

**City of New Castle Delaware
City Council Special Meeting
New Castle Senior Center*
400 South Street, New Castle, DE 19720
Tuesday, December 9, 2025
6:30 p.m.**

New Business:

The City Council will meet and will potentially vote to enter an executive session for discussion of the following topics:

1. Pursuant to 29 Del. C. §§10004 (b)(4) &(6) Strategy sessions, including those involving legal advice or opinion from an attorney-at-law, with respect to collective bargaining or pending or potential litigation, but only when an open meeting would have an adverse effect on the bargaining or litigation position of the public body; and discussion of the content of documents, excluded from the definition of “public record” in §10002 of this title where such discussion may disclose the contents of such documents

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**City of New Castle Delaware
City Council Regular Meeting
New Castle Senior Center*
400 South Street, New Castle, DE 19720
Tuesday, December 9, 2025 7:00 p.m.**

Agenda

Roll Call

Minutes 11/7/2025, 11/10/2025, 11/21/2025

Staff Reports

- Treasurer’s Report
- Reports from the City Administrator & Staff
- Council Communications
- Report from the Council President
- Business from the Mayor
- Comments from a Good Will Fire Co. representative

Public Comments (concerning agenda items or general public comments on matters relating to the City of New Castle)

1. Presentation of Fiscal Year 2025 Audit by City Auditors- Frank DeFroda and Evan Petrin of Whisman, Giordano and Associates.

Old Business:

1. **Continued Council Discussion and Possible Motion and Vote on Resolution 2025-51**
A Resolution Addressing Remote Participation in City Meetings (Council Person Nermin Zubaca 09/02/2025)

New Business:

1. **Council Discussion, Possible Motion and Vote on Resolution 2025- 54** A Resolution to approve the FY 2025 Financial Audit (Council President Suzanne Souder Posted 12/2/2025)
2. **Council Discussion, Possible Motion and Vote on Resolution 2025-55** A Resolution to Re-Appoint Michael Westman to the Historic Area Commission (Council President Suzanne Souder 12/2/2025)
3. **Council Discussion, Possible Motion and Vote on Resolution 2025-56** A Resolution to Appoint Mark Lorenz to the Historic Area Commission (Council President Suzanne Souder 12/2/2025)
4. **Council Discussion, Possible Motion and Vote on Resolution 2025-57** A Resolution to Restrict Parking Along Both sides of “C” Alley. (Council President Suzanne Souder 12/2/2025)
5. **Council Discussion, Possible Motion and Vote** regarding the recommendation of a letter referred to City Council from the Planning Commission to send to the Office of State Planning Coordination (OSPC) regarding the Five- year Comprehensive Plan review. (Council President Suzanne Souder 12/2/2025)
6. **First Reading of Ordinance 2025-561** An Ordinance to Amend the Following Chapters of the Code of the City of New Castle: Chapters 102 (Building Construction), Chapter 103 (One- and Two-Family Dwellings), Chapter 162 (Mechanical Standards), Chapter 163 (Fuel Gas Standards), Chapter 164 (Existing Building Code), Chapter 165 (Swimming Pool and Spa Code), Chapter 181 (Plumbing Code), Chapter 185 (Property Maintenance Code), and to adopt the 2024 ICC Codes and require residential sprinklers (Councilperson Joseph Day 11/3/2025)
7. **Council Discussion and Possible Vote regarding** City Awards for Employee, Citizen, and Business Awards for Exemplary Service, Leadership, and Civic Engagement in accordance with Resolution 2024-5 (Councilperson Brian Mattaway Posted 11/3/2024)
8. **Council Discussion, Possible Motion and Vote on Resolution 2025-58** A Resolution to Approve Vendor Permit Application for Tasty Bliss LLC (Council President Suzanne Souder 12/2/2025)
9. **Council Discussion, Possible Motion and Vote** Regarding Vertical Bridge proposal to amend monopole lease. (Council President Suzanne Souder 12/2/2025)

Next Regular Meeting Date: January 13, 2025
Posted 12-02-2025

Note: This agenda as listed may not be considered in sequence, including executive sessions.

*You can also view the meeting online at the address below. A clickable link is available on the City website at www.newcastlecit.delaware.gov/events.

There will be no comments taken from the Zoom audience; comments may be submitted via email up to **3:00 p.m. on Monday, December 9th, 2025** at info@newcastlecit.delaware.gov

Meeting Link:

<https://us02web.zoom.us/j/83870297863?pwd=mlo643bQeiNTTVSFsznsMbv3apa2vQ.1>

Enter Password: **015107**

You can also listen to the meeting via telephone by calling one of the phone numbers below and entering the meeting ID and password when prompted. (Long distance rates may apply.)

(301) 715-8592 or (646) 558-8656.

Webinar ID: 838 7029 7863 Passcode: 015107

**City of New Castle Delaware
City Council Special Meeting
Administration Building
220 Delaware St. New Castle, DE 19720
Friday, November 7, 2025
2:00 p.m.**

Call to Order: 2:00 PM

Roll Call

Present: Council President, Suzanne M. Souder
Councilperson Brian M. Mattaway
Councilperson Andrew Zeltt
Councilperson Nermin Zubaca
Councilperson Joseph F. Day

Also present: Antonina Tantillo, MPA, City Administrator
Michael Hoffman, Esq., City Solicitor
Courtaney Taylor, Finance Coordinator

Council President Souder called the November 7, 2025, Special City Council to order at 2:00 p.m.

A motion was made by Councilperson Day to move to executive session. The motion was seconded by Councilperson Zubaca and the meeting moved to executive session at 2:00 p.m., pursuant to 29 Del. C. §§10004 (b)(4) &(6) Strategy sessions, including those involving legal advice or opinion from an attorney-at-law, with respect to collective bargaining or pending or potential litigation, but only when an open meeting would have an adverse effect on the bargaining or litigation position of the public body; and discussion of the content of documents, excluded from the definition of “public record” in § 10002 of this title where such discussion may disclose the contents of such documents.

Council returned from executive session at 2:46 p.m.

A motion to adjourn was made by Councilperson Day and seconded by Councilperson Zeltt. The motion passed unanimously and the meeting adjourned at 2:46 p.m.

Respectfully submitted,

Antonina Tantillo, MPA
City Administrator

Next Regular Meeting Date: November 11, 2025

City of New Castle Delaware
Regular City Council Meeting
New Castle Senior Center – 400 South Street
Meeting Held in Person and via Zoom
Monday, November 10, 2025
7:00 p.m.

Call to Order: 7:00 PM

Roll Call

Present: Council President, Suzanne M. Souder
Councilperson Brian M. Mattaway
Councilperson Andrew Zeltt
Councilperson Nermin Zubaca
Councilperson Joseph F. Day

Also present: Antonina Tantillo, City Administrator
Mayor Valarie Leary
Michael Hoffman, Esq., City Solicitor
James Whisman, City Treasurer
Jeffrey Bergstrom, City Building Official
Police Chief Richard McCabe

Council President Souder called the November 10, 2025, City Council meeting to order at 7:00 p.m. The assembly stood for the Pledge of Allegiance. Roll call followed and a quorum to conduct business was declared.

Minutes

Minutes of October 14, 2025

A motion to approve the minutes of the October 14, 2025, City Council Meeting as amended was made by Councilperson Day. The motion was seconded by Councilperson Zubaca and was unanimously passed.

Minutes of November 4, 2025

A motion to approve the minutes of the November 4, 2025 City Council Special Meeting as amended was made by Councilperson Day. The motion was seconded by Councilperson Zeltt and was passed with a vote of 4 in favor and 1 abstained (*Councilperson Zubaca*).

Treasurer's Report

Mr. Whisman presented the unaudited Treasurer's Report as of October 31, 2025:

Total unrestricted funds	\$11,090,640.66
Total restricted funds	\$ 2,922,855.59
Total cash	\$14,013,496.25

Mr. Whisman stated that the City is in a healthy position. To date, \$5.2M has been collected, which is 69% of projected revenues. Approximately 36% of projected expenses have been spent.

A motion to approve the Treasurer's Report as presented subject to audit was made by Councilperson Zubaca. The motion was seconded by Councilperson Day and was unanimously passed.

Reports from the City Administrator and Staff

Report From the City Administrator

Ms. Tantillo stated that on the Treasurer's Report there is a note that the Separation Day account had deposits of \$414,000; however deposits were made into the wrong accounts. This has been corrected and the November Treasurer's Report report will reflect the correct data.

Ms. Tantillo stated that she would like to postpone action on Items 4 (Ordinance 2025-561) and 7 (Resolution 2025-53) on the Agenda. Council President Souder noted that additional details on those to items are required before Council considers them.

Ms. Tantillo's reported that:

- Railroad Crossing Project – The new plans have been updated and submitted to the City for review and approval. The plans have also been sent to Norfolk Southern for review and approval. Those updates will be shared with Council at the December meeting.
- WILMAPCO – The report on the Historic Area Walkability Study will be presented to Council later in the meeting. The next Walkability Study will be in the Dobbinsville area in the spring.
- Dobbinsville Fishing Pier – DNREC continues to work on permit approvals. The City worked with DNREC to submit a Wetlands and Subaqueous Grant application to construct the pier and improve the parking lot. The grant is currently on a 30-day notice for public comment. Ms. Tantillo requested that DNREC attend a future Council meeting to provide updates on the project and discuss the timeline.
- Grants:
 - Ms. Tantillo is waiting for an update on the Cybersecurity and Homeland Security Grants.
 - Grant funds for the Surface Water Matching Cleaning Grant Application have been received.
 - In August a Bike Delaware Grant Application was submitted for the design phase of the Delaware River Trail. A decision on that will likely be received in December.
 - A Grant Application for an Outdoor Recreation Parks and Trails (ORPT) Grant was submitted. A decision on this grant will likely be received in December as well.
 - Ms. Tantillo continues to research grant opportunities for railroad crossings. She connected with the UD Grant Assistance Program to look at various Federal

grants. They recommended that the City begin the project for the Feasibility Study as soon as possible. Ms. Tantillo will update Council at the December meeting.

- Ms. Tantillo continues to work on the Historic Preservation Fund Grants and hopes to have an update soon.
- Dog Park – The City is working on the final design for the fence and water fountains for the dog park.
- Curb and Street Work – This project continues to be underway.
- Trees – The City was awarded three (3) trees through the Trees For Every Delawarean initiative through DNREC. A total of 23 new trees were planted: 8 in Susi Park and 15 at the future Dog Park area on Chestnut Street. Ms. Tantillo thanked all the residents who participated in the plantings on October 31st.
- City Christmas Tree – Ms. Tantillo worked with the Trustees of the New Castle Common to plant a new Christmas Tree in the City.
- Food Drive – The City of New Castle and the Delaware Historical and Cultural Affairs via the New Castle Courthouse Museum partnered to host a Food Drive for the Food Bank of Delaware. Collection locations are the Courthouse Museum, the City Office, and the Police Department. More information can be found on the City website and Facebook Page, and at the City Office and the Courthouse Museum.

Report from Chief McCabe

Chief McCabe reported that:

- The deadline for family nominations for this Christmas is November 14th. Drop-offs can be made at 1 Municipal Boulevard.
- Directive Patrols continue targeting areas for which complaints have been received. Numerous abandoned vehicles in Penn Valley were tagged for removal. Patrols continue on streets that are particularly affected by speeding.

Report from Mr. Bergstrom

Mr. Bergstrom stated that he had nothing additional to report.

In response to a question from Council President Souder, Mr. Bergstrom stated that he was not aware that a house located at 53 West 4th Street recently sold at Sheriff's Sale. Mr. Bergstrom noted that 9 Arbutus was sold and the problem property has been demolished.

Council Communications

Councilperson Day

- Councilperson Day had no report.

Councilperson Zeltt

- Councilperson Zeltt asked that anyone interested in volunteering for the Food Drive contact him.
- On December 6 the Lions Club will host a Pancake Breakfast at Good Will Fire Company.

Councilperson Zubaca

- Councilperson Zubaca wished everyone a Happy Thanksgiving.
- Councilperson Zubaca noted that his family purchased a new home in New Castle.
- Donations of food and school supplies can be dropped off at the New Castle Elementary School from October to January.

