

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 *TPG*  
County Executive

DATE: March 24, 2015

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 2016 budget of New Castle County.

**REAL ESTATE TAXES**

|                          |                      |
|--------------------------|----------------------|
| Initial Annual Levy      | \$110,185,000        |
| Quarterly Additions      | 550,000              |
| Prior Year Taxes         | 900,000              |
| <u>Tax Penalties</u>     | <u>498,000</u>       |
| <b>Real Estate Taxes</b> | <b>\$112,133,000</b> |

**REAL ESTATE TRANSFER TAX**

**\$24,101,192**

**SERVICE CHARGES AND FEES**

|  |                     |
|--|---------------------|
| Prothonotary                           | \$35,300            |
| Sheriff                                | 5,011,519           |
| Wills                                  | 3,375,000           |
| Deeds and Instruments                  | 6,151,000           |
| Zoning Applications                    | 271,830             |
| Subdivision Review                     | 948,750             |
| Zoning Review                          | 195,000             |
| Property Maintenance Recoveries        | 196,000             |
| Library Fines and Fees                 | 356,665             |
| Enhanced 911 Reporting System Fee      | 1,111,705           |
| Police Fines/Accident Reports/Fees     | 832,000             |
| Emergency Communications Reimbursement | 209,400             |
| Westover Hills - Police Services       | 132,500             |
| Property Ticketing /Cival Penalties    | 340,000             |
| Insurance Recoveries                   | 700,000             |
| Miscellaneous Fees and Income          | 879,513             |
| Park Leases and Rentals                | 704,524             |
| <u>User, Permit and Program Fees</u>   | <u>332,135</u>      |
| <b>Service Charges and Fees</b>        | <b>\$21,782,841</b> |

President and Members of County Council

March 24, 2015

**LICENSES AND PERMITS**

|                             |                    |
|-----------------------------|--------------------|
| Building Permits            | \$3,647,109        |
| Plumbing Permits            | 892,500            |
| Other Permits/Licenses      | 671,033            |
| Business Licenses           | 720,000            |
| Contractor's Licenses       | 515,000            |
| <u>Marriage Licenses</u>    | <u>324,850</u>     |
| <b>Licenses and Permits</b> | <b>\$6,770,492</b> |

**USE OF MONEY AND PROPERTY**

|   |                    |
|---|--------------------|
| Interest Earnings                               | \$2,500,660        |
| Impact Fees                                     | 853,000            |
| Real Estate Transfer Tax – Debt Service         | 4,155,750          |
| City of Wilmington-City/County Building         | 529,869            |
| <u>Rentals, Concessions, and Sale of Assets</u> | <u>409,960</u>     |
| <b>Use of Money and Property</b>                | <b>\$8,449,239</b> |

**INTERGOVERNMENTAL REVENUES**

|  |                    |
|--|--------------------|
| Payment in-lieu-of Taxes                   | \$17,261           |
| Real Estate Transfer Tax Fee               | 382,500            |
| Indirect Cost Recovery                     | 100,000            |
| State Paramedic Reimbursement              | 4,775,180          |
| Chancery Reimbursement – State of Delaware | 254,891            |
| Department of Justice                      | 424,189            |
| <u>RZEDB Interest Reimbursement</u>        | <u>131,228</u>     |
| <b>Intergovernmental Revenues</b>          | <b>\$6,085,249</b> |

USES OF AVAILABLE CASH BALANCES \$ -

Subtotal:Sources of Funds \$179,322,013

LESS: INTERFUND TRANSFER (\$5,220,408)

**APPROPRIATED GENERAL FUND RESOURCES** **\$174,101,605**

March 24, 2015

**SPECIAL FUND ESTIMATES**

Sewer Fund

|   |                      |
|---|----------------------|
| Sewer Service Charges                               | \$58,240,000         |
| Delinquent Charges                                  | 3,500,000            |
| Interest Earnings                                   | 1,555,000            |
| Capital Recovery Fees                               | 6,503,902            |
| Treatment Expansion Fees                            | 1,698,560            |
| Septic Waste Hauler Fees                            | 675,000              |
| Wastewater Discharge Fees                           | 225,000              |
| Survey and Inspection Fees                          | 100,000              |
| Stormwater/Groundwater Fees                         | 307,500              |
| Plans Review  | 342,400              |
| F.O.G. Program Fees                                 | 96,000               |
| Miscellaneous Fees & Income                         | 192,491              |
| RZEDB Interest Reimbursement                        | 871,278              |
| <u>Available Cash Balance</u>                       | <u>\$0</u>           |
| <b>Subtotal - Sources of Sewer Fund Resources</b>   | <b>\$74,307,131</b>  |
| <b>LESS: INTERFUND TRANSFER</b>                     | <b>(\$1,342,350)</b> |
| <b>Subtotal - Appropriated Sewer Fund Resources</b> | <b>\$72,964,781</b>  |

Street Light Fund

|  |                    |
|--|--------------------|
| Street Light Revenues                                      | \$5,375,099        |
| <u>Available Cash Balance</u>                              | <u>\$360,487</u>   |
| <b>Subtotal - Appropriated Street Light Fund Resources</b> | <b>\$5,735,586</b> |

Crossing Guard Fund

|  |                    |
|--|--------------------|
| School Crossing Guard Tax                                  | \$3,733,350        |
| <u>Available Cash Balance</u>                              | <u>\$176,027</u>   |
| <b>Subtotal - Appropriated Street Light Fund Resources</b> | <b>\$3,909,377</b> |

**APPROPRIATED SPECIAL FUNDS RESOURCES** **\$82,609,744**

**SUB-TOTAL APPROPRIATED OPERATING BUDGET RESOURCES** **\$256,711,349**

Reserve Accounts

|  |                      |
|--|----------------------|
| Tax Stabilization Reserve Account        | \$48,677,847         |
| Sewer Rate Stabilization Account         | 9,574,311            |
| General Fund Budget Reserve Account      | 33,641,626           |
| <u>Sewer Fund Budget Reserve Account</u> | <u>14,201,372</u>    |
| <b>Reserve Accounts</b>                  | <b>\$106,095,156</b> |

**TOTAL APPROPRIATED OPERATING BUDGET RESOURCES** **\$362,806,505**