals," Long said. "Our code is silent on them. What I had everybody do when they ask is — I say, 'Yes, but get your rental license. It will be inspected once a year, at least.'"



Easy Online Ordering

Susan Canfora

Staff Reporter

TOWN OF SELBYVILLE
Fiscal Year 2025 Budget Summary
February 1, 2024 - January 31, 2025

Income:		Expenses:	
Property Taxes	\$ 1,024,500	Salaries, Wages & Taxes - Admin	\$ 481,903
Tax Penalties	\$ 4,098	All Other Expenses - Admin	\$ 1,199,877
Transfer Taxes	\$ 840,000	Salaries, Wages & Taxes - Police	\$ 1,226,094
Interest Income	\$ 77,256	All Other Expenses - Police	\$ 1,084,076
Franchise Fees	\$ 82,000	Salaries, Wages & Taxes - Sewer	\$ 440,512
Licenses & Permits & Other	\$ 944,675	All Other Expenses - Sewer	\$ 2,550,786
Total Admin Income	\$ 2,972,529	Salaries, Wages & Taxes - Water	\$ 232,711
Grants - SALLE, EIDE & CVC	\$ 35,765	All Other Expenses - Water	\$ 1,159,599
Grants - County & SRO	\$ 115,000	Salaries, Wages & Taxes - Streets	\$ 158,528
Grants - Other	\$ 78,500	All Other Expenses - Streets	\$ 236,500
Other Revenue	\$ 529,881	All Other Expenses - Garbage	\$ 530,991
Total Police Dept. Income	\$ 759,146	All Other Expenses - MSA	\$ 80,576
Sewer Billings	\$ 861,016	All Other Expenses - Industrial Park	\$ 6,720
Licenses & Permits & Other	\$ 447,990	All Other Expenses - Museum/Recreation	\$ 289,461
Large Commercial Users	\$ 1,005,000		
Mountaire SRF Loan Payment	\$ 110,705	TOTAL PROJECTED EXPENSES	\$ 9,678,334
Total Sewer Income	\$ 2,424,711		
Water Billings	\$ 1,122,067		
Water Meter Receipts & Other	\$ 739,500		
Total Water Dept. Income	\$ 1,861,567		
Mowing & Misc.	\$ 65,400		
Total Street Dept. Income	\$ 65,400		
Garbage Receipts	\$ 635,538		
Total Garbage Income	\$ 635,538		
Municipal Street Aid Receipts	\$ 80,576		
Total MSA Income	\$ 80,576		
Industrial Park Misc.	\$ 6,720		
Total Industrial Park Income	\$ 6,720		
Museum/Recreation	\$ 187,500		
Total Recreation Income	\$ 187,500		
Carry Over - For Misc Projects			
Sewer Impact Fee Account - S/E Sewer Project	\$ 684,645		
	\$ 684,645		
TOTAL PROJECTED INCOME	\$ 9,678,333		

SURPLUS/DEFECIT \$ (0)

APPROVED 2/5/24

TOWN OF OCEAN VIEW, DELAWARE

The Town Code requires **ALL** rental license holders to submit a completed Gross Rental Receipts Tax (GRRT) form to the Town regardless of whether rental income is received. GRRT forms are to be returned no later than February 15th and August 15th each year for the time periods as noted in 1 and 2 below. Failure to pay the required GRRT on the due date will result in the imposition of a \$25.00 per month late fee as noted in the Town Code.

GROSS RENTAL RECEIPTS TAX FORM FOR RENTAL INCOME

Chapter 93 of the Ocean View Town Code addresses Licenses and states specifically in § 93-15-A that A Gross Receipts Tax of 5% is assessed on all rental income. The payment of the tax shall be the responsibility of the person who is the owner of the property being rented; provided, however, that such person may designate an agent to collect and pay the tax to the Town. § 93-15-C states that Every property owner offering property for rent or receiving any rent on which the tax is imposed is obligated to file, or have filed by a designated agent, a rental tax report form with the Town Manager and to pay the Town the amount of tax due the Town, as noted below in this document. § 93-15-E notes any person obligated to pay the tax imposed and assessed by this section who fails or refuses to file the required rental tax report and to remit the tax required to be paid within the time and in the amount specified in Subsection A hereof, unless it is shown that such failure is due to reasonable cause, shall be charged, in addition to the amount of tax owed the Town, a late fee as noted in the Town Code. (\$25.00 per month until the required Gross Rental Receipt Taxes are paid). (Amended 12/10/17)

PLEASE PRINT

Location of rental property: _____
_____ Name of street where rental property is located _____ Unit # _____

Name of Property Owner: _____

Name of Person and/or Agency Submitting Payment: _____

1. **Gross** Rental Receipts received from January 1st thru June 30th during the calendar year: \$ _____
Due August 15th

2. **Gross** Rental Receipts received from July 1st thru December 31st during the calendar year: \$ _____
Due February 15th

5% TAX DUE ON GROSS RENTAL RECEIPTS (Amount on Line 1 and/or 2 x .05): \$ _____
Amount Due

I/WE THE UNDERSIGNED SWEAR OR AFFIRM UNDER PENALTY OF PERJURY THAT ALL THE FOREGOING INFORMATION IS TRUE AND ACCURATE.

Signature (s) _____ Date _____

Checks or Money Orders to be made payable to: THE TOWN OF OCEAN VIEW
FORM MUST BE COMPLETED AND SIGNED BEFORE RETURNING IT WITH AMOUNT DUE TO:

Town of Ocean View • 201 Central Ave. – 2nd Floor • Licensing • Ocean View, DE 19970

Phone #: 302-539-1208 • Email: sgarrison@oceanviewde.gov

Payments can be made at 201 Central Ave. – 2nd Floor

*** TOWN USE ONLY ***

Date Received: ____/____/____ Received by: _____ Reviewed by TAO: _____

Remittance Enclosed: \$ _____ Method of Payment: _____

Processed by: _____ Date: ____/____/____ Approved by: _____ Date: ____/____/____
(approved by Town Manager or designee)

Customer ID: _____ Invoice#: I _____ - _____ PIDN: _____ . _____ LICENSE # L _____ - _____

Payment submitted by: Property Owner _____ Realtor _____ Property Management Representative: _____ CYE _____

2020

Building & Sign Permits, Site Plan Reviews

Permit cost for principal and accessory structures is \$1.50 per square foot.

Permit cost for open decks and / or patio areas free from an enclosed wall and / or roof is \$1.00 per square foot.

	FY24	FY25	FY26	FY27	FY28	FY29
Building & Sign Permits, Site Plan Review	\$ 232,000	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000

Business & Rental Licenses

Projections are based on trends in licenses issued over the past several years. As of July 1, 2020, Realtors were no longer required to have a license.

Effective May 1, 2021, the rental license fee increased from \$75 to \$150.

Effective May 1, 2023, the business license fee increased from \$150 to \$200.

The FY2025 Proposed Fee Schedule reinstated the \$75 Temporary License (30 consecutive days, 2 per calendar year).

	FY24	FY25	FY26	FY27	FY28	FY29
Business & Rental Licenses	\$ 205,000	\$ 212,500	\$ 212,500	\$ 212,500	\$ 212,500	\$ 212,500

Gross Rental Receipt Tax

Gross rental receipt tax revenue projections are based on trends in prior year collections. The gross rental receipt tax revenue has increased an average of 24% over the last three (3) fiscal years.

Effective January 1, 2012, the Gross Rental Receipt tax rate is 5% of rental income.

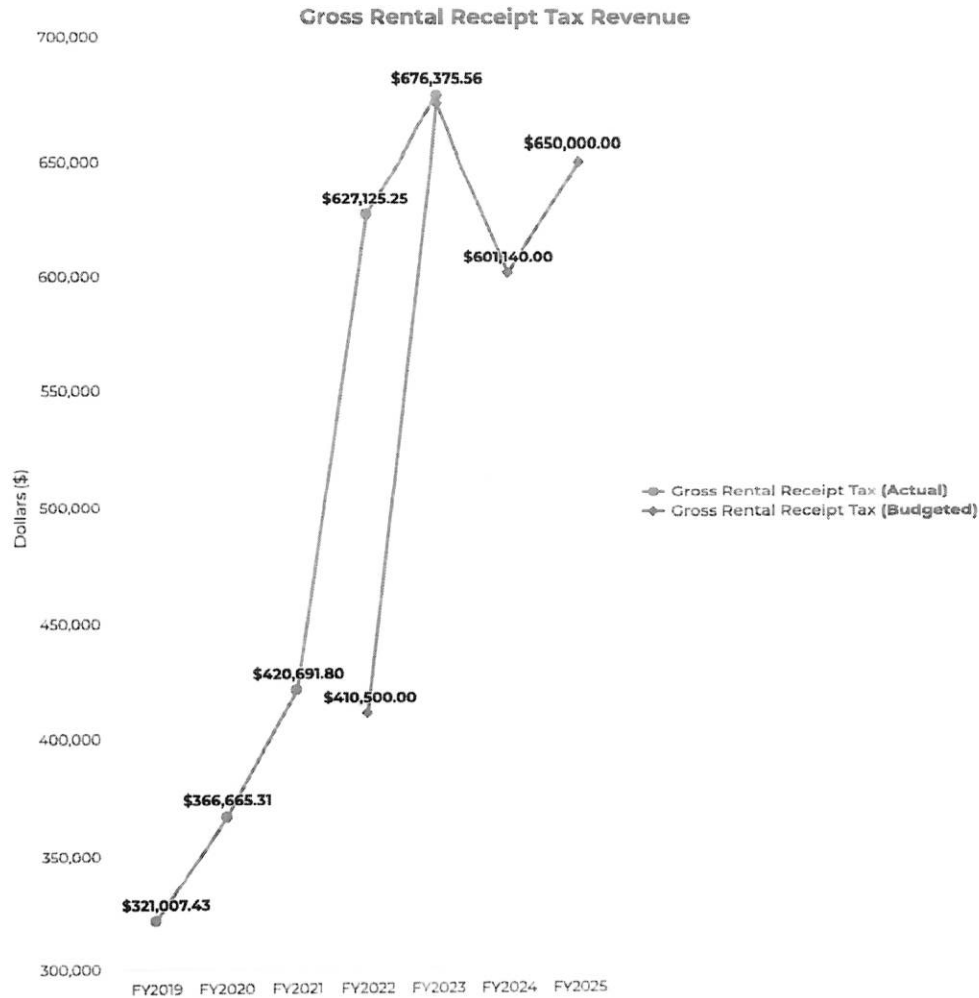
	FY24	FY25	FY26	FY27	FY28	FY29
Gross Rental Receipts Tax	\$ 601,140	\$ 650,000	\$ 650,000	\$ 675,000	\$ 675,000	\$ 675,000



Gross Rental Receipt Tax Revenue

Gross rental receipt tax revenue projections are based on trends in prior year collections. The gross rental receipt tax revenue has increased an average of 24% over the last three (3) fiscal years.

