FISCAL YEAR 2025-2026 BUDGET

City of New Castle
DELAWARE

CITY OF NEW CASTLE

FISCAL YEAR 2026 ADOPTED BUDGET- GRANT FUND REVENUES

Account Number	Revenue Account Description	FY2026 Revenues
10-0000-420-0001	Property Tax Current Year	4,645,765.00
10-0000-420-0002	Tax Penalties	25,000.00
10-0000-420-0003	Property Tax Transfers	450,000.00
10-0000-420-0004	Delinquent Tax Collection	20,500.00
10-0000-430-0001	Business Licenses	135,000.00
10-0000-430-0002	Rental	51,000.00
10-0000-430-0003	Building/HAC Applications	205,000.00
10-0000-430-0004	Bldg Dept Penalties	1,000.00
10-0000-430-0005	Vacant Bldg Registration Fees	5,000.00
10-0000-430-0006	Code Violation Penalties	25,000.00
10-0000-430-0007	Code Enforcement Cost Reimbursements	2,000.00
10-0000-430-0008	Special Trash	9,000.00
10-0000-440-0001	State Courts	30,000.00
10-0000-440-0002	Towing/Storage Fees	15,000.00
10-0000-450-0003	Impact Fees-Riverbend	40,000.00
10-0000-450-0004	Accident Reports	5,000.00
10-0000-450-0005	Engineering/Planning Dev Reimbursement	5,000.00
10-0000-450-0006	Zoning/BOA Hearings	4,000.00
10-0000-455-0001	Franchise Fees	80,000.00
10-0000-470-0001	CCATT, Verizon	110,000.00
10-0000-470-0004	Trustees Appropriations	225,000.00
10-0000-470-0005	MSC Appropriation	808,218.00
10-0000-470-0007	Rivertown Ride and Festival	0.00
10-0000-480-0001	Interest Other	150,000.00
10-0000-480-0002	Insurance Reimbursement	0.00
10-0000-480-0003	Misc Income Gen Fund	2,000.00
10-0000-480-0004	Proceeds - Sale of Assets	1,500.00
10-0000-511-0001	Loan Proceeds	0.00
10-0000-511-0005	Restricted Fund Balance Carry Forward	385,163.00
10-0000-511-0006	Unreserved Fund Balance Carry Forward	0.00
10-0000-524-0000	Police Pension Supplement	70,000.00
10-0000-526-0000	Pay Job Reimbursement	93,500.00
	GRAND TOTAL GENERAL FUND REVENUES:	***7,598,646.00***

