Department of Finance
2026 Budget Presentation

September 15, 2025

Introduction – Finance

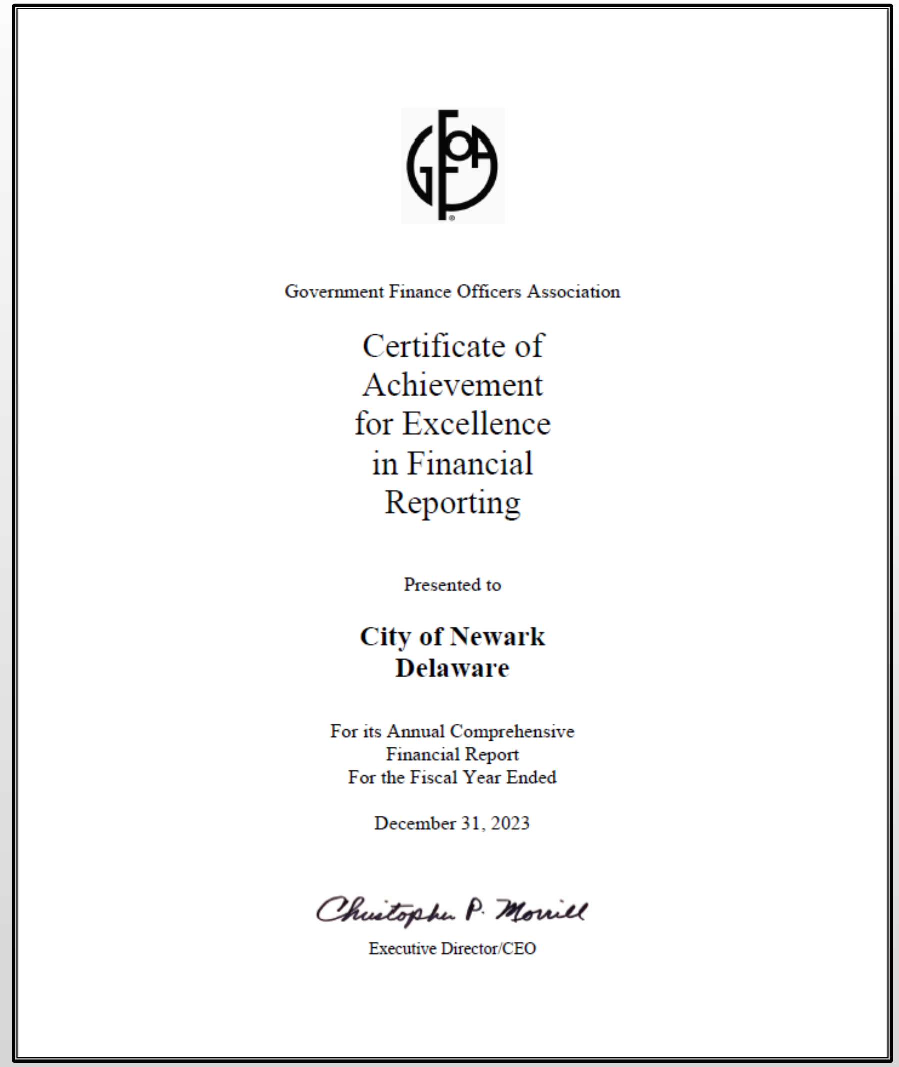
- Director – Jill Hollander
- Deputy Director – Daina Montgomery
- IT Applications Manager – Vacant
- IT Infrastructure Manager – Donald Lynch
- Payments and Utility Billing Manager – Jennifer Prado

- Special Recognition to the Budget Team:
  - Trevor Miller
  - Jim Smith
  - Donald Lynch
  - Department Directors

NEWARK DELAWARE Committed to Service Excellence

Accomplishments – Accounting

- ✓ Awarded the "Certificate of Achievement for Excellence in Financial Reporting" by the Government Officers Association (GFOA) for the 2023 Annual Comprehensive Financial Report.
- ✓ Received an unmodified audit opinion and no material weaknesses based on the audit of the City's financial statements for the year ended December 31, 2024 by CliftonLarsonAllen LLP.
- ✓ Submitted the Annual Comprehensive Financial Report for 2024 to the GFOA for consideration of the "Certificate of Achievement for Excellence in Financial Reporting".
- ✓ Hired and trained new Bookkeeper (ongoing).



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Newark Delaware

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrill

Executive Director/CEO

Accomplishments – IT Applications

- ✓ 📜 **SSRS Utility Bill Print** – Faster, same-day bill presentation for customers
- ✓ ⚖️ **HB62 Compliance** – Partnered with Finance to ensure new state requirements met
- ✓ 💡 **Outage Management System** – Live map, text alerts, and reduced outage call volume
- ✓ 🔄 **CSR7 & Biller7 Pilots** – Tested next-generation utility system upgrades
- ✓ 🤝 **Tyler User Group Host** – Convened Delaware clients for annual best-practices exchange

Accomplishments – IT Infrastructure

- ✓ **Managed Detection and Response** – Secure endpoints and more timely response
- ✓ **Next-Generation Firewalls** - Protecting Modern Perimeter and City resources
- ✓ **Exchange Migration** – more reliable and scalable email communications
- ✓ **Fiber Network Expansion** - connect remote assets and facilities to City network
- ✓ **Windows 11 Deployments** – upgrade City workstations to latest supported operating system
- ✓ **Grant Funding** – received $338,019 in grant funding from State and Local Cybersecurity Grant Program
- ✓ **Work-based Learning Program** - hired college interns during each semester at no cost to the City
- ✓ **Camera Deployments** – 28 surveillance cameras deployed throughout City

Accomplishments – Payments/Utility Billing

- ✓ Renewable Energy Program: Enrolled 5,843 customers in 2024, representing over 43% of the City's electric accounts (up from 5,524 customers and 41% in 2023).
- ✓ Continued collaboration with DEMEC and Efficiency Smart to provide low-cost or no-cost energy efficiency services to the City's electric customers.
- ✓ Maintained the relationship with Catholic Charities and Efficiency Smart, ensuring energy education is completed prior to releasing City funds.
- ✓ Worked with utility customers to create payment arrangements, access grant eligibility, and support new account setups. Assisted customers with Autopay enrollment through the new Harris SilverBlaze customer portal.
- ✓ Processed 5,751 move-in and move-out transactions in 2024 (42% of electric accounts) and 5,064 in 2025 (37%).
- ✓ Attended training sessions to enhance customer service skills and ensure effective support for residents and commercial customers.

Accomplishments – Budget

- ✓ Actively worked on union negotiations with FOP and AFSCME 1670 over the past year.
- ✓ Actively managed the City's $18.1 million from the American Rescue Plan Act.
- ✓ Continued to work on preserving the financial health of the City to meet our short-term and long-term needs and requirements.
- ✓ Worked with directors to help find the resources needed to fund departmental budgetary shortfalls as they occurred during the year due to supply-chain constraints and inflationary increases.
- ✓ Participated in six meetings with City Council from August 2025 to November 2025, to deliberate on the 2026 Recommended Approved Operating Budget and 2026 to 2030 Capital Improvement Program, providing a platform for discussion and education among Council members, residents and our business community, ultimately resulting in the approval of these important financial documents.

Goals

- Maintain Excellence in Reporting
- Support Fiscal Sustainability
- Deliver Comprehensive Budget & CIP
- Optimize Utility Billing & Systems
- Develop Skilled & Innovative Staff
- Enhance Cybersecurity
- Improve Applications & Efficiency

2025 – 2030 Information Technology Strategic Plan

VISION: To empower the City of Newark with a secure, resilient, and innovative IT infrastructure that supports the City's mission and enhances public service delivery.

PRIORITIES:

- ✓ Critical Services
- ✓ Cybersecurity
- ✓ Infrastructure Modernization

GUIDING PRINCIPLES:

- ✓ Collaboration
- ✓ Accountability
- ✓ Integrity
- ✓ Customer-Centric
- ✓ Risk Management

2025 – 2030 Information Technology Strategic Plan

FOUR PILLARS

Delivery of Services:

- ✓ Improve ability to forecast the needs of our customers.
- ✓ Deploy scalable services that meet the current and emerging needs of our customers.
- ✓ Streamline operations and improve transparency to enhance service management.
- ✓ Improve communication with key stakeholders.
- ✓ Utilize automation to enable the IT team to focus on higher value work.

2025 – 2030 Information Technology Strategic Plan

FOUR PILLARS

Cybersecurity Enhancement:

- ✓ Implement enterprise IT Policy, Standards, and Governance.
- ✓ Fully integrate cybersecurity risk management.
- ✓ Develop a Citywide resiliency and security plan for critical applications for all levels of government.
- ✓ Implement and optimize cybersecurity tools acquired through federal funding & third-party partnerships.
- ✓ Invest in a modern authentication service to support the City's current and future needs.

