

Introduced by: Mr. Smiley, Ms. Kilpatrick,  
Mr. Carter, Mr. Woods,  
Mr. Hollins, Mr. Cartier,  
Ms. Hartley-Nagle

Date of introduction: February 23, 2021

**ORDINANCE NO. 21-014**

**AMEND THE FY2021 APPROVED OPERATING BUDGET: ALLOCATE  
\$26,640,000 FROM THE GENERAL FUND TAX STABILIZATION RESERVE  
ACCOUNT TO THE GENERAL FUND REASSESSMENT RESERVE ACCOUNT**

**WHEREAS**, the County has not conducted a County-wide real property tax assessment (a “general reassessment”) in nearly 40 years; consequently, real property in the County is assessed at its value as of July 1, 1983; and

**WHEREAS**, the Delaware Court of Chancery has determined that the County’s failure to conduct a general reassessment since 1983 has resulted in a violation of 9 *Del. C.* § 8306(a), requiring property to be assessed in its “true value in money,” as well as Article VIII, section 1 of the Delaware Constitution, which requires property to be taxed uniformly (the “Uniformity Clause”); and

**WHEREAS**, County Council determines that it is appropriate to conduct a general reassessment, and the County has issued a request for proposal for a third-party vendor to conduct a general reassessment to reflect revised assessments of real property for taxes levied in fiscal year 2024; and

**WHEREAS**, it is necessary to fund the fiscal year 2024 general reassessment, and it is also necessary to fund future general reassessments to ensure that the County’s real property tax assessments satisfy the County’s obligations under 9 *Del. C.* § 8306(a) and the Uniformity Clause of the Delaware Constitution; and

**WHEREAS**, 9 *Del. C.* § 8002(c), permits the County to receive up to 15% additional revenue over the prior fiscal year after a general reassessment occurs, and it is commonly believed that this provision is intended to permit the County to pay for the general reassessment using this mechanism; however, it is the intent of County Council not to use this mechanism, but rather to fund the general reassessment now to provide greater tax stability for real property owners, and to ensure that the fiscal year 2024 general reassessment is revenue neutral; and

**WHEREAS**, the County Chief Financial Officer projects \$26,640,000 available in the General Fund to Tax Stabilization Reserve Account to allocate to the General Fund Reassessment Reserve Account; and

**WHEREAS**, in 2018, the County received proposals from two leading mass appraisal providers in response to a request for information for a County general reassessment, and proposals indicated that a general reassessment will cost between \$13.3 million and \$26.4 million; and

**WHEREAS**, County Council deems it appropriate to allocate \$26,640,000 from the General Fund Tax Stabilization Reserve Account to the General Fund Reassessment Reserve Account to fund the Fiscal Year 2024 general reassessment, with any remainder being utilized for subsequent general reassessments.

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

Section 1. The Annual Operating Budget for Fiscal Year 2021 is hereby amended by deleting the matter that is stricken and adding the matter that is underscored, as set forth in Exhibit A.

Section 2. This ordinance shall become effective upon passage by New Castle County Council and approval of the County Executive, or as otherwise provided by 9 *Del. C. § 1156*.

Adopted by County Council of  
New Castle County on:

\_\_\_\_\_  
President of County Council  
of New Castle County

Approved on:

\_\_\_\_\_  
County Executive  
New Castle County

**SYNOPSIS:** Same as title.

**FISCAL NOTE:** This Ordinance, if adopted, will authorize the commitment of \$26,640,000 from the General Fund Tax Stabilization Reserve Account to the General Fund Reassessment Reserve Account.

The fiscal impact is a reduction of \$26,640,000 from the General Fund Tax Stabilization Reserve Account, resulting in a balance of \$49,742,985; and an increase of \$26,640,000 to the General Fund Reassessment Reserve Account, resulting in a balance of \$30,000,000.