Councilperson Mattaway

- Messrs. Carter and Summers of the Heritage Commission will be visiting the library on Delaware Street on Wednesday, November 12th at 5:30 p.m. and will provide information and direction on Oral History. Councilperson Mattaway expressed his hope that this can become a community-wide and intergenerational project for future generations.
- Councilperson asked that anyone knowing of a family in need this Thanksgiving reach out to the City Administration Office or any member of City Council and they will ensure that donations get to these families. He expressed his hope that in the future a community drive for families in need during the holidays can be established.
- On December 6th the Food Bank of Delaware will bring their mobile food pantry to the Harvest Christian School starting at 10:00 a.m. and continuing until all the food is gone.
- On December 7th the CCD will be hosting a 5k Event, and the newly formed New Castle Family, Friends and Neighbors Committee will be organizing teams. There is a \$10 discount using the code “Crier10”. It is hoped that the Committee will do something similar for the Attack Addiction 5k event and any other events in town that promote physical fitness.
- Councilperson Mattaway acknowledged New Castle’s business owners, museums and historical sites and offered help with their mission. Councilperson Mattaway reached out to the Tourism Board, the Small Business Association, and VisitDelaware.com and arranged for various resources for businesses in New Castle:
 - VisitDelaware.com and the head of Tourism in Delaware are working with the City to publicize the historical resources in New Castle.
 - VisitDelaware.com has a section where local businesses can load information about their businesses and services for free.
 - VisitDelaware.com added a link for History that will link to information in New Castle and other historical areas in Delaware.
 - The Tourism Board will come to New Castle with handouts and marketing materials and resources to help businesses in New Castle succeed.

- The Small Business Association will be setting up a workshop in the City to discuss and provide resources to help businesses in New Castle.

Report from the Council President

- Council President Souder had no report.

Business From the Mayor

- Mayor Leary noted that November 11th is Veterans' Day and gave a brief history of the Holiday. The Delaware River and Bay Authority is holding a ceremony on November 11th at 10:30 a.m. At 11:00 a.m. the 11th Hour of the 11th Day of the 11th Month will be marked with a moment of silence. She encouraged everyone to attend.
- The Good Will Open House was a wonderful event and was well attended. Essay and Art Awards were presented.
- Trick r Treat was a fabulous event this year. Mayor Leary thanked Phee and Shannon who organized the event.
- Mayor Leary thanked everyone who attended the Spirit of Christmas 2025 meeting. Partnership requests have been made to local businesses and organizations. All sponsorships and donations will be processed through the City and acknowledgment letters will be mailed in January. Mayor Leary thanked Ms. Tantillo for assisting with logistics and coordination. An event link will be shared in the near future.

Report from Good Will Fire Company

Captain Moore reported that:

- Captain Moore thanked everyone who attended the Open House.
- Operation Santa will begin on December 9th. More information on the event will be available on the Fire Department Facebook page. In the event of bad weather, make-up dates will be set.
- D/C Bayco and Captain Oyerly were part of the Delaware Air Rescue Team that assisted in a rescue operation for a small plane crash in New Jersey. Both occupants of the crashed plane and six rescuers were removed via hoist and flown back to the command post.

Public Comment

Phil Gross

- Mr. Gross noted that Rosehill Senior Center distributes food every day.
- Mr. Gross stated that he has not received any proof that a Workshop on the dog park has been done, adding that the survey was done very long ago and was incomplete. He asked that the project be put on hold, opining that it is inappropriate to move forward with it.
- Mr. Gross opined that Cynthia Batty is already reporting for both committees and another person does not need to be added.

- Mr. Gross opined that there is zero need for anyone to stay in New Castle for more than a week vacation stay or a long-term lease.
- Mr. Gross stated that the City does not advertise meetings properly. He opined that the public is tired of Council making decisions on its own without considering public comment.
- Mr. Gross opined that every rental should have off-street parking because there are already problems with parking in the city; and Council is disregarding the residents on this matter.

Dorsey Fiske – 26 East 3rd Street

Ms. Fiske stated that she is not withdrawing her request that Council add the Resolution she brought to Council at the October meeting on its Agenda despite the letter she received from Council President Souder. She noted that one of the reasons Council President Souder cited for not adding the Resolution to the Agenda was that some residents would agree and some would strongly disagree; stating that disagreement should not be a reason for not discussing a possible course of action. Ms. Fiske added that Council President Souder also stated that passing the Resolution would greatly diminish the City's chances for receiving Federal funding to mitigate flooding in the city.

Ms. Fiske stated that the Resolution has either passed or is in the pipeline in 23 States. She opined that the Trustees should help pay for flood mitigation as the mission of the Trust is to benefit the citizens of New Castle.

Ms. Fiske stated that the enormous amount of electricity and water would have a deleterious impact on the City of New Castle and the State and questioned if Council had discussed this issue with the County Council.

Rod Miller – 124 East 3rd Street

Mr. Miller noted his displeasure with what is happening with the Spirit of Christmas. He stated that they refused to allow the committee to sell tickets this year and Bellanca is willing to sponsor the event. He opined that over \$20,000 was taken in last year, which paid all the bills. He added that the event was self-sustaining, but without ticket sales, the city will have a huge bill for the police and public works.

Council President Souder stated that there is currently no plan for city taxpayer money to be used to support the Spirit of Christmas. They are soliciting sponsors and donations and the goal is to be net zero.

Mayor Leary stated that she was approached by Mr. Boyle from Bellanca and he clarified with her that at no time has Bellanca offered a sponsorship for the Spirit of Christmas. Councilperson Zeltt added that Mr. Boyle told him the same thing.

Councilperson Mattaway noted his understanding that last year excess funds from the Spirit of Christmas were granted to the Historical Society, the Read House, the Buttonwood Colored School, and Bellanca. That decision was made by the organizers of the event.

Mike Platt

Mr. Platt concurred with Mr. Miller, stating that the city should be involved. He added that the event will not be net neutral if City staff is working on it. In response to a question from Mr. Platt, Council President Souder explained that the Spirit of Christmas observes the secular aspects of Christmas. Mr. Platt stated that Christmas is a religious holiday.

Councilperson Zeltt stated that the community is pulling together and it is called Spirit of Christmas, and it is an amazing event.

WILMAPCO Presentation

Ms. Tantillo introduced Heather Dunigan from WILMAPCO. Ms. Dunigan presented the findings from the City of New Castle Walkability Community Workshop. The Workshop included discussion of sidewalk design, crosswalks, traffic calming and other tools to improve walkability. Over 20 participants composed of residents, town officials and WILMAPCO staff conducted a walking audit and ideas for improving walkability were shared. Next steps include a continuation of community conversation, reaching out to DelDOT and elected officials to discuss implementation, and planning for the 2026 Workshop in southwestern New Castle.

At the conclusion of the presentation Ms. Dunigan responded to questions from Council.

- The Transportation Plan focused on larger, more expensive items, and in the process they looked at smaller projects that could be done by the Public Works Department. When a plan goes to DelDOT, even though they may score high in WILMAPCO's scoring, DelDOT has its own prioritization.

The next 4-year capital plan is beginning and DelDOT is proposing three projects statewide and none of them are in New Castle County.

Councilperson Mattaway noted that with regard to the Washington Street and Ferry Cut Off projects WILMAPCO put the City in touch with a DelDOT representative. He also noted that WILMAPCO is working to secure some GPS data for the City specifically in regard to 7th Street and cut-through traffic that the City can show to the County and State delegates. They are also working on getting demographic data on The Strand regarding mobility issues.

Ms. Tantillo stated that a separate link to the WILMAPCO Report will be added on the City Website.

- Ms. Dunigan opined that some of the projects can be funded through a TAP grant. There is no minimum for a TAP grant and the maximum is approximately \$1M.

Second Reading and Possible Vote of Ordinance 555 – An ordinance to remove the definition of tourist home, add definitions for short term rental, bed and breakfast, and hotel, motel and inn, to make corresponding code revisions, and to add a new section 230-27.1 regarding short term rentals; as referred to Council via the Planning Commission.

Council President Souder noted that Council has held multiple meetings and workshops regarding Ordinance 555 and all amendments have been incorporated in the current iteration.

Councilperson Zubaca stated that he is in favor of restricting short term rentals (STR) to 1% in the R-1, R-2, R-3 and HR districts and eliminating the restriction on the number of STRs in the Commercial and Gateway districts.

Councilperson Zubaca questioned how the opening of another Inn in the City would be handled, noting that Inns are exempted in the Ordinance.

Councilperson Zubaca stated that he has questions about off-street parking.

Council President Souder reviewed the number of STRs allowed in the Residential districts using 1%:

- R-1 – 8 STRs
- R-2 – 4 STRs
- R-3 – 6 STRs
- HR – 5 STRs

In response to a question from Council President Souder, Mr. Hoffman stated that if Ordinance 555 is passed the percentage of STRs in the HR district can be revised to increase the percentage with a straightforward Ordinance.

Council President Souder added that only the Airbnbs and VRBOs known to be in the City of New Castle are listed in the County registry.

Councilperson Mattaway thanked the Planning Commission and Council for their work on the Ordinance. He asked that City Staff create a separate Licensing form for STRs and to have a mechanism to track the number of STRs in each zoning district.

Councilperson Zeltt asked that a page on the City website be created to show how many STRs are available, how many are allowed, and how many have been taken.

Councilperson Day noted that Council debated about the parking issue, and it was felt that with STR rentals being at 50% the parking demand is less than it would be for an occupied house and it did not seem appropriate to require off-street parking. Councilperson Zubaca suggested that STRs should not be allowed to have more than two (2) vehicles.

Council President Souder read two public comments that were sent to the City office:

Sherry Faver

Ms. Faver wrote in opposition of having limitations placed on the number of STRs permitted in the HR district.

John Reeves

Mr. Reeves wrote in opposition of placing restrictions on the number of STRs.

A motion to approve Ordinance 555 was made by Councilperson Day and seconded by Councilperson Zubaca. A roll-call vote was taken.

Council President Souder – Yes

Councilperson Day – Yes

Councilperson Zubaca – Yes

Councilperson Mattaway – Yes

Councilperson Zeltt – Yes

The motion passed unanimously.

Council Discussion, Possible Motion and Vote on Resolution 2025-49 – A Resolution to Appoint Stephen Franklin as the Planning Commission representative to the Historic Area Commission.

Stephen Franklin – Historic Area Commission – Term Ending November 12, 2028

Council President Souder read the Resolution. Council President Souder reviewed Mr. Franklin's qualifications and Mr. Franklin thanked Council for the opportunity to serve.

A motion to approve Resolution 2025-49 as presented was made by Councilperson Zubaca. The motion was seconded by Councilperson Day and was unanimously passed.

Council Discussion, Possible Motion and Vote on Resolution 2025-50 – A Resolution to Re-Appoint Dr. David Bechtel to the Board of Health.

David Bechtel – Board of Health – Term Ending October 9, 2027

Council President Souder read the Resolution.

A motion to approve Resolution 2025-50 as presented was made by Councilperson Zubaca. The motion was seconded by Councilperson Day and was unanimously passed.

First Reading of Ordinance 2025-560 – An Ordinance to Amend the City of New Castle Municipal Code, Chapter 230 (Zoning Code), Regarding Home Occupations in the Residential District R-1 Zoning District.

Council President Souder read the Ordinance.

First Reading of Ordinance 2025-561 – An Ordinance to Amend the Following Chapters of the Code of the City of New Castle: Chapters 102 (Building Construction), Chapter 103 (One- and Two-Family Dwellings), Chapter 162 (Mechanical Standards), Chapter 163 (Fuel Gas Standards), Chapter 164 (Existing Building Code), Chapter 165 (Swimming Pool and Spa Code), Chapter 181 (Plumbing Code), Chapter 185 (Property Maintenance Code), and to adopt the 2024 ICC Codes and require residential sprinklers.

A motion was made by Councilperson Day to table the First Reading of Ordinance 2025-561. The motion was seconded by Councilperson Zubaca and was unanimously passed.