For fiscal year 2025, we have budgeted \$650,000.



Revenues by Source

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes				
Realty				
Property Taxes Billed	\$3,145,865	\$3,308,780	\$3,347,940	1.2%
Discount	-\$26,242	-\$32,925	-\$33,290	1.1%
Total Realty:	\$3,119,624	\$3,275,855	\$3,314,650	1.2%
Transfer				
Transfer Taxes	\$1,183,926	\$1,000,000	\$1,000,000	0%
Total Transfer:	\$1,183,926	\$1,000,000	\$1,000,000	0%
Gross Rental Receipt Tax				
Gross Rental Receipt Taxes	\$676,376	\$601,140	\$650,000	8.1%
Total Gross Rental Receipt Tax:	\$676,376	\$601,140	\$650,000	8.1%
Total Taxes:	\$4,979,926	\$4,876,995	\$4,964,650	1.8%
Total Revenue Source:	\$4,979,926	\$4,876,995	\$4,964,650	1.8%



Impact Fees and Emergency Services Enhancement Funding (ESEF)

- collections from new construction permits

Impact fees are collected with certain building permits (at rate of \$1,936) and are projected based on recent construction activity.

ESEF fees - \$500 is collected as part of the Impact Fee. The funds are committed to ESEF until approved and distributed. The amount also includes .5% of the construction value of permits issued.

	FY24	FY25	FY26	FY27	FY28	FY29
Impact Fees	\$ 88,720	\$ 137,120	\$ 103,080	\$ 103,080	\$ 88,720	\$ 88,720

CATV Revenue (Mediacom)

Projections are based on collections from Mediacom over the past several years. The current Franchise Cable Agreement expires October 1, 2027. Although we recognize that 27% of cable households are estimated to cut the cord / increase streaming, we do not see that within the Town of Ocean View due to having a large short-term rental community and have adjusted our estimate to reflect current collections.

	FY24	FY25	FY26	FY27	FY28	FY29
CATV revenue (Mediacom)	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

Police Fines & Fees

Projections are based on the level of collections from the court system over the past several years.

	FY24	FY25	FY26	FY27	FY28	FY29
Police Fines & Fees	\$ 40,500	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,500

Interest Earned on Investments

	FY24	FY25	FY26	FY27	FY28	FY29
Interest earned on investments	2.00%	3.00%	2.50%	2.00%	2.00%	2.00%



Budget Highlights and Assumptions

The following pages show an overview of the budget highlights and assumptions for revenues, expenditures and capital improvements.

Budget Highlights

Continue to have no reliance on Transfer Tax for Operating Expenses

At the January 9, 2024 Council Meeting, Council recommended that the Town continue to eliminate reliance on Transfer Tax revenue.

	FY24	FY25	FY26	FY27	FY28	FY29
Transfer Taxes projected	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 800,000	\$ 800,000
Transfers to Trust Funds, detailed below	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (900,000)	\$ (800,000)	\$ (800,000)
Allocated to Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Projected Transfer Tax collections to be moved from General Fund to the Street Repair & Replacement Trust (SRRTF), Emergency Reserve Trust (ERTF) and Capital Reserve Trust (CRTF) Funds:

	% of Transfer Tax	FY24	FY25	FY26	FY27	FY28	FY29
CRTF (ORD 304)	12.5%	\$ 125,000	\$ 125,000	\$ 125,000	\$ 112,500	\$ 100,000	\$ 100,000
SRRTF (ORD 303)	25.0%	250,000	250,000	250,000	225,000	200,000	200,000
Emergency Reserve Trust Fund (Ord 339)		131,533	0	0	65,102	0	0
Balance Transfer Tax Collections available		493,467	625,000	625,000	497,398	500,000	500,000
Total deposited to Trust Funds		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 800,000	\$ 800,000

Summary of Operating Budget

The totals below are revenues and operating expenses only and do not include capital expenditures funded by the General Fund. The shortages must be available from the Unassigned Fund Balance. The operating expenses include street repair and maintenance that is funded by the Street Repair & Replacement Trust, which is also reflected in the revenues. The out-year's fluctuation in expenses is directly related to street repair and maintenance of currently scheduled projects, the 2024 Reserve Study annual contribution and the required 5-year full-town reassessment.

	FY24	FY25	FY26	FY27	FY28	FY29
Revenues	\$ 6,031,190	\$ 5,915,245	\$ 5,758,070	\$ 6,092,309	\$ 5,744,493	\$ 5,881,165
Expenses	(5,921,190)	(5,870,245)	(5,921,817)	(6,373,188)	(6,043,954)	(6,184,147)
Revenue Over (Under) Operating Expenses	\$ 110,000	\$ 45,000	\$ (163,747)	\$ (280,880)	\$ (299,461)	\$ (302,981)





**APPLICATION
RESIDENTIAL AND COMMERCIAL RENTAL LICENSE
TOWN OF BETHANY BEACH
PO BOX 109
BETHANY BEACH DE 19930**

Anyone who operates any kind of business in Bethany Beach, Delaware, must have a license. This includes the rental of rooms, cottages, apartments, motels, townhomes, condominiums, or other forms of domestic occupancy, and the rental of commercial property. **No residential rental license will be issued without the Safety Certification completed.**

PROPERTY: _____

Type of Rental Property (please check only one):

- | | |
|---|--|
| <p><input type="checkbox"/> Apartment Building
of apartments rented _____</p> <p><input type="checkbox"/> Cottage or Home (single family dwelling)
of sleeping rooms _____</p> <p><input type="checkbox"/> Townhouse or Condominium</p> <p><input type="checkbox"/> Duplex (Do you rent both units: Yes <input type="checkbox"/> No <input type="checkbox"/>)</p> | <p><input type="checkbox"/> Rooming or Boarding House
of sleeping rooms _____</p> <p><input type="checkbox"/> Motel</p> <p><input type="checkbox"/> Commercial Property
of units rented _____
of apartment units _____</p> |
|---|--|

II. During which of the following periods do you plan to rent?

- ☐ ----- May 2024 to September 2024
- ☐ ----- October 2024 to April 2025

III. Real Estate Agency that handles your rentals _____

(Even if your property is handled by a Realtor, you still must apply for a license.)

If you handle your own rentals at least part of the time, check here ☐ **(this includes sites like AirBNB, VRBO, etc.)**

IV. Other Information

1. All persons who own property in Bethany Beach, if such property is used to provide houses, apartments, townhouses, duplex units, or condos to tenants, must, in addition to obtaining a rental license each year, pay a 7% tax on the gross rental income of each establishment; those who provide commercial space to tenants must pay a 7% rental tax; and those providing motel rooms or boarding houses who are subject to the State of Delaware Accommodations Tax, must pay a 3.25% tax. Payment of the tax shall be the responsibility of the owner except where the rental is handled by a Realtor, in which case the latter shall collect and pay the tax.
2. A separate license is required for each rental unit.
3. A fee of **\$100.00** is required for each license. Please make checks payable to the TOWN OF BETHANY BEACH.
4. Applications and fees and safety certification for rental licenses are due by JUNE 1.
5. **An additional administrative fee of \$100.00 will be charged if this license is not renewed by June 1st. The properly completed safety certification must be received before a residential rental license will be issued. Failure to submit the certificate by June 1st will result in the additional \$100.00 fee.**

PLEASE SIGN AND RETURN THE APPLICATION, SAFETY CERTIFICATION AND ASSOCIATED FEES TO:

Town of Bethany Beach
PO Box 109
Bethany Beach DE 19930

(Incomplete and/or unsigned applications
cannot be processed)

Signature of Applicant

Mailing Address

§ 102-6. Payment of license fees.

- A. All license fees (see § 102-7A, B and C) shall be due and payable to the Town of Bethany Beach not later than the first day of June in each year, and all licenses shall expire on the 31st day of May following.
- B. All taxes on rental income (see § 102-7A and B) shall be due and payable twice annually as follows: **[Amended 1-21-1994 by Ord. No. 284]**
 - (1) For income received from October 1 through April 30, tax shall be due and payable on or before the following June 1 but not later than issuance of the following year's license.
 - (2) For income received from May 1 through September 30, tax shall be due and payable on or before the following November 1. Payment shall be the responsibility of the owner except where rental is handled by a real estate broker or agent, in which case the latter shall collect and pay the tax.

§ 102-7. License fees and rental taxes. [Amended 1-19-1990 by Ord. No. 241; 9-18-1992 by Ord. No. 279¹]

License fees and rental taxes as set forth in the fee schedule on file in the Town office shall be paid to the Town of Bethany Beach, Delaware, for the following:

- A. Apartments, cottages, cabins or private houses or other establishments offering rooms for public rental.
- B. Motels, rooming houses, boardinghouses, motor courts, inns or other establishments offering public rental which are subject to paying the State of Delaware accommodations tax.
- C. Stores, garages, warehouses or any other commercial buildings or structures which rent or lease space or other facilities.
- D. All others engaging in businesses, occupations or activities within the corporate limits.

1. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

**Town of Bethany Beach
FY 2025 Approved Revenue Budget**

	FY 2022 Actual Revenue	FY 2023 Actual Revenue	FY 2024 Approved Budget	FY 2024 Revenue 3/15/2024	FY 2025 Approved Budget
General Fund					
Property Taxes:					
Property Taxes	1,998,096	2,017,537	2,085,000	2,104,926	2,125,000
Penalties	2,670	3,447	5,000	6,057	5,000
	<u>2,000,766</u>	<u>2,020,983</u>	<u>2,090,000</u>	<u>2,110,983</u>	<u>2,130,000</u>
Real Estate Transfer Taxes	2,197,956	1,004,829	850,000	1,214,889	1,000,000
Rental Real Estate Taxes	2,106,568	2,173,159	2,175,000	2,055,126	2,175,000
Licenses, Permits & Fees:					
Concession Fees	83,200	86,528	87,000	89,989	90,000
Business Licenses	158,320	147,650	150,000	176,220	160,000
Commercial Rental Licenses	12,800	14,000	14,000	13,200	13,000
Residential Rental Licenses	58,500	60,500	66,000	65,100	64,000
Franchise Fees	116,792	112,517	125,000	107,191	115,000
Building Permits	858,393	999,612	450,000	794,081	600,000
Shuttle Permits	38,740	68,390	82,000	81,912	82,000
Trolley Fees	8,132	9,463	-	-	-
Trolley Advertising	750	750	1,000	-	1,000
Variance/Public Hearing Fees	1,750	3,000	2,000	6,750	2,000
	<u>1,337,377</u>	<u>1,502,409</u>	<u>977,000</u>	<u>1,334,443</u>	<u>1,127,000</u>
Parking:					
Parking Permits - Annual	94,843	157,750	155,000	156,790	155,000
Parking Permits - Daily/Weekly	36,120	34,430	40,000	42,915	40,000
Parking Pay Stations & Meters	2,048,096	2,019,012	2,355,000	2,340,872	2,355,000
Parking Fines	480,918	403,510	490,000	537,930	490,000
	<u>2,659,977</u>	<u>2,614,702</u>	<u>3,040,000</u>	<u>3,078,507</u>	<u>3,040,000</u>
Police:					
Police Department Misc. Revenue	18,005	23,909	15,000	18,679	15,000
Traffic Fines - Alderman Court	6,658	3,201	6,000	2,461	6,000
Traffic Fines - State Court	32,148	36,320	30,000	36,317	30,000
	<u>56,811</u>	<u>63,430</u>	<u>51,000</u>	<u>57,457</u>	<u>51,000</u>
Contributions & Miscellaneous:					
Grass Fees	3,250	1,500	2,000	-	2,000
Junior Lifeguard Program Revenue	11,810	13,620	14,000	13,620	14,000
Electric Vehicle Charging Stns	-	2,504	4,000	-	4,000
Contributions Private Source	1,250	1,500	1,000	500	1,000
Contributions for Cultural & Historic Affairs	20,705	24,640	20,000	830	20,000
Contributions for Fourth of July Parade	4,000	20,956	11,000	22,106	22,000
Miscellaneous Revenues	1,332	852	1,000	1,360	1,000
Returned Check Fees	210	245	-	225	-
Insurance Proceeds	1,327	10,000	-	29,614	-
Proceeds from Sale of Fixed Assets	6,399	646	-	2,900	-
	<u>50,283</u>	<u>76,463</u>	<u>53,000</u>	<u>71,155</u>	<u>64,000</u>
Interest Income:					
Interest Income	16,655	137,882	380,000	405,851	525,000
General Fund Revenue Total	10,426,393	9,593,857	9,616,000	10,328,411	10,112,000
			Change from prior year budget	496,000	5.2%

§ 245-16. Notice of taxes; questionnaire.

- A. The City Manager is hereby authorized annually and not later than July 1 of each year to direct a notice and questionnaire to each property owner and leaseholder, as defined in the Charter, such notice to advise each property owner and leaseholder of the tax imposed for the rental of rooms, apartments, cabins and houses and of the tax for each such type of rental, together with a penalty for nonpayment of such tax. The questionnaire so included shall set forth the following:

(1) I do not intend to rent any property. []

(2) I rent rooms, apartments, cabins, houses. []

PLEASE CHECK THE APPLICABLE BLOCK.

- (3) If you checked the second block, state the following:

The number of rooms rented _____

The number of apartments rented _____

The number of cabins rented _____

The number of houses rented _____

Signed: _____

PLEASE CHECK THE APPLICABLE BLOCK.

PENALTY FOR NONPAYMENT OF TAX IS \$250 PER DAY.

- B. The questionnaire shall be on a stamped, self-addressed card and shall be returnable within 30 days of mailing to the City of Rehoboth Beach. Any property owner or leaseholder who does not complete and return the card shall be presumed to have answered the question posed in the questionnaire in the negative.

§ 245-17. Gross receipts tax on rentals. [Added 10-14-1994 by Ord. No. 1094-1; amended 11-10-1994 by Ord. No. 1194-1; 7-14-1995 by Ord. No. 795-1]

- A. There is hereby imposed and assessed a gross receipts tax at the rate of 7% of the rent for occupancy of any private and public lodging facilities and housing accommodations, including rooms, rooming homes, boardinghouses, bed-and-breakfast inns, cottages, cabins, houses and apartments (whether in condominiums or not), other than those that are subject to the State of Delaware's lodging tax under Title 30, Chapter 61. The payment of the tax shall be the responsibility of the person who is the owner of the property being rented; provided, however, that such person may designate an agent to collect and pay the tax to the City. Where said designated agent is a real estate broker or agent, the latter shall collect and pay the tax to the City, unless authorized in writing by the owner of the property to collect the tax and remit said tax to the owner for the owner's payment to the City. [Amended 11-17-2017 by Ord. No. 1117-01; 2-16-2024 by Ord. No. 0224-05¹]

1. Editor's Note: This ordinance provided that it shall take effect on 4-1-2024 and that any leases executed prior to 4-1-2024 shall be exempt from the increase.

- B. For the purposes of this section, the following terms shall have the meanings indicated:

OCCUPANCY — The use or possession or the right to use or possession of any property referred to in Subsection A hereof.

PERSON — The same meaning as is set forth in Chapter 1, § 1-11, of this Municipal Code.

RENT — The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash credits and property or services of any kind of nature.

- C. Every person receiving any rent on which the tax is imposed under Subsection A shall be obligated to file, or have filed by a designated agent, a rental tax report form with the City Manager and to pay the City Manager, for use of the City, the amount of tax due the City, as follows: The tax on rent received in any year for occupancy which occurs during the period from January 1 through December 31 of that year shall be due and payable on or before the following February 15.
- D. The rental tax report form referred to in Subsection C above shall be furnished by the City Manager to the owner of the rental property, or designated agent thereof, at the time of issuance of the license required by § 120-3 of this Code. It is the responsibility of the owner of the rental property to obtain a rental tax report form from the City Manager.
- E. The contents of the rental tax report form shall be kept confidential by the City as permitted by applicable state and federal law.
- F. Any person obligated to pay the tax imposed and assessed by this section who fails or refuses to file the required rental tax report form and to remit the tax required to be paid within the time and in the amount specified in Subsection A hereof, unless it is shown that such failure is due to reasonable cause, shall be charged, in addition to the amount of tax owed the City, interest thereon at the rate of 1 1/2% per month until such debt is fully paid. If such debt remains unpaid by the time of expiration of the license to rent the property concerning which the rental tax has not been paid, a renewal rental license shall not be issued with regard to such property.
- G. For purposes of initial implementation of the rental tax program of this section, the City Manager is authorized and directed, as soon as feasible following the adoption of this section, to send each property owner the questionnaire and reply form provided for in § 245-16 of this article; provided, however, that it shall be required that the reply form be returned within 30 days of its mailing. Such questionnaire shall be accompanied by a covering letter fully explaining the requirements of the provisions of this section, and copies of the questionnaire and the covering letter shall be sent to all rental agencies licensed to do business in the City. The City Manager is further authorized and directed to take any steps deemed necessary to ensure full compliance with the provisions of this section and to ensure that such provisions will be carried out in a fair and consistent manner. These steps shall include appropriate efforts to gain the fullest possible cooperation on the part of all rental agencies licensed to do business in the City.
- H. The provisions of this section shall become effective on April 1, 1995. Any leases executed prior to April 1, 1995, shall be exempt from the tax imposed under this section for occupancy

in the year of 1995. However, any leases executed prior to April 1, 1995, which have terms of occupancy extending beyond December 31, 1995, shall be subject to the tax which is imposed herein for occupancy period(s) extending after December 31, 1995.



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ALL FUNDS REVENUE

FY2021 - FY2024

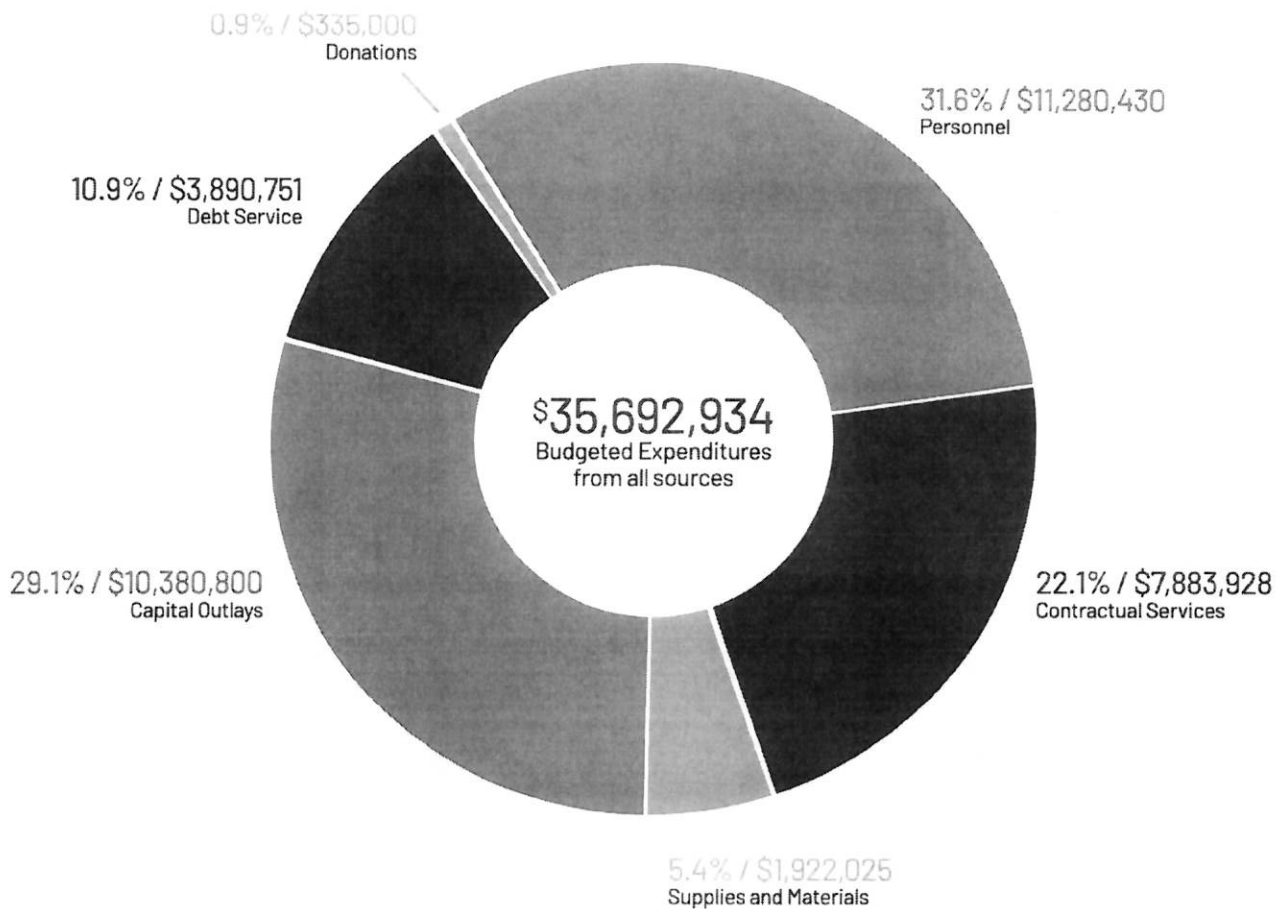
REVENUE SOURCE	FY2024 BUDGET	FY2023 BUDGET	\$ CHANGE	% CHANGE	FY2022 BUDGET	FY2021 BUDGET
PARKING	8,430,900	6,757,200	1,673,700	24.8%	6,605,200	6,444,700
PROPERTY TAX	2,043,000	2,043,000	-	0.0%	2,043,000	2,017,000
PROPERTY TRANSFER TAX	1,200,000	1,850,000	(650,000)	(35.1%)	1,600,000	1,600,000
RENTAL TAX	2,900,000	2,100,000	800,000	38.1%	2,000,000	2,000,000
HOTEL ACCOMMODATIONS TAX	1,543,672	1,562,425	(18,753)	(1.2%)	1,000,000	800,000
OTHER TAXES	83,800	68,800	15,000	21.8%	68,800	58,100
PRIOR YEAR ENCUMBRANCE	-	250,000	(250,000)	(100.0%)	-	15,000
SALE OF PROPERTY	30,000	45,000	(15,000)	(-33.3%)	1,045,000	800,000
REFUSE	806,100	672,637	133,463	19.8%	650,750	843,133
INTEREST AND RENTS	1,064,715	834,400	230,315	27.6%	834,400	834,400
GRANTS	937,974	976,874	(38,900)	(4.0%)	573,065	540,345
POLICE AND ALDERMAN FINES	280,000	205,000	85,000	41.5%	180,000	145,000
CONTRIBUTIONS	27,000	29,280	(2,280)	(7.8%)	19,280	19,280
LICENSES AND PERMITS	1,932,400	1,542,337	390,063	25.3%	1,421,600	1,459,800
MISCELLANEOUS	140,000	78,000	62,000	79.5%	78,000	77,000
TOTAL GOVERNMENTAL FUNDS	21,429,561	19,014,953	2,414,608	12.7%	18,119,095	17,853,758
WASTEWATER	9,415,575	6,425,290	2,990,285	46.5%	4,853,790	4,238,235
WATER	4,847,798	4,709,500	138,298	2.9%	4,709,500	4,294,681
TOTAL ENTERPRISE FUNDS	14,263,373	11,134,790	3,128,583	28.1%	9,563,290	8,532,916
TOTAL REVENUE ALL FUNDS	35,692,934	30,149,743	5,543,191	18.4%	27,682,385	26,386,674