**COUNTY COUNCIL**

Salaries and Wages		\$	2,135,547
Benefits			1,261,958
Training and Civic Affairs			69,958
Communication and Utilities			22,013
Materials and Supplies			58,506
Contractual Services			315,152
Equipment			2,582
Grants and Fixed Charges			316,222
Intragovernmental Service Charges			126,011
<b>Total</b>		<b>\$</b>	<b>4,307,949</b>
<b>Total Authorized Full-Time Positions</b>	<b>35</b>		

**COUNTY EXECUTIVE**

Salaries and Wages		\$	1,427,674
Benefits			843,641
Training and Civic Affairs			21,904
Communication and Utilities			17,379
Materials and Supplies			19,126
Contractual Services			181,816
Equipment			1,000
Grants and Fixed Charges			118,000
Contingency			5,000
Intragovernmental Service Charges			67,499
<b>Total</b>		<b>\$</b>	<b>2,703,039</b>
<b>Total Authorized Full-Time Positions</b>	<b>14</b>		

**DEPARTMENT OF ADMINISTRATION**

Salaries and Wages		\$	8,024,696
Benefits			4,660,620
Training and Civic Affairs			121,525
Communication and Utilities			6,327,518
Materials and Supplies			173,935
Contractual Services			6,498,893
Equipment			285,953
Grants and Fixed Charges			4,934,590
Contingency *			2,001,176
Intragovernmental Service Charges			950,905
Intragovernmental Service Credits			(12,283,930)
<b>Total</b>		<b>\$</b>	<b>21,695,881</b>
<b>Total Authorized Full-Time Positions</b>	<b>149</b>		

**DEPARTMENT OF PUBLIC WORKS**

Salaries and Wages	\$	22,786,936
Benefits		13,395,934
Training and Civic Affairs		44,560
Communication and Utilities		24,807,140
Materials and Supplies		4,595,270
Contractual Services		10,959,987
Equipment		1,013,694
Grants and Fixed Charges		1,272,811
Land and Structures		5,000
Intragovernmental Service Charges		4,212,629
Intragovernmental Service Credits		(7,125,794)
<b>Total</b>	<b>\$</b>	<b>75,968,167</b>
<b>Total Authorized Full-Time Positions</b>		<b>378</b>

**DEPARTMENT OF LAND USE**

Salaries and Wages	\$	7,980,446
Benefits		4,690,473
Training and Civic Affairs		70,220
Communication and Utilities		119,109
Materials and Supplies		228,518
Contractual Services		1,924,351
Equipment		224,772
Grants and Fixed Charges		31,500
Intragovernmental Service Charges		922,559
Intragovernmental Service Credits		(567,783)
<b>Total</b>	<b>\$</b>	<b>15,624,165</b>
<b>Total Authorized Full-Time Positions</b>		<b>116</b>

**DEPARTMENT OF COMMUNITY SERVICES**

Salaries and Wages	\$	10,151,892
Benefits		4,764,234
Training and Civic Affairs		18,560
Communication and Utilities		943,562
Materials and Supplies		1,374,998
Contractual Services		2,265,337
Equipment		49,183
Grants and Fixed Charges		2,918,396
Intragovernmental Service Charges		1,192,840
Intragovernmental Service Credits		(182,000)
<b>Total</b>	<b>\$</b>	<b>23,497,002</b>
<b>Total Authorized Full-Time Positions</b>		<b>158</b>

**DEPARTMENT OF PUBLIC SAFETY**

Salaries and Wages		\$	58,709,820
Benefits			34,297,093
Training and Civic Affairs			149,734
Communication and Utilities			1,008,140
Materials and Supplies			1,632,304
Contractual Services			2,150,980
Equipment			1,032,837
Grants and Fixed Charges			6,148,639
Intragovernmental Service Charges			7,105,470
<b>Total</b>		<b>\$</b>	<b>112,235,017</b>
<b>Total Authorized Full-Time Positions</b>	<b>685</b>		

