

Introduced by:
Date of introduction:


Mr. Stanley, Mr. Cartier
April 9, 2013

ORDINANCE NO. 13-022

**THE ANNUAL REVENUE ORDINANCE OF NEW CASTLE COUNTY
FOR FISCAL YEAR 2014 BEGINNING JULY 1, 2013**

WHEREAS, it has been certified to the County Council that the total value of all real property in the County which has been assessed and is subject to taxation is \$18,213,514,731 net of tax abatements.

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

Section 1. A tax upon all of the real property in New Castle County is hereby established and levied at the rate of 24.36 cents for each one hundred dollars of assessed valuation (based on 100 percent of July 1, 1983 fair market value) for the fiscal year beginning July 1, 2013, and ending June 30, 2014, to pay the costs of the General Operating Budget.

Section 2. A tax upon the real property in the following listed areas of New Castle County at the following listed rates for each one hundred dollars of assessed valuation is hereby established and levied for the fiscal year beginning July 1, 2013, and ending June 30, 2014, to pay costs under the Local Service Function Budget.

<u>Location</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
Those portions of New Castle County not within any of the following incorporated municipalities	45.70
Arden	33.85
Ardencroft	33.85
Ardentown	33.85
Bellefonte	45.30
Delaware City	0.93
Elsmere	7.57
Middletown	0.93
Newark	0.00
New Castle	0.93
Newport	4.02
Odessa	12.04
Townsend	11.80
Wilmington	0.00

Section 3. A tax upon the real property in the light districts in New Castle County established pursuant to Chapter 21, Title 9, Delaware Code, is hereby established and levied for light districts at the following rates for each one hundred dollars of assessed valuation for the fiscal year beginning July 1, 2013, and ending June 30, 2014 to pay the cost of street and highway illumination:

<u>Light Code</u>	<u>Light District Installations</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
	<u>Incandescent Units</u>	
1	Wood Pole	.94
	<u>Mercury Units</u>	
A	Wood Pole	6.60
Q	Metal Pole	12.60
C	Ornamental Pole	8.83
	Colonial	
	TC-100 Black	
	Traditionaire	
	Traditionaire Black	
	Traditionaire 70W	
T	Limited Installation	4.50
U	Turn of Century	11.31
	Acorn	
	Arlington	
	Granville	
	Granville II	

Section 4. The Crossing Guard Rates for the following School Districts are hereby established for the fiscal year beginning July 1, 2013, and ending June 30, 2014.

<u>Crossing Guard Rates</u>	<u>Tax Rates in Cents Per \$100 of Assessed Valuation</u>
Brandywine (Area I)	1.896
Red Clay (Area II)	2.248
Christina (Area III)	2.407
Colonial (Area IV)	1.880
Appoquinimink School District	2.511

Section 5. Fees and charges not specified in this ordinance shall be heretofore or hereafter established.

Section 6. Fees, fines, forfeitures, penalties, assessments, charges, receipts and income, together with needed reserves and available cash balances, shall be included in the receipts of New Castle County as collected during the fiscal year beginning July 1, 2013, and ending June 30, 2014.

Section 7. This ordinance shall become effective immediately upon its adoption by County Council and approval by the County Executive, or as otherwise provided by 9 Del. C. § 1156.


Section 8. The effective date for the provisions in this ordinance shall be July 1, 2013.

Adopted by County Council of
New Castle County on: 5/28/13



President of County Council
of New Castle County

Approved on: 6/5/13



County Executive
New Castle County

SYNOPSIS: This ordinance is the Annual Revenue Ordinance for fiscal year 2014.

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

Section 2 establishes the Local Service Function property tax rates in the listed areas of New Castle County.

Section 3 establishes the tax rates in the light districts of New Castle County.

Section 4 establishes the tax rates for school crossing guards.

Section 5 provides that fees and charges not specifically addressed in this ordinance can be established at some future time.

Section 6 provides that other receipts and funding sources, together with the proceeds from the sale of bonds authorized by County Council, shall be included in the revenue of New Castle County collected during fiscal 2014 to be used in accordance with the budget ordinance.