2025 – 2030 Information Technology Strategic Plan

FOUR PILLARS

IT Workforce:

- ✓ Attract, develop, and retain a skilled and diverse workforce.
- ✓ Invest in people through increased training and education opportunities.
- ✓ Establish a culture of empowerment and collaborative thinking.
- ✓ Create a succession strategy for IT staff to ensure continuity of service across the enterprise.

2025 – 2030 Information Technology Strategic Plan

FOUR PILLARS

Advance Enterprise IT Services:

- ✓ Make strategic decisions about our portfolio based on the needs of the business.
- ✓ Support the redesign of business processes, invest in new technology systems that support business processes, and reduce the complexity of the current application portfolio.
- ✓ Modernize City Infrastructure to broadly include cloud and on-demand models and supporting capabilities.
- ✓ Provide high speed network connectivity to remote facilities.
- ✓ Promote Business Intelligence.

Finance Budget Overview

					* as amended	** as proposed		
FINANCE DEPARTMENT								
	2021	**2022**	**2023**	**2024**	**2025**	**2026**	**% FROM**	**$ FROM**
DEPARTMENT SUMMARY:	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	***BUDGET**	**** BUDGET**	**2025 BUDGET**	**2025 BUDGET**
GROSS: Accounting/PUB	1,992,836	1,994,547	2,211,071	2,275,649	2,512,245	2,539,622	1.1%	27,377
GROSS: Information Technology (IT)	1,617,978	1,586,217	1,875,881	2,082,534	2,598,340	3,064,552	17.9%	466,212
Self-Insurance	170,028	15,281	25,464	2,220	145,000	145,000	0.0%	-
Post Employment Benefits (OPEB)	674,002	767,681	894,632	949,480	932,000	1,000,000	7.3%	68,000
Total Finance Department:	**$ 4,454,844**	**$ 4,363,726**	**$ 5,007,048**	**$ 5,309,883**	**$ 6,187,585**	**$ 6,749,174**	**9.1%**	**$ 561,589**

- ✓ Includes Self-Insurance & OPEB accounts
- ✓ Self-Insurance: covers minor unanticipated accidents
- ✓ OPEB: retiree health benefits (non-pension)
- ✓ Combined Finance & IT budgets up 9.7% ($494K), excluding Self-Insurance & OPEB

NEWARK DELAWARE
Committed to Service Excellence

Finance Budget Overview – By Object Level

* as amended ** as proposed

FINANCE DEPARTMENT SUMMARY (BY OBJECT LEVEL):	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 *BUDGET	2026 ** BUDGET	% FROM 2025 BUDGET	$ FROM 2025 BUDGET
EXPENDITURES								
Personnel Services	2,736,872	2,689,764	3,024,791	3,164,065	3,639,795	3,745,692	2.9%	105,897
Materials and Supplies	73,043	48,314	35,026	65,350	64,869	156,821	141.8%	91,952
Contractual Services	683,001	702,642	741,207	759,070	999,925	1,214,892	21.5%	214,967
Equipment Depreciation	101,271	125,719	257,096	347,416	361,296	445,319	23.3%	84,023
Other Expenditures	16,627	14,325	28,832	22,282	44,700	41,450	-7.3%	(3,250)
Subtotal	3,610,814	3,580,764	4,086,952	4,358,183	5,110,585	5,604,174	**9.7%**	493,589
Accounting/PUB Inter-Dept. Charges	(1,667,237)	(1,663,188)	(1,853,972)	(1,890,792)	(2,069,684)	(2,083,128)	0.6%	(13,444)
Information Technology (IT) Inter-Dept. Charges	(1,617,978)	(1,586,217)	(1,875,881)	(2,082,534)	(2,598,340)	(3,064,552)	17.9%	(466,212)
Net Total Operating Expenditures	**$ 325,599**	**$ 331,359**	**$ 357,099**	**$ 384,857**	**$ 442,561**	**$ 456,494**	**3.1%**	**$ 13,933**

Finance Budget Overview – Estimated Revenue

					* as amended	** as proposed		
FINANCE DEPARTMENT								
	2021	**2022**	**2023**	**2024**	**2025**	**2026**	**% FROM**	**$ FROM**
REVENUE SUMMARY:	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	***BUDGET**	**** BUDGET**	**2025 BUDGET**	**2025 BUDGET**
GENERAL FUND								
Tax Revenue	11,110,691	14,910,044	11,514,306	11,961,950	12,592,813	12,807,262	1.7%	214,449
Intergovernmental Revenue	1,137,113	1,345,346	1,193,369	2,774,680	1,107,893	3,129,108	182.4%	2,021,215
Other Revenue	312,918	693,382	1,900,894	1,992,847	1,542,200	901,500	-41.5%	(640,700)
CAPITAL PROJECTS FUND								
Other Revenue	68,006	94,241	581,545	506,212	400,000	200,000	-50.0%	(200,000)
SELF-INSURANCE FUND								
Other Revenue	18,991	11,414	10,704	9,770	8,000	8,000	0.0%	-
Fees for Service	170,027	15,281	25,464	2,220	-	-	0.0%	-
Total Operating Revenue	**$ 12,817,746**	**$ 17,069,708**	**$ 15,226,282**	**$ 17,247,679**	**$ 15,650,906**	**$ 17,045,870**	**8.9%**	**$ 1,394,964**
Net Variance between Operating Expenditures and Revenue:	**$ 12,492,147**	**$ 16,738,349**	**$ 14,869,183**	**$ 16,862,822**	**$ 15,208,345**	**$ 16,589,376**		

**Please note, capital expenditures are not included in the above variance.

OPEX Highlights (Changes from 2025)

Operating Budget Changes (+$493,589; 9.7%)

- ✓ Personnel Services (+$173,897; 4.2%)
  - ✓ +$68,000: [Citywide OPEB - Retiree health insurance costs]
  - ✓ **<u>Finance/Accounting:</u>** +$20,162:
  - ✓ **<u>Information Technology:</u>** +$85,735:
    - ✓ Both divisions were affected by staffing changes as well as contractually obligated step increases and advancements.

- ✓ Materials/Supplies +$91,952; 141.8%)
  - ✓ **<u>Finance/Accounting:</u>** -$2,500:
    - ✓ +$500 increase to [7160: Books and Periodicals] in 2026 to update our GASB procedures.
    - ✓ -$3,000 decrease to [7180: Billing & Collection Supplies] in 2026 as the department no longer needs to purchase Billing Supplies.
  - ✓ **<u>Information Technology:</u>** +$94,452:
    - ✓ 2026 increase is largely related to planned hardware renewals for Servers, Switches and Backup.

OPEX Highlights (Changes from 2025)

Operating Budget Changes (+$493,589; 9.7%)

- ✓ Contractual Services (+$214,967, 21.5%)
  - ✓ **Finance/Accounting:** +$17,929:
    - ✓ +$3,250 increase to [8040: Merchant Fees and Discounts] allocations estimated for 2026.
    - ✓ +$9,574 increase to [8131: IT Contractual] or Finance's share of Software Expenses.
  - ✓ **Information Technology:** +$197,038:
    - ✓ +$189,025 increase to [8136: Subscription Services (Software or SAAS)] largely related to new security tools and subscriptions needed in 2026.
    - ✓ +$10,000 increase to [8550: Misc. Contracted Services] as I2504: Email - .gov has been moved from Capital to Operating.
- ✓ Depreciation Expense (+$91,987)
  - ✓ Share of Finance/IT's equipment and software.

Finance Budget Overview – Capital Improvements

F U N D I N G S U M M A R Y

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ -	$ -	$ -	$ -	$ -
*Prior Authorized Balance:	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
2026-2030 Funding:	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NUMBER	PROJECT NAME	*	2025 BUDGET AS AMENDED	2026 RESERVES AND OTHER FUNDING	2026 CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
FEQSF	Equipment Replacement Program	B	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ -
	Total Capital Projects Fund - Finance Department		$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ -
PLANNED FINANCING SOURCES											
	GROSS CAPITAL IMPROVEMENTS		$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ -
	LESS: USE OF RESERVES		-	-	-	-	-	-	-	-	-
	VEHICLE & EQUIPMENT REPLACEMENT		-	-	-	-	(12,369)	-	-	-	-
	GRANTS		-	-	-	-	(22,631)	-	-	-	-
	BOND ISSUES		-	-	-	-	-	-	-	-	-
	AMERICAN RESCUE PLAN ACT		-	-	-	-	-	-	-	-	-
	OTHER FINANCING SOURCES		-	-	-	-	-	-	-	-	-
	NET CAPITAL IMPROVEMENTS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