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FISCAL YEAR 2024 BUDGETED TOTAL EXPENDITURES ALL SOURCES



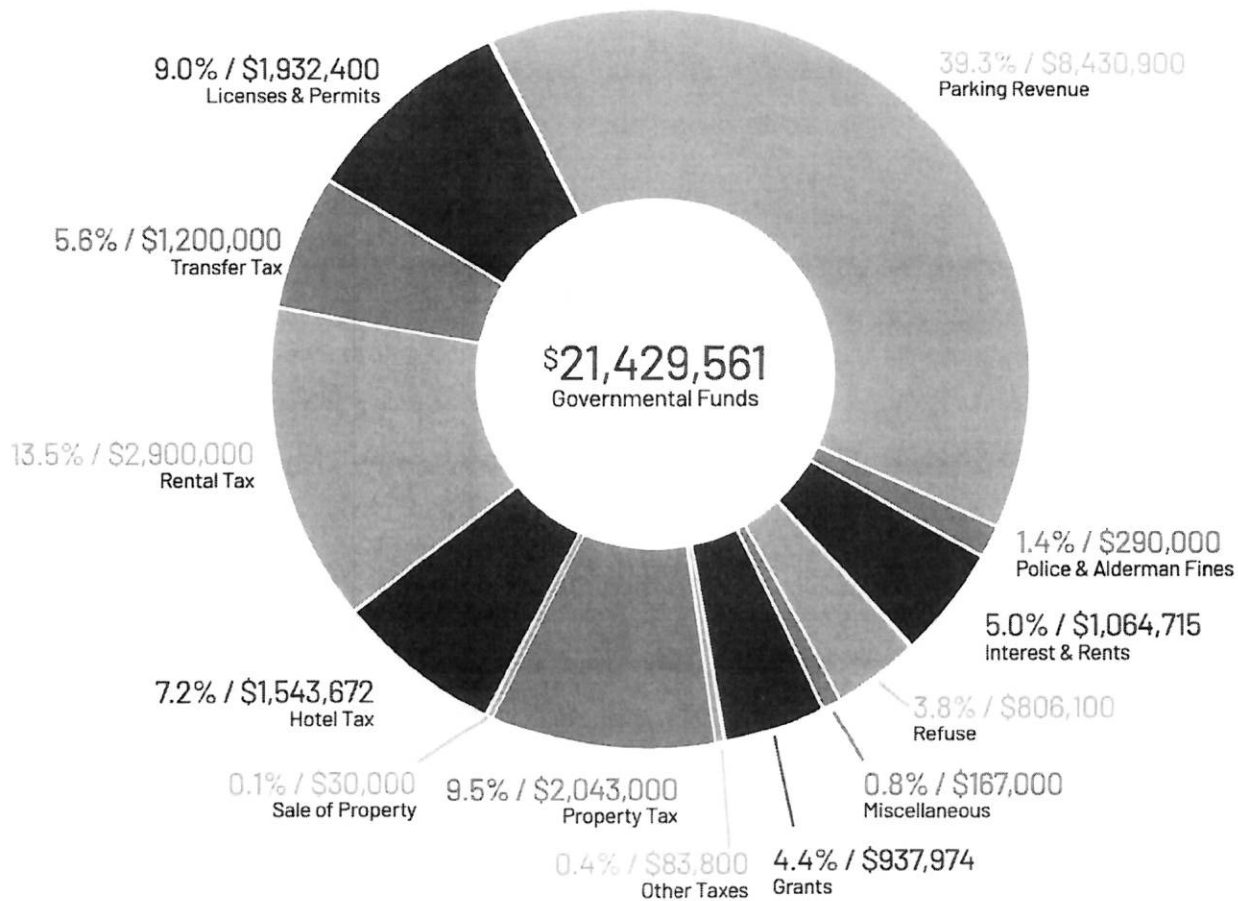
Total budgeted expenditures for the fiscal year ended March 31, 2024, including the General Fund, Police Grant Fund, Municipal Street Aid Fund, Water Fund and Wastewater Fund are \$35,692,934.



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FISCAL YEAR 2024

GOVERNMENTAL FUND REVENUE BY TYPE



The total Fiscal Year 2024 revenue budget for the Governmental Funds, including the General Fund, Police Grant Fund and the Municipal Street Aid Fund is \$21,429,561. Among the three funds, only the General Fund has sufficient revenue to be classified as a major fund.

THE CITY OF LEWES APPROVED BUDGET FOR FISCAL YEAR 4/1/2024 ~ 3/31/2025

ALL CITY FUNDS

Page Number	Fund Number	Fund	Adopted FY 2023 Budget	Amended FY 2023 Budget	FY 2023 YTD Actual as of 3/31/2023	Adopted FY 2024 Budget	FY 2024 YTD Actual as of 2/28/2024	Adopted FY 2025 Budget	% of YTD Actual Compared to Adopted FY 2024 Budget	% Change in Adopted FY 2025 Budget compared to Adopted FY 2024 Budget
3-6	100	GENERAL FUND REVENUE	9,975,195.00	9,475,195.00	8,938,238.49	8,185,560.00	8,368,716.81	9,004,610.00	102.24%	10.01%
24	200	MSA REVENUE	236,500.00	204,300.00	115,953.77	195,000.00	114,373.97	205,000.00	58.65%	5.13%
25	250	SALLE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
25	300	EIDE REVENUE	0.00	0.00	0.00	0.00	4,468.92	0.00	0.00%	0.00%
25	350	YOUTH ACTIVITY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
26	400	GENERAL CAPITAL PROJECTS REVENUE	187,535.00	185,785.00	47,748.10	195,085.00	142,738.52	165,165.00	73.17%	-15.34%
27	480	1 1/2% TRANSFER TAX	3,514,905.00	2,821,655.00	2,498,519.06	3,492,325.00	2,589,193.42	2,947,345.00	74.43%	-15.61%
28	500	PV NATURE TRAIL REVENUE	0.00	0.00	0.01	0.00	0.01	0.00	0.00%	0.00%
28	550	FISHER-MARTIN HOUSE REVENUE	37,000.00	33,900.00	-404.76	600.00	-3,355.56	0.00	-559.26%	-100.00%
29	600	LEWES POLICE DEPARTMENT K-9 REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
29	650	COMBAT VIOLENT CRIME REVENUE	0.00	0.00	33,560.10	0.00	33,759.56	0.00	0.00%	0.00%
		TOTAL REVENUES	13,951,135.00	12,700,805.00	11,633,614.77	12,068,570.00	11,259,891.65	12,322,120.00	93.30%	2.10%
7-23	100	GENERAL FUND EXPENDITURES	9,975,195.00	9,475,195.00	7,405,328.50	8,185,560.00	8,460,595.73	9,004,610.00	103.38%	10.01%
24	200	MSA EXPENDITURES	236,500.00	204,300.00	120,871.55	195,000.00	68,313.66	205,000.00	35.03%	5.13%
25	250	SALLE EXPENDITURES	0.00	0.00	144.00	0.00	103.00	0.00	0.00%	0.00%
25	300	EIDE EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
25	350	YOUTH ACTIVITY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
26	400	GENERAL CAPITAL PROJECTS EXPENDITURES	187,535.00	185,785.00	158,814.56	195,085.00	184,755.17	165,165.00	94.70%	-15.34%
27	480	1 1/2% TRANSFER TAX	3,514,905.00	2,821,655.00	1,756,097.98	3,492,325.00	2,183,530.64	2,947,345.00	62.52%	-15.61%
28	500	PV NATURE TRAIL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
28	550	FISHER-MARTIN HOUSE EXPENDITURES	37,000.00	33,900.00	300.00	600.00	37.50	0.00	6.25%	-100.00%
29	600	LEWES POLICE DEPARTMENT K-9 EXPENDITURES	0.00	0.00	52,325.82	0.00	35,010.64	0.00	0.00%	0.00%
29	650	COMBAT VIOLENT CRIME EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
		TOTAL EXPENDITURES	13,951,135.00	12,700,805.00	9,483,882.41	12,068,570.00	10,932,351.34	12,322,120.00	90.59%	2.10%
		EXCESS REVENUES (DEFICIT)	\$ -	\$ -	\$ 2,139,732.36	\$ -	\$ 327,540.31	\$ -	-	-