CITY OF NEW CASTLE

FISCAL YEAR 2026 ADOPTED BUDGET- GRANT FUND REVENUES

Account Number	Account Description	Adopted Budget
	PUBLIC SAFETY	
10-0101-001-6001	Salaries - PSAF	1,438,559.00
10-0101-001-6002	Salaries Supervision - PSAF	359,241.00
10-0101-001-6003	Shift Differential - PSAF	0.00
10-0101-001-6004	Salaries Civilian - PSAF	58,174.00
10-0101-001-6005	Overtime/Contract Holiday - PSAF	165,000.00
10-0101-001-6008	Vacation/Sick Sellback - PSAF	30,000.00
10-0101-001-6010	FICA Expense - PSAF	156,900.00
10-0101-001-6015	Health/Life/Dental Expense - PSAF	430,404.00
10-0101-001-6020	Pension Plan - PSAF	276,454.00
10-0101-001-6105	Prof Development & Travel - PSAF	5,000.00
10-0101-001-6110	Books/Publications/Dues/Tolls - PSAF	1,500.00
10-0101-001-6120	Computer - PSAF	3,000.00
10-0101-001-6155	Maintenance Contracts - PSAF	21,000.00
10-0101-001-6170	Office Supplies/Equipment - PSAF	5,500.00
10-0101-001-6180	Postage - PSAF	500.00
10-0101-001-6195	Phone Service - PSAF	12,520.00
10-0101-001-7066	Security Cameras/Citywide - PSAF	4,170.00
10-0101-001-7080	Body Cameras - PSAF	13,400.00
10-0101-001-7120	Administrative Expense - PSAF	500.00
10-0101-001-7200	Uniforms/Maintenance - PSAF	9,510.00
10-0101-001-8020	Medical Testing - PSAF	3,000.00
10-0101-001-8030	Janitorial Services - PSAF	7,382.00
10-0101-001-8050	Bldg Repairs/Maint - PSAF	8,000.00
10-0101-001-8060	Preventative/Termite/Pest Control - PSAF	400.00
10-0101-001-8070	Building Heat/Electric - PSAF	22,000.00
10-0101-001-8085	Special Events Supplies - PSAF	0.00
10-0101-001-8095	SEO Pay Job Overtime - PSAF	80,000.00
10-0101-001-8098	Investigative/Evidence Testing - PSAF	5,000.00
10-0101-002-7005	Range Supplies - PSAF	10,000.00
10-0101-002-7125	Motor Fuel - PSAF	45,000.00
10-0101-002-7150	Radar/Radio repair - PSAF	2,000.00
10-0101-002-7220	Vehicle Parts/Repair - PSAF	20,000.00
10-0107-001-6198	Debt Service / Vehicles - PSAF	101,995.00
10-0107-001-7350	Leased Color Copier - PSAF	3,990.00
10-0107-004-7355	Capital Outlays/Equip & Vehicles - PSAFE	24,436.00
	Public Safety Total =	**3,324,535.00**
Account Number	**Expenses Account Description**	**FY2026 Expenses**
	PUBLIC SERVICES	
10-0200-001-6001	Salaries Supervision - PSERV	154,800.00
10-0200-001-6003	Salaries Bldg Code Enforcement - PSERV	112,818.00
10-0200-001-6005	Overtime - PSERV	22,000.00
10-0200-001-6006	Salaries - PSERV	485,254.00
10-0200-001-6008	Vacation & Sick Sellback - PSERV	10,000.00
10-0200-001-6010	FICA - PSERV	58,745.00
10-0200-001-6015	Health/Life/Dental Expense - PSERV	256,401.00

10-0200-001-6020	Pension Plan - PSERV	41,538.00
10-0200-001-6105	Professional Dev & Travel - PSERV	10,000.00
10-0200-001-6110	Book/Reference Materials - PSERV	0.00
10-0200-001-6120	Computer & Software Expense - PSERV	4,500.00
10-0200-001-6170	Office Supplies/Equip/Printing - PSERV	4,000.00
10-0200-001-6175	Operating Supplies - PSERV	8,500.00
10-0200-001-6180	Postage - PSERV	1,600.00
10-0200-001-6195	Phone Service - PSERV	7,331.00
10-0200-001-7075	Reimbursable Private Prop. Maint. - CODE	2,000.00
10-0200-001-7120	Administrative Expense- PSERV	500.00
10-0200-001-8020	Medical Testing - PSERV	3,000.00
10-0200-001-8030	Janitorial Services - PSERV	2,217.00
10-0200-001-8040	Temporary Labor	500.00
10-0200-001-8050	Bldg Repairs/Sec Maint - PSERV	12,000.00
10-0200-001-8060	Preventative/Termite/Pest Control	550.00
10-0200-001-8070	Bldg Heat/Electric/Street lights - PSERV	48,000.00
10-0200-003-7085	Fuel & Lubricants - PSERV	40,000.00
10-0200-003-7105	Landfill Fees/Recycle - PSERV	145,000.00
10-0200-003-7106	Yard Waste - PSERV	18,500.00
10-0200-003-7155	Safety Equipment/Signs/Markings - PSERV	5,150.00
10-0200-003-7170	Small Tools/Equip Repairs/Maint. - PSERV	4,000.00
10-0200-003-7171	Radio Repairs - PSERV	250.00
10-0200-003-7195	Truck/Vehicle Repair/Maint. - PSERV	55,000.00
10-0200-003-7200	Uniforms/Maintenance - PSERV	10,000.00
10-0200-003-8095	Special Event Overtime - PSERV	3,500.00
10-0200-003-8105	Street Materials - PSERV	8,000.00
10-0200-004-8120	Street Repairs - PSERV	1,000.00
10-0203-003-8080	Sand & Abrasives/ Snow & Ice Control	8,000.00
10-0203-003-8090	Outside Contractors / Snow & Ice Control	1,000.00
Account Number	**Expense Account Description**	**FY2026 Expenses**
	PW PARKS & PUBLIC PROPERTY	
10-0204-003-7060	Equipment - PARKS	107,261.00
10-0204-003-7061	Pruning/Planting Trees - ROW/PARKS	40,000.00
10-0204-003-7100	Playground Maintenance/Wood Carpet-PARKS	42,875.00
10-0204-003-7430	Contract Maintenance - City Prop/PARKS	115,000.00
10-0204-003-7432	Dog Park - PARKS	25,000.00
	CAPITAL OUTLAY - PSERV	
10-0205-004-7355	Capital Outlays/Equip & Vehicles - PSERV	15,000.00
10-0205-004-7446	Handicap Curb Ramps	25,000.00
10-0205-004-7533	Debt Service / Vehicle lease - PSERV	105,684.00
10-0205-004-7534	Debt Service / Road Repair -GO Bond 2018	225,000.00
10-0205-004-7536	Storm Drainage/MS4 - PSERV	130,000.00
10-0205-004-7540	Capital Improvement/Road Repairs - PSERV	54,700.00
	Public Services Total =	**2,431,174.00**
	MAYOR AND COUNCIL	
10-0301-001-6001	Salaries - M&C	20,100.00

