

Ordinance No. 566

**AN ORDINANCE TO ESTABLISH A PROPERTY TAX RATE AND TO
ADOPT THE FISCAL YEAR 2027 BUDGET**

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, Section 18 of the Charter for the City of New Castle provides that “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...Council shall proceed to levy a tax on the real property, thus valued and assessed, in just portions, sufficient to cover the aggregate of said budget”; and

WHEREAS, Section 18 of the Charter for the City of New Castle and Title 22, Section 1107 of the Delaware Code authorize the City to establish different tax rates for residential and non-residential properties; and

WHEREAS, the City Administrator has presented the proposed Fiscal Year 2027 General Fund and Grant Budget to City Council members, the Mayor, and the City Treasurer; and

WHEREAS, the Mayor and City Council members have advertised and held public meetings to discuss and make appropriate changes to the proposed budgets; and

WHEREAS, the Fiscal Year 2027 General Fund Budget is balanced at **\$8,743,973.00** and contains proposed wage adjustments for City employees; and

WHEREAS, the Fiscal Year 2027 Grant Budget is balanced at **\$2,273,182.67**; and

WHEREAS, the General Budget and the Grant Budget are to be managed by the City Administrator.

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: Effective July 1, 2026, the property tax rate shall be at **\$.299101648 per \$100** of assessed value, for residential properties, reflecting a **16%** tax rate ~~increase~~ **decrease** from the previous rate, and **\$.492112409 per \$100** of assessed value for non- residential properties reflecting a **38%** tax rate increase from the previous rate.

SECTION 2: that the Fiscal Year 2027 Total City Budget is adopted at **\$11,017,155.67.**

SECTION 3: 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 4: In the event any existing Ordinances or parts of Ordinances are in conflict herewith, the provisions of this Ordinance shall control.

SECTION 5: This Ordinance shall become effective immediately upon its adoption and approval.

First Reading June 1st, 2026

Second Reading June 9th, 2026

Signed this ___ day of ____ 2026

Suzanne Souder, President of City Council

Attest: _____
Courtaney Taylor, City Clerk

Approved: _____
Valarie Leary, Mayor

DRAFT

FISCAL YEAR 2026-2027 BUDGET



CITY OF NEW CASTLE
FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

Account Number	Revenue Account Description	FY2027 Revenues
10-0000-420-0001	Property Tax Current Year	5,145,639.00
10-0000-420-0002	Tax Penalties	30,000.00
10-0000-420-0003	Property Tax Transfers	500,000.00
10-0000-420-0004	Delinquent Tax Collection	27,000.00
10-0000-430-0001	Business Licenses	135,000.00
10-0000-430-0002	Rental	50,000.00
10-0000-430-0003	Building/HAC Applications	250,000.00
10-0000-430-0004	Bldg Dept Penalties	1,000.00
10-0000-430-0005	Vacant Bldg Registration Fees	7,500.00
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	9,500.00
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	75,000.00
10-0000-450-0004	Accident Reports	5,000.00
10-0000-450-0005	Engineering/Planning Dev Reimbursement	7,500.00
10-0000-450-0006	Zoning/BOA Hearings	4,000.00
10-0000-455-0001	Franchise Fees	50,000.00
10-0000-470-0001	CCATT, Verizon	110,000.00
10-0000-470-0004	Trustees Appropriations	225,000.00
10-0000-470-0005	MSC Appropriation	830,916.00
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	5,000.00
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	371,245.00
10-0000-511-0006	Unreserved Fund Balance Carry Forward	457,673.00
10-0000-524-0000	Police Pension Supplement	120,000.00
10-0000-526-0000	Pay Job Reimbursement	103,500.00