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Page	Department Number	Department Description	Adopted FY 2023 Budget	Amended FY 2023 Budget	FY 2023 YTD Actual as of 3/31/2023	Adopted FY 2024 Budget	FY 2024 YTD Actual as of 2/28/2024	Adopted FY 2025 Budget	% of YTD Actual Compared to Adopted FY 2024 Budget	% Change in Adopted FY 2025 Budget Compared to Adopted FY 2024 Budget
3-5	100-0000-0000	GENERAL FUND REVENUES	7,449,815.00	7,449,815.00	7,610,478.29	8,030,810.00	7,999,738.26	8,563,280.00	99.24%	7.88%
6	100-0000-0000	GENERAL FUND REVENUES	2,526,360.00	2,026,360.00	1,327,760.20	154,750.00	398,978.55	341,350.00	257.82%	120.58%
		TOTAL REVENUE	\$ 9,975,195.00	\$ 9,475,195.00	\$ 8,938,238.49	\$ 8,185,560.00	\$ 8,398,716.81	\$ 9,004,610.00	102.24%	10.01%
	100-0000-0000	GENERAL FUND EXPENDITURES								
7	100-500-0000	MAINTENANCE (formerly STREET) EXPENDITURES	1,081,200.00	1,081,200.00	1,051,458.81	1,261,340.00	1,087,576.53	1,453,555.00	84.64%	15.24%
8	100-506-0000	POLICE EXPENDITURES	1,612,610.00	1,612,610.00	1,733,679.85	1,882,795.00	1,826,537.90	2,147,475.00	97.01%	14.06%
9	100-510-0000	PARKING ENFORCEMENT EXPENDITURES	224,540.00	224,540.00	191,965.93	238,530.00	179,621.74	245,780.00	75.30%	3.04%
9	100-511-0000	CITY TRANSIT EXPENDITURES	130,455.00	130,455.00	140,516.59	147,430.00	112,055.17	-	76.01%	-100.00%
9	100-515-0000	LIFEGUARD EXPENDITURES	111,300.00	111,300.00	107,392.87	161,600.00	138,184.46	187,535.00	85.51%	16.05%
10	100-520-0000	CITY MANAGER EXPENDITURES	415,375.00	415,375.00	401,655.60	442,675.00	287,831.30	319,495.00	65.02%	-27.83%
11	100-525-0000	FINANCE EXPENDITURES	575,975.00	575,975.00	475,786.42	564,750.00	545,563.80	553,430.00	96.60%	0.23%
12	100-526-0000	HUMAN RESOURCES EXPENDITURES							0.00%	0.00%
13	100-530-0000	PARKS & MARINA DEPT EXPENDITURES	81,830.00	81,830.00	81,442.78	86,230.00	118,944.61	286,105.00	134.81%	226.54%
14	100-535-0000	BUILDING OFFICE EXPENDITURES	329,020.00	329,020.00	322,308.51	404,750.00	325,457.83	434,080.00	80.41%	7.25%
15	100-538-0000	PLANNING & COMMUNITY DEVELOPMENT EXPENDITURE	177,515.00	177,515.00	148,944.11	161,800.00	126,726.41	159,980.00	78.32%	-1.12%
16	100-540-0000	PARKS & REC EXPENDITURES	454,900.00	454,900.00	317,773.04	344,215.00	221,549.42	357,690.00	64.36%	3.91%
17	100-545-0000	M&CC EXPENDITURES	101,525.00	101,525.00	104,147.05	104,275.00	97,124.86	109,275.00	93.14%	4.80%
17	100-550-0000	LPC EXPENDITURES	20,300.00	20,300.00	2,296.59	20,500.00	11,928.32	20,500.00	58.19%	0.00%
17	100-555-0000	BIKE & PED ADVISORY COMM EXPENDITURES	8,540.00	8,540.00	6,523.45	15,050.00	7,381.23	15,550.00	48.04%	3.32%
17	100-560-0000	HPC/CARC EXPENDITURES	18,900.00	18,900.00	17,710.00	18,900.00	5,793.75	33,900.00	30.65%	79.37%
18	100-561-0000	HISTORIC LEWIS BYWAYS COMMITTEE EXPENDITURES	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	100.00%	0.00%
18	100-562-0000	COMMITTEE FOR PUBLIC ART IN LEWIS COMMITTEE EX	13,000.00	13,000.00	19,865.50	13,000.00	22,688.62	24,000.00	174.53%	84.62%
18	100-563-0000	AFRICAN-AMERICAN HERITAGE COMMISSION EXPENDIT	18,000.00	18,000.00	7,880.39	18,000.00	8,468.64	18,000.00	47.05%	0.00%
18	100-565-0000	MITIGATION EXPENDITURES	15,000.00	15,000.00	8,625.00	55,500.00	1,737.62	57,500.00	3.13%	3.60%
18	100-570-0000	ASSESSMENT EXPENDITURES	35,050.00	35,050.00	43,528.00	45,000.00	30,285.00	45,000.00	67.32%	0.00%
18	100-575-0000	ELECTION EXPENDITURES	1,250.00	1,250.00	950.00	1,250.00	-	1,250.00	0.00%	0.00%
19	100-580-0000	MARINA & CITY DOCK EXPENDITURES	113,600.00	113,600.00	39,862.20	89,450.00	53,507.88	93,620.00	59.82%	4.66%
20	100-585-0000	BOARD OF ADJUSTMENT EXPENDITURES	5,000.00	5,000.00	5,525.50	5,500.00	13,526.75	12,000.00	245.94%	118.18%
21-22	100-590-0000	OPERATING EXPENDITURES	1,971,930.00	1,971,930.00	1,948,641.11	2,029,770.00	1,776,407.83	2,118,450.00	87.52%	4.37%
23	100-590-0000	GRANT EXPENDITURES	2,456,380.00	1,956,380.00	213,849.20	68,250.00	1,478,676.05	185,350.00	21.66%	171.58%
		TOTAL EXPENDITURES	\$ 9,975,195.00	\$ 9,475,195.00	\$ 7,405,328.50	\$ 8,185,560.00	\$ 8,460,595.73	\$ 9,004,610.00	103.36%	10.01%
		EXCESS REVENUE (DEFICIT)	\$ -	\$ -	\$ 1,532,909.99	\$ -	\$ (91,878.92)	\$ -		
		Cash & Investments available for operating & capital								
	100-102-0100	CASH CHK - GENERAL FUND			\$455,256.42		414,427.97			
	100-102-0301	CASH CHK - METER ACCOUNT (Fulton)			\$227,630.01		184,838.48			
	100-102-0302	CASH CHK - METER ACCOUNT (Community BK DE)			\$234,011.20		138,330.38			
	100-102-0801	CASH CHK - CREDIT CARD ACCOUNT FULTON			\$350,807.33		384,302.34			
	100-102-0802	CASH CHK - CC PARKMOBILE FULTON			\$336,466.68		803,370.63			
	100-102-0803	CASH CHK - CC WEBSITE FULTON			\$373,384.54		713,354.23			
	100-102-0804	CASH CHK - CC METER FULTON			\$352,464.80		562,215.25			
	100-102-0805	CASH CHK - CC CITATION FULTON			\$279,847.79		545,531.77			
	100-104-0200	CASH MM - MONEY MARKET - M&T			\$131,782.42		132,335.97			
	100-104-0300	CASH MM - MONEY MARKET - COMM BK DE			\$253,286.22		258,109.14			
					\$2,945,032.41		\$4,146,616.16			
	100-120-0100	INVESTMENTS - GENERAL FUND \$800K			\$867,848.19		886,474.44			
	100-121-0000	INVESTMENTS - GF RESERVES \$2.2M			\$2,384,950.55		2,448,312.37			
					\$3,252,709.74		\$3,344,786.81			
		TOTAL			\$6,197,742.15		\$7,491,402.97			

* Denotes expenditure reimbursed partially or completely.

** Denotes corresponding grant revenue and expenditure

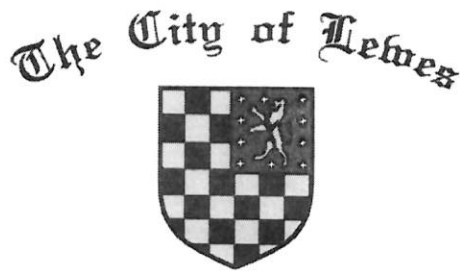
Final budget updated after 3/25/2024
FYE 3/31/2025