NEWARK DELAWARE
Committed to Service Excellence

FUNDING SUMMARY

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ 50,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,510,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ 50,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,510,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NUMBER	PROJECT NAME	*	2025 BUDGET AS AMENDED	|---2026---| RESERVES AND OTHER FUNDING	CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
I2601	WiFi Replacement	B	$ -	$ -	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
I2602	Virtual Environment Replacement	B	-	-	-	-	750,000	-	-	-	750,000
I2603	Backup and Recovery Solution	B	-	-	-	-	400,000	-	-	-	400,000
I2504	Email - .gov	B	-	10,000	-	10,000	-	-	-	-	10,000
I2505	Time and Attendance	B	-	-	-	-	70,000	-	-	-	70,000
I2401	Exchange Migration	B	-	-	-	-	-	-	-	-	-
I2405	Cybersecurity Improvements	B	30,000	-	-	-	40,000	-	-	-	40,000
I2301	Surveillance Camera Upgrade and Refresh	B	80,000	-	-	-	50,000	50,000	50,000	50,000	200,000
I1801	Citywide Fiber (Phase II)	B	-	-	-	-	-	-	-	-	-
	Total Capital Projects Fund - Information Technology Division		**$ 110,000**	**$ 10,000**	**$ 40,000**	**$ 50,000**	**$ 1,310,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 1,510,000**

PLANNED FINANCING SOURCES	2025 BUDGET AS AMENDED	RESERVES AND OTHER FUNDING	CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
GROSS CAPITAL IMPROVEMENTS	$ 110,000	$ 10,000	$ 40,000	$ 50,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,510,000
LESS: USE OF RESERVES	(50,000)	-	-	-	-	-	-	-	-
VEHICLE & EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
GRANTS	-	(10,000)	-	(10,000)	-	-	-	-	(10,000)
BOND ISSUES	-	-	-	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-
NET CAPITAL IMPROVEMENTS	$ 60,000	$ -	$ 40,000	$ 40,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,500,000

IT Budget Overview – Capital Improvements

NEWARK DELAWARE
Committed to Service Excellence

Capital Project Highlights

New projects added in 2026:

- I2601: Wi-Fi Replacement – Scheduled to start in 2026 with $40,000 of Current Resources.
  - Optimize network capabilities at City Hall and remote municipal facilities by upgrading the wireless network infrastructure.
- I2602: Virtual Environment Replacement – Scheduled to start in 2027 with $750,000 of Current Resources.
  - Replace both its primary and disaster recovery virtualization environments.
- I2603: Backup and Recovery Solution – Scheduled to start in 2027 with $400,000 of Current Resources.
  - Upgrade its backup and recovery systems at both the primary and disaster recovery sites.

Personnel Request:
IT Network Administrator I

- Full-time position in Information Technology Division – Pay Grade 19 (CWA 1036)
  - Cost (Salary + Benefits): ~$106,000
- Supports network operations, including all firewalls, routers, switches, surveillance cameras, and Wi-Fi required for day-to-day operations.
- Patching, network security, and network services.
- Allows senior staff to focus on large scale projects
- Growing list of requirements for compliance/insurance
- Adds redundancy to EOP and COOP for IT Networking functions

Questions

FINANCE DEPARTMENT

2026 BUDGET PRESENTATION

TO CITY COUNCIL

AS PRESENTED ON:
SEPTEMBER 15th, 2025

Table of Contents

Table of Contents

CITY OF NEWARK, DELAWARE
FINANCE DEPARTMENT
ORGANIZATIONAL CHART

DIRECTOR OF FINANCE

ACCOUNTING

- Annual Financial Report
- Financial Reporting to Council
- Debt Service Management & Reporting
- Transaction Processing & Oversight
- Accounts Payable
- Payroll Processing
- Asset Management
- Grant Management & Reporting
- Real Estate Tax Billing
- Permit Review
- Interdepartmental & Insurance Billing

BUDGETING

- Budget Reporting
- Budget Control
- Treasury Management
- Risk Management
- CIP Management & Reporting
- Forecasting & Long-Range Planning

PAYMENTS & UTILITY BILLING

- Utility Billing
- Revenue Collection
- Cashiering of Payments
- Meter Services
- New Service Requests
- Customer Portal Support
- Customer Experience
- Utility Usage Inquiries
- Delinquency & Collections Management
- Service Order Dispatch/ Field Coordination

INFORMATION TECHNOLOGY

- Application & System Operations
- Information Security & Compliance
- End-User Support
- Data Management
- Business Intelligence/ Reporting Tools Support
- Financial Systems Administration
- Identity & Access Management
- IT Vendor Management
- Telephony

CITY OF NEWARK, DELAWARE
FINANCE DEPARTMENT
2026 DEPARTMENTAL NARRATIVE

The Finance Department serves as the central hub for the City of Newark's financial operations, reporting, and services. It includes five key divisions: Financial Management, Accounting, Budgeting, Payments & Utility Billing (PUB), and Information Technology (IT). The department plays a critical role in supporting both internal stakeholders, including City leadership and staff, and external stakeholders such as residents, businesses, and partner agencies.

Accounting

The Accounting Division ensures the City's financial integrity, transparency, and compliance. Its responsibilities include:

- **Financial Reporting & Accountability:** Accurately recording and presenting financial data for decision-making and regulatory compliance.
- **Asset and Liability Management:** Safeguarding and managing City assets such as cash, receivables, infrastructure, and pension funds; recording liabilities like accounts payable, long-term debt, and capital leases.
- **Revenue Recognition & Billing:** Administering property tax and other revenue billing functions.
- **Disbursement of Funds:** Ensuring timely and accurate processing of payroll and accounts payable.
- **Additional Oversight:** Managing the City's investment portfolio, liability insurance, risk management and oversight of all City funds.

Budgeting

The Budget Division, in coordination with the City Manager and Finance Director, develops and manages the City's financial planning documents:

- **Annual Operating Budget (OPEX)**
- **Five-Year Capital Improvement Program (CIP)**

These plans provide a strategic framework for delivering services, supporting infrastructure, and aligning City priorities with available resources. For Fiscal Year 2025, the total budget is $123.5 million, including a net capital budget of $8.6 million.

Key responsibilities include:

- Forecasting revenues and expenditures
- Analyzing fiscal trends and monitoring performance
- Managing debt service
- Recommending utility and tax rates
- Collaborating with departments to identify resource needs

Following staff review and a public hearing, the proposed budget is adopted by City Council.

Payments and Utility Billing (PUB)
The PUB Division is responsible for customer support, billing and revenue collection for the City's utility services including electric, water, sewer, and stormwater.

Key services include:

- Starting and ending utility service accounts
- Generating monthly bills using the City's smart meter system
- Processing payments and resolving billing inquiries
- Managing delinquent accounts and collections
- Educating customers about utility services and City programs

Billing cycles are staggered to ensure smooth daily operations. The division serves both residential and commercial customers, including those outside City limits who receive Newark water services.

Information Technology (IT)
The IT Division maintains the City's digital infrastructure and supports all departments, buildings and users. IT's role is essential for operational efficiency, innovation, and data security.

Core responsibilities include:

- Providing technical support to staff and workstations
- Administering network and communications systems
- Managing servers and enterprise software
- Supporting website and application development
- Researching and implementing new technologies
- Overseeing cybersecurity and responding to incidents
- Delivering employee training and user support

The IT team ensures the City's technology environment remains reliable, secure, and responsive to evolving municipal needs.

CITY OF NEWARK, DELAWARE
FINANCE DEPARTMENT
2025 DEPARTMENTAL ACCOMPLISHMENTS

Key accomplishments in 2025 include:

The Finance Department supports all projects/programs within all City departments, both directly and indirectly. Key accomplishments for 2025 include:

Accounting:

- Awarded the "Certificate of Achievement for Excellence in Financial Reporting" by the Government Officers Association (GFOA) for the 2023 Annual Comprehensive Financial Report.
- Submitted the Annual Comprehensive Financial Report for 2024 to the GFOA for consideration of the "Certificate of Achievement for Excellence in Financial Reporting".
- Received an unmodified audit opinion and no material weaknesses based on the audit of the City's financial statements for the year ended December 31, 2024 by CliftonLarsonAllen LLP.

Budget:

Accomplishments of the budget program include:

- Actively worked on union negotiations with FOP and AFSCME 1670 over the past year.
- Actively managed the City's $18.1 million from the American Rescue Plan Act.
- Continued to work on preserving the financial health of the City to meet our short-term and long-term needs and requirements.
- Worked with directors to help find the resources needed to fund departmental budgetary shortfalls as they occurred during the year due to supply-chain constraints and inflationary increases.
- Participated in six meetings with City Council from August 2025 to November 2025, to deliberate on the 2026 Recommended Approved Operating Budget and 2026 to 2030 Capital Improvement Program, providing a platform for discussion and education among Council members, residents and our business community, ultimately resulting in the approval of these important financial documents.

Payments and Utility Billing (PUB):

- Renewable Energy Program: Enrolled 5,843 customers in 2024, representing over 43% of the City's electric accounts (up from 5,524 customers and 41% in 2023).
- Continued collaboration with DEMEC and Efficiency Smart to provide low-cost or no-cost energy efficiency services to the City's electric customers.
- Maintained the relationship with Catholic Charities and Efficiency Smart, ensuring energy education is completed prior to releasing City funds.