Council Discussion and Possible Motion and Vote on Resolution 2025-51 – A Resolution to Allow for Remote Council Meetings.

Councilperson Zubaca read the Resolution. In response to a question from Council President Souder, Mr. Hoffman stated that two typographical errors in the Resolution were flagged and would be corrected:

1. Delete “a quorum of the members” in the 2nd bullet point.
2. Add “or any members of any commission, board, or committee” in sub-item (3) of the first bullet point.

Mr. Hoffman stated that if Council proceeds with the Resolution now, the motion would be to approve the Resolution with the two (2) corrections noted in the discussion.

In response to a question from Councilperson Day, Mr. Hoffman recommended “the commission board or committee” so it reads “only one (1) member must be present” in the 2nd bullet point.

In response to a question from Council President Souder regarding the 3rd bullet point, Mr. Hoffman stated that the policy in the 3rd bullet point is a rule governing Council and Council can revise the rule as situations warrant by vote of Council and set aside the policy for a health or personal situation. The question is does Council want revisions to those rules to fall to Council or does Council want to defer it to an individual, i.e., the City Administrator. Mr. Hoffman stated if Council defers the decision to an individual, Council should set parameters. He recommended that the decision be left with Council and as those issues come up there would be a vote of Council to approve or not, and to leave it out of the Resolution.

In response to a question from Councilperson Zubaca, Ms. Tantillo stated that in a true State of Emergency if an anchor location could not be used all members of Council could meet virtually. It was noted that Council could declare its own State of Emergency.

In response to a question from Ms. Reign, Chair of the Planning Commission, Mr. Hoffman stated that commissions, boards and committees do not have the ability to exceed the restriction of participating virtually in no more than 1/2 of the meetings during a calendar year without approval of City Council.

Councilperson Mattaway questioned whether the title of the Resolution should be amended to include Commissions, Boards and Committees. Mr. Hoffman stated that the title should reflect what is being done; adding that the revision to the title must be changed at a future meeting.

In response to a question from Councilperson Zeltt, Mr. Hoffman stated that Council must have public comment, and a mechanism must be built in to have public comment for virtual participation. Mr. Hoffman recommended that Council have protocols in place for virtual participation of public comment. That can be written into a policy, or it can be something that the City Administrator controls.

Councilperson Day opined that the Resolution is as much about remote Council meetings as it is about remote attendance. He also noted that this would allow having a Council meeting with only one (1) Council member in attendance; which he felt is inappropriate. Councilperson Mattaway concurred, adding his hope that the Resolution would allow for some flexibility but that it would not create a situation where Council is in a room and the public attendance is all remote. It was stated that the Resolution allows Council members to vote remotely and for the public to participate remotely. Ms. Tantillo added that the City would ensure there was someone in attendance to monitor public comment. Council President Souder opined that Council members understand they have a responsibility to attend in person if possible.

Councilperson Zeltt questioned what the ramifications were if a Council member attends remotely more than three (3) times in a calendar year. He opined that if a Council member abuses the use of remote attendance they should lose their voting rights.

Mr. Hoffman stated that the rules on remote participation are governed in part by State Law. He added that he has not researched removal of a Council member based on violation of the rules; adding that the removal standards for Council members would be different than the removal standards for commission, board and committee members. He stated that it would not need to be specified in the rules but a violation of the rule could initiate a removal process. Council President Souder stated that the previous City Solicitor had informed Council that unless a Councilperson is convicted of a felony under State law, it is up to the voters to remove them at the next election. Mr. Hoffman clarified that only applies to Council members and reiterated that the removal standards are different for commissions, boards and committees.

Ms. Tantillo stated that she does not foresee any issues with remote attendance. She added that the screen would be required to show the zoom members and the packet at the Police Station and the Senior Center. She recommended that the City gets a television in both locations for Council to view the screen.

In response to a suggestion from Councilperson Mattaway, Council President Souder recommended that the section of State law that governs be added to the Council Packet for the December meeting.

A motion was made by Councilperson Day to table Resolution 2025-51 to the December meeting. The motion was seconded by Councilperson Zeltt and was unanimously passed.

Council Discussion, Possible Motion and Vote on Resolution 2025-52 – A Resolution to Approve a Vendor Permit Application for Tia Erika’s.

Councilperson Day read the Resolution.

Council President Souder reviewed the documentation submitted for the Vendor Permit.

A motion was made by Councilperson Day to approve Resolution 2025-52. The motion was seconded by Councilperson Zeltt and was unanimously passed.

Council Discussion, Possible Motion and Vote on Resolution 2025-53 – A Resolution to Restrict Parking Along Both sides of the alley beginning 120 feet east of E. 2nd street and proceeding in a southwesterly direction approx. 150 feet.

A motion was made by Councilperson Day to table Resolution 2025-53. The motion was seconded by Councilperson Zubaca and was unanimously passed.

Council Discussion, Possible Motion and Vote Amendment to the Lease between the Mayor and Council of New Castle and The Bull Hill Boat Yard, Inc. regarding the maximum fee for non-member access to the Broad Dyke.

Councilperson Day explained that the Bull Hill Boat Yard members have done cleanups and have made tremendous progress. The City requires them to have insurance, for which the annual premium is \$3,800. The lease states that non-members can launch a boat for \$10.00; and they are proposing raising the fee from \$10.00 to \$50.00.

A motion was made by Councilperson Day to approve amending Section 4 (N) of the October 1, 2024 Lease between the Mayor and City Council of New Castle and the Bull Hill Boat Yard, Inc., to replace \$10 per launch with \$50 per launch and to authorize Staff to prepare the necessary amendment to effect this change and further to authorize Council President Souder to sign the written Amendment. The motion was seconded by Councilperson Zeltt.

In response to a question from Councilperson Zubaca, Councilperson Day stated that typically the launch fee is between \$75.00 and \$150.00. He added that the increase is less about being competitive and more about providing compensation for the insurance and cleanup. Councilperson Day further opined that raising the launch fee may increase membership, which would benefit the Boat Yard.

The motion on the floor was passed unanimously.

Council Discussion and Possible Vote regarding City Awards for Employee, Citizen, and Business Awards for Exemplary Service, Leadership, and Civic Engagement in accordance with Resolution 2024-5.

Council President Souder noted that Council does not have full information to make a judgment. She suggested that if the discussion is deferred to the December meeting, adding that there will still be sufficient time to present the employee awards at the Holiday Party.

A motion was made by Councilperson Day to defer discussion of City Awards to the December meeting. The motion was seconded by Councilperson Zubaca and was unanimously passed.

There being no further business to discuss, Council President Souder called for a motion to adjourn.

A motion to adjourn was made by Councilperson Zubaca and seconded by Councilperson Zeltt. The motion was unanimously passed and the meeting adjourned at 9:20 p.m.

Respectfully submitted,

Kathleen R. Weirich, City Stenographer

Next Regular Meeting Date: December 9, 2025

**City of New Castle Delaware
City Council Special Meeting
Administration Building
220 Delaware St. New Castle, DE 19720
Friday, November 21, 2025
12:30 p.m.**

Call to Order: 6:30 PM

Roll Call

Present: Council President, Suzanne M. Souder
Councilperson Brian M. Mattaway
Councilperson Andrew Zeltt
Councilperson Nermin Zubaca
Councilperson Joseph F. Day

Also present: Antonina Tantillo, MPA, City Administrator
Michael Hoffman, Esq., City Solicitor
Courtaney Taylor, Finance Coordinator

Council President Souder called the November 21, 2025, Special City Council to order at 12:30 p.m.

A motion was made by Councilperson Day to move to executive session. The motion was seconded by Councilperson Zeltt and the meeting moved to executive session at 12:30 p.m., pursuant to 29 Del. C. §§10004 (b)(4) &(6) Strategy sessions, including those involving legal advice or opinion from an attorney-at-law, with respect to collective bargaining or pending or potential litigation, but only when an open meeting would have an adverse effect on the bargaining or litigation position of the public body; and discussion of the content of documents, excluded from the definition of “public record” in § 10002 of this title where such discussion may disclose the contents of such documents.

Council returned from executive session at 1:09 p.m.

A motion to adjourn was made by Councilperson Mattaway and seconded by Councilperson Day. The motion passed unanimously and the meeting adjourned at 1:09 p.m.

Respectfully submitted,

Antonina Tantillo, MPA
City Administrator

Next Regular Meeting Date: December 9, 2025

CITY OF NEW CASTLE

TREASURER'S REPORT - UNAUDITED

PERIOD ENDING: NOVEMBER 30, 2025

Cash Account Name	Period Ending Balance	Prior Period	Change
TOTAL PETTY CASH ON HAND	1,100.00	1,100.00	0.00
GENERAL FUND	193,127.70	166,501.59	26,626.11
PAYROLL CHECKING	5,000.00	2,322.63	2,677.37
MONEY MARKET RETENTION	6,695,497.59	10,920,716.44	-4,225,218.85
TOTAL UNRESTRICTED FUNDS	6,894,725.29	11,090,640.66	-4,195,915.37
MUNICIPAL STREET AID SAVINGS	687,286.91	686,513.46	773.45
SEPARATION DAY ACCOUNT	79,898.95	393,857.20	-313,958.25
MM SAVINGS/ FY18 BOND FUNDS	1,795,776.45	1,510,753.68	285,022.77
SALLE/EIDE/POLICE GRANTS	45,050.03	7,327.15	37,722.88
EMPLOYEE REDEMPTION FUND	154,404.10	154,404.10	0.00
CAPITAL RESERVE	125,000.00	125,000.00	0.00
COMPREHENSIVE PLAN FUND	10,000.00	10,000.00	0.00
SPECIAL PROJECTS & GRANTS FUND	35,000.00	35,000.00	0.00
BUDGET STABILIZATION FUND**	4,000,000.00	0.00	4,000,000.00
TOTAL RESTRICTED FUNDS	6,932,416.44	2,922,855.59	9,560.85
TOTAL CASH IN ACCOUNTS	13,827,141.73	14,013,496.25	-186,354.52

**\$4 million transferred for the creation of the Budget Stabilization Fund.

RECONCILIATION TO CASH

Monthly Cash Receipts	342,129.88
Monthly Expenditures	528,484.40
NET CHANGE:	-186,354.52

TRANSFERS BETWEEN GF CHECKING AND OTHER CITY ACCOUNTS:

DATE:	TRANSFER TO/FROM	AMOUNT	NOTES
11/4/25	TRANSFER TO GF CHECKING	1,988.88	FROM BOND FUNDS
11/10/25	TRANSFER TO PAYROLL	119,576.67	FROM RET MM
11/10/25	TRANSFER TO PAYROLL	2,677.37	FROM RET MM
11/24/25	TRANSFER TO PAYROLL	114,769.53	FROM RET MM
11/26/25	TRANSFER TO GF CHECKING	20,589.96	From GRANT