GENERAL FUND REVENUES

Account Number	Account Description	Adopted FY 2023 Budget	Amended FY 2023 Budget	FY 2023 YTD Actual as of 3/31/2023	Adopted FY 2024 Budget	FY 2024 YTD Actual as of 2/29/2024	Adopted FY 2024 Budget	% of YTD Actual Compared to Adopted FY 2024 Budget	% Change in Adopted FY 2024 Budget compared to Adopted FY 2023 Budget
100-400-0100	T&A - TAX LEVY CURRENT YEAR	2,705,000.00	2,705,000.00	2,779,513.23	2,850,000.00	2,876,050.79	2,900,000.00	100.91%	1.75%
100-410-0000	RENTALS - GROSS REC RENTAL TAX	725,000.00	725,000.00	777,224.73	745,000.00	698,147.98	835,000.00	93.71%	12.08%
100-410-0100	RENTALS - GROSS REC RENTAL TAX CURRENT	0.00	0.00	777,224.73	0.00	698,147.98	0.00	0.00%	0.00%
100-410-0200	RENTALS - GROSS REC RENTAL TAX PRIOR YRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
100-411-0100	RENTALS - CITY DOCKS - CANAL DOCK & MARINA	23,000.00	23,000.00	21,412.81	20,000.00	23,495.81	21,000.00	117.48%	5.00%
100-414-0000	RENTALS - CITY DOCK - CANAL DOCK	115,000.00	115,000.00	99,705.80	100,000.00	98,402.00	100,000.00	98.40%	0.00%
100-414-0100	RENTALS - CITY DOCK - SEAS BOAT SLIP	0.00	0.00	39,415.00	0.00	41,957.00	0.00	0.00%	0.00%
100-414-0200	RENTALS - CITY DOCK - TRANSIENT SLIP	0.00	0.00	38,700.00	0.00	33,100.00	0.00	0.00%	0.00%
100-414-0300	RENTALS - CITY DOCK - PUMP OUTS	0.00	0.00	21,398.80	0.00	23,211.00	0.00	0.00%	0.00%
100-414-0400	RENTALS - CITY DOCK - LAUNDRY	0.00	0.00	20.00	0.00	0.00	0.00	0.00%	0.00%
100-415-0000	RENTALS - GREAT MARSH	6,500.00	6,500.00	168.00	0.00	134.00	0.00	0.00%	0.00%
100-416-0000	RENTALS - THIS N THAT SHOP REMAIND THE SANDY BEACH SHOP FY '16	6,000.00	6,000.00	6,500.00	6,500.00	6,500.00	6,500.00	100.00%	0.00%
100-417-0000	RENTALS - COMMUNITY ROOM AT MHRCC	0.00	0.00	6,460.00	6,720.00	5,580.00	0.00	83.04%	-100.00%
100-417-0100	RENTALS - COMMUNITY RM AT MHRCC-RM DEPOSIT	0.00	0.00	975.00	0.00	75.00	0.00	0.00%	0.00%
100-417-0200	RENTALS - COMMUNITY RM AT MHRCC-I.T.	0.00	0.00	750.00	0.00	0.00	0.00	0.00%	0.00%
100-418-0000	RENTALS - MHRCC TO LHS	0.00	0.00	225.00	0.00	75.00	0.00	0.00%	0.00%
100-420-0000	L&P - MERCANTILE LICENSES	24,000.00	24,000.00	24,000.00	24,000.00	0.00	24,000.00	0.00%	0.00%
100-420-0100	L&P - MERCANTILE LICENSES CURRENT YEAR	275,000.00	275,000.00	347,563.00	325,000.00	392,007.00	410,000.00	120.62%	26.15%
100-420-0101	L&P - MERCANTILE LICENSES - SIDEWALK CAFES	0.00	0.00	266,063.00	0.00	271,967.00	0.00	0.00%	0.00%
100-420-0102	L&P - MERCANTILE LICENSES - RENTAL-SHORT	0.00	0.00	700.00	0.00	600.00	0.00	0.00%	0.00%
100-420-0103	L&P - MERCANTILE LICENSES - RENTAL-LONG	0.00	0.00	55,400.00	0.00	67,200.00	0.00	0.00%	0.00%
100-421-0000	L&P - BOA FEES	2,500.00	2,500.00	25,400.00	0.00	52,210.00	0.00	0.00%	0.00%
100-422-0000	L&P - BUILDING PERMITS	835,000.00	835,000.00	6,250.00	0.00	11,250.00	0.00	0.00%	0.00%
100-423-0000	L&P - BUILDING PERMITS -CHESAPEAKE	500.00	500.00	841,609.85	775,000.00	843,680.44	825,000.00	108.86%	6.45%
100-423-0100	L&P - SUBDIVISION INCOME	8,000.00	8,000.00	0.00	0.00	750.00	0.00	0.00%	0.00%
100-423-0200	L&P - SUB INC - APP FEE MAJOR	0.00	0.00	21,973.35	8,000.00	38,196.93	8,000.00	477.46%	0.00%
100-423-0300	L&P - SUB INC - ENGINEERING REV FEE	0.00	0.00	2,750.00	0.00	24,500.00	0.00	0.00%	0.00%
100-423-0400	L&P - SUB INC - OTHER PROF FEE INC	0.00	0.00	500.00	0.00	1,750.00	0.00	0.00%	0.00%
100-424-0000	L&P - ZONING CHANGES	0.00	0.00	856.75	0.00	4,478.70	0.00	0.00%	0.00%
100-424-0100	L&P - ZONING CHANGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
100-425-0000	L&P - ANNEXATION FEE	0.00	0.00	17,866.60	0.00	7,468.23	0.00	0.00%	0.00%
100-426-0000	L&P - CONDITIONAL USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
100-430-0000	F&F - FINES	17,500.00	17,500.00	0.00	0.00	3,267.90	0.00	0.00%	0.00%
100-431-0000	F&F - PARKING VIOLATIONS 1812	275,000.00	275,000.00	10,714.39	10,000.00	25,354.37	25,000.00	253.54%	150.00%
100-431-0100	F&F - PARKING VIOLATIONS BEACH 1	0.00	0.00	270,899.65	325,000.00	375,433.65	375,000.00	115.52%	15.38%
100-431-0200	F&F - PARKING VIOLATIONS BEACH 2	0.00	0.00	24,375.00	0.00	31,109.00	0.00	0.00%	0.00%
100-431-0300	F&F - PARKING VIOLATIONS CANALFRNT	0.00	0.00	64,199.88	0.00	93,157.00	0.00	0.00%	0.00%
100-431-0400	F&F - PARKING VIOLATIONS OTHERS	0.00	0.00	22,689.00	0.00	33,000.00	0.00	0.00%	0.00%
100-431-0500	F&F - PARKING VIOLATIONS - LATE FEES	0.00	0.00	11,624.63	0.00	14,735.00	0.00	0.00%	0.00%
100-431-0600	F&F - PARKING VIOLATIONS - MISC	0.00	0.00	72,863.50	0.00	115,142.54	0.00	0.00%	0.00%
100-431-0700	F&F - PARKING VIOLATIONS - CITY LOT	0.00	0.00	56,218.92	0.00	53,930.11	0.00	0.00%	0.00%
100-431-0800	F&F - PARKING VIOLATIONS - KINGS HWY	0.00	0.00	7,948.72	0.00	15,375.00	0.00	0.00%	0.00%
100-431-0900	F&F - PARKING VIOLATIONS - M&T LOT	0.00	0.00	415.00	0.00	2,140.00	0.00	0.00%	0.00%
100-431-1000	F&F - PARKING VIOLATIONS - ROOSEVELT INLET	0.00	0.00	8,115.00	0.00	15,385.00	0.00	0.00%	0.00%
100-432-0100	F&F - PENALTY ON DELINQ TAXES	7,500.00	7,500.00	2,430.00	0.00	1,460.00	0.00	0.00%	0.00%
100-433-0100	F&F - PENALTY ON DELINQ GRTT CURRENT YR	3,000.00	3,000.00	10,042.34	10,000.00	6,776.30	7,500.00	67.76%	-25.00%
100-440-0000	PARKING MTR COLL	1,130,000.00	1,130,000.00	6,211.91	7,500.00	1,842.44	7,500.00	24.57%	0.00%
100-440-0100	PARKING MTR COLL 1812 PK CARD	0.00	0.00	1,064,426.97	1,070,000.00	1,018,235.54	1,020,000.00	95.16%	-4.67%
100-440-0125	PARKING MTR COLL 1812 PK CARD	0.00	0.00	6,443.33	0.00	8,649.97	0.00	0.00%	0.00%
100-440-0150	PARKING MTR COLL 1812 PK PARKMOBILE	0.00	0.00	39,449.00	0.00	21,192.90	0.00	0.00%	0.00%
100-440-0150	PARKING MTR COLL 1812 PK PARKMOBILE	0.00	0.00	34,427.25	0.00	40,934.15	0.00	0.00%	0.00%

Final budget updated after 3/25/2024

FYE 3/31/2025

**CITY OFFICIAL WILL COMPLETE THIS SECTION**

RENTAL ID #: _____
CUSTOMER ID #: _____ GRRT
PAID: YES NO
AMOUNT PD: \$ _____ HAS
LICENSE BEEN REVOKED? YES NO
ARE THERE OUTSTANDING CITY TAXES OR FEES ON
THIS PROPERTY? YES NO

RESIDENTIAL RENTAL LICENSE APPLICATION

Every section of this application must be completed.

All residential rentals are subject to a 5% Gross Receipt Rental Tax (GRRT)

GRRT is due February 1st of the following calendar year.

The tax due is based on the gross receipts received in the preceding calendar year.

ADDRESS OF RENTAL: _____ MAP & PARCEL #: 335 - _____ - _____

WILL THIS PROPERTY AT ANY POINT DURING THE CALENDAR YEAR BE RENTED FOR 30 DAYS OR LESS?

☐ YES ☒ THIS IS A SHORT-TERM RENTAL

☐ NO ☒ THIS IS A LONG-TERM RENTAL

IS THIS RENTAL OWNER-OCCUPIED: ☐ YES ☐ NO

NUMBER OF RENTAL UNITS ON PROPERTY: _____

OF BEDROOMS: _____

MAXIMUM OCCUPANCY: _____

*THE MAXIMUM NUMBER OF OVERNIGHT OCCUPANTS SHALL NOT EXCEED THE SUM OF TWO PERSONS PER BEDROOM PLUS AN ADDITIONAL TWO PERSONS. CHILDREN AGE 12 AND YOUNGER ARE NOT CONSIDERED IN THIS NUMBER.

APPLICANT'S NAME: _____ ARE YOU THE LEGAL OWNER: ☐ YES ☐ NO

LEGAL NAME OF PROPERTY OWNER: _____

MAILING ADDRESS: _____

PHONE #: _____ EMAIL ADDRESS: _____

**ALL RESIDENTIAL RENTALS MUST IDENTIFY A CONTACT PERSON THAT CAN BE REACHED 24 HOURS A DAY AND
PHYSICALLY RESPOND TO THE RENTAL WITHIN TWO HOURS.**

IT IS THE RESPONSIBILITY OF THE PROPERTY OWNER TO NOTIFY THE CITY OF ANY CHANGES TO THE LOCAL CONTACT PERSON.