Payments and Utility Billing (PUB) (continued):

- Worked with our utility customers to create payment arrangements and acquire grant eligibility to help our residents and commercial customers.
- Worked with utility customers to create payment arrangements, access grant eligibility, and support new account setups. Assisted customers with Autopay enrollment through the new Harris SilverBlaze customer portal.
- Processed 5,751 move-in and move-out transactions in 2024 (42% of electric accounts) and 5,064 in 2025 (37%).
- Attended training sessions to enhance customer service skills and ensure effective support for residents and commercial customers.

Information Technology (IT) Applications:

- Implemented SQL Server Reporting Services for utility bill print in March. This change allows bills to be generated and presented to customers immediately instead of waiting 24 hours. It saves staff time by cutting unnecessary processing in Utility Billing.
- Staff participated in multiple pilot groups with our utility vendor to test new versions of customer service (CSR7) and billing software (Biller 7), ensuring Newark's needs are considered for future releases.
- Partnered with the Electric Department to launch the new Outage Management System in August. Residents can now report issues, see restoration progress on a live map, and sign up for text alerts, reducing call volume during outages.
- Worked closely with Finance to make sure system changes were in place to comply with new state legislation (HB62) affecting utility billing and collections.
- This October, Newark will host the annual Tyler User Group Conference for Delaware clients. This is an opportunity for peer cities to collaborate, share solutions, and strengthen use of our Tyler software systems.
- Upgraded Tyler Employee, and Vendor to Tyler Employee, and Vendor Access solutions. These upgraded solutions use Tyler Identity providing a more streamlined and secure process, requiring employees to use their active directory account for login, and allowing vendors to register using their Google, Apple, Microsoft and Facebook platforms logins (By end of 2025).
- Staff continued professional development pursuits by attending conferences.

CITY OF NEWARK, DELAWARE
FINANCE DEPARTMENT
2025 DEPARTMENTAL ACCOMPLISHMENTS

Information Technology (IT) Infrastructure:

- Improved cybersecurity resiliency by upgrading to a Managed Detection and Response (MDR) platform. This solution provides 24x7 monitoring and threat detection across all endpoints, ensuring continuous visibility and faster response to any potential threats.

- Strengthened network security posture by upgrading to a Next-Generation Firewall (NGFW) solution. The new NGFW includes advance capabilities such as application visibility, content/DNS filtering, deep packet inspection, and intrusion prevention allowing staff to be more proactive in threat detection and mitigation.

- Successfully migrated on-premises Exchange email server to a cloud-based solution, proving a more reliable, secure, and scalable email infrastructure.

- Extended the City's fiber-optic network along New London Road and South College Avenue to improve connectivity to remote assets and facilities. This expansion enabled high-speed, secure network access for several locations, including the George Wilson Center and the Historic Train Station.

- Successfully deployed the necessary server and network infrastructure to support the City's new Outage Management System (OMS). This implementation included integration with many existing platforms and systems to improve customer communication through an outage portal, texting service, and interactive voice response system.

- Implemented a Security Information and Event Management (SIEM) solution to enhance visibility across the IT environment. This solution centralizes the collection, analysis, and retention of system and security logs.

- Completed a citywide upgrade to Windows 11 to ensure all workstations remain on a supported Microsoft operating system.

- Served as a committee member for Delaware's State and Local Cybersecurity Grant Program (SLCGP), contributing to statewide planning and coordination efforts. Successfully secured $338,019 in grant funding through the program to enhance the City's defensive capabilities.

- Conducted a comprehensive tabletop exercise to evaluate the City's preparedness for cybersecurity incidents and major service disruptions. This exercise helped validate existing procedures, identify areas for improvement, and strengthen the coordination and communication with our response teams.

- Provisioned and configured dedicated server infrastructure to support the launch of the Police Department's new behavioral health response program.

- Completed the accessibility upgrade project for the Council Chamber A/V system.

- Worked with the Electric Department to deploy 28 new surveillance cameras.

Information Technology (IT) Infrastructure (continued):

- Participated in the Delaware Technical Community College work-based learning program. This has allowed the City to hire interns during each semester at no cost while assisting these students with entry level workforce experience.

- Staff continued professional development pursuits with attending conferences and seminars, fulfilling continuing education requirements.

CITY OF NEWARK, DELAWARE
FINANCE DEPARTMENT
2026 DEPARTMENTAL GOALS

Goals for 2026 include:

1. **Achieve Continued Recognition for Financial Reporting Excellence**

   a. Maintain national recognition from the Government Finance Officers Association (GFOA) for excellence in financial reporting through the submission of the City's 2025 Annual Comprehensive Financial Report (ACFR).

2. **Advance Long-Term Fiscal Sustainability**

   a. Continue collaborating with the City Manager and departments to refine and implement a long-range financial strategy to close the operating budget gap while preserving or enhancing public services.

3. **Enhance Financial Integrity and Efficiency**

   a. Ensure accurate and timely accounting of all financial transactions.

   b. Improve reporting transparency and streamline disbursement processes.

   c. Strengthen risk management and maintain adequate insurance coverage at the lowest possible cost.

4. **Deliver a Strategic, Inclusive Budget Process**

   a. Prepare the 2026 operating budget and 2026–2030 Capital Improvement Program (CIP) in compliance with the City Charter and statutory deadlines.

   b. Forecast revenues and expenditures to maintain adequate reserves and enhance participatory budgeting through close coordination with departments and stakeholders.

   c. Ensure resource allocation decisions are aligned with City priorities and deliver measurable results.

5. **Improve Utility Billing Operations and Data Management**

   a. Maximize use of the Utility Billing system to enhance meter data accuracy, revenue tracking, and service responsiveness.

   b. Strengthen analytics for utility consumption and improve forecasting capabilities.

   c. Enhance customer support and outreach, with a focus on transparency and education.

6. **Leverage Grant Funding for Community Impact**

   a. Collaborate with the City Council, City Manager, and external partners to pursue, secure, and manage state and federal grant opportunities to fund infrastructure, sustainability, and community-focused initiatives.

7. Cultivate a High-Performing Finance & IT Team

a. Foster a culture of continuous improvement, training, and innovation across Finance and Information Technology.

b. Expand professional development and technical certifications to keep pace with evolving business needs.

8. Strengthen Cybersecurity and Technology Infrastructure

a. Continue enhancing the City's cybersecurity framework to mitigate risk and safeguard data.

b. Complete strategic upgrades to IT infrastructure to improve efficiency, security, and resilience.

9. Drive Innovation in Technology and Service Delivery

a. Ensure all business-critical applications remain current and secure.

b. Implement technology solutions that streamline internal operations and improve resident interactions.

c. Solicit user feedback to recommend and deploy efficiency-driven improvements citywide.

FINANCE DEPARTMENT

2026 OPERATING EXPENDITURES

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department

Summary:

* as amended   ** as proposed

FINANCE DEPARTMENT - SUMMARY	2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
OPERATING EXPENSES						
Personnel Services	$ 1,841,287	$ 1,949,261	$ 2,152,421	$ 2,172,583	$ 20,162	0.9%
Materials and Supplies	10,021	23,418	14,350	11,850	(2,500)	-17.4%
Contractual Services	285,610	251,448	297,452	315,381	17,929	6.0%
Other Charges	74,153	51,522	48,022	39,808	(8,214)	-17.1%
Subtotal	$ 2,211,071	$ 2,275,649	$ 2,512,245	$ 2,539,622	$ 27,377	1.1%
Inter-Dept. Charges	(1,853,972)	(1,890,792)	(2,069,684)	(2,083,128)	(13,444)	0.6%
Total Operating Expenses	**$ 357,099**	**$ 384,857**	**$ 442,561**	**$ 456,494**	**$ 13,933**	**3.1%**