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	REVENUE Description	Budget	YTD Revenue	Excess/Deficit	%
10-0000-420-0001	Property Tax Current Year	\$4,645,765.00	\$4,392,873.15	(\$252,891.85)	95%
10-0000-420-0002	Tax Penalties	\$25,000.00	\$12,951.34	(\$12,048.66)	52%
10-0000-420-0003	Property Tax Transfers	\$450,000.00	\$349,687.29	(\$100,312.71)	78%
10-0000-420-0004	Delinquent Tax Collection	\$20,500.00	\$19,974.64	(\$525.36)	97%
10-0000-430-0001	Business Licenses	\$135,000.00	\$13,410.00	(\$121,590.00)	10%
10-0000-430-0002	Rental	\$51,000.00	\$1,200.00	(\$49,800.00)	2%
10-0000-430-0003	Building/HAC Applications	\$205,000.00	\$134,828.39	(\$70,171.61)	66%
10-0000-430-0004	Bldg Dept Penalties	\$1,000.00	\$939.00	(\$61.00)	94%
10-0000-430-0005	Vacant Bldg Registration Fees	\$5,000.00	\$0.00	(\$5,000.00)	0%
10-0000-430-0006	Code Violation Penalties	\$25,000.00	\$7,573.53	(\$17,426.47)	30%
10-0000-430-0007	Code Enforcement Cost Reimbursements	\$2,000.00	\$1,750.00	(\$250.00)	88%
10-0000-430-0008	Special Trash	\$9,000.00	\$4,791.00	(\$4,209.00)	53%
10-0000-440-0001	State Courts	\$30,000.00	\$13,766.68	(\$16,233.32)	46%
10-0000-440-0002	Towing/Storage Fees	\$15,000.00	\$7,000.00	(\$8,000.00)	47%
10-0000-450-0003	Impact Fees-Riverbend	\$40,000.00	\$63,000.00	\$23,000.00	158%
10-0000-450-0004	Accident Reports	\$5,000.00	\$2,300.00	(\$2,700.00)	46%
10-0000-450-0005	Engineering/Planning Dev Reimbursement	\$5,000.00	\$4,115.46	(\$884.54)	82%
10-0000-450-0006	Zoning/BOA Hearings	\$4,000.00	\$3,100.00	(\$900.00)	78%
10-0000-455-0001	Franchise Fees	\$80,000.00	\$23,248.17	(\$56,751.83)	29%
10-0000-470-0001	CCATT, Verizon	\$110,000.00	\$54,659.64	(\$55,340.36)	50%
10-0000-470-0004	Trustees Appropriations	\$225,000.00	\$56,250.00	(\$168,750.00)	25%
10-0000-470-0005	MSC Appropriation	\$808,218.00	\$202,054.53	(\$606,163.47)	25%
10-0000-470-0007	Rivertown Ride and Festival	\$0.00	\$0.00	\$0.00	0%
10-0000-480-0001	Interest Other	\$150,000.00	\$78,263.45	(\$71,736.55)	52%
10-0000-480-0002	Insurance Reimbursement	\$0.00	\$0.00	\$0.00	0%
10-0000-480-0003	Misc Income Gen Fund	\$2,000.00	\$862.00	(\$1,138.00)	43%
10-0000-480-0004	Proceeds - Sale of Assets	\$1,500.00	\$0.00	(\$1,500.00)	0%
10-0000-511-0001	Loan Proceeds	\$0.00	\$0.00	\$0.00	0%
10-0000-511-0005	Restricted Fund Balance Carry Forward	\$385,163.00	\$0.00	(\$385,163.00)	0%
10-0000-511-0006	Unreserved Fund Balance Carry Forward	\$0.00	\$0.00	\$0.00	0%
10-0000-524-0000	Police Pension Supplement	\$70,000.00	\$0.00	(\$70,000.00)	0%
10-0000-526-0000	Pay Job Reimbursement	\$93,500.00	\$47,504.03	(\$45,995.97)	51%
FINAL TOTALS		\$7,598,646.00	\$5,496,102.30	(\$2,102,543.70)	72%
REVENUE OVER/UNDER EXPENSE:				\$2,686,720.90	



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
PUBLIC SAFETY					
10-0101-001-6001	Salaries - PSAF	\$1,438,559.00	\$540,555.54	\$898,003.46	38%
10-0101-001-6002	Salaries Supervision - PSAF	\$359,241.00	\$151,686.96	\$207,554.04	42%
10-0101-001-6004	Salaries Civilian - PSAF	\$58,174.00	\$24,432.71	\$33,741.29	42%
10-0101-001-6005	Overtime/Contract Holiday - PSAF	\$165,000.00	\$52,826.65	\$112,173.35	32%
10-0101-001-6008	Vacation/Sick Sellback - PSAF	\$30,000.00	\$8,683.50	\$21,316.50	29%
10-0101-001-6010	FICA Expense - PSAF	\$156,900.00	\$62,572.49	\$94,327.51	40%
10-0101-001-6015	Health/Life/Dental Expense - PSAF	\$430,404.00	\$154,685.25	\$275,718.75	36%
10-0101-001-6020	Pension Plan - PSAF	\$276,454.00	\$107,097.44	\$169,356.56	39%
10-0101-001-6105	Prof Development & Travel - PSAF	\$5,000.00	(\$2,266.43)	\$7,266.43	-45%
10-0101-001-6110	Books/Publications/Dues/Tolls - PSAF	\$1,500.00	\$46.00	\$1,454.00	3%
10-0101-001-6120	Computer - PSAF	\$3,000.00	\$1,647.72	\$1,352.28	55%
10-0101-001-6155	Maintenance Contracts - PSAF	\$21,000.00	\$9,629.56	\$11,370.44	46%
10-0101-001-6170	Office Supplies/Equipment - PSAF	\$5,500.00	\$2,259.26	\$3,240.74	41%
10-0101-001-6180	Postage - PSAF	\$500.00	\$215.82	\$284.18	43%
10-0101-001-6195	Phone Service - PSAF	\$12,520.00	\$3,713.15	\$8,806.85	30%
10-0101-001-7066	Security Cameras/Citywide - PSAF	\$4,170.00	\$2,718.65	\$1,451.35	65%
10-0101-001-7080	Body Cameras - PSAF	\$13,400.00	\$13,349.00	\$51.00	100%
10-0101-001-7120	Administrative Expense - PSAF	\$500.00	\$317.80	\$182.20	64%
10-0101-001-7200	Uniforms/Maintenance - PSAF	\$9,510.00	\$6,277.74	\$3,232.26	66%
10-0101-001-8020	Medical Testing - PSAF	\$3,000.00	\$148.00	\$2,852.00	5%
10-0101-001-8030	Janitorial Services - PSAF	\$7,382.00	\$2,960.08	\$4,421.92	40%
10-0101-001-8050	Bldg Repairs/Maint - PSAF	\$8,000.00	\$2,916.39	\$5,083.61	36%
10-0101-001-8060	Preventative/Termite/Pest Control - PSAF	\$400.00	\$0.00	\$400.00	0%
10-0101-001-8070	Building Heat/Electric - PSAF	\$22,000.00	\$6,447.87	\$15,552.13	29%
10-0101-001-8085	Special Events Supplies - PSAF	\$0.00	\$0.00	\$0.00	0%
10-0101-001-8095	SEO Pay Job Overtime - PSAF	\$80,000.00	\$35,520.00	\$44,480.00	44%
10-0101-001-8098	Investigative/Evidence Testing - PSAF	\$5,000.00	\$1,105.39	\$3,894.61	22%
10-0101-002-7005	Range Supplies - PSAF	\$10,000.00	\$7,872.75	\$2,127.25	79%
10-0101-002-7125	Motor Fuel - PSAF	\$45,000.00	\$10,349.68	\$34,650.32	23%
10-0101-002-7150	Radar/Radio repair - PSAF	\$2,000.00	\$708.44	\$1,291.56	35%
10-0101-002-7220	Vehicle Parts/Repair - PSAF	\$20,000.00	\$2,089.68	\$17,910.32	10%
10-0107-001-6198	Debt Service / Vehicles - PSAF	\$101,995.00	\$41,397.56	\$60,597.44	41%
10-0107-001-7350	Leased Color Copier - PSAF	\$3,990.00	\$1,278.52	\$2,711.48	32%
10-0107-004-7355	Capital Outlays/Equip & Vehicles - PSAFE	\$24,436.00	\$4,000.00	\$20,436.00	16%



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
PUBLIC SAFETY TOTALS		\$3,324,535.00	\$1,257,243.17	\$2,067,291.83	38%
PUBLIC SERVICES					
10-0200-001-6001	Salaries Supervision - PSERV	\$154,800.00	\$64,541.09	\$90,258.91	42%
10-0200-001-6003	Salaries Bldg Code Enforcement - PSERV	\$112,818.00	\$24,125.61	\$88,692.39	21%
10-0200-001-6005	Overtime - PSERV	\$22,000.00	\$4,640.86	\$17,359.14	21%
10-0200-001-6006	Salaries - PSERV	\$485,254.00	\$188,960.08	\$296,293.92	39%
10-0200-001-6008	Vacation & Sick Sellback - PSERV	\$10,000.00	\$4,244.60	\$5,755.40	42%
10-0200-001-6010	FICA - PSERV	\$58,745.00	\$20,537.14	\$38,207.86	35%
10-0200-001-6015	Health/Life/Dental Expense - PSERV	\$256,401.00	\$97,203.24	\$159,197.76	38%
10-0200-001-6020	Pension Plan - PSERV	\$41,538.00	\$15,535.48	\$26,002.52	37%
10-0200-001-6105	Professional Dev & Travel - PSERV	\$10,000.00	\$3,588.39	\$6,411.61	36%
10-0200-001-6110	Book/Reference Materials - PSERV	\$0.00	\$0.00	\$0.00	0%
10-0200-001-6120	Computer & Software Expense - PSERV	\$4,500.00	\$3,690.08	\$809.92	82%
10-0200-001-6170	Office Supplies/Equip/Printing - PSERV	\$4,000.00	\$781.92	\$3,218.08	20%
10-0200-001-6175	Operating Supplies - PSERV	\$8,500.00	\$2,030.27	\$6,469.73	24%
10-0200-001-6180	Postage - PSERV	\$1,600.00	\$232.82	\$1,367.18	15%
10-0200-001-6195	Phone Service - PSERV	\$7,331.00	\$2,572.36	\$4,758.64	35%
10-0200-001-7075	Reimbursable Private Prop. Maint. - CODE	\$2,000.00	\$11,050.00	(\$9,050.00)	553%
10-0200-001-7120	Administrative Expense- PSERV	\$500.00	\$0.00	\$500.00	0%
10-0200-001-8020	Medical Testing - PSERV	\$3,000.00	\$248.00	\$2,752.00	8%
10-0200-001-8030	Janitorial Services - PSERV	\$2,217.00	\$910.00	\$1,307.00	41%
10-0200-001-8040	Temporary Labor	\$500.00	\$0.00	\$500.00	0%
10-0200-001-8050	Bldg Repairs/Sec Maint - PSERV	\$12,000.00	\$5,846.30	\$6,153.70	49%
10-0200-001-8060	Preventative/Termite/Pest Control	\$550.00	\$556.40	(\$6.40)	101%
10-0200-001-8070	Bldg Heat/Electric/Street lights - PSERV	\$48,000.00	\$20,062.27	\$27,937.73	42%
10-0200-003-7085	Fuel & Lubricants - PSERV	\$40,000.00	\$10,743.48	\$29,256.52	27%
10-0200-003-7105	Landfill Fees/Recycle - PSERV	\$145,000.00	\$48,412.70	\$96,587.30	33%
10-0200-003-7106	Yard Waste - PSERV	\$18,500.00	\$7,763.70	\$10,736.30	42%
10-0200-003-7155	Safety Equipment/Signs/Markings - PSERV	\$5,150.00	\$455.71	\$4,694.29	9%
10-0200-003-7170	Small Tools/Equip Repairs/Maint. - PSERV	\$4,000.00	\$1,445.57	\$2,554.43	36%
10-0200-003-7171	Radio Repairs - PSERV	\$250.00	\$0.00	\$250.00	0%
10-0200-003-7195	Truck/Vehicle Repair/Maint. - PSERV	\$55,000.00	\$9,507.72	\$45,492.28	17%
10-0200-003-7200	Uniforms/Maintenance - PSERV	\$10,000.00	\$3,025.60	\$6,974.40	30%
10-0200-003-8095	Special Event Overtime - PSERV	\$3,500.00	\$1,211.42	\$2,288.58	35%
10-0200-003-8105	Street Materials - PSERV	\$8,000.00	\$786.41	\$7,213.59	10%