NAME OF LOCAL CONTACT: _____ CELL PHONE #: _____

EMAIL ADDRESS: _____ LAND LINE #: _____

DOES A PROPERTY MANAGEMENT COMPANY MANAGE THIS RENTAL? ☐ YES ☐ NO

IF YES, NAME OF THE PROPERTY MANAGEMENT COMPANY: _____

DOES THE PROPERTY OWNER MANAGE THIS RENTAL? ☐ YES ☐ NO

DOES THE PROPERTY OWNER ADVERTISE THIS RENTAL ON A ONLINE WEBSITE PORTAL SUCH AS AirBNB, VRBO, ETC.? ☐ YES ☐ NO

IF YES, NAME OF ONLINE WEBSITE PORTAL: _____

PROPERTY OWNER SIGNATURE _____

DATE _____

PAYMENT MUST ACCOMPANY COMPLETED RENTAL LICENSE APPLICATION

RENTAL LICENSE FEE: \$200 PER YEAR VISA, MASTERCARD, AND DISCOVER ARE ACCEPTED ALL CARDS SUBJECT TO A 2.95% PROCESSING FEE

CREDIT CARD #: _____ CARD EXPIRATION DATE: _____

VERIFICATION CODE: _____ NAME AS IT APPEARS ON THE CARD: _____

AUTHORIZED SIGNATURE: _____ DATE: _____

PHONE #: _____ EMAIL ADDRESS: _____

PAYMENT MADE BY: ☐ CASH (DO NOT SEND CASH IN THE MAIL) ☐ CHECK # _____

COMPLETED APPLICATIONS WITH PAYMENT CAN BE MAILED TO CITY OF LEWES LICENSING, PO BOX 227, LEWES, DELAWARE 19958 OR
EMAILED TO LICENSING@CI.LEWES.DE.US.

APPLICATIONS RECEIVED THROUGH EMAIL WILL NOT BE PROCESSED UNTIL FULL PAYMENT IS RECEIVED.

THE PLANNING AND BUILDING DEPARTMENT MANAGE RENTAL LICENSING AND CAN BE REACHED AT 302-645-7777 EXT. 124.

THE PROPERTY OWNER(S) ATTESTS TO THE FOLLOWING:

- This rental property has valid/current insurance as required by State law.
- This rental property is not subject to any contractual restrictions precluding its use as a rental, including but not limited to homeowner association agreements, condominium bylaws, or restrictive covenants.
- This rental property meets all applicable building, health, fire, and related codes as well as:
 - Has working smoke detectors in every bedroom, outside of all sleeping area, and on all habitable floors.
 - Has working carbon monoxide detectors in every dwelling unit with an attached garage or fuel appliance.
 - Has a properly maintained and charged fire extinguisher.
 - Has ground fault circuit interrupter (GFCI) receptacles within 6 feet of the outside edge of any sink.
- I allow City of Lewes Planning and Building Department officials access to inspect the property to confirm these requirements are being met.
- This rental property meets all applicable requirements of the zone in which this rental is located.
- This rental property address numbers are clearly visible from the street.
- This rental property is not being operated outdoors, in an accessory structure to include detached garages and carriage houses, in a recreational vehicle, or in any non-residential structure.
- This rental property will not host commercial events.
- The identified local contact for this rental property is available 24 hours a day 7 days a week and is able to respond to all questions and/or concerns within 2 hours.
- All city property taxes, city gross receipts rental tax, city fees, state taxes and federal taxes in connection with this rental property have been paid.
- Any advertising about this rental property shall include the city assigned rental license identification number.
- The following information is to be easily and readily available to all tenants of my rental property:
 - Physical address of property
 - Allowed maximum occupancy
 - Location of off-street parking availability
 - Name and phone number of local contact person who is available 24 hours per day and who is physically able to respond to the rental upon request within two hours
 - Emergency contact numbers
 - Telephone number of the City of Lewes Planning and Building Department (302-645-7777 ext. 124) and Lewes Police Department (302-645-6264)
 - Current refuse collection schedule
 - Current ~~Good Neighbor~~ brochure to include a city evacuation route
- Ensure all refuse collection containers are placed at the curb by 6 AM on scheduled collection days and removed from the curb with 24 hours of collection.
- I shall maintain rental activity records and provide these records to the city with remittance of the GRRT. Rental activity records include number of guests, booking dates, rental income, and taxes remitted.
- Maintain rental property in accordance with the following city codes:
 - Chapter 106 Garbage, Trash, and Refuse
 - Chapter 132 Noise
 - Chapter 167 Sidewalk Maintenance
- Ensure tenants comply with provisions of any city, county, state, or federal disaster or emergency evacuation orders.
- Understand that a rental license renewal is required where the property owner will need to attest to standards.
- Understand that any fraud, material misrepresentations, or false statements contained in these attestations, required documentation, or correlating application materials shall be grounds for immediate revocation of a rental license.
- Understand that all the requirements stated on this application shall be continuously maintained throughout the duration of the license.

I hereby certify, under penalty or perjury, that the above rental property for which a rental license is being sought meet all the above statements. I further understand that in the event of the failure to comply with these requirements is determined after the issuance of a rental license that the license shall be revoked for a 12-month period and the owner of the property may be subject to fines and/or penalties.

SIGNATURE

DATE



CITY OF NEWARK
DELAWARE

March 4, 2024

TO: Honorable Mayor and Council

FROM: Tom Coleman, City Manager *TC*

RE: Resolutions Requesting a Charter Amendment for the Authorization to Charge a Gross Receipts Tax on Rental Revenue from Residential and Commercial Property

Background

In accordance with direction received at the February 26th, 2024, meeting of City Council, staff have prepared two separate gross receipts tax (GRT) charter amendment resolutions with residential property on one and commercial (non-residential) property on the other. Each resolution requests the authority to charge a GRT of up to 1% on lease revenue received. Properties that currently pay the 3% lodging tax (hotels, motels, etc.) are exempt from paying GRT under both resolutions.

As a reminder before consideration of either resolution, I thought it would be important to discuss implementation, should one or both of these pass. Our current staffing level is not sufficient to absorb billing for GRT without the addition of another staff member and/or a third-party consultant to bill and perform random audits to ensure the accuracy of submissions. I say this based on our experience with administration of the current lodging tax program which currently covers the City's nine (9) hotels (reported monthly), and reasonably extrapolating that to cover 6000+ residential rental units and the City's commercial lease properties (reported 2x per year). This means that the first \$100k to \$150k of revenue generated by the proposed GRT will go toward program administration costs, regardless of program revenue.

Charter Amendment Process

Title 22, Chapter 8, Section 811 of State code outlines the process by which we can amend the City Charter. The general process is outlined below:

1. City Council adopts a resolution requesting a specific amendment. This resolution must pass with a 3/4th majority which in our case is at least 6 of 7 votes in favor.
2. Staff work with a State legislator, normally in the House of Representatives, to turn the contents of the resolution into a bill, which then must pass both chambers (House and Senate) with the concurrence of 2/3rds of each body before being signed by the Governor.

The City Solicitor has previously stated that floor amendments to ordinances that increase tax percentages requires us to readvertise, due to FOIA, so if Council decides to raise the tax herein above 1% should place the revised resolution on a future agenda and re-advertise.

Recommended Motions

"I move that Council adopt the proposed resolution as presented (amended)."

CITY OF NEWARK
DELAWARE

RESOLUTION NO. 24-__

A RESOLUTION TO REQUEST AN AMENDMENT TO THE NEWARK CITY CHARTER, BEING CHAPTER 152 OF VOLUME 48, LAWS OF DELAWARE, BY AUTHORIZING THE CITY OF NEWARK TO LEVY AND COLLECT A TAX OF NO MORE THAN 1% ON THE GROSS RENTS OR LEASE PAYMENTS GENERATED FROM LEASED RESIDENTIAL PREMISES WITH A MINIMUM OF 15% OF THE TAX REVENUE GENERATED RESERVED FOR AFFORDABLE HOUSING INITIATIVES.

WHEREAS, the City Council is committed to ensuring the Charter of the City of Newark remains up-to-date and is responsive to the needs of the residents of the City; and

WHEREAS, the City Council is cognizant that other municipalities within the State of Delaware levy and collect a tax on lease payments; and

WHEREAS, more than 42% of real estate within the City of Newark is tax exempt, the City believes it is imperative that it have access to stable revenue sources in addition to property tax; and

WHEREAS, the City Council is committed to addressing housing affordability and recognizes the need for a stable funding source that can be used to finance affordable housing initiatives; and

WHEREAS, through discussion at a Council meeting, members of the City Council have agreed that the following changes should be requested for the consideration of the State Legislature.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Newark, at least three quarters of all members elected thereto concurring, that the General Assembly is hereby respectfully requested to amend the following section of the municipal Charter of the City of Newark, Chapter 152, Volume 48, Laws of Delaware, as amended, by adding text as shown by underlining as follows:

404 POWER TO RAISE REVENUE.

The council shall have the power to levy and collect taxes on real property within the city, except that which is not assessable and taxable by virtue of any law of the State of Delaware, which shall not be more than two (2) per cent of the assessed valuation of the assessable and taxable real estate within the city in any year clear of all delinquencies and expenses of collection; provided, however, in addition thereto, the

council shall have the power to levy the taxes necessary to service the bonded indebtedness of the city.

The council shall have the right to grant or refuse, and to charge fees for licenses or permits for traveling shows and other businesses of any description within the city and to control their use of any property within the city.

The council shall have the power to levy and collect franchise fees and to impose sewer rentals on sanitary sewers.

The council shall have the power by ordinance to allow discounts for early payment of taxes, to impose reasonable penalties and forfeitures for tax delinquencies, and to review and determine proper and appropriate properties to be exempt from taxation. The council shall have the power by ordinance to exempt from taxation not more than five thousand dollars (\$5,000.00) of assessed value of real property of persons over sixty-five (65) years of age whose income does not exceed three thousand dollars (\$3,000.00) per annum, as defined by ordinance.

The council shall have the power to fix the rates for utilities operated by the city and to collect and utilize revenues from such utilities for the benefit of the city.

The council shall have the right to levy and collect taxes upon all gas mains, water lines and telephone power poles or other erections of like character erected within the limits of the City of Newark, together with the wires, cables and appliances thereto or thereon attached, as well as such wires, cables and appliances which may be installed underground, and to this end may, at any time, direct the same to be included in or added to the city assessment. In case the owner or lessee of such poles or erections and such wires, cables and appliances shall refuse or neglect to pay the taxes that may be levied thereon, the said taxes may be collected as in the case of other taxes.

The council shall have the right to impose a lodging tax of no more than 3 percent of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel or tourist home, as defined in §6101 of Title 30, which is located within the boundaries of the City of Newark.

The council shall have the right to levy and collect a gross receipts tax at the rate of 1% of the rent for occupancy of any private and public lodging facilities and housing accommodations, including rooms, rooming homes, boardinghouses, bed-and-breakfast inns, cottages, cabins, houses and apartments (whether in condominiums or not), other than those that are subject to the State of Delaware's lodging tax under Title 30, Chapter 61. Every person or owner receiving any rent on which this tax is imposed shall be obligated to file, or have filed by a designated agent, a rental tax report form with the City Manager or designee and for each year to pay the City Manager or designee, for the use

of the City, the amount of tax due the City for the period from January 1 to December 31, commencing with rents received January 1, 2025 and thereafter. This tax shall, inter alia, be applicable to residential rental properties within the City owned by the University of Delaware and/or its subsidiaries, regardless of tax-exempt status. This tax shall not be applicable to: a) "Room" payments for student lodging within on-campus dormitories located on property owned by the University of Delaware; b) those rental properties that are directly subsidized via Federal, State, or City of Newark funding for construction, rehabilitation, or rental assistance for affordable housing; and c) those rentals for which the above lodging tax is levied and collected.