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department

Expenditures: * as amended ** as proposed

PERSONNEL SERVICES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
0111102	6020	Supervisory	$ 275,487	$ 295,284	$ 329,050	$ 296,772	$ (32,278)	-9.8%
0111102	6040	Accounting	306,406	336,094	373,570	390,357	16,787	4.5%
0111102	6050	Information Technology	82,446	88,251	93,022	99,970	6,948	7.5%
0111102	6060	Customer Service	376,014	403,602	429,860	439,889	10,029	2.3%
0111102	6270	Meter Readers	-	-	22,304	23,642	1,338	6.0%
0111102	6580	Service Award	13,297	16,308	12,167	21,850	9,683	79.6%
0111102	6590	Sick Pay	12,243	12,182	11,192	12,040	848	7.6%
0111102	6600	Part-Time	37,366	41,580	44,800	47,488	2,688	6.0%
0111102	6620	Overtime	18,369	23,852	24,000	24,000	-	0.0%
0111102	6885	Device Reimbursement	1,800	1,800	1,800	1,800	-	0.0%
0111102	6920	Unemployment Comp. Ins.	2,039	1,942	1,638	1,638	-	0.0%
0111102	6925	Delaware Paid Leave Plan	-	-	5,188	5,077	(111)	-2.1%
0111102	6930	Social Security Taxes	81,926	89,152	102,337	103,735	1,398	1.4%
0111102	6940	City Pension Plan	179,118	167,313	233,156	233,156	-	0.0%
0111102	6941	Defined Contribution 401(a) Plan	47,151	55,012	52,031	54,633	2,602	5.0%
0111102	6950	Term Life Insurance	4,321	4,717	5,057	5,161	104	2.1%
0111102	6960	Group Hospitalization Ins.	295,661	301,498	326,723	324,789	(1,934)	-0.6%
0111102	6961	Long-Term Disability Ins.	1,247	1,328	1,253	1,317	64	5.1%
0111102	6962	Dental Insurance	13,835	13,471	15,343	15,376	33	0.2%
0111102	6963	Flexible Spending Account	583	567	504	504	-	0.0%
0111102	6964	Health Savings Account	3,000	3,400	3,400	5,100	1,700	50.0%
0111102	6965	Post-Employment Benefits	75,945	78,139	47,550	47,550	-	0.0%
0111102	6966	Retirement Health Savings Account	11,889	13,052	13,779	13,986	207	1.5%
0111102	6967	Emergency Room Reimbursements	400	-	1,885	1,885	-	0.0%
0111102	6968	Vision Insurance Premiums	744	717	812	868	56	6.9%
TOTAL PERSONNEL SERVICES			**$ 1,841,287**	**$ 1,949,261**	**$ 2,152,421**	**$ 2,172,583**	**$ 20,162**	**0.9%**

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department

Expenditures:

MATERIALS AND SUPPLIES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
			* as amended			** as proposed		
0111103	7130	Tools,Field Sup.,Small Equip.	$ -	$ 9,251	$ 1,000	$ 1,000	$ -	0.0%
0111103	7131	Information Technology Supplies	-	-	1,250	1,250	-	0.0%
0111103	7150	Office Supplies	4,176	7,164	6,000	6,000	-	0.0%
0111103	7160	Books, Periodicals, Etc.	-	-	-	500	500	100.0%
0111103	7170	Postage	63	-	100	100	-	0.0%
0111103	7180	Billing & Collec. Supplies	5,782	7,003	6,000	3,000	(3,000)	-50.0%
TOTAL MATERIALS & SUPPLIES			**$ 10,021**	**$ 23,418**	**$ 14,350**	**$ 11,850**	**$ (2,500)**	**-17.4%**

CONTRACTUAL SERVICES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
			* as amended			** as proposed		
0111104	8020	Advertising	$ -	$ 439	$ 1,500	$ 1,000	$ (500)	-33.3%
0111104	8030	Casualty Insurance	15,681	19,457	21,129	22,188	1,059	5.0%
0111104	8032	Insurance - Auto	1,634	1,941	1,576	1,676	100	6.3%
0111104	8033	Insurance - Broker	3,127	3,063	3,219	3,219	-	0.0%
0111104	8035	Insurance - Worker's Compensation	1,876	2,112	2,619	3,303	684	26.1%
0111104	8040	Merchant Fees and Discounts	52,908	29,877	21,750	25,000	3,250	14.9%
0111104	8050	Phone/Communications	14	-	-	150	150	100.0%
0111104	8131	Information Technology Cont'l	43,607	51,986	54,812	64,386	9,574	17.5%
0111104	8170	Auditing Fees	68,280	72,515	71,500	72,500	1,000	1.4%
0111104	8312	Fleet & Facilities Services	72,016	27,910	79,347	81,959	2,612	3.3%
0111104	8550	Misc. Contracted Svc.	26,467	42,148	40,000	40,000	-	0.0%
TOTAL CONTRACTUAL SERVICES			**$ 285,610**	**$ 251,448**	**$ 297,452**	**$ 315,381**	**$ 17,929**	**6.0%**

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department

Expenditures:

* as amended ** as proposed

OTHER CHARGES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
0111105	9010	Bad Debt Expense	$ -	$ -	$ -	$ 1,000	$ 1,000	100.0%
0111105	9020	Mileage & Small Bus. Exp.	7	-	500	250	(250)	-50.0%
0111105	9060	Depreciation Expense	62,246	42,925	31,522	23,558	(7,964)	-25.3%
0111105	9070	Training & Continuing Educ/Conf	11,900	8,597	16,000	15,000	(1,000)	-6.3%
TOTAL OTHER CHARGES			**$ 74,153**	**$ 51,522**	**$ 48,022**	**$ 39,808**	**$ (8,214)**	**-17.1%**

* as amended ** as proposed

INTER-DEPT. CHARGES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
Finance	$ (768,924)	$ (752,170)	$ (746,810)	$ (845,444)	$ (98,634)	13.2%
Electricity Used	7,762	10,726	9,392	10,726	1,334	14.2%
Information Technology	90,250	100,540	123,345	156,495	33,150	26.9%
Mailroom and Postage	1,322	1,404	1,590	1,593	3	0.2%
Printing and Reproduction	351	420	477	477	-	0.0%
Records	764	2,050	2,147	2,312	165	7.7%
Utility Billing	(1,185,497)	(1,253,762)	(1,459,825)	(1,409,287)	50,538	-3.5%
TOTAL INTER-DEPT. CHARGES	**$ (1,853,972)**	**$ (1,890,792)**	**$ (2,069,684)**	**$ (2,083,128)**	**$ (13,444)**	**0.6%**

* as amended ** as proposed

OPERATING EXPENSES - FINANCE DEPARTMENT	2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
TOTAL OPERATING EXPENSES	**$ 357,099**	**$ 384,857**	**$ 442,561**	**$ 456,494**	**$ 13,933**	**3.1%**

**** THIS PAGE WAS LEFT INTENTIONALLY BLANK ****

FINANCE DEPARTMENT

2026-2030 CAPITAL IMPROVEMENT PROGRAM

CITY OF NEWARK, DELAWARE
CAPITAL IMPROVEMENTS PROGRAM 2026-2030
(with current year amended budget)

CAPITAL PROJECTS FUND - FINANCE DEPARTMENT

F U N D I N G S U M M A R Y

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ -	$ -	$ -	$ -	$ -
*Prior Authorized Balance:	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
2026-2030 Funding:	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NUMBER	PROJECT NAME	*	2025 BUDGET AS AMENDED	|---2026---| RESERVES AND OTHER FUNDING	CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
FEQSF	Equipment Replacement Program	B	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
	Total Capital Projects Fund - Finance Department		$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000

PLANNED FINANCING SOURCES	2025 BUDGET AS AMENDED	RESERVES AND OTHER FUNDING	CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
GROSS CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
LESS: USE OF RESERVES	-	-	-	-	-	-	-	-	-
VEHICLE & EQUIPMENT REPLACEMENT	-	-	-	-	(12,369)	-	-	-	(12,369)
GRANTS	-	-	-	-	(22,631)	-	-	-	(22,631)
BOND ISSUES	-	-	-	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-
NET CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Justification Codes:
- A - Return on Investment
- B - Public Safety
- C - Community Health
- D - Efficiency/Other

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: FEQSF

PROJECT TITLE: Equipment Replacement Program

PROJECT STATUS: Reoccurring (with no end date)

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ -	$ -	$ -	$ -	$ -
*Prior Authorized Balance:	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
2026-2030 Funding:	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Finance
DIVISION:	Finance
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	1 - Highest Priority Level Project underway and must be completed
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Sustainable Community

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

Planned advance funding accumulated through depreciation to replace essential equipment when necessary.

Please reference the supporting documentation at the end of this section for the Vehicle Replacement Program Schedule (2026-2030).