FISCAL NOTE: This ordinance proposes fiscal 2014 tax rates which in conjunction with other anticipated sources of revenue are estimated to yield sufficient revenue to balance the proposed fiscal 2014 Operating Budget.

These proposed real property tax rates applied to estimated taxable assessments and estimated quarterly additions (net of exemptions) are anticipated to yield approximately \$108,322,000.

The proposed light district tax rates, as cited in Section 3, are anticipated to yield revenues of \$4,662,835. These revenues, together with the use of available cash balances, are estimated to support direct street lighting expenses plus overhead.

The proposed school crossing guard rates, as set forth in Section 4, are anticipated to yield revenues of \$3,463,318. These revenues, together with the use of available cash balances, are estimated to support direct crossing guard expenses plus overhead.

This ordinance, as proposed, has no explicit fiscal impact upon the next two fiscal years as the rates are legislated annually by County Council.



NEW CASTLE COUNTY

Thomas P. Gordon
County Executive



87 Read's Way
New Castle, DE 19720

OFFICE OF THE EXECUTIVE

MEMORANDUM

TO: President and Members
of County Council

FROM: Thomas P. Gordon
County Executive

DATE: May 28, 2013

Pursuant to 9 Delaware Code, Section 1158(c), I hereby certify to County Council the estimated yield from each item of revenue to be used in balancing the Fiscal Year 2014 budget of New Castle County. The following revenues superceded those certified March, 19, 2013

REAL ESTATE TAXES

Initial Annual Levy	\$107,838,785
Quarterly Additions	483,215
Prior Year Taxes	875,000
<u>Tax Penalties</u>	<u>468,000</u>
Real Estate Taxes	\$109,665,000

REAL ESTATE TRANSFER TAX

\$18,000,000

SERVICE CHARGES AND FEES

Prothonotary	\$37,800
Sheriff	4,951,056
Wills	3,366,500
Deeds and Instruments	7,047,000
Zoning Applications	250,000
Subdivision Review	1,000,000
Zoning Review	195,000
Tax Certification	20,000
Property Maintenance Recoveries	168,000
Library Fines and Fees	336,000
Enhanced 911 Reporting System Fee	1,111,705
Police Fines/Accident Reports/Fees	812,000
Emergency Communications Reimbursement	209,400
Westover Hills - Police Services	134,144
Property Ticketing /Cival Penalties	340,000
Miscellaneous Fees and Income	789,253
Park Leases and Rentals	808,504
<u>User, Permit and Program Fees</u>	<u>366,000</u>
Service Charges and Fees	\$21,942,362

President and Members of County Council

May 28, 2013

LICENSES AND PERMITS

Building Permits	\$2,761,386
Plumbing Permits	800,000
Other Permits/Licenses	696,311
Business Licenses	680,000
Contractor's Licenses	515,000
<u>Marriage Licenses</u>	<u>280,000</u>
Licenses and Permits	\$5,732,697

USE OF MONEY AND PROPERTY

Interest Earnings	\$3,010,270
Real Estate Transfer Tax – Debt Service	2,600,000
City of Wilmington-City/County Building	538,768
<u>Rentals, Concessions, and Sale of Assets</u>	<u>497,200</u>
Use of Money and Property	\$6,646,238

INTERGOVERNMENTAL REVENUES

Payment in-lieu-of Taxes	\$17,261
Real Estate Transfer Tax Fee	343,500
Indirect Cost Recovery	115,000
State Paramedic Reimbursement	4,440,470
Chancery Reimbursement – State of Delaware	250,760
DNREC	10,000
RZEDB Interest Reimbursement	141,460
<u>Dept of Justice</u>	<u>2,500</u>
Intergovernmental Revenues	\$5,320,951

USES OF AVAILABLE CASH BALANCES \$ 2,045,703

Subtotal:Sources of Funds \$169,352,951

LESS: INTERFUND TRANSFER (\$2,477,158)