No less than fifteen percent (15%) of the tax revenue collected by the gross rents or lease payments tax shall be set aside to be used to fund housing affordability initiatives, either directly by the City or through partnerships with third parties.

RESOLVED at a Regular Meeting of Council on _____, 2024.

VOTE: __ to __.

Mayor

Attest:

City Secretary

SYNOPSIS

The resolution requests that the General Assembly amend the Charter of the City of Newark by authorizing the City of Newark to levy and collect a tax on rents paid on residential properties, commencing January 1, 2025. No less than 15% of the tax revenue generated by the tax shall be used by the City directly or through partnerships with third parties to fund housing affordability initiatives.

Ordinance No. 2025-553

**AN ORDINANCE TO AMEND THE CITY OF NEW CASTLE
MUNICIPAL CODE BY ESTABLISHING A NEW CHAPTER 222,
SPECIFIC FINANCIAL ACCOUNTS, REGARDING THE CREATION OF
A BUDGET STABILIZATION FUND AND A CAPITAL AND
INFRASTRUCTURE FUND**

WHEREAS, the Council of the City of New Castle (“City Council”) possesses the authority to adopt, amend, modify, or repeal the City of New Castle Municipal Code (“City Code”); and

WHEREAS, the City of New Castle recognizes the importance of responsible financial planning and ensuring long-term fiscal stability; and

WHEREAS, unforeseen economic downturns, emergencies, and revenue shortfalls can negatively impact the City's ability to provide essential services; and

WHEREAS, the City Council believes that establishing two financial accounts for specific matters, a Budget Stabilization Fund and a Capital and Infrastructure Fund, will help ensure that dedicated resources are available for the City’s future needs; and

WHEREAS, the creation of a Budget Stabilization Fund will provide a reserve to mitigate revenue volatility and support the continuity of municipal operations during periods of financial distress; and

WHEREAS, the City of New Castle acknowledges the need for ongoing investment in capital assets, infrastructure maintenance, and improvements to sustain economic growth and public welfare; and

WHEREAS, a Capital & Infrastructure Fund will ensure dedicated resources for maintaining and replacing the City’s infrastructure, including roads, public buildings, parks, utilities, and other capital projects; and

WHEREAS, prudent fiscal management requires that such funds be established with clear guidelines for deposits, withdrawals, and appropriate use of funds.

NOW, THEREFORE, making the express finding that the provisions of this Ordinance enhance and promote the health, safety, and welfare of the City of New Castle, be it ordained by the Council of the City of New Castle Council as follows:

SECTION 1: The City Code is hereby amended by adding the following new Chapter titled “Specific Financial Accounts”:

CHAPTER 222 Specific Financial Accounts

Article I Budget Stabilization Fund

§ 222-1 Appropriation to be included in the budget.

In preparing the annual budget for the City of New Castle, the City Council shall include an appropriation for a Budget Stabilization Fund (hereinafter “BSF”) consistent with this Article.

§ 222-2 Accumulated balance to be maintained.

The total accumulated balance to be maintained in the BSF may not be less than fifty-percent (50%) of the City’s operating budget for the prior fiscal year, beginning in FY 2029. Please see section 222-3 for FY 2027 and FY 2028 funding.

§ 222-3 Method of funding.

The BSF shall be funded as follows:

- A. Beginning in fiscal year 2027, XXXX percent (X%) of the property transfer tax revenues will be allocated to the BSF.
- B. Beginning in fiscal year 2028, XXXX percent (X%) of the property transfer tax revenues will be allocated to the BSF.

- C. Beginning in fiscal year 2029, fifty-percent (50%) of the property transfer tax revenues will be allocated to the BSF.
- D. Additional funding that may be earned by the reasonable and prudent investment of the BSF in secure investments.

§ 222-4 Expending of funds.

- A. Use during natural disaster or public emergency.
 - (1) Funds accumulated in the BSF may be expended if the City shall be included within a geographical area declared to be a natural disaster by the President of the United States of America or by the Governor of the State of Delaware.
 - (2) Funds accumulated in the BSF may also be expended by the City Council when, in its discretion, it declares a public emergency.
 - (3) Funds expended from the BSF under this Section, shall not exceed one-hundred-percent (100%) of the balance contained therein and shall be expended only for those purposes approved by a majority of the members elected to the City Council.
- B. Use during period of reduced revenues or increased expenditures.
 - (1) Funds accumulated in the BSF may be expended to fund the City's annual operating budget during a period of reduced revenues, including due to reductions in the transfer tax, building permits, and accrued interest.
 - (2) Funds expended from the BSF in any given fiscal year shall not exceed ten-percent (10%) of the City's operating budget and shall be expended only upon approval by a majority of the members elected to the City Council. No accumulated funds shall

be expended under this Section until the fiscal year 2027 annual operating budget.

- (3) No more than twenty-five-percent (25%) of an authorized BSF withdrawal in any given fiscal year may be utilized to support personnel costs, including payroll or costs associated with labor contract negotiations, unless approved by a unanimous vote of the members elected to City Council. For purposes of this Section, “personnel costs” include, but are not limited to, salaries, wages, benefits, bonuses, and financial commitments related to the City’s collective bargaining agreements.
- (4) Notwithstanding the provisions of this Section to the contrary, at any time that the City Council may deem necessary and appropriate, the remaining balance may be expended from the BSF by a unanimous vote of the members elected to the City Council.

§ 222-5 Replenishing of expended funds.

The BSF must be replenished after expenditure under this Article by additionally depositing funds appropriated from the annual operating budget equal to twenty-five (25%) of the BSF funds expended commencing the fourth year after their expenditure.

§ 222-6 Funds to be considered encumbered.

- A. Funds accumulated in the BSF will not be considered unexpended and unencumbered funds at the end of the budget year.
- B. Funds accumulated in the BSF will be considered encumbered funds.

Article II Capital and Infrastructure Fund

§ 222-7 Appropriation to be included in the budget.

In preparing the annual budget for the City of New Castle, the City Council will include an appropriation for a Capital and Infrastructure Fund (hereinafter “CIF”).

§ 222-8 Definitions.

A. Capital Assets or Capital Improvements

- (1) Tangible or intangible assets owned by the City that have a useful life extending beyond one fiscal year and are used in municipal operations.
- (2) Includes, but is not limited to, buildings, land, vehicles, heavy equipment, and major technology systems.

B. Infrastructure Improvements

- (1) The fundamental physical systems and facilities necessary for the operation of the City, including roads, bridges, sidewalks, public buildings, parks, and utilities.

C. Repair or Replacements

- (1) The restoration, fixing, or substitution of capital assets or infrastructure components that have deteriorated, become obsolete, or reached the end of their functional life.
- (2) Includes routine maintenance when part of a larger project, emergency repairs, and planned replacements to ensure operational efficiency and public safety.

- (3) May also include professional services such as engineering, surveying, and project management necessary to complete the repair or replacement.

§ 222-9 Accumulated balance to be maintained.

- A. Beginning fiscal year 2027, during the annual budget review, the City Administrator will present to the City Council a Capital and Infrastructure Improvements Plan outlining projected needs for the fiscal year and at least five (5) subsequent fiscal years. This plan will identify anticipated projects, estimated costs, funding sources, and timelines. The City Administrator must also include provisions for unanticipated capital and infrastructure repairs deemed urgent or necessary due to safety, regulatory compliance, or significant service disruption. The CIF may be used to support such emergency repairs if approved by a majority vote of the members elected to City Council.
- B. The funds to be deposited and maintained in the CIF will be determined each year by the City Council when it considers, among other things, the cost estimates, funding sources and recommended time schedule for each of the capital projects during the presentation of the proposed Capital and Infrastructure Improvements by the City Administrator.
- C. The total accumulated balance in the CIF will be reviewed by City Council during both the mid-year budget review and the annual budget meetings. The accumulated balance must be at least \$500,000, with an allowance of a two-percent (2%) buffer due to market fluctuations.

§ 222-10 Method of funding.

The CIF will be funded as follows:

- A. Beginning fiscal year 2027, XXXX percent (X%) of the property transfer tax revenues will be allocated to the CIF.

- B. Beginning fiscal year 2028, XXXX percent (X%) of the property transfer tax revenues will be allocated to the CIF.
- C. Beginning fiscal year 2029, fifty-percent (50%) of the property transfer tax revenues will be allocated to the CIF.
- D. Additional appropriations from the annual operating budget will be allocated to the CIF if necessary to maintain the required minimum balance.
- E. Additional funding that may be earned by the reasonable and prudent investment of the CIF in secure investments.

§ 222-11 Expending of funding.

Funds accumulated in the CIF may only be expended for the repair, replacement, or improvement of Capital Assets and infrastructure when costs exceed \$2,500 and when approved by a majority of the members elected to the City Council. Eligible repair, replacement, or improvement expenses may include engineering fees, design costs, and other necessary professional services.

§ 222-12 Funds to be considered encumbered.

- A. Funds accumulated in the CIF will not be considered unexpended and unencumbered funds at the end of the budget year.
- B. Funds accumulated in the CIF will be considered encumbered funds.

SECTION 2: An initial deposit into a Budget Stabilization Fund, created pursuant to this Ordinance, in the amount of fifty-percent (50%) of the approved operating budget for fiscal year 2026 must be included in the annual operating budget for fiscal year 2026, to be allocated from the City's money market retention appropriation.

SECTION 3: An initial deposit into a Capital and Infrastructure Fund, created pursuant to this Ordinance, of \$500,000 must be included in the annual

operating budget for fiscal year 2026, to be allocated from the City's money market retention appropriation.

SECTION 4: If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decisions shall not affect the validity of the remaining portions of this Ordinance.

SECTION 5: In the event any existing Ordinances or parts of Ordinances are in conflict herewith, the provisions of this Ordinance shall control.

SECTION 6: This Ordinance shall become effective immediately upon its adoption and approval.

First Reading

Second Reading

Signed this _____ day of _____, 2025

_____, President of City Council

Attest: _____
_____, City Clerk

Approved: _____
_____, Mayor