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	Perpetual
Est. Completion Date:	Perpetual
Est. Useful Life (in years):	Various
Est. Total Cost:	$ 35,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ -
% Complete (if underway):	0.0%
Balance to be funded[1]:	$ 35,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063026.9623	$ 35,000
TOTAL PROJECT COST		$ 35,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	-	-	-	-	$ -
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	12,369	-	-	$ 12,369	-	12,369	-	-	-	$ 12,369
GRANTS (SPECIFY)	22,631	-	-	$ 22,631	-	22,631	-	-	-	$ 22,631
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ 35,000	$ -	$ -	$ 35,000	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	-	-	-	$ -

CITY OF NEWARK, DELAWARE
VEHICLE REPLACEMENT PROGRAM SCHEDULE 2026 - 2030
FINANCE DEPARTMENT

VEHICLE NUMBER	DESCRIPTION	PURCHASE DATE	PURCHASE PRICE	NORMAL YEARS LIFE	NORMAL REPL YEAR	BUDGET REPL YEAR	EQUIPMENT SINKING FUND BASIS	REPLACEMENT COSTS 2026	2027	2028	2029	2030
	STAFF VEHICLES											
1056	2012 Toyota Camry Hybrid	04/03/09	12,369	12	2021	2027	12,369		35,000			
TOTAL FINANCE DEPARTMENT				**GROSS ACQUISITION COST**				**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**
				LESS: USE OF CAPITAL RESERVES				-	-	-	-	-
				LESS: USE OF GRANT FUNDING				-	(22,631)	-	-	-
				LESS: USE OF CURRENT RESOURCES				-	-	-	-	-
				NET EQUIPMENT SINKING FUND TOTAL				**$ -**	**$ 12,369**	**$ -**	**$ -**	**$ -**

FINANCE DEPARTMENT
INFORMATION TECHNOLOGY DIVISION

2026 OPERATING EXPENDITURES

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department - Information Technology Division

Summary:

INFORMATION TECHNOLOGY DIVISION - SUMMARY	2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
OPERATING EXPENSES						
Personnel Services	$ 1,183,504	$ 1,214,804	$ 1,487,374	$ 1,573,109	$ 85,735	5.8%
Materials and Supplies	25,005	41,932	50,519	144,971	94,452	187.0%
Contractual Services	455,597	507,622	702,473	899,511	197,038	28.0%
Other Charges	211,775	318,176	357,974	446,961	88,987	24.9%
Subtotal	$ 1,875,881	$ 2,082,534	$ 2,598,340	$ 3,064,552	$ 466,212	17.9%
Inter-Dept. Charges	(1,875,881)	(2,082,534)	(2,598,340)	(3,064,552)	(466,212)	17.9%
Total Operating Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

* as amended

** as proposed

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department - Information Technology Division

Expenditures:

PERSONNEL SERVICES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
					* as amended	** as proposed		
0111162	6020	Supervisory	$ 208,009	$ 228,309	$ 248,082	$ 258,472	$ 10,390	4.2%
0111162	6050	Information Technology	523,220	539,092	670,168	709,043	38,875	5.8%
0111162	6580	Service Award	10,522	11,897	11,346	11,840	494	4.4%
0111162	6590	Sick Pay	3,142	2,602	3,953	1,655	(2,298)	-58.1%
0111162	6620	Overtime	7,842	7,885	9,000	9,000	-	0.0%
0111162	6621	Shift Differential	385	151	500	-	(500)	-100.0%
0111162	6885	Device Reimbursement	5,300	4,450	6,600	6,600	-	0.0%
0111162	6920	Unemployment Comp. Ins.	1,305	1,169	1,260	1,260	-	0.0%
0111162	6925	Delaware Paid Leave Plan	-	-	3,512	3,484	(28)	-0.8%
0111162	6930	Social Security Taxes	54,419	57,367	72,648	76,241	3,593	4.9%
0111162	6940	City Pension Plan	68,881	64,334	127,072	127,072	-	0.0%
0111162	6941	Defined Contribution 401(a) Plan	32,100	33,029	39,942	41,939	1,997	5.0%
0111162	6950	Term Life Insurance	2,945	3,104	3,225	3,535	310	9.6%
0111162	6960	Group Hospitalization Ins.	199,021	195,744	234,691	265,029	30,338	12.9%
0111162	6961	Long-Term Disability Ins.	914	899	938	1,049	111	11.8%
0111162	6962	Dental Insurance	9,583	9,031	11,223	12,570	1,347	12.0%
0111162	6963	Flexible Spending Account	441	336	252	378	126	50.0%
0111162	6964	Health Savings Account	3,000	3,400	3,400	2,550	(850)	-25.0%
0111162	6965	Post-Employment Benefits	42,102	43,309	26,830	26,830	-	0.0%
0111162	6966	Retirement Health Savings Account	8,688	8,237	10,717	12,432	1,715	16.0%
0111162	6967	Emergency Room Reimbursements	1,200	-	1,450	1,450	-	0.0%
0111162	6968	Vision Insurance Premiums	485	459	565	680	115	20.4%
TOTAL PERSONNEL SERVICES			**$ 1,183,504**	**$ 1,214,804**	**$ 1,487,374**	**$ 1,573,109**	**$ 85,735**	**5.8%**

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department - Information Technology Division

Expenditures:

MATERIALS AND SUPPLIES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
0111163	7130	Tools, Field Sup., & Small Eq.	$ 21,961	$ 37,992	$ 43,519	$ 137,971	$ 94,452	217.0%
0111163	7136	Software	-	925	1,500	1,500	-	0.0%
0111163	7150	Office Supplies	3,044	2,880	5,000	5,000	-	0.0%
0111163	7550	Miscellaneous Supplies	-	135	500	500	-	0.0%
TOTAL MATERIALS & SUPPLIES			**$ 25,005**	**$ 41,932**	**$ 50,519**	**$ 144,971**	**$ 94,452**	**187.0%**

* as amended ** as proposed

CONTRACTUAL SERVICES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
0111164	8020	Advertising	$ 1,603	$ 516	$ 1,200	$ 1,200	$ -	0.0%
0111164	8030	Casualty Insurance	9,281	11,515	12,505	13,313	808	6.5%
0111164	8033	Insurance - Broker	1,851	1,813	1,905	1,905	-	0.0%
0111164	8035	Insurance - Worker's Compensation	1,251	1,408	1,746	2,202	456	26.1%
0111164	8050	Phone/Communications	3,857	4,483	4,500	4,560	60	1.3%
0111164	8136	Subscription Services (Software or SAAS)	298,268	347,303	439,000	628,025	189,025	43.1%
0111164	8137	Leased Equipment (Contractual)	99,482	109,833	146,695	142,827	(3,868)	-2.6%
0111164	8312	Fleet & Facilities Services	32,702	11,777	35,922	36,479	557	1.6%
0111164	8550	Misc. Contracted Svc.	7,302	18,974	59,000	69,000	10,000	16.9%
TOTAL CONTRACTUAL SERVICES			**$ 455,597**	**$ 507,622**	**$ 702,473**	**$ 899,511**	**$ 197,038**	**28.0%**

CITY OF NEWARK, DELAWARE
2026 OPERATING BUDGET

General Fund - Finance Department - Information Technology Division

Expenditures:

* as amended ** as proposed

OTHER CHARGES			2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
0111165	9060	Depreciation Expense	$ 194,850	$ 304,491	$ 329,774	$ 421,761	$ 91,987	27.9%
0111165	9070	Training & Continuing Educ/Conf	16,925	13,685	28,200	25,200	(3,000)	-10.6%
TOTAL OTHER CHARGES			**$ 211,775**	**$ 318,176**	**$ 357,974**	**$ 446,961**	**$ 88,987**	**24.9%**

* as amended ** as proposed

INTER-DEPT. CHARGES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
Billings and Accounting	$ 32,337	$ 35,766	$ 41,141	$ 42,296	$ 1,155	2.8%
Electricity Used	3,738	5,166	4,523	5,166	643	14.2%
Information Technology	(1,948,473)	(2,132,134)	(2,664,154)	(3,120,700)	(430,644)	16.2%
Other Indirect Charges	36,407	8,536	20,000	8,536	(11,464)	-57.3%
Printing and Reproduction	110	132	150	150	-	0.0%
TOTAL INTER-DEPT. CHARGES	**$ (1,875,881)**	**$ (2,082,534)**	**$ (2,598,340)**	**$ (3,064,552)**	**$ (466,212)**	**17.9%**

* as amended ** as proposed

OPERATING EXPENSES - INFORMATION TECHNOLOGY DIVISION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET *	2026 BUDGET **	$ DIFFERENCE FROM 2025-26	% DIFFERENCE FROM 2025-26
TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

**** THIS PAGE WAS LEFT INTENTIONALLY BLANK ****

FINANCE DEPARTMENT
INFORMATION TECHNOLOGY DIVISION

2026-2030 CAPITAL IMPROVEMENT PROGRAM

CITY OF NEWARK, DELAWARE
CAPITAL IMPROVEMENTS PROGRAM 2026-2030
(with current year amended budget)

CAPITAL PROJECTS FUND - FINANCE DEPARTMENT - INFORMATION TECHNOLOGY DIVISION

FUNDING SUMMARY

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ 50,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,510,000
***Prior Authorized Balance:**	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ 50,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,510,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NUMBER	PROJECT NAME	*	2025 BUDGET AS AMENDED	2026 RESERVES AND OTHER FUNDING	2026 CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
I2601	WiFi Replacement	B	$ -	$ -	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
I2602	Virtual Environment Replacement	B	-	-	-	-	750,000	-	-	-	750,000
I2603	Backup and Recovery Solution	B	-	-	-	-	400,000	-	-	-	400,000
I2504	Email - .gov	B	-	10,000	-	10,000	-	-	-	-	10,000
I2505	Time and Attendance	B	-	-	-	-	70,000	-	-	-	70,000
I2401	Exchange Migration	B	-	-	-	-	-	-	-	-	-
I2405	Cybersecurity Improvements	B	30,000	-	-	-	40,000	-	-	-	40,000
I2301	Surveillance Camera Upgrade and Refresh	B	80,000	-	-	-	50,000	50,000	50,000	50,000	200,000
I1801	Citywide Fiber (Phase II)	B	-	-	-	-	-	-	-	-	-
	Total Capital Projects Fund - Information Technology Division		**$ 110,000**	**$ 10,000**	**$ 40,000**	**$ 50,000**	**$ 1,310,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 1,510,000**