10-0301-001-6010	FICA Expense - M&C	1,540.00
10-0301-001-6101	Advertising - M&C	15,500.00
10-0301-001-6105	Prof Development - M&C	600.00
10-0301-001-6106	Association Dues - M&C	4,200.00
10-0301-001-6550	Economic Dev Activities - M&C	15,000.00
10-0301-001-6560	Sea Level Rise Task Force	40,000.00
10-0301-001-7024	General Code Updates - M&C	4,000.00
10-0301-001-7040	Contributions - M&C	98,500.00
10-0301-001-7055	Meeting Security/Rental Fees - M&C	7,000.00
10-0301-001-7065	Equipment Purchases - M&C	1,000.00
10-0301-003-6185	Election Expenses - M&C	0.00
10-0301-003-6190	Rivertowns Ride & Festival - M&C	0.00
10-0301-003-7010	Annual Calendar/Monthly Newsletter - M&C	4,500.00
10-0301-003-7011	Transcription Services - M&C	16,444.00
10-0301-003-7042	Fees to Good Will Riverbend - M&C	6,000.00
	Mayor & Council Total =	**234,384.00**
	CITY CLERK / CITY TREASURER	
10-0302-001-6001	Salaries - CLERK/TREAS	2,260.00
10-0302-001-6010	FICA Expense - CLERK/TREAS	160.00
	City Clerk/City Treasurer Total =	**2,420.00**
	FINANCE	
10-0303-001-6001	Salaries - FIN	0.00
10-0303-001-6008	Sellback Vacation & Sick - FIN	0.00
10-0303-001-6010	FICA Expense - FIN	0.00
10-0303-001-6015	Health/Life/Dental Expense - FIN	0.00
10-0303-001-6020	Pension Plan - FIN	0.00
10-0303-003-7090	FY Audit - FIN	45,000.00
	Finance Total =	**45,000.00**
Account Number	**Expense Account Description**	**FY2026 Expenses**
	ADMINISTRATION	
10-0304-001-6001	Salaries - ADMIN	389,533.00
10-0304-001-6005	Overtime - ADMIN	1,000.00
10-0304-001-6008	Sellback Vacation & Sick - ADMIN	0.00
10-0304-001-6010	FICA Expense - ADMIN	29,800.00
10-0304-001-6015	Health/Life/Dental Expense - ADMIN	96,831.00
10-0304-001-6020	Pension Plan - ADMIN	21,347.00
10-0304-001-6100	Employee Retention	10,000.00
10-0304-001-6105	Professional Development - ADMIN	4,000.00
10-0304-001-6115	City Administrator Expense - ADMIN	4,000.00
10-0304-001-6120	Computer, Hardware & IT Services - ADMIN	60,000.00
10-0304-001-6130	Dues & Publications - ADMIN	1,000.00
10-0304-001-6170	Office Supplies/Printing - ADMIN	5,000.00
10-0304-001-6180	Postage - ADMIN	3,500.00
10-0304-001-6195	Telephone/Internet Service - ADMIN	5,052.00
10-0304-001-7120	Administrative Expense - ADMIN	5,500.00
10-0304-001-8020	Medical Testing - ADMIN	250.00