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
10-0200-004-8120	Street Repairs - PSERV	\$1,000.00	\$0.00	\$1,000.00	0%
10-0203-003-8080	Sand & Abrasives/ Snow & Ice Control	\$8,000.00	\$0.00	\$8,000.00	0%
10-0203-003-8090	Outside Contractors / Snow & Ice Control	\$1,000.00	\$0.00	\$1,000.00	0%
PW PARKS & PUBLIC PROPERTY					
10-0204-003-7060	Equipment - PARKS	\$107,261.00	\$247.99	\$107,013.01	0%
10-0204-003-7061	Pruning/Planting Trees - ROW/PARKS	\$40,000.00	\$12,462.67	\$27,537.33	31%
10-0204-003-7100	Playground Maintenance/Wood Carpet-PARKS	\$42,875.00	\$426.20	\$42,448.80	1%
10-0204-003-7430	Contract Maintenance - City Prop/PARKS	\$115,000.00	\$69,250.65	\$45,749.35	60%
10-0204-003-7432	Dog Park - PARKS	\$25,000.00	\$2,773.97	\$22,226.03	11%
CAPITAL OUTLAY - PSERV					
10-0205-004-7355	Capital Outlays/Equip & Vehicles - PSERV	\$15,000.00	\$0.00	\$15,000.00	0%
10-0205-004-7446	Handicap Curb Ramps	\$25,000.00	\$0.00	\$25,000.00	0%
10-0205-004-7533	Debt Service / Vehicle lease - PSERV	\$105,684.00	\$58,798.02	\$46,885.98	56%
10-0205-004-7534	Debt Service / Road Repair -GO Bond 2018	\$225,000.00	\$93,750.00	\$131,250.00	42%
10-0205-004-7536	Storm Drainage/MS4 - PSERV	\$130,000.00	\$5,518.80	\$124,481.20	4%
10-0205-004-7540	Capital Improvement/Road Repairs - PSERV	\$54,700.00	\$0.00	\$54,700.00	0%
PUBLIC SERVICES TOTALS		\$2,431,174.00	\$797,937.52	\$1,633,236.48	33%
MAYOR AND COUNCIL					
10-0301-001-6001	Salaries - M&C	\$20,100.00	\$8,504.10	\$11,595.90	42%
10-0301-001-6010	FICA Expense - M&C	\$1,540.00	\$650.54	\$889.46	42%
10-0301-001-6101	Advertising - M&C	\$15,500.00	\$8,597.50	\$6,902.50	55%
10-0301-001-6105	Prof Development - M&C	\$600.00	\$40.00	\$560.00	7%
10-0301-001-6106	Association Dues - M&C	\$4,200.00	\$0.00	\$4,200.00	0%
10-0301-001-6550	Economic Dev Activities - M&C	\$15,000.00	\$0.00	\$15,000.00	0%
10-0301-001-6560	Sea Level Rise Task Force	\$40,000.00	\$3,884.60	\$36,115.40	10%
10-0301-001-7024	General Code Updates - M&C	\$4,000.00	\$2,051.00	\$1,949.00	51%
10-0301-001-7040	Contributions - M&C	\$98,500.00	\$98,500.00	\$0.00	100%
10-0301-001-7055	Meeting Security/Rental Fees - M&C	\$7,000.00	\$4,503.72	\$2,496.28	64%
10-0301-001-7065	Equipment Purchases - M&C	\$1,000.00	\$0.00	\$1,000.00	0%
10-0301-003-6185	Election Expenses - M&C	\$0.00	\$0.00	\$0.00	0%
10-0301-003-6190	Rivertowns Ride & Festival - M&C	\$0.00	\$0.00	\$0.00	0%
10-0301-003-7010	Annual Calendar/Monthly Newsletter - M&C	\$4,500.00	\$0.00	\$4,500.00	0%
10-0301-003-7011	Transcription Services - M&C	\$16,444.00	\$4,770.53	\$11,673.47	29%
10-0301-003-7042	Fees to Good Will Riverbend - M&C	\$6,000.00	\$3,500.00	\$2,500.00	58%
CITY CLERK / CITY TREASURER					



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

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Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
10-0302-001-6001	Salaries - CLERK/TREAS	\$2,260.00	\$888.47	\$1,371.53	39%
10-0302-001-6010	FICA Expense - CLERK/TREAS	\$160.00	\$67.98	\$92.02	42%
FINANCE					
10-0303-003-7090	FY Audit - FIN	\$45,000.00	\$26,441.00	\$18,559.00	59%
ADMINISTRATION					
10-0304-001-6001	Salaries - ADMIN	\$389,533.00	\$165,690.64	\$223,842.36	43%
10-0304-001-6005	Overtime - ADMIN	\$1,000.00	\$0.00	\$1,000.00	0%
10-0304-001-6008	Sellback Vacation & Sick - ADMIN	\$0.00	\$0.00	\$0.00	0%
10-0304-001-6010	FICA Expense - ADMIN	\$29,800.00	\$12,151.59	\$17,648.41	41%
10-0304-001-6015	Health/Life/Dental Expense - ADMIN	\$96,831.00	\$36,332.13	\$60,498.87	38%
10-0304-001-6020	Pension Plan - ADMIN	\$21,347.00	\$9,009.36	\$12,337.64	42%
10-0304-001-6100	Employee Retention	\$10,000.00	\$0.00	\$10,000.00	0%
10-0304-001-6105	Professional Development - ADMIN	\$4,000.00	(\$1,656.59)	\$5,656.59	-41%
10-0304-001-6115	City Administrator Expense - ADMIN	\$4,000.00	\$40.00	\$3,960.00	1%
10-0304-001-6120	Computer, Hardware & IT Services - ADMIN	\$60,000.00	\$5,967.78	\$54,032.22	10%
10-0304-001-6130	Dues & Publications - ADMIN	\$1,000.00	\$370.00	\$630.00	37%
10-0304-001-6170	Office Supplies/Printing - ADMIN	\$5,000.00	\$1,984.44	\$3,015.56	40%
10-0304-001-6180	Postage - ADMIN	\$3,500.00	\$1,172.28	\$2,327.72	33%
10-0304-001-6195	Telephone/Internet Service - ADMIN	\$5,052.00	\$1,893.39	\$3,158.61	37%
10-0304-001-7120	Administrative Expense - ADMIN	\$5,500.00	\$1,121.19	\$4,378.81	20%
10-0304-001-8020	Medical Testing - ADMIN	\$250.00	\$0.00	\$250.00	0%
10-0304-001-8030	Janitorial Services - ADMIN	\$1,377.00	\$565.00	\$812.00	41%
10-0304-001-8050	Building Repairs - ADMIN	\$3,500.00	\$470.00	\$3,030.00	13%
10-0304-001-8055	Bldg Security Maintenance - ADMIN	\$5,500.00	\$0.00	\$5,500.00	0%
10-0304-001-8060	Preventative/Termite/Pest Control -ADMIN	\$950.00	\$398.92	\$551.08	42%
10-0304-001-8070	Building Heat - ADMIN	\$5,500.00	\$1,889.93	\$3,610.07	34%
10-0304-002-7085	Fuel & Oil - ADMIN	\$3,500.00	\$1,366.48	\$2,133.52	39%
10-0304-003-6122	Software Support - ADMIN	\$38,291.00	\$24,673.68	\$13,617.32	64%
10-0304-004-7350	Lease Copier ADMIN	\$3,313.00	\$1,086.08	\$2,226.92	33%
10-0304-005-7000	Special Projects & Grants	\$35,000.00	\$35,000.00	\$0.00	100%
HUMAN RESOURCES					
10-0308-001-6101	Advertising- HR	\$1,000.00	\$697.77	\$302.23	70%
10-0308-001-6105	Professional Development- HR	\$0.00	\$0.00	\$0.00	0%
10-0308-001-6130	Dues & Publications- HR	\$0.00	\$0.00	\$0.00	0%
10-0308-001-6183	Temporary Labor/Consultant- HR	\$10,000.00	\$577.50	\$9,422.50	6%



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
10-0308-001-7404	Employee Training Programs- HR	\$1,000.00	\$0.00	\$1,000.00	0%
10-0308-001-8096	Contract Reimbursements- HR	\$3,000.00	\$1,150.00	\$1,850.00	38%
10-0308-001-8098	Pre-employ Background Investigation- HR	\$300.00	\$76.35	\$223.65	25%
BOARD OF ADJUSTMENT					
10-0801-001-6101	Advertising - BOA	\$1,000.00	\$240.00	\$760.00	24%
10-0801-001-6105	Professional Fees - BOA	\$6,000.00	\$4,805.04	\$1,194.96	80%
BUILDING MAINTENANCE					
10-0901-001-7045	County Sewer Assessments - BLDG	\$3,000.00	\$1,174.09	\$1,825.91	39%
10-0901-001-7135	Contractual Services - BLDG	\$6,000.00	\$75.00	\$5,925.00	1%
10-0901-001-8077	Town Hall Heat - BLDG	\$0.00	\$0.00	\$0.00	0%
10-0901-003-8082	Capital Reserves - BLDG	\$259,500.00	\$4,889.33	\$254,610.67	2%
10-0901-004-8085	Battery Park / Porta Potties - BLDG	\$5,000.00	\$293.96	\$4,706.04	6%
INSURANCE					
10-1001-001-7145	Public Officials Liability - INS	\$5,927.00	\$5,927.00	\$0.00	100%
10-1001-001-8055	Police Liability - INS	\$6,596.00	\$6,596.00	\$0.00	100%
10-1001-001-8065	Property and Liability - INS	\$138,776.00	\$69,132.50	\$69,643.50	50%
10-1001-001-8130	Workers Compensation - INS	\$77,000.00	\$76,370.00	\$630.00	99%
10-1001-001-8135	Unemployment Insurance - INS	\$11,000.00	\$170.59	\$10,829.41	2%
PROFESSIONAL/CONTRACTUAL SERVICES					
10-1002-001-8011	City Engineer - CONT	\$40,000.00	\$11,219.15	\$28,780.85	28%
10-1002-001-8025	City Solicitor - CONT	\$125,000.00	\$46,817.65	\$78,182.35	37%
10-1002-003-6140	AFSCME Contract Negotiations - CONT	\$5,000.00	\$0.00	\$5,000.00	0%
10-1002-003-6141	HR/Other Legal - CONT	\$5,000.00	\$0.00	\$5,000.00	0%
PLANNING COMMISSION					
10-1102-003-6105	Professional Dev & Training - PC	\$500.00	\$0.00	\$500.00	0%
10-1102-003-6190	Contractual Services - PC	\$40,000.00	\$14,042.10	\$25,957.90	35%
10-1102-003-7004	Comprehensive Plan Update - PC	\$14,000.00	\$10,000.00	\$4,000.00	71%
HISTORIC AREA COMMISSION					
10-1103-003-6105	Prof Development - HAC	\$200.00	\$0.00	\$200.00	0%
10-1103-003-6140	Historic Preservation	\$7,000.00	\$869.00	\$6,131.00	12%
10-1103-003-6162	Architect - HAC	\$25,000.00	\$9,152.50	\$15,847.50	37%
10-1103-003-6190	Meeting Security	\$3,000.00	\$672.15	\$2,327.85	22%
BOARD OF HEALTH					
10-1109-001-6105	Professional Development - BOH	\$500.00	\$0.00	\$500.00	0%
10-1109-001-6100	BOARD OF HEALTH	\$0.00	\$0.00	\$0.00	0%



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	EXPENSE Description	Budget	YTD Expended	Balance	% Used
10-1109-001-6170	Supplies - BOH	\$250.00	\$266.21	(\$16.21)	106%
10-1109-001-6180	Postage - BOH	\$1,000.00	\$1,098.24	(\$98.24)	110%
10-1109-001-7080	Meeting Security - BOH	\$840.00	\$962.84	(\$122.84)	115%
LONG TERM RESERVES					
10-1110-004-6124	Accrued Benefits	\$25,000.00	\$25,000.00	\$0.00	100%
10-1110-004-6125	Restricted Reserves / Capital	\$0.00	\$0.00	\$0.00	0%
ADMINISTRATION TOTALS		\$1,842,937.00	\$754,200.71	\$1,088,736.29	41%
FINAL TOTALS		\$7,598,646.00	\$2,809,381.40	\$4,789,264.60	