GRAND TOTAL GENERAL FUND REVENUES: 8,743,973.00

CITY OF NEW CASTLE
FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

Account Number	Account Description	Adopted Budget
<u>PUBLIC SAFETY</u>		
10-0101-001-6001	Salaries - PSAF	1,481,854.00
10-0101-001-6002	Salaries Supervision - PSAF	376,017.00
10-0101-001-6003	Shift Differential - PSAF	0.00
10-0101-001-6004	Salaries Civilian - PSAF	60,673.00
10-0101-001-6005	Overtime/Contract Holiday - PSAF	170,000.00
10-0101-001-6008	Vacation/Sick Sellback - PSAF	30,000.00
10-0101-001-6010	FICA Expense - PSAF	148,299.00
10-0101-001-6015	Health/Life/Dental Expense - PSAF	417,053.00
10-0101-001-6020	Pension Plan - PSAF	324,327.00
10-0101-001-6105	Prof Development & Travel - PSAF	8,500.00
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	22,000.00
10-0101-001-6170	Office Supplies/Equipment - PSAF	6,000.00
10-0101-001-6180	Postage - PSAF	700.00
10-0101-001-6195	Phone Service - PSAF	12,976.00
10-0101-001-7066	Security Cameras/Citywide - PSAF	6,015.00
10-0101-001-7080	Body Cameras - PSAF	13,400.00
10-0101-001-7120	Administrative Expense - PSAF	1,000.00
10-0101-001-7200	Uniforms/Maintenance - PSAF	11,000.00
10-0101-001-8020	Medical Testing - PSAF	3,500.00
10-0101-001-8030	Janitorial Services - PSAF	7,272.00
10-0101-001-8050	Bldg Repairs/Maint - PSAF	10,000.00
10-0101-001-8060	Preventative/Termite/Pest Control - PSAF	509.00
10-0101-001-8070	Building Heat/Electric - PSAF	26,000.00
10-0101-001-8085	Special Events Supplies - PSAF	0.00
10-0101-001-8095	SEO Pay Job Overtime - PSAF	100,000.00
10-0101-001-8098	Investigative/Evidence Testing - PSAF	5,000.00
10-0101-002-7005	Range Supplies - PSAF	12,000.00
10-0101-002-7125	Motor Fuel - PSAF	60,000.00
10-0101-002-7150	Radar/Radio repair - PSAF	3,200.00
10-0101-002-7220	Vehicle Parts/Repair - PSAF	20,000.00
10-0107-001-6198	Debt Service / Vehicles - PSAF	119,333.00
10-0107-001-7350	Leased Color Copier - PSAF	3,204.00
10-0107-004-7355	Capital Outlays/Equip & Vehicles - PSAFE	8,000.00
Public Safety Total =		3,472,332.00

Account Number	Expenses Account Description	FY2027 Expenses
<u>PUBLIC SERVICES</u>		
10-0200-001-6001	Salaries Supervision - PSERV	162,465.00
10-0200-001-6003	Salaries Bldg Code Enforcement - PSERV	127,858.00
10-0200-001-6005	Overtime - PSERV	25,000.00
10-0200-001-6006	Salaries - PSERV	564,887.00
10-0200-001-6008	Vacation & Sick Sellback - PSERV	4,000.00
10-0200-001-6010	FICA - PSERV	67,643.00
10-0200-001-6015	Health/Life/Dental Expense - PSERV	281,950.00

FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

10-0200-001-6020	Pension Plan - PSERV	53,076.00
10-0200-001-6105	Professional Dev & Travel - PSERV	10,840.00
10-0200-001-6110	Book/Reference Materials - PSERV	1,620.00
10-0200-001-6120	Computer & Software Expense - PSERV	5,500.00
10-0200-001-6170	Office Supplies/Equip/Printing - PSERV	4,000.00
10-0200-001-6175	Operating Supplies - PSERV	9,000.00
10-0200-001-6180	Postage - PSERV	2,500.00
10-0200-001-6195	Phone Service - PSERV	8,858.00
10-0200-001-7075	Reimbursable Private Prop. Maint. - CODE	5,000.00
10-0200-001-7120	Administrative Expense- PSERV	1,000.00
10-0200-001-8020	Medical Testing - PSERV	3,000.00
10-0200-001-8030	Janitorial Services - PSERV	2,184.00
10-0200-001-8040	Temporary Labor	0.00
10-0200-001-8050	Bldg Repairs/Sec Maint - PSERV	5,000.00
10-0200-001-8060	Preventative/Termite/Pest Control	607.00
10-0200-001-8070	Bldg Heat/Electric/Street lights - PSERV	53,000.00
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	6,000.00
10-0200-003-7171	Radio Repairs - PSERV	250.00
10-0200-003-7195	Truck/Vehicle Repair/Maint. - PSERV	90,000.00
10-0200-003-7200	Uniforms/Maintenance - PSERV	15,000.00
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	20,000.00
10-0203-003-8090	Outside Contractors / Snow & Ice Control	50,000.00

Account Number	Expense Account Description	FY2027 Expenses
<u>PW PARKS & PUBLIC PROPERTY</u>		
10-0204-003-7060	Equipment - PARKS	45,000.00
10-0204-003-7061	Pruning/Planting Trees - ROW/PARKS	40,000.00
10-0204-003-7062	Tree Committee- Legal	500.00
10-0204-003-7063	Tree Committee- Meeting Security	2,500.00
10-0204-003-7100	Playground Maintenance/Wood Carpet-PARKS	15,000.00
10-0204-003-7430	Contract Maintenance - City Prop/PARKS	116,056.00
10-0204-003-7432	Dog Park - PARKS	19,545.00
<u>CAPITAL OUTLAY - PSERV</u>		
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	91,104.00
10-0205-004-7534	Debt Service / Road Repair -GO Bond 2018	225,000.00
10-0205-004-7536	Storm Drainage/MS4 - PSERV	171,144.00
10-0205-004-7540	Capital Improvement/Road Repairs - PSERV	54,700.00
Public Services Total =		2,621,937.00

FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

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	25,000.00
10-0301-001-6105	Prof Development - M&C	700.00
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	Flood Resiliency Committee	32,300.00
10-0301-001-6561	Flood Resiliency Committee- Legal	500.00
10-0301-001-6562	Flood Resiliency Committee- Prof Dev	400.00
10-0301-001-7024	General Code Updates - M&C	4,500.00
10-0301-001-7040	Contributions - M&C	134,976.00
10-0301-001-7041	Good Will Fire- Contributions	55,000.00
10-0301-001-7055	Meeting Security/Rental Fees - M&C	7,500.00
10-0301-001-7065	Equipment Purchases - M&C	1,000.00
10-0301-001-8001	Finance Committee- General	200.00
10-0301-003-6185	Election Expenses - M&C	10,500.00
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	18,032.00
10-0301-003-7042	Fees to Good Will Riverbend - M&C	10,000.00
10-0301-003-8002	Finance Committee- Meeting Security	500.00
10-0301-003-9001	Police Accountability Commission-General	500.00
10-0301-003-9002	PAC- Meeting Security	1,000.00

Mayor & Council Total = 347,948.00

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

10-0303-001-6000	FINANCE	0.00
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	FY2027 Expenses
10-0304-001-6001	Salaries - ADMIN	445,858.00
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	34,109.00
10-0304-001-6015	Health/Life/Dental Expense - ADMIN	105,749.00
10-0304-001-6020	Pension Plan - ADMIN	26,886.00
10-0304-001-6100	Employee Retention	10,000.00

FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

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	30,000.00
10-0304-001-6130	Dues & Publications - ADMIN	1,700.00
10-0304-001-6170	Office Supplies/Printing - ADMIN	5,000.00
10-0304-001-6180	Postage - ADMIN	3,700.00
10-0304-001-6195	Telephone/Internet Service - ADMIN	8,044.00
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	4,836.00
10-0304-001-8050	Building Repairs - ADMIN	19,000.00
10-0304-001-8055	Bldg Security Maintenance - ADMIN	9,500.00
10-0304-001-8060	Preventative/Termite/Pest Control -ADMIN	1,106.00
10-0304-001-8070	Building Heat - ADMIN	6,000.00
10-0304-002-7085	Fuel & Oil - ADMIN	4,500.00
10-0304-002-7087	Debt Service/ Vehicle-Admin	13,444.00
10-0304-003-6122	Software Support - ADMIN	40,123.00
10-0304-004-7350	Lease Copier ADMIN	3,204.00
10-0304-005-7000	Special Projects & Grants	311,949.00
Administration Total =		1,099,458.00

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	14,000.00
10-0308-001-7404	Employee Training Programs- HR	2,000.00
10-0308-001-8096	Contract Reimbursements- HR	3,000.00
10-0308-001-8098	Pre-employ Background Investigation- HR	850.00
Human Resources Total =		20,850.00

BOARD OF ADJUSTMENT

10-0801-001-6101	Advertising - BOA	1,000.00
10-0801-001-6105	Professional Fees - BOA	8,000.00
Board of Adjustment Total =		9,000.00

Account Number	Expense Account Description	FY2027 Expenses
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BUILDING MAINTENANCE

10-0901-001-7045	County Sewer Assessments - BLDG	3,000.00
10-0901-001-7135	Contractual Services - BLDG	0.00
10-0901-003-8082	Capital Reserves - BLDG	496,026.00
10-0901-004-8085	Battery Park	5,000.00
Building Maintenance Total =		504,026.00

INSURANCE

10-1001-001-7145	Public Officials Liability - INS	5,813.00
10-1001-001-8055	Police Liability - INS	7,285.00
10-1001-001-8065	Property and Liability - INS	131,304.00
10-1001-001-8130	Workers Compensation - INS	85,000.00
10-1001-001-8135	Unemployment Insurance - INS	8,000.00