10-0304-001-8030	Janitorial Services - ADMIN	1,377.00
10-0304-001-8050	Building Repairs - ADMIN	3,500.00
10-0304-001-8055	Bldg Security Maintenance - ADMIN	5,500.00
10-0304-001-8060	Preventative/Termite/Pest Control -ADMIN	950.00
10-0304-001-8070	Building Heat - ADMIN	5,500.00
10-0304-002-7085	Fuel & Oil - ADMIN	3,500.00
10-0304-003-6122	Software Support - ADMIN	38,291.00
10-0304-004-7350	Lease Copier ADMIN	3,313.00
10-0304-005-7000	Special Projects & Grants	35,000.00
	Administration Total =	**733,744.00**
	HUMAN RESOURCES	
10-0308-001-6101	Advertising- HR	1,000.00
10-0308-001-6105	Professional Development- HR	0.00
10-0308-001-6130	Dues & Publications- HR	0.00
10-0308-001-6183	Temporary Labor/Consultant- HR	10,000.00
10-0308-001-7404	Employee Training Programs- HR	1,000.00
10-0308-001-8096	Contract Reimbursements- HR	3,000.00
10-0308-001-8098	Pre-employ Background Investigation- HR	300.00
	Human Resources Total =	**15,300.00**
	BOARD OF ADJUSTMENT	
10-0801-001-6101	Advertising - BOA	1,000.00
10-0801-001-6105	Professional Fees - BOA	6,000.00
	Board of Adjustment Total =	**7,000.00**
Account Number	**Expense Account Description**	**FY2026 Expenses**
	BUILDING MAINTENANCE	
10-0901-001-7045	County Sewer Assessments - BLDG	3,000.00
10-0901-001-7135	Contractual Services - BLDG	6,000.00
10-0901-003-8082	Capital Reserves - BLDG	259,500.00
10-0901-004-8085	Battery Park / Porta Potties - BLDG	5,000.00
	Building Maintenance Total =	**273,500.00**
	INSURANCE	
10-1001-001-7145	Public Officials Liability - INS	5,927.00
10-1001-001-8055	Police Liability - INS	6,596.00
10-1001-001-8065	Property and Liability - INS	138,776.00
10-1001-001-8130	Workers Compensation - INS	77,000.00
10-1001-001-8135	Unemployment Insurance - INS	11,000.00
	Insurance Total =	**239,299.00**
	PROFESSIONAL/CONTRACTUAL SERVICES	
10-1002-001-8011	City Engineer - CONT	40,000.00
10-1002-001-8025	City Solicitor - CONT	125,000.00
10-1002-003-6140	AFSCME Contract Negotiations - CONT	5,000.00
10-1002-003-6141	HR/Other Legal - CONT	5,000.00
10-1002-003-6145	FOP Contract Negotiations - CONT	0.00
	Professional/Contactual Total =	**175,000.00**
	PLANNING COMMISSION	
10-1102-003-6105	Professional Dev & Training - PC	500.00

10-1102-003-6190	Contractual Services - PC	40,000.00
10-1102-003-7004	Comprehensive Plan Update - PC	14,000.00
	Planning Commission Total =	**54,500.00**
	HISTORIC AREA COMMISSION	
10-1103-003-6105	Prof Development - HAC	200.00
10-1103-003-6140	Historic Preservation	7,000.00
10-1103-003-6162	Architect - HAC	25,000.00
10-1103-003-6190	Meeting Security	3,000.00
	Historic Area Commission Total =	**35,200.00**
	BOARD OF HEALTH	
10-1109-001-6105	Professional Development - BOH	500.00
10-1109-001-6170	Supplies - BOH	250.00
10-1109-001-6180	Postage - BOH	1,000.00
10-1109-001-7080	Meeting Security - BOH	840.00
	Board of Health Total =	**2,590.00**
	LONG TERM FINANCING/RESERVES	
10-1110-004-6124	Accrued Benefits	25,000.00
	Long Term Financing/Reserves Total =	**25,000.00**
	GRAND TOTAL GENERAL FUND EXPENSES:	***7,598,646.00***

