

MATTHEW MEYER
COUNTY EXECUTIVE
@NCCDE



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MEMORANDUM

TO: President and Members of County Council
FROM: Matthew Meyer
County Executive
DATE: April 11, 2023
SUBJECT: Certification Memorandum

Pursuant to 9 Del. C. § 1158(c), I hereby certify to County Council the estimated yield from each item of revenue to be used in balancing the Fiscal Year 2024 Operating Budget.

GENERAL FUND ESTIMATES

REAL ESTATE TAXES

Initial Annual Levy	\$137,000,000
Quarterly Additions	640,000
Prior Year Taxes	750,000
Tax Penalties	575,000
Real Estate Taxes	\$138,965,000

REALTY TRANSFER TAX

\$39,710,000

HOTEL TAX

\$2,800,000

SERVICE CHARGES AND FEES

911 Reporting Fees	\$1,111,705
Deeds and Instruments	6,458,000
Emergency Communications Reimbursement	209,400
FOIA Requests, Internet Printing/Copies	97,610
Library Fines and Fees	139,610
Maintenance Corporation Fees	100,000
Miscellaneous Charges/Fees	316,200
Plan and Subdivision Reviews	1,320,000
Police Reports/Fines	607,500
Property Maintenance Fines/Fees	1,975,500
Recreation	1,484,376
Sheriff	1,750,000
Wills	3,699,875
Zoning Fees/Reviews	537,800
Service Charges and Fees	\$19,807,576

LICENSES AND PERMITS

Building Permits	\$4,960,000
Business Licenses	750,000
Contractor Licenses	392,000
Marriage Licenses	250,000
Other Permits	597,000
Plumbing Permits	1,050,000
Licenses and Permits	\$7,999,000

INVESTMENT INCOME, MISCELLANEOUS, RENTALS AND SALE OF ASSETS

Interest Earnings	\$4,518,125
Impact Fees	400,000
Miscellaneous Fees and Income	2,798,435
Rentals and Sale of Assets	772,832
Investment Income, Miscellaneous, Rentals and Sale of Assets	\$8,489,392

INTERGOVERNMENTAL REVENUES

Payment in-lieu of Taxes	\$75,000
Realty Transfer Tax Fee	1,142,000
Indirect Cost Recovery	150,000
State Paramedic Reimbursement	7,230,603
Miscellaneous Government Agencies	1,063,333
RZEDB Interest Reimbursement	130,185
Intergovernmental Revenues	\$9,791,121

USES OF AVAILABLE CASH BALANCES \$12,893,820

Subtotal: Sources of Funds \$240,455,909

LESS: INTERFUND CAPITAL TRANSFER (8,718,772)

APPROPRIATED GENERAL FUND RESOURCES **\$231,737,137**

SPECIAL FUND ESTIMATES

Sewer Fund

Sewer Service Charges	\$75,475,500
Delinquent Charges	5,000,000
Capital Recovery Fees	9,164,080
F.O.G. Program Fees	120,000
Interest Earnings	1,000,000
Miscellaneous Fees and Income	132,000
Plans Review	423,000
RZEDB Interest Reimbursement	871,240
Septic Waste Hauler Fees	674,000
Stormwater/Groundwater Fees	1,080,000
Survey and Inspection Fees	221,700
Wastewater Discharge Fees	200,000
Subtotal - Sources of Sewer Fund Resources	\$94,361,520
LESS: INTERFUND CAPITAL TRANSFER	(6,964,547)
Subtotal - Appropriated Sewer Fund Resources	\$87,396,973

Street Light Fund

Street Light Revenues	\$8,081,677
Uses of Available Cash Balance	479,539
Subtotal - Appropriated Street Light Fund Resources	\$8,561,216

Crossing Guard Fund

School Crossing Guard Tax	\$3,717,082
Uses of Available Cash Balance	10,000
Subtotal - Appropriated Street Light Fund Resources	\$3,727,082

APPROPRIATED SPECIAL FUND RESOURCES **\$99,685,271**

TOTAL APPROPRIATED OPERATING BUDGET RESOURCES **\$331,422,408**

Reserve Accounts as of March 31, 2023

Tax Stabilization Reserve Account (Unaudited)	\$76,496,000
Sewer Rate Stabilization Reserve Account (Unaudited)	10,860,078
General Fund Budget Reserve Account	44,845,412
Sewer Fund Budget Reserve Account	18,362,788
Total Reserve Accounts as of March 31, 2023	\$150,564,278