**PROTHONOTARY**

Benefits		\$	22,037
<b>Total</b>		<b>\$</b>	<b>22,037</b>
<b>Total Authorized Full-Time Positions</b>	<b>0</b>		

**REGISTER IN CHANCERY**

Salaries and Wages		\$	177,959
Benefits			105,159
<b>Total</b>		<b>\$</b>	<b>283,118</b>
<b>Total Authorized Full-Time Positions</b>	<b>3</b>		

**REGISTER OF WILLS**

Salaries and Wages		\$	1,053,207
Benefits			613,796
Training and Civic Affairs			35,150
Communication and Utilities			12,519
Materials and Supplies			10,455
Contractual Services			14,825
Equipment			1,950
Intragovernmental Service Charges			70,470
<b>Total</b>		<b>\$</b>	<b>1,812,372</b>
<b>Total Authorized Full-Time Positions</b>	<b>19</b>		

**RECORDER OF DEEDS**

Salaries and Wages		\$	1,225,350
Benefits			712,190
Training and Civic Affairs			43,170
Communication and Utilities			31,081
Materials and Supplies			14,287
Contractual Services			96,599
Equipment			8,000
Grants and Fixed Charges			15,000
Intragovernmental Service Charges			151,460
<b>Total</b>		\$	<b>2,297,137</b>
<b>Total Authorized Full-Time Positions</b>	<b>24</b>		

**SHERIFF**

Salaries and Wages		\$	1,169,052
Benefits			687,113
Training and Civic Affairs			29,452
Communication and Utilities			20,684
Materials and Supplies			21,034
Contractual Services			57,373
Equipment			5,000
Intragovernmental Service Charges			156,696
<b>Total</b>		\$	<b>2,146,404</b>
<b>Total Authorized Full-Time Positions</b>	<b>21</b>		

**CLERK OF THE PEACE**

Salaries and Wages		\$	448,988
Benefits			265,317
Training and Civic Affairs			12,540
Communication and Utilities			4,402
Materials and Supplies			5,424
Contractual Services			50,285
Intragovernmental Service Charges			28,661
<b>Total</b>		\$	<b>815,617</b>
<b>Total Authorized Full-Time Positions</b>	<b>7</b>		

**DEBT SERVICE**

Debt Service		\$	44,928,600
<b>Total</b>		\$	<b>44,928,600</b>
<b>Total Authorized Full-Time Positions</b>			

**ETHICS COMMISSION**

Salaries and Wages		\$	38,000
Benefits			4,372
Training and Civic Affairs			8,800
Communication and Utilities			3,572
Materials and Supplies			3,679
Contractual Services			336,622
Equipment			2,000
Intragovernmental Service Charges			6,215
<b>Total</b>		\$	<b>403,260</b>
<b>Total Authorized Full-Time Positions</b>	<b>0</b>		

**NEW CASTLE COUNTY**

Salaries and Wages		\$	115,329,567
Benefits			66,323,937
Training and Civic Affairs			625,573
Communication and Utilities			33,317,119
Materials and Supplies			8,137,536
Contractual Services			24,852,220
Equipment			2,626,971
Grants and Fixed Charges			15,755,158
Debt Service			44,928,600
Land and Structures			5,000
Contingency			2,006,176
Intragovernmental Service Charges			14,991,415
Intragovernmental Service Credits			(20,159,507)
<b>Sub-Total New Castle County</b>		\$	<b>308,739,765</b>
<b>Total Authorized Full-Time Positions</b>	<b>1,609</b>		

**RESERVE ACCOUNTS AS OF JANUARY 31, 2021**

Tax Stabilization Reserve Account	76,382,985	49,742,985
Sewer Rate Stabilization Reserve Account		20,414,476
General Fund Budget Reserve Account		42,543,329
Sewer Fund Budget Reserve Account		16,619,388
<b>Total Reserves:</b>	<b>155,960,178</b>	<b><u>129,320,178</u></b>

\* Effective 7/1/20, Contingencies are included in the Department of Administration