CITY OF NEW CASTLE

FISCAL YEAR 2026 ADOPTED BUDGET- GRANT FUND REVENUES

Account Number	Grant Revenue Account Description	FY2026 Revenues
20-0000-500-0000	Municipal Street Aid	116,100.00
20-0000-500-0001	Municipal Street Aid Reserve carry over	625,067.00
23-0000-500-0000	CTF 24-P-PROG-67 GoodWill Fire Co.	5,697.00
24-0000-500-0000	DNREC (FY22 Bond) Cap Improv/Trans Trust	80,000.00
25-0000-500-0000	CTF P-PROG-01 (Road Repairs)	65,000.00
26-0000-500-0000	CRF (FY25 BOND) Roads /Playground /PSAF	1,233,589.23
27-0000-500-0000	CRF (FY23 BOND) $605,654	88,206.95
28-0000-500-0000	CRF (FY24 BOND) $765,000	598,015.43
40-0000-500-0000	DEMA FY19 PDM Grant	12,727.04
41-0000-500-0000	DelDOT CYCLING Trail Feasibility Study	15,180.00
42-0000-500-0000	DEMA FY25 CYBERSECURITY GRANT	6,764.90
80-0000-500-0000	CJC - 2023-AR-P/T-3188 Grant	215,738.36
84-0000-500-0000	SALLE Grant	6,000.00
85-0000-500-0000	Highway Safety Grants	8,000.00
88-0000-500-0000	EIDE Grant	4,746.00
89-0000-500-0000	FCVC GRANT / V-67-25	24,893.60
95-0000-500-0000	Separation Day Grant	36,000.00
95-0000-500-0001	Separation Day -Fees/Contributions	33,000.00
95-0000-500-0002	Separation Day - Admission/Sales	8,500.00
	Grant Revenue Total =	**3,183,225.51**

Account Number	Grant Expense Account Description	FY2026 Expenses
20-0208-001-8121	MSAF Expenses	116,100.00
20-0208-001-8125	MSAF Reserve Expenses	625,067.00
23-0205-004-7540	CTF 24-P-PROG-67 GoodWill Fire Co.	5,697.00
24-0205-001-8015	DNREC (FY22 BOND) / Floating Pier	80,000.00
25-0207-001-8120	CTF P-PROG-01 (Road Repairs)	65,000.00
26-0205-001-7540	CRF (FY25 Bond) Road Repair	858,589.23
26-0205-001-7541	CRF (FY25 Bond) Battery Park Playground	375,000.00
27-0205-001-7542	CRF (FY23 BOND) City Wide Cameras	28,428.98
27-0205-001-8015	CRF (FY23 BOND) Floating Pier	59,777.97
28-0205-001-7540	CRF (FY24 BOND) Misc Capital Projects	598,015.43
40-0205-004-7536	Contractual Service - DEMA FY19 PDM	12,727.04
41-0205-004-8015	DelDOT CYCLING Trail Feasibility Study	15,180.00
42-0205-004-7536	DEMA FY25 CYCBERSECURITY GRANT	6,764.90
80-0101-001-7060	CJC/ 2023-AR-P/T-3188	215,738.36
84-0104-001-7060	Equipment/Rental - SALLE	6,000.00
85-0102-001-6005	Overtime - Hightway Safety	8,000.00

88-0103-001-6005	Overtime - EIDE	4,746.00
89-0101-001-6005	Overtime / V-67-25	24,893.60
95-1108-001-6105	Professional Fees - SEPDAY	50,000.00
95-1108-001-6170	Supplies - SEPDAY	5,000.00
95-1108-001-6185	Printing/Publications/Adv - SEPDAY	1,000.00
95-1108-001-6190	Rent - SEPDAY	4,500.00
95-1108-001-7120	Administrative Expense - SEPDAY	7,500.00
95-1108-001-7222	Police/EMS/Public Works - SEPDAY	8,500.00
95-1108-001-8065	Insurance - SEPDAY	1,000.00
	Grant Expenses Total =	**3,183,225.51**

GRAND TOTAL GENERAL FUND & GRANT:	***10,781,871.51***