PLANNED FINANCING SOURCES

	2025 BUDGET AS AMENDED	2026 RESERVES AND OTHER FUNDING	2026 CURRENT FUNDING	2026	2027	2028	2029	2030	TOTAL
GROSS CAPITAL IMPROVEMENTS	$ 110,000	$ 10,000	$ 40,000	$ 50,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,510,000
LESS: USE OF RESERVES	(50,000)	-	-	-	-	-	-	-	-
VEHICLE & EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
GRANTS	-	(10,000)	-	(10,000)	-	-	-	-	(10,000)
BOND ISSUES	-	-	-	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT	-	-		-	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-
NET CAPITAL IMPROVEMENTS	$ 60,000	$ -	$ 40,000	$ 40,000	$ 1,310,000	$ 50,000	$ 50,000	$ 50,000	$ 1,500,000

* Justification Codes:
A - Return on Investment
B - Public Safety
C - Community Health
D - Efficiency/Other

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2601

PROJECT TITLE: WiFi Replacement

PROJECT STATUS: New Project

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	2 - High Priority Level
	Critical need to remediate failing service, prevent failure, or generate savings
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

The City is planning to optimize network capabilities at City Hall and remote municipal facilities by upgrading the wireless network infrastructure. The existing hardware is nearing the end of its lifecycle and does not adequately support the increasing demands of City operations. This initiative aims to improve the density and reach of our Wi-Fi network, enhance performance and reliability, and provide an improved end-user experience. Additionally, these upgrades will increase the efficiency of networking services, and better support City operations now and in the future.

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	2026
Est. Completion Date:	2026
Est. Useful Life (in years):	8
Est. Total Cost:	$ 40,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ -
% Complete (if underway):	0.0%
Balance to be funded[1]:	$ 40,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063006.9622	$ 40,000
TOTAL PROJECT COST		$ 40,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	40,000	-	-	-	-	$ 40,000
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	10,000	10,000	10,000	10,000	$ 40,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2602

PROJECT TITLE: Virtual Environment Replacement

PROJECT STATUS: New Project

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ 750,000	$ -	$ -	$ -	$ 750,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ 750,000	$ -	$ -	$ -	$ 750,000

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	2 - High Priority Level
	Critical need to remediate failing service, prevent failure, or generate savings
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

The City is seeking to replace both its primary and disaster recovery virtualization environments. These environments are essential for supporting and maintaining over 100 physical and virtual servers across the organization. The servers host critical applications and services, including Utility Billing, Electric and Water systems, file and printer services, and numerous other platforms that directly support City operations. Upgrading the virtualization infrastructure will enhance system performance, reliability, and resiliency, ensuring continued delivery of our essential services.

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	2026
Est. Completion Date:	2027
Est. Useful Life (in years):	8
Est. Total Cost:	$ 750,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ -
% Complete (if underway):	0.0%
Balance to be funded[1]:	$ 750,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063006.9622	$ 750,000
TOTAL PROJECT COST		$ 750,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	750,000	-	-	-	$ 750,000
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ -	$ -	$ -	$ -	$ -	$ 750,000	$ -	$ -	$ -	$ 750,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	-	-	-	$ -

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2603

PROJECT TITLE: Backup and Recovery Solution

PROJECT STATUS: New Project

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ 400,000	$ -	$ -	$ -	$ 400,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ 400,000	$ -	$ -	$ -	$ 400,000

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	2 - High Priority Level
	Critical need to remediate failing service, prevent failure, or generate savings
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

The City is planning to upgrade its backup and recovery systems at both the primary and disaster recovery sites. This upgrade will include modern services, applications, and hardware specifically designed to enhance recovery capabilities in the event of a cyberattack, hardware failure, or other disruption. These systems are critical to ensuring operational resiliency and the continuity of essential services. The current backup infrastructure is scheduled to reach end-of-life in 2027.

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	2026
Est. Completion Date:	2027
Est. Useful Life (in years):	7
Est. Total Cost:	$ 400,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ -
% Complete (if underway):	0.0%
Balance to be funded[1]:	$ 400,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063006.9622	$ 400,000
TOTAL PROJECT COST		$ 400,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	400,000	-	-	-	$ 400,000
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ -	$ -	$ -	$ 400,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	-	-	-	$ -

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2504

PROJECT TITLE: Email - .gov

PROJECT STATUS: In Progress (with end date)

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000

CAPITAL BUDGET - PROJECT DETAIL	
DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	3 - Medium-High
The City would be taking a calculated risk in the deferral of this item	
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

Migrate City of Newark email address to @newarkde.gov.

§ 806.1(3) SUMMARY OF PROJECT DATA	
First Year in Program:	2025
Est. Completion Date:	2026
Est. Useful Life (in years):	5
Est. Total Cost:	$ 10,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ -
% Complete (if underway):	0.0%
Balance to be funded[1]:	$ 10,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063006.9622	$ 10,000
TOTAL PROJECT COST		$ 10,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	-	-	-	-	$ -
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS SLCGP	-	-	-	$ -	10,000	-	-	-	-	$ 10,000
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	-	-	-	$ -

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2505

PROJECT TITLE: Time and Attendance

PROJECT STATUS: In Progress (with end date)

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	4 - Medium
This project is a NEED and not a WANT, but no significant risk in the deferral of this item	
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

Tyler's Time and Attendance software manages time and attendance as well as advanced scheduling, it offers our employees self-service functionalities, and allows the City to closely manage overtime, job costing, and labor data to reduce expenses.

The Time and Attendance program provides enterprise workforce management with automation, increased productivity, reduction in errors, and simplified scheduling.

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	2025
Est. Completion Date:	2027
Est. Useful Life (in years):	5
Est. Total Cost:	$ 70,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ -
% Complete (if underway):	0.0%
Balance to be funded[1]:	$ 70,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063006.9622	$ 70,000
TOTAL PROJECT COST		$ 70,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	70,000	-	-	-	$ 70,000
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ -	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	20,000	20,000	20,000	$ 60,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2401

PROJECT TITLE: Exchange Migration

PROJECT STATUS: In Progress (with end date)

FUNDING SUMMARY:	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ -	$ -	$ -	$ -	$ -
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	2 - High Priority Level
	Critical need to remediate failing service, prevent failure, or generate savings
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

The City currently manages a hybrid Exchange environment that was originally deployed to support certain internal applications. Those legacy applications have either been retired or upgraded in recent years and no longer require the on-premise Exchange server. The proposed project is for migrating our current on-premise Exchange server to the cloud and to implement some new features to our email communications that is considered industry best practice.

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	2024
Est. Completion Date:	2025
Est. Useful Life (in years):	10
Est. Total Cost:	$ 60,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ 60,000
% Complete (if underway):	100.0%
Balance to be funded[1]:	$ -

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:		$ -
TOTAL PROJECT COST		$ -

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	-	-	-	-	$ -
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	12,230	-	12,230	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ 12,230	$ -	$ 12,230	$ -	$ -	$ -	$ -	$ -	$ -	$ -

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	-	-	-	$ -

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2405

PROJECT TITLE: Cybersecurity Improvements

PROJECT STATUS: In Progress (with end date)

FUNDING SUMMARY:

	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000

CAPITAL BUDGET - PROJECT DETAIL

DEPARTMENT:	Capital Projects
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	1 - Highest Priority Level Project underway and must be completed
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Not Applicable

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

Recommended cybersecurity upgrades.