APPROPRIATED GENERAL FUND RESOURCES **\$166,875,793**

President and Members of County Council

May 28, 2013

SPECIAL FUND ESTIMATES

Sewer Fund

Sewer Service Charges	\$60,367,868
Delinquent Charges	3,400,000
Interest Earnings	1,240,000
Capital Recovery Fees	3,851,676
Treatment Expansion Fees	1,198,560
Septic Waste Hauler Fees	900,000
Wastewater Discharge Fees	225,000
Survey and Inspection Fees	100,000
Connection Fees	50,000
Stormwater/Groundwater Fees	346,176
Plans Review	405,264
F.O.G. Program Fees	96,000
Miscellaneous Fees & Income	190,720
RZEDB Interest Reimbursement	938,827
<u>Available Cash Balance</u>	<u>(\$467,239)</u>
Subtotal - Sources of Sewer Fund Resources	\$72,842,852
LESS: INTERFUND TRANSFER	(\$550,162)
Subtotal - Appropriated Sewer Fund Resources	\$72,292,690

Street Light Fund

Street Light Revenues	\$4,662,835
<u>Available Cash Balance</u>	<u>\$635,670</u>
Subtotal - Appropriated Street Light Fund Resources	\$5,298,505

Crossing Guard Fund

School Crossing Guard Tax	\$3,463,318
<u>Available Cash Balance</u>	<u>\$259,798</u>
Subtotal - Appropriated Street Light Fund Resources	\$3,723,116

APPROPRIATED SPECIAL FUNDS RESOURCES **\$81,314,311**

SUB-TOTAL APPROPRIATED OPERATING BUDGET RESOURCES **\$248,190,104**

Reserve Accounts

Tax Stabilization Reserve Account	\$56,250,546
Sewer Rate Stabilization Account	12,960,015
General Fund Budget Reserve Account	33,324,124
<u>Sewer Fund Budget Reserve Account</u>	<u>13,872,224</u>
Reserve Accounts	\$116,406,909

TOTAL APPROPRIATED OPERATING BUDGET RESOURCES **\$364,597,013**

NEW CASTLE COUNTY

Thomas P. Gordon
County Executive



87 Read's Way
New Castle, DE 19720

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of County Council

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DATE: March 19, 2013

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President and Members of County Council

March 19, 2013

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INTERGOVERNMENTAL REVENUES

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State Paramedic Reimbursement	4,440,470
Chancery Reimbursement – State of Delaware	250,760
DNREC	10,000
RZEDB Interest Reimbursement	141,460
<u>Dept. of Justice</u>	<u>2,500</u>
Intergovernmental Revenues	\$5,320,951

USES OF AVAILABLE CASH BALANCES \$ 4,348,193

Subtotal: Sources of Funds \$171,655,441

LESS: INTERFUND TRANSFER (\$2,477,158)

APPROPRIATED GENERAL FUND RESOURCES **\$169,178,283**

President and Members of County Council

March 19, 2013

SPECIAL FUND ESTIMATES

Sewer Fund

Sewer Service Charges	\$58,165,000
Delinquent Charges	3,400,000
Interest Earnings	1,240,000
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Plans Review	405,264
F.O.G. Program Fees	96,000
Miscellaneous Fees & Income	190,720
RZEDB Interest Reimbursement	938,827
<u>Available Cash Balance</u>	<u>\$2,202,868</u>
Subtotal - Sources of Sewer Fund Resources	\$73,310,091
LESS: INTERFUND TRANSFER	(\$550,162)
Subtotal - Appropriated Sewer Fund Resources	\$72,759,929

Street Light Fund

Street Light Revenues	\$4,662,835
<u>Available Cash Balance</u>	<u>\$635,670</u>
Subtotal - Appropriated Street Light Fund Resources	\$5,298,505

Crossing Guard Fund

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Subtotal - Appropriated Street Light Fund Resources	\$3,723,116

APPROPRIATED SPECIAL FUNDS RESOURCES **\$81,781,550**

SUB-TOTAL APPROPRIATED OPERATING BUDGET RESOURCES **\$250,959,833**

Reserve Accounts

Tax Stabilization Reserve Account	\$56,250,546
Sewer Rate Stabilization Account	12,960,015
General Fund Budget Reserve Account	33,324,124
<u>Sewer Fund Budget Reserve Account</u>	<u>13,872,224</u>
Reserve Accounts	\$116,406,909

TOTAL APPROPRIATED OPERATING BUDGET RESOURCES **\$367,366,742**