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	Description	Budget	YTD	Balance
MUNICIPAL STREET AID FUND 20				
Revenue:				
20-0000-500-0000	Municipal Street Aid	\$116,100.00	\$0.00	(\$116,100.00)
20-0000-500-0001	Municipal Street Aid Reserve carry over	\$625,067.00	\$0.00	(\$625,067.00)
Expense:				
20-0208-001-8121	MSAF Expenses	\$116,100.00	\$0.00	\$116,100.00
20-0208-001-8125	MSAF Reserve Expenses	\$625,067.00	\$0.00	\$625,067.00
COMMUNITY TRANSPORTATION FUND 23				
Revenue:				
23-0000-500-0000	CTF 24-P-PROG-67 GoodWill Fire Co.	\$5,697.00	\$0.00	\$5,697.00
Expense:				
23-0205-004-7540	CTF 24-P-PROG-67 GoodWill Fire Co.	\$5,697.00	\$0.00	\$5,697.00
DNREC FY22 BOND FUND 24				
Revenue:				
24-0000-500-0000	DNREC (FY22 Bond) Cap Improv/Trans Trust	\$80,000.00	\$0.00	\$80,000.00
Expense:				
24-0205-001-8015	DNREC (FY22 BOND) / Floating Pier	\$80,000.00	\$0.00	\$80,000.00
COMMUNITY TRANSPORTATION FUND 25				
Revenue:				
25-0000-500-0000	CTF P-PROG-01 (Road Repairs)	\$65,000.00	\$0.00	\$65,000.00
Expense:				
25-0207-001-8120	CTF P-PROG-01 (Road Repairs)	\$65,000.00	\$0.00	\$65,000.00
CRF FY25 BOND FUND 26				
Revenue:				
26-0000-500-0000	CRF (FY25 BOND) Roads /Playground /PSAF	\$1,233,589.23	\$177,290.51	\$1,056,298.72
Expense:				
26-0205-001-7540	CRF (FY25 Bond) Road Repair	\$855,694.23	\$177,290.51	\$678,403.72
26-0205-001-7541	CRF (FY25 Bond) Battery Park Playground	\$375,000.00	\$0.00	\$375,000.00
CRF FY23 BOND FUND 27				
Revenue:				
27-0000-500-0000	CRF (FY23 BOND) \$605,654	\$88,206.95	\$40,043.25	\$48,163.70
Expense:				
27-0205-001-7542	CRF (FY23 BOND) City Wide Cameras	\$28,428.98	\$0.00	\$28,428.98



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	Description	Budget	YTD	Balance
27-0205-001-8015	CRF (FY23 BOND) Floating Pier	\$59,777.97	\$40,043.25	\$19,734.72
CRF FY24 BOND FUND 28				
Revenue:				
28-0000-500-0000	CRF (FY24 BOND) \$765,000	\$598,015.43	\$130,410.16	\$467,605.27
Expense:				
28-0205-001-7540	CRF (FY24 BOND) Misc Capital Projects	\$598,015.43	\$130,410.16	\$467,605.27
CRF FY26 BOND FUND 29				
Revenue:				
29-0000-500-0000	CRF (FY26 BOND) \$305,600	\$305,600.00	\$18,534.00	\$287,066.00
Expense:				
29-0205-001-7540	CRF (FY26 BOND) ADMIN BLD RENOVATIONS	\$150,000.00	\$0.00	\$150,000.00
29-0205-001-7541	CRF (FY26 BOND) DIKE RAISING FEASIBILITY	\$100,000.00	\$0.00	\$100,000.00
29-0205-001-7542	CRF (FY26 BOND) POLICE BLD RENOVATIONS	\$55,600.00	\$18,534.00	\$37,066.00
SWMPG 26-03				
Revenue:				
33-0000-500-0000	<u>SWMPG 26-03</u>	\$125,000.00	\$0.00	\$125,000.00
Expense:				
33-0200-001-8015	SWMPG 26-03	\$125,000.00	\$0.00	\$125,000.00
DNREC/ORPT 24-483				
Revenue:				
35-0000-500-0000	<u>DNREC/ ORPTGrant-Battery Walk/Playground</u>	\$125,000.00	\$0.00	\$125,000.00
Expense:				
35-0204-001-7061	DNREC/ORPT 24-483	\$125,000.00	\$0.00	\$125,000.00
DNREC FY25 TEDI FUND 37				
Revenue:				
37-0000-500-0000	DNREC FY25 TEDI	\$6,681.00	\$993.24	\$5,687.76
Expense:				
37-0205-004-7536	DNREC FY25 TEDI	\$6,681.00	\$273.24	\$6,407.76
DEMA / PDM FUND 40				
Revenue:				
40-0000-500-0000	DEMA FY19 PDM Grant	\$12,727.04	\$0.00	\$12,727.04
Expense:				
40-0205-004-7536	Contractual Service - DEMA FY19 PDM	\$12,727.04	\$0.00	\$12,727.04



CITY OF NEW CASTLE

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NOVEMBER 2025

FY26 YTD BUDGET REPORT - 41%

Account ID	Description	Budget	YTD	Balance
DELDOT /FY25 CYCLING INNOVATION FUND 41				
Revenue:				
41-0000-500-0000	DeIDOT CYCLING Trail Feasibility Study	\$15,180.00	\$14,030.00	\$1,150.00
Expense:				
41-0205-004-8015	DeIDOT CYCLING Trail Feasibility Study	\$15,180.00	\$14,030.00	\$1,150.00
DEMA /CYBERSECURITY GRANT FUND 42				
Revenue:				
42-0000-500-0000	DEMA FY25 CYBERSECURITY GRANT	\$6,764.90	\$3,288.76	\$3,476.14
Expense:				
42-0205-004-7536	DEMA FY25 CYCBERSECURITY GRANT	\$6,764.90	\$3,288.76	\$3,476.14
CJC FUND 80				
Revenue:				
80-0000-500-0000	CJC - 2023-AR-P/T-3188 Grant	\$215,738.36	\$53,956.89	\$161,781.47
Expense:				
80-0101-001-7060	CJC/ 2023-AR-P/T-3188	\$215,738.36	\$53,956.89	\$161,781.47
SALLE GRANT FUND 84				
Revenue:				
84-0000-500-0000	SALLE Grant	\$6,000.00	\$3,090.05	\$2,909.95
Expense:				
84-0104-001-6005	Overtime - SALLE	\$500.00	\$0.00	\$500.00
84-0104-001-6010	FICA expense - SALLE	\$0.00	\$0.00	\$0.00
84-0104-001-7060	Equipment/Rental - SALLE	\$5,500.00	\$3,090.05	\$2,409.95
HIGHWAY SAFETY GRANT FUND 85				
Revenue:				
85-0000-500-0000	Highway Safety Grants	\$8,000.00	\$5,980.24	\$2,019.76
Expense:				
85-0102-001-6005	Overtime - Hightway Safety	\$8,000.00	\$6,220.56	\$1,779.44
85-0102-001-7060	Equipment - Highway Safety	\$0.00	\$0.00	\$0.00
EIDE GRANT FUND 88				
Revenue:				
88-0000-500-0000	EIDE Grant	\$4,746.00	\$975.00	\$3,771.00
Expense:				
88-0103-001-6005	Overtime - EIDE	\$4,746.00	\$975.00	\$3,771.00



CITY OF NEW CASTLE
NOVEMBER 2025
FY26 YTD BUDGET REPORT - 41%

Account ID	Description	Budget	YTD	Balance
88-0103-001-6010	FICA Expense - EIDE	\$0.00	\$0.00	\$0.00
88-0103-001-7060	Equipment - EIDE	\$0.00	\$0.00	\$0.00

DPS / VIOLENT CRIME GRANT FUND 89

Revenue:

89-0000-500-0000	FCVC GRANT / V-67-25	\$24,893.60	\$22,282.51	\$2,611.09
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Expense:

89-0101-001-6005	Overtime / V-67-25	\$24,893.60	\$2,261.49	\$22,632.11
89-0101-001-7060	Equipment/Training - V-67-25	\$0.00	\$23,112.11	(\$23,112.11)

GIA/SEPARATION DAY GRANT FUND 95

Revenue:

95-0000-500-0000	Separation Day Grant	\$36,000.00	\$0.00	\$36,000.00
95-0000-500-0001	Separation Day -Fees/Contributions	\$33,000.00	\$9,105.00	\$23,895.00
95-0000-500-0002	Separation Day - Admission/Sales	\$8,500.00	\$17,060.00	(\$8,560.00)

Expense:

95-1108-001-6105	Professional Fees - SEPDAY	\$50,000.00	\$0.00	\$50,000.00
95-1108-001-6170	Supplies - SEPDAY	\$5,000.00	\$0.00	\$5,000.00
95-1108-001-6180	Postage - SEPDAY	\$0.00	\$0.00	\$0.00
95-1108-001-6185	Printing/Publications/Adv - SEPDAY	\$1,000.00	\$0.00	\$1,000.00
95-1108-001-6190	Rent - SEPDAY	\$4,500.00	\$0.00	\$4,500.00
95-1108-001-7120	Administrative Expense - SEPDAY	\$7,500.00	\$0.00	\$7,500.00
95-1108-001-7222	Police/EMS/Public Works - SEPDAY	\$8,500.00	\$0.00	\$8,500.00
95-1108-001-8065	Insurance - SEPDAY	\$1,000.00	\$0.00	\$1,000.00

CAPITAL DEBTS

as of 11/30/25

	Current Balance	NOTES
PNC General Obligation Bond	\$515,846.06	Paid by Trustees (Delaware St. road work)
PNC Commercial Loan	\$53,207.80	Trash Truck Loan
TOTAL INDEBTEDNESS =	\$569,053.86	



New Castle City Building Department / 220 Delaware Street / New Castle, DE 19720-4816
Phone (302) 322-9813 Fax (302) 323-9814

BUILDING OFFICIAL'S REPORT

November 2025

To: Members of New Castle City Council

Submitted by: Jeffrey Bergstrom, Building Official

Number of Building Permits Issued.....	28
Estimated Cost of Work.....	\$291,355.50
Fees Collected.....	\$7,505.46
Inspections Performed (by type)	
Site/Footing/Masonry.....	80
Framing/Structural.....	21
Plumbing/HVAC.....	34
Final/Certificates of Occupancy.....	5

cc: Building Report File
City Council

TO: Antonina Tantillo, City Administrator
FROM: Jeff Bergstrom,
Building Official
DATE: December 2, 2025
RE: November 2025 Activity



Twenty-eight building permit applications were processed in November for approximately \$291,355.50 worth of construction, and \$7,505.46 in fees were collected.

Sixteen 2025 business licenses were processed, resulting in fees of \$1,890.00

One 2025 Rental license was processed resulting a fee of \$75.00.

Five Certificates of Occupancy were issued, following required inspections, resulting in fees of \$500.00.

Meetings attended included the City Council on the 10th.

The department made about 140 formal inspections during the period.

In addition to regular workload, other projects included: public works inspections & issues, development & site work issues, dike maintenance issues, stormwater permitting Issues, and vacant building issues.