Insurance Total =		237,402.00
<u>PROFESSIONAL/CONTRACTUAL SERVICES</u>		
10-1002-001-8011	City Engineer - CONT	45,000.00
10-1002-001-8025	City Solicitor - CONT	150,000.00
10-1002-003-6140	AFSCME Contract Negotiations - CONT	750.00
10-1002-003-6141	HR/Other Legal - CONT	5,000.00
10-1002-003-6145	FOP Contract Negotiations - CONT	750.00
Professional/Contractual Total =		201,500.00
<u>PLANNING COMMISSION</u>		
10-1102-003-6105	Professional Dev & Training - PC	500.00
10-1102-003-6190	Contractual Services - PC	60,000.00
10-1102-003-7004	Comprehensive Plan Update - PC	10,000.00
Planning Commission Total =		70,500.00
<u>HISTORIC AREA COMMISSION</u>		
10-1103-003-6105	Prof Development - HAC	500.00
10-1103-003-6140	Historic Preservation	7,000.00
10-1103-003-6141	Legal- HAC	20,000.00
10-1103-003-6162	Architect - HAC	27,000.00
10-1103-003-6190	Meeting Security- HAC	3,000.00
Historic Area Commission Total =		57,500.00
<u>BOARD OF HEALTH</u>		
10-1109-001-6105	Professional Development - BOH	400.00
10-1109-001-6170	Supplies - BOH	600.00
10-1109-001-6180	Postage - BOH	2,200.00
10-1109-001-7080	Meeting Security - BOH	900.00
Board of Health Total =		4,100.00
<u>LONG TERM FINANCING/RESERVES</u>		
10-1110-004-6124	Accrued Benefits	50,000.00
Long Term Financing/Reserves Total =		50,000.00
GRAND TOTAL GENERAL FUND EXPENSES:		8,743,973.00

CITY OF NEW CASTLE
FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

Account Number	Grant Revenue Account Description	FY2027 Revenues
20-0000-500-0000	Municipal Street Aid	116,100.00
20-0000-500-0001	Municipal Street Aid Reserve carry over	480,632.73
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	465,693.85
27-0000-500-0000	CRF (FY23 BOND) \$605,654	48,163.70
29-0000-500-0000	CRF (FY26 BOND) \$305,600	250,000.00
33-0000-500-0000	SWMPG 26-03	125,000.00
35-0000-500-0000	DNREC/ORPT 24-483 Grant-BP Playground	125,000.00
37-0000-500-0000	DNREC FY25 TEDI	710.35
38-0000-500-0000	KEEP DE BEAUTIFUL	2,167.62
40-0000-500-0000	DEMA FY19 PDM Grant	12,727.04
42-0000-500-0000	DEMA FY25 CYBERSECURITY GRANT	2,048.96
43-0000-500-0000	DEMA-SLCGP-23-1226-S	73,998.89
44-0000-500-0000	DNREC/ORPT 25-497 DELAWARE RIVER	190,000.00
80-0000-500-0000	CJC - 2023-AR-P/T-3188 Grant	106,465.65
83-0000-500-0000	FCVC GRANT / V-111-26	34,202.88
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	3,771.00
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 =		2,273,182.67

Account Number	Grant Expense Account Description	FY2027 Expenses
20-0208-001-8121	MSAF Expenses	116,100.00
20-0208-001-8125	MSAF Reserve Expenses	480,632.73
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	90,693.85
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	19,734.72
29-0205-001-7540	CRF (FY26 BOND) ADMIN BLD RENOVATIONS	150,000.00
29-0205-001-7541	CRF (FY26 BOND) DIKE RAISING FEASIBILITY	100,000.00
33-0200-001-8015	SWMPG 26-03	125,000.00
35-0204-001-7061	DNREC/ORPT 24-483 Grant-BP Playground	125,000.00
37-0205-004-7536	DNREC FY25 TEDI	710.35
38-0205-004-7536	KEEP DE BEAUTIFUL	2,167.62
40-0205-004-7536	Contractual Service - DEMA FY19 PDM	12,727.04
42-0205-004-7536	DEMA FY25 CYCBERSECURITY GRANT	2,048.96
43-0205-004-7536	DEMA-SLCGP-23-1226-S	73,998.89
44-0204-001-7061	DNREC/ORPT 25-497 DELAWARE RIVER	190,000.00
80-0101-001-7060	CJC/ 2023-AR-P/T-3188	106,465.65

FISCAL YEAR 2027 ADOPTED BUDGET- GRANT FUND REVENUES

83-0101-001-6001	V-111-26 Overtime	34,202.88
84-0104-001-6005	Overtime - SALLE	500.00
84-0104-001-7060	Equipment/Rental - SALLE	5,500.00
85-0102-001-6005	Overtime - Hightway Safety	8,000.00
88-0103-001-6005	Overtime - EIDE	3,771.00
95-1108-001-6105	Professional Fees - SEPDAY	49,000.00
95-1108-001-6170	Supplies - SEPDAY	5,500.00
95-1108-001-6185	Printing/Publications/Adv - SEPDAY	1,500.00
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 =		2,273,182.67

GRAND TOTAL GENERAL FUND & GRANT: 11,017,155.67