§ 806.1(3) SUMMARY OF PROJECT DATA

First Year in Program:	2024
Est. Completion Date:	2027
Est. Useful Life (in years):	5
Est. Total Cost:	$ 450,759
Est. Spend @ 12/31/2025 (if underway)[1]:	$ 410,759
% Complete (if underway):	91.1%
Balance to be funded[1]:	$ 40,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY

CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:	3063006.9622	$ 40,000
TOTAL PROJECT COST		$ 40,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	30,000	-	30,000	$ -	-	40,000	-	-	-	$ 40,000
CAPITAL RESERVES	-	-	-	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ 30,000	$ -	$ 30,000	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	80,000	85,000	90,000	$ 255,000

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I2301

PROJECT TITLE: Surveillance Camera Upgrade and Refresh

PROJECT STATUS: In Progress (with end date)

FUNDING SUMMARY:	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 200,000
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 200,000

CAPITAL BUDGET - PROJECT DETAIL	
DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	Various
PROJECT PRIORITY:	1 - Highest Priority Level Project underway and must be completed
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Healthy & Active Community

§ 806.1(3) SUMMARY OF PROJECT DATA	
First Year in Program:	2023
Est. Completion Date:	2029
Est. Useful Life (in years):	5
Est. Total Cost:	$ 690,097
Est. Spend @ 12/31/2025 (if underway)[1]:	$ 490,097
% Complete (if underway):	71.0%
Balance to be funded[1]:	$ 200,000

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY		
CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:	3063006.9622	$ 200,000
Other Contracts:		$ -
TOTAL PROJECT COST		$ 200,000

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

Our surveillance cameras currently run on a server that is short on storage and is no longer under warranty. The City would like to purchase new hardware and storage to replace the older equipment to help meet this demand. There has also been an increase in demand from multiple departments for cameras to help protect City assets. We recommend purchasing 10 cameras per year for new installs or to replace broken/aged equipment. Additional storage will be needed later in the project to handle the additional cameras.

In 2025, the City will be adding video analytic servers to assist with Public Safety initiatives.

Bond Bill/Community Reinvestment Fund (CRF) Funding:
$200,000: camera installation at Field Operations Complex and utility facilities (as funding allows)

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) **SOURCE OF FUNDS:**	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	30,000	-	30,000	$ -	-	50,000	50,000	50,000	50,000	$ 200,000
CAPITAL RESERVES	123,898	-	123,898	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS Bond Bill/CRF	53,061	-	53,061	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	-	-	-	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ 206,959	$ -	$ 206,959	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 200,000

§ 806.1(4) **ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET**	**OPERATING IMPACT:**	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	8,000	8,500	10,000	10,500	11,500	$ 48,500

*Prior Authorized Balance includes 2025 carryover funding only.

PROJECT NO: I1801

PROJECT TITLE: Citywide Fiber (Phase II)

PROJECT STATUS: In Progress (with end date)

FUNDING SUMMARY:	2026	2027	2028	2029	2030	Total 5 Year
New Funding:	$ -	$ -	$ -	$ -	$ -	$ -
*Prior Authorized Balance:	$ -	$ -	$ -	$ -	$ -	$ -
2026-2030 Funding:	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL BUDGET - PROJECT DETAIL	
DEPARTMENT:	Finance
DIVISION:	Information Technology
FUND:	Capital Projects
PROJECT LOCATION:	City-Wide
PROJECT PRIORITY:	1 - Highest Priority Level Project underway and must be completed
COMPREHENSIVE DEVELOPMENT PLANNING VISION ELEMENT:	Healthy & Active Community

§ 806.1(3) SUMMARY OF PROJECT DATA	
First Year in Program:	2018
Est. Completion Date:	2025
Est. Useful Life (in years):	10
Est. Total Cost:	$ 490,000
Est. Spend @ 12/31/2025 (if underway)[1]:	$ 490,000
% Complete (if underway):	100.0%
Balance to be funded[1]:	$ -

[1] For ongoing projects, we must estimate total spent since inception through current year to derive the balance to be funded thereafter.

PROJECT COST BY CATEGORY		
CLASSIFICATION	ACCOUNT NUMBER	AMOUNT
Labor:		$ -
Materials:		$ -
Other Contracts:		$ -
TOTAL PROJECT COST		$ -

[2] Council is not required to authorize budget year funding for this portion, but this portion of the project will indeed represent a cash outflow in the budget year and/or "out years."

Charter § 806.1(2) DESCRIPTION & JUSTIFICATION:

The 2017 Fiber Installation Project was a major success. Our surveillance cameras, SCADA systems, Buildings and other networked connections are now running on the Phase I network that has been installed. This project signals a continuation of the build-out to install Fiber to areas such as South College Avenue near I95, to the South Well Field Water Plant and to the George Wilson Center. While fiber to these areas is recommended for additional Police surveillance needs, there are a multitude of other solutions that are possible with these extensions, including but not limited to SCADA integration, WiFi and parking management. There would be minimal offset cost as currently two of these areas are utilizing Comcast services to provide access.

2022 ($140,000) - Extension of existing fiber network to 3 main areas:
South College Avenue towards I95 interchange - In reviewing crime data, Newark PD has investigated (107) robberies from January 2015 to July 2018; (25) robberies have occurred on S. College Ave. The PD has installed a LPR in the vicinity which has proven valuable and the PD submits cameras in the vicinity would complement investigative and preventive efforts – as there are no City controlled surveillance camera assets along the corridor. Currently, investigators rely on private entities for video evidence which is often limited to the interior of their business or property and provides limited coverage and investigative leads. Sourced: Capt. Michael Van Campen

South Well Field for SCADA
New London Road (George Wilson Center) for additional cameras and to connect facility to core network.

Bond Bill/Community Reinvestment Fund (CRF) Funding:
$350,000: Connection to Historic Passenger Railroad Station, George Wilson Center, and utility facilities (as funding allows)

PROJECT FINANCING BY PLAN YEAR

§ 806.1(3) SOURCE OF FUNDS:	Prior Authorized[2]	Actual Funds Utilized as of 04/30/25	Estimated Expenditures 04/01/25 - 12/31/25	Estimated Authorized Balance[2] 12/31/25	2026	2027	2028	2029	2030	TOTAL 5 Year CIP
CURRENT RESOURCES	-	-	-	$ -	-	-	-	-	-	$ -
CAPITAL RESERVES	40,000	-	40,000	$ -	-	-	-	-	-	$ -
EQUIPMENT REPLACEMENT	-	-	-	$ -	-	-	-	-	-	$ -
GRANTS Bond Bill/CRF	338,134	-	338,134	$ -	-	-	-	-	-	$ -
BOND ISSUES	-	-	-	$ -	-	-	-	-	-	$ -
STATE REVOLVING LOAN	-	-	-	$ -	-	-	-	-	-	$ -
AMERICAN RESCUE PLAN ACT	89,400	-	89,400	$ -	-	-	-	-	-	$ -
OTHER (SPECIFY)	-	-	-	$ -	-	-	-	-	-	$ -
TOTAL:	$ 467,534	$ -	$ 467,534	$ -	$ -	$ -	$ -	$ -	$ -	$ -

§ 806.1(4) ESTIMATED ANNUAL COST OF OPERATING / MAINTAINING PROJECT OR ASSET	OPERATING IMPACT:	2026	2027	2028	2029	2030	TOTAL
	INCREMENTAL COSTS (NET SAVINGS)	-	-	-	-	-	$ -

** THIS PAGE WAS LEFT INTENTIONALLY BLANK **

FINANCE DEPARTMENT

APPENDICES

CITY OF NEWARK, DELAWARE
FINANCE DEPARTMENT
APPENDIX A - OBJECT CODE 7131 AND 8131 - (2025 AND 2026 BUDGET COMPARISON)

FINANCE DEPARTMENT

Obj.	IT Annual Operating Expense	Renewal	2025 Budget	2026 Budget	+/- Prior Year	Description
7131	Printer Maintenance - Allocated	Annual	1,250.00	1,250.00	-	Printer Maintenance
8131	Printer Maintenance - Allocated	Annual	1,250.00	1,250.00	-	Printer
8131	CTS Language Link - Interpreter Services	Annual	4,000.00	4,800.00	800.00	Interpreter Services
8131	Crystal Reports Server Annual Maintenance	Annual	1,600.00	-	(1,600.00)	Report Generation Software (Utility Billing)
8131	Debtbook	PPE	-	3,000.00	3,000.00	Software to Manage Leases for GASB
8131	NorthStar - Biller7	One-Time	-	10,000.00	10,000.00	New Biller7 Module (Discounted, CON part of Customer Dev Group) Early 2026
8131	Tyler Technologies Munis Annual Maintenance - Allocated	Annual	33,119.25	34,702.74	1,583.48	Tyler Technologies Munis - Finance and Accounting, Taxes, Permitting, Licenses, Work Order Management
8131	Tyler Technologies PACE - Allocated	Annual	4,969.15	7,437.63	2,468.48	Tyler Technologies Module and Feature Upgrade Guidance and Orientation
8131	Tyler Technologies - Payments	Annual	1,995.00	1,995.00	-	Tyler Technologies EMV Device Rental/PCI Compliance Fee
8131	Verizon - Cellular/Data - Allocated	Monthly	960.00	1,512.00	552.00	Computer Mobile Internet Connectivity
8131	VOIP Networks - Cloud9 VOIP Subscription - Allocated	Monthly	6,918.51	7,126.07	207.56	VOIP Phone System
	7131 and 8131 Subtotals:		*56,061.92*	*73,073.43*	*17,011.51*	
			$ 56,062.00	**$ 73,073.00**	**$ 17,011.00**	
	7131 Subtotal:		*1,250.00*	*1,250.00*	*-*	
	8131 Subtotal:		*54,812.00*	*71,823.00*	*17,012.00*	