NOVEMBER 2025 BUSINESS LICENSES

License No.	Business Name	Business Location	Paid Amount
25000848	TAYLOR REMODELING	120 W SUMMIT AVE WILMINGTON DE	50.00
25000849	RYTECH RESTORATION OF N DELAWARE	65 WOODSIDE LANE BEAR DE	50.00
25000850	QUARRY MILLS CRAFTSMENS INC	808 W 21ST ST WILMINGTON DE	50.00
25000851	T A COCHRAN & SON INC	1917 CAPITOL TRAIL NEWARK DE	90.00
25000852	MY RIDEZ LLC	421 W 7TH ST NEW CASTLE DE	50.00
25000853	THE PLUMBING SHOP	102 WALLS WAY BEAR DE	50.00
25000854	TRINCIA REMODELING	2315 KENNWYNN RD WILMINGTON DE	50.00
25000855	MARMON HOLDINGS	800 CENTERPOINT BLVD NEW CASTLE DE	360.00
25000856	R & J CONSTRUCTION INC	331 CORBITT CIR BEAR DE	90.00
25000857	TNT CONSTRUCTION & HANDYMAN	866 SUNNYSIDE RD SMYRNA DE	90.00
25000858	ROADRUNNER ROADSIDE SERVICE	33 RESERVOIR RD PERRYVILLE MD	50.00
25000859	WINDOW NATION LLC	8110 MAPLE LAWN BLVD STE 35 FULTON MD	360.00
25000860	RMN CONSTRUCTION	1 MT OLIVE RD U 142 BUDD LAKE NJ	90.00
25000861	DIVERSIFIED RACK AND SHELVING	603 ROUTE 130 NORTH EAST WINDSOR NJ	360.00
25000862	BRIGHT IMPROVEMENT INC	201 CHESTNUT ST NEW CASTLE DE	50.00
25000863	MINIGUINI SERVICES	2612 BELLOWS DR WILMINGTON DE	50.00
Total 16			\$1,890.00

NOVEMBER 2025 RENTAL LICENSES

License No.	Rental Housing License	Property Location	Paid Amount
R1500031	618 DELAWARE ST	LAWN MANAGEMENT LLC	75.00
Total 1			\$75.00

NOVEMBER 2025 BUILDING PERMITS

Permit No.	Owner Name	Property Location	Work Type	Zone	HDFee	DDD	Date	Cost	Paid Amount
26540	DOUGLAS HOFFMAN	104 E 3RD ST	REPAIR REPLACE	HR	50.00		10/31/25	980.00	100.00
26541	CHRISTOPHER JAMES MCCracken	114 HARMONY ST	ALTERATION	HR	50.00		11/4/25	3,883.00	258.25
26542	FRANCIS & PATRICIA DISABATINO	10 BALDT AVE	REPAIR REPLACE	R1			11/4/25	4,950.00	224.25
26543	TSBP 2 LLC	200 ANCHOR MILL RD	SIGN	I			11/4/25	6,560.00	248.40
26544	ALICE JARVIS	15 THE STRAND	REPAIR REPLACE	HR			11/4/25	975.00	50.00
26545	CITY OF NEW CASTLE - MAYOR & COUNCIL	313 E 2ND ST	REPAIR REPLACE	QSR			11/4/25	250.00	0.00
26546	ANTONIO'S LAWN SERVICE LLC	0 PFROMMER ST	REPAIR REPLACE	R3		DDD	11/5/25	9,750.00	296.25
26547	MARK JOSEPH & LAURIE LORENZ	59 THE STRAND	ALTERATION	HR	50.00		11/5/25	22,880.00	543.20
26548	LARRY & GINA KOUMA	23 W 6TH ST	ALTERATION	R2	50.00	DDD	11/5/25	33,258.00	698.87
26549	WILLIAM C & LAUREN M EDELIN	20 CASIMIR CT	REPAIR REPLACE	R1			11/7/25	9,620.00	294.30
26552	BRIAN & NANCY NITCHMAN	713 W 11TH ST	REPAIR REPLACE	R1			11/10/25	5,500.00	232.50
26553	PATRICK PINNELL & KATHLEEN CURRAN	105 THE STRAND	NEW BUILDING	HR	50.00		11/10/25	28,890.00	100.00
26554	DEASCANIS HOMES INC	3 BUTTONWOOD AVE	NEW BUILDING	RC			11/10/25	9,000.00	50.00
26555	MARTY MELLINGER	151 N KATRIN CIR	REPAIR REPLACE	R1			11/17/25	15,800.00	387.00
26556	CHRISTINE PETITE NJEMBE	24 KARLSTAD RD	REPAIR REPLACE	R1			11/18/25	2,687.00	190.30
26557	RANDY ROBERTS	121 STUYVESANT AVE	ALTERATION	R1			11/18/25	750.00	50.00
26558	ALLISON & HENRY TOBEY	117 E 3RD ST	REPAIR REPLACE	HR	50.00		11/18/25	35,000.00	875.00
26559	CLARE HOLDINGS LLC	421 W 7TH ST	SIGN	DG			11/20/25	300.00	50.00
26560	JAMIE JOHNSON	180 N KATRIN CIR	REPAIR REPLACE	R1			11/20/25	4,250.00	213.75
26561	MARGARET REIGN	115 W 9TH ST	REPAIR REPLACE	R3			11/20/25	22,012.50	480.19
26562	CAROLYN TRAVERS	11 W 6TH ST	ADDITION	R2			11/21/25	2,400.00	50.00
26563	45 W 4TH ST IRREVO TRUST	45 W 4TH ST	REPAIR REPLACE	HR	50.00	DDD	11/21/25	8,000.00	320.00
26564	S COOPER HOLDINGS LLC	206 BRYLGON AVE	REPAIR REPLACE	R1			11/21/25	28,711.00	580.67
26565	ALISON MCGONIGAL	134 W 8TH ST	REPAIR REPLACE	R3			11/21/25	20,352.00	455.28
26566	JAIHO LLC	735 FERRY CUT OFF	ALTERATION	DG			11/21/25	4,450.00	216.75
26567	PETER MCCURDY	115 DELAWARE ST	REPAIR REPLACE	HR		DDD	11/24/25	2,667.00	190.00
26568	RICHARD HENION	27 W 6TH ST	REPAIR REPLACE	R2	50.00	DDD	11/24/25	6,700.00	300.50
26569	DOUGLAS & ELIZABETH WALSH	113 E 2ND ST	ALTERATION	HR			11/26/25	780.00	50.00
Total 28								\$291,355.50	\$7,505.46

TO: Antonina Tantillo, City Administrator

**FROM: Milt Draper,
Housing Code Official**

DATE: December 3, 2025

RE: November 2025 Activity



Thirteen housing/property code violations were filed in November 2025.

10 PROPERTIES THROUGHOUT THE CITY WERE CITED IN NOVEMBER 2025 FOR VARIOUS QUALITIES OF LIFE ISSUES:

- (2) STORAGE OF HOUSEHOLD ITEMS IN A RESIDENTIAL ZONE.
- (1) STORING AN INOPERABLE MOTOR VEHICLE IN A RESIDENTIAL ZONE.
- (10) WORKING IN THE CITY WITHOUT A LICENSE AND OR A BUILDING PERMIT.
- (3) EXCESS GROWTH OF WEEEDS, BRUSH, AND OR GRASSES.
- (1) PROPERLY MAINTAINING UNUSED OR UNOCCUPIED PROPERTY.
- (3) MAINTAINING EXTERIOR SURFACES OF A DWELLING IN GOOD REPAIRS.
- (11) VACANT/ABANDONED PROPERTIES are subject to vacant building fees.
- (7) VACANT/ABANDONDED PROPERTIES are not yet subject to vacant building fees.



NEW CASTLE CITY POLICE DEPARTMENT
MONTHLY REPORT

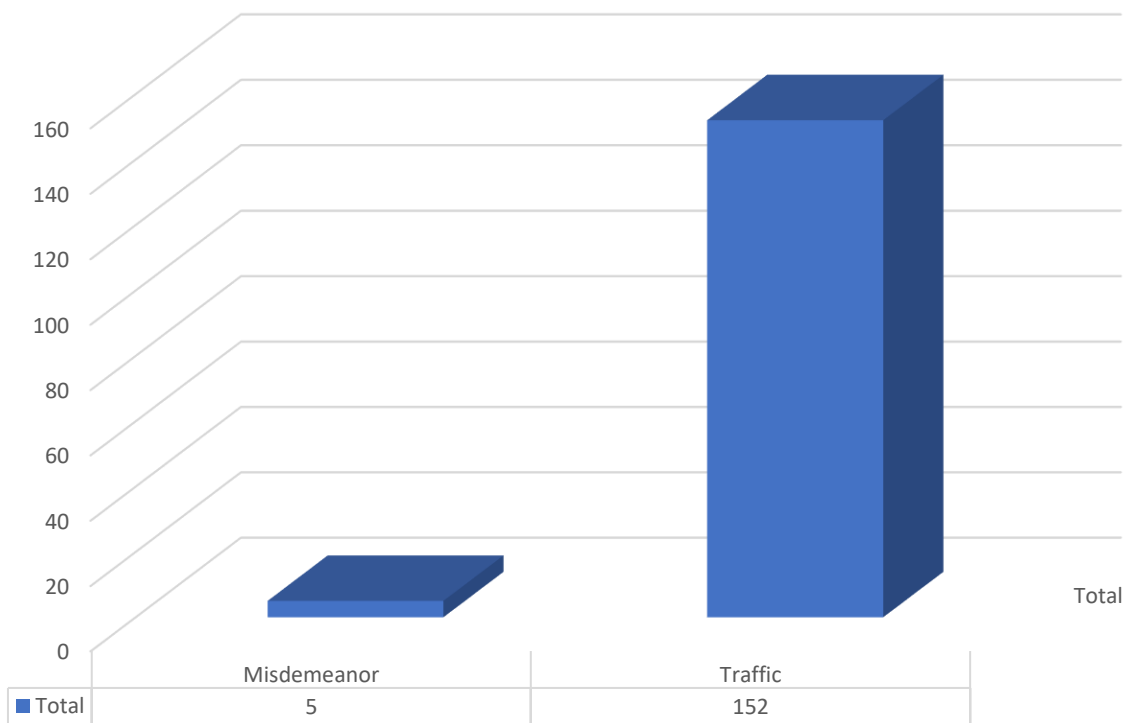
December 9th, 2025

City Council Report
For November 2025

NEW CASTLE CITY POLICE DEPARTMENT MONTHLY REPORT

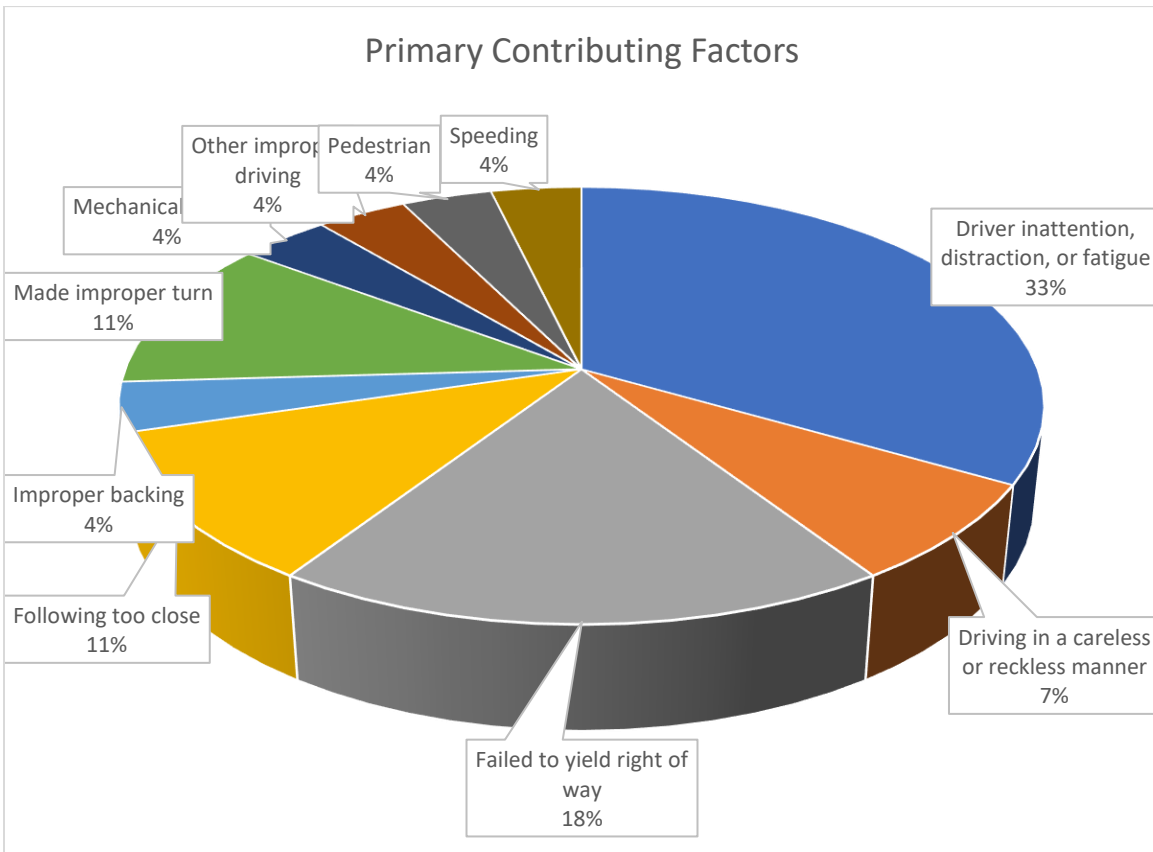
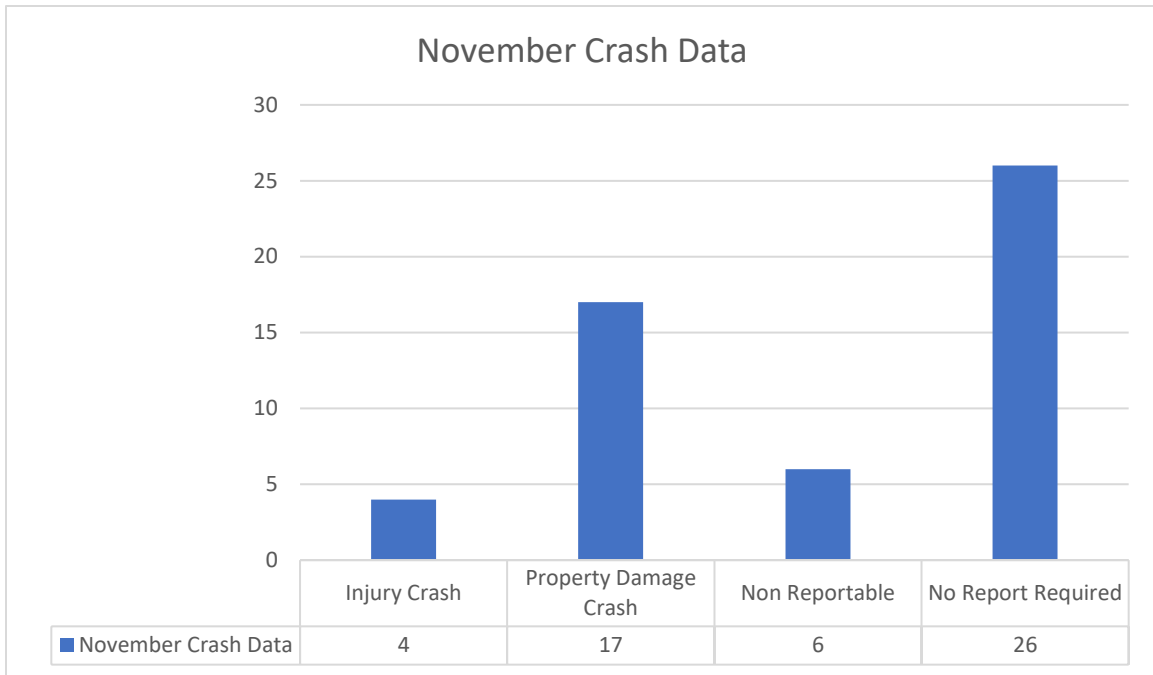
Total Complaints	Total Dispatched Calls	Crime Reports Written	Field Service Reports
505	233	95	145
Overdose/NARCAN	DUI	Shooting Outside City	Shooting Inside City
0/0	5	0	0

