

AN ORDINANCE TO IMPLEMENT THE CITY OF WILMINGTON PENSION COMMISSION'S RECOMMENDATION REGARDING A ONE-TIME STIPEND FOR CITY RETIREES FOR FISCAL YEAR 2027 PURSUANT TO CHAPTER 39 OF THE CITY CODE

#0232

Sponsor:

**Council
Member
Harlee**

WHEREAS, Wilmington City Council (“City Council”) has enacted City Code Section 39-6 setting forth various duties and responsibilities of the City of Wilmington Pension Commission (the “Pension Commission”); and

WHEREAS, City Code Section 39-6(c) requires the Pension Commission to annually review the City’s overall financial condition and formulate recommendations regarding cost-of-living increases, if any, for City retirees during the calendar year; and

WHEREAS, City Code Section 39-6(c) further requires that the Pension Commission’s recommendation be implemented by City Council by ordinance when such recommendation exceeds zero dollars (\$0); and

WHEREAS, the Commission conducted its annual meeting on March 16, 2026 and made a recommendation to provide a one-time stipend of One Thousand Dollars (\$1,000), in lieu of a cost-of-living increase, to City pension benefit recipients who were retired as of December 31, 2019 for Fiscal Year 2027 (being the period from July 1, 2026 through June 30, 2027), as further detailed in a letter dated April 13, 2026 addressed to Mayor John Carney and City Council President Ernest Congo II, which is attached hereto and incorporated by reference herein as Exhibit “A”; and

WHEREAS, in accordance with City Code Section 39-6(c), the Pension Commission conducted a meeting on April 13, 2026 and affirmed its prior recommendation; and

WHEREAS, City Council deems it necessary and appropriate to implement the Pension Commission’s recommendation for Fiscal Year 2027.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF WILMINGTON

HEREBY ORDAINS:

SECTION 1. The following recommendation of the Pension Commission is hereby implemented for Fiscal Year 2027 pursuant to City Code Section 39-6(c):

“a one-time payment of \$1,000 to all City pensioner benefit recipients in the City of Wilmington Pension Plan who were retired as of December 31, 2019.”

SECTION 2. In order to fund the one-time payment set forth in Section 1 of this Ordinance, the Mayor proposes a fund balance transfer of \$969,000 from the Tax Stabilization Reserve portion of General Fund Balance to the City Pension Trust Funds for Fiscal Year 2027, of which \$75,000 will be allocated to Pension Plan I, \$125,000 will be allocated to Pension Plan II, \$227,000 will be allocated to Pension Plan III, \$343,000 will be allocated to the Police Pension Plan, and \$199,000 will be allocated to the Fire Pension Plan. The fund balance transfer is proposed as part of Substitute No. 1 to Ordinance No. 26-025, the annual operating budget ordinance for Fiscal Year 2027, which is being considered by City Council contemporaneously herewith.

SECTION 3. This Ordinance shall become effective as of July 1, 2026.


First Reading.....May 7, 2026
Second Reading.....May 7, 2026
Third Reading.....

Passed by City Council,

President of City Council

ATTEST: _____
City Clerk

Approved as to form this 7th
day of May, 2026.


Senior Assistant City Solicitor

Approved this ___ day of _____, 2026.

Mayor

SYNOPSIS: Pursuant to City Code Section 39-6(c), this Ordinance implements the City of Wilmington Pension Commission's recommendation for Fiscal Year 2027 for a one-time stipend of One Thousand Dollars (\$1,000), in lieu of a cost-of-living increase, to all City of Wilmington pension benefit recipients who were retired as of December 31, 2019. The disbursement of this stipend will occur in Fiscal Year 2027.

FISCAL IMPACT STATEMENT: The Office of Management and Budget has reviewed and analyzed this Ordinance, which provides a one-time payment of One Thousand Dollars (\$1,000), in lieu of a cost-of-living increase, to all City of Wilmington pension benefit recipients who retired on or before December 31, 2019. The payments will be made in Fiscal Year 2027 and have been calculated to cost a total of \$969,000.

To avoid increasing the unfunded liability of the City Pension Trust Funds, the Mayor is proposing funding the one-time payments through the Fiscal Year 2027 operating budget ordinance by transferring \$969,000 from the Tax Stabilization Reserve portion of General Fund Balance directly to the City Pension Trust Funds. The \$969,000 in funding will be distributed as follows: \$75,000 to Pension Plan I, \$125,000 to Pension Plan II, \$227,000 to Pension Plan III, \$343,000 to the Police Pension Plan, and \$199,000 to the Fire Pension Plan.

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EXHIBIT A

City of Wilmington



DaWayne Sims
City Treasurer

MEMORANDUM

To: The Honorable, John Carney, Mayor
The Honorable, Ernest Congo, City Council President

From: The Honorable, DaWayne Sims
City Treasurer/Pension Commission Chair

Date: April 13th, 2026

Re: Results of the Follow-Up Pension Commission Meeting

Please be advised that the Wilmington Pension Commission concluded its Follow-Up Meeting on Monday, April 13th, 2026.

The Pension Commission made the following recommendation:

- Pursuant to Section 39-6(c) of the Wilmington City Code, a follow-up meeting is required because the recommendation exceeds zero dollars. The Committee will reconvene within 20–30 business days, on April 13th at 2:30 p.m., to review the financial impact to affirm, rescind, or lessen the amount of the recommendation after that review. This shall be the only agenda item, and the only action taken shall be as set forth herein.
 - At the April 13th financial review meeting, the Wilmington Pension Commission, by a majority vote of its members 8 (yes), 4 (no), 1 (absent), approved a motion to affirm the original recommendation to provide a one-time payment of \$1,000 to all City pensioner benefit recipients in the City of Wilmington Pension Plan who were retired as of December 31, 2019.

If you have any additional questions, please contact me at 302-576-2480.

A handwritten signature in cursive script, appearing to read "DaWayne Sims", written over a horizontal line.

Cc: Ceron Cade - Mayor Chief of Staff
Elijah Simons – City Council Chief of Staff
Marchelle Basnight – City Council Senior Legislative Advisor & CFO
Michelle Harlee – City Council Finance Chair

CITY TREASURER'S OFFICE

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