November Enforcement Data



November 2025
YTD Crime Statistics

PART I CRIMES		
Crime	2025	2024
Kidnap	<u>1</u>	<u>3</u>
Rape	<u>6</u>	<u>3</u>
Robbery	<u>0</u>	<u>0</u>
Assault/Aggravated	<u>13</u>	<u>13</u>
Burglary	<u>6</u>	<u>11</u>
Theft	<u>170</u>	<u>222</u>
Theft/Auto	<u>10</u>	<u>10</u>
All Other	<u>5</u>	<u>11</u>
	211	273
PART II CRIMES		
Crime	2025	2024
Other Assaults	<u>53</u>	<u>92</u>
Rec. Stolen Property	<u>1</u>	<u>0</u>
Criminal Mischief	<u>50</u>	<u>72</u>
Weapons	<u>7</u>	<u>12</u>
Other Sex Offenses	<u>5</u>	<u>3</u>
Drugs	<u>23</u>	<u>46</u>
Noise/Disorderly Premise	<u>99</u>	<u>56</u>
Trespass	<u>16</u>	<u>43</u>
Disorderly Conduct	<u>2</u>	<u>5</u>
Other	<u>1,099</u>	<u>1,153</u>
	1355	1482
PART III CRIMES		
Crime	2025	2024
Alarm	<u>330</u>	<u>327</u>
Animal Control	<u>9</u>	<u>22</u>
Recovered Property	<u>14</u>	<u>21</u>
Service	<u>702</u>	<u>754</u>
Suspicious Per/Veh	<u>175</u>	<u>202</u>
	1230	1326
	2796	3081



November 2025 Quality of Life Calls

Location / Incident Type	Total
Airport Plaza Shopping Ctr	8
Disorderly person	1
Suspicious person	2
Theft - In Progress	1
Theft - Just Occurred	2
Trespass - In Progress	2
Baldton	1
Assault w/Weapon - In Progress	1
Boothhurst	1
Loud Music/Party	1
Buttonwood	2
Drunk/Intoxication	1
Sexual Offenses	1
Dobbinsville	2
Traffic Violation	2
New Castle / Shawtown	20
Criminal Mischief - Just Occurred	1
Disorderly person	3
Fight	1
Loud Music/Party	2
Noise Complaint	3
Suspicious person	4
Suspicious vehicle	4
Theft - Just Occurred	1
Trespass - In Progress	1
Penn Valley	1
Trespass - In Progress	1
Riveredge Industrial Park	3
Animal	1
Disorderly person	1
Trespass - In Progress	1
South River Shop Plaza	1
Theft - In Progress	1
The Garrison	1
Trespass - In Progress	1
Van Dyke Plaza	1
Traffic Violation	1

NEW CASTLE CITY POLICE DEPARTMENT MONTHLY REPORT

Van Dyke Village	1
Suspicious vehicle	1
Washington Square	1
Suspicious person	1
Grand Total	43

Priority One Calls for Service November 2025

Response Time

In several incident types, multiple outliers affected the overall response time. Several common causes of these deviations are;

1. Responding officer not marked or does not transmit "on scene".
2. Officers delay their direct response to check the area around the location for suspects or victims known to have fled the scene.
3. Incidents are downgraded after entry but before dispatch.

Incident Type	Total Calls	Response Time
Accident PI	2	0:02:21
Assault - In Progress	1	0:03:28
Assault w/Weapon - In Progress	1	0:01:22
CPR in Progress	1	0:02:20
Domestic - In Progress	12	0:05:27
Domestic w/Weapons - In Progress	1	0:02:52
Mental Patient Violent	4	0:04:58
Suicidal Person - In Progress	3	0:03:24
Vehicle Fire	1	0:00:56
Grand Total	26	0:04:16

FINANCIAL STATEMENTS AND
REPORT OF INDEPENDENT AUDITOR

CITY OF NEW CASTLE
New Castle, Delaware

Years Ended June 30, 2025 and 2024

CITY OF NEW CASTLE, DELAWARE

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Report of Independent Auditor

Mayor and City Council
City of New Castle
New Castle, Delaware

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of New Castle (the "City" and primary government), Delaware, as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the primary government financial statements as listed in the table of contents.

In our opinion, the primary government financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of New Castle, Delaware as of June 30, 2025 and 2024, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the primary government financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of primary government financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the primary government financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the primary government financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the primary government financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the primary government financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the primary government financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the primary government financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the primary government financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, presented on pages 34 to 35, along with schedules of net pension liability and schedules of pension contributions, presented on pages 36 to 39, be presented to supplement the basic financial statements of the primary government. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. Management has omitted the management's discussion and analysis section that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.

Required Supplementary Information (Continued)

Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements of the primary government is not affected by the missing information.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements of the primary government that collectively comprise the City of New Castle, Delaware's financial statements. The supplementary information, reported on pages 40 through 49, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements of the primary government as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management, Mayor and members of City Council, others within the City, the Office of the Governor, the Office of Controller General, Office of Attorney General, Office of Management and Budget, Secretary of Finance, Office of Auditor of Accounts, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public record, and its distribution is not limited.

Newark, Delaware
December 9, 2025

Basic Financial Statements Section

CITY OF NEW CASTLE, DELAWARE
STATEMENTS OF NET POSITION
As of June 30, 2025 and 2024

	Primary Government	
	Governmental Activities	
	2025	2024
ASSETS		
Current assets		
Cash and equivalents	\$ 11,058,091	\$ 10,899,601
Cash and equivalents-restricted	182,004	162,458
Receivables, net of allowance:		
Property taxes	272,314	245,612
Accounts	23,487	31,960
Other	65,059	61,247
Due from other governments	2,211	25,479
Total current assets	11,603,166	11,426,357
Noncurrent assets		
Capital assets, net of depreciation:		
Nondepreciable	30,908,169	30,720,141
Depreciable	5,679,151	5,411,428
Net pension asset	-	-
Total noncurrent assets	36,587,320	36,131,569
TOTAL ASSETS	48,190,486	47,557,926
DEFERRED OUTFLOWS OF RESOURCES		
Deferred contributions and changes in proportion related to pension activity	488,223	595,636
Deferred investment earnings of pension activity	403,778	346,321
Total deferred outflows of resources	892,001	941,957
LIABILITIES		
Current liabilities		
Accounts payable and other	393,733	328,863
Accrued wages and related taxes	259,990	223,636
Current portion of debt obligation	344,114	346,164
Unearned revenues	44,896	33,026
Refundable advances	1,830,111	1,383,106
Total current liabilities	2,872,844	2,314,795
Noncurrent liabilities		
Long-term portion:		
Compensated absences liability	557,048	434,062
Debt obligation, net of current portion	599,314	865,127
Net pension liability	161,155	130,228
Total noncurrent liabilities	1,317,517	1,429,417
TOTAL LIABILITIES	4,190,361	3,744,212
DEFERRED INFLOWS OF RESOURCES		
Deferred investment earnings of pension activity	-	-
Unavailable revenue-property taxes	272,316	245,612
Unavailable revenue-fees and assessments	23,487	31,960
Total deferred inflows of resources	295,803	277,572
NET POSITION		
Net investment in capital assets	35,643,892	34,920,278
Restricted for specific programs	625,967	499,373
Unrestricted	8,326,464	9,058,448
TOTAL NET POSITION	\$ 44,596,323	\$ 44,478,099

Accompanying notes are an integral part of these financial statements

CITY OF NEW CASTLE, DELAWARE
STATEMENT OF ACTIVITIES
Year Ended June 30, 2025

					Net (Expense) Revenues and Change In Net Position
					Primary Government
					Total Governmental Activities
Functions	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
General government:					
City Administration	\$ 1,560,700	\$ -	\$ -	\$ -	\$ (1,560,700)
Board of Adjustments	-	-	-	-	-
Building maintenance	-	-	-	-	-
Insurance costs	-	-	-	-	-
Outside professional services	-	-	-	-	-
Public safety	3,075,114	168,714	277,642	-	(2,628,758)
Public services	1,417,877	483,696	1,069,647	-	135,466
Parks and recreation	353,098	-	-	-	(353,098)
Committees and commissions	96,796	-	-	-	(96,796)
Interest on long-term debt obligations	52,530	-	-	225,000	172,470
Depreciation-unallocated	579,846	-	-	-	(579,846)
TOTAL PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES	\$ 7,135,961	\$ 652,410	\$ 1,347,289	\$ 225,000	(4,911,262)
GENERAL REVENUES					
Property taxes levied for general purposes					3,732,091
Franchise taxes levied for general purposes					76,187
Federal funding not restricted for a specific function					-
Investment earnings and rents					368,604
Gain (loss) from sale of capital assets					(6,013)
Miscellaneous revenues (expenditures)					109,186
Component unit appropriations					749,431
Total general revenues					5,029,486
CHANGE IN NET POSITION					
118,224					
NET POSITION					
Beginning of year					
44,478,099					
End of year					
\$ 44,596,323					

Accompanying notes are an integral part of these financial statements

CITY OF NEW CASTLE, DELAWARE
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

					Net (Expense) Revenues and Change In Net Position
					Primary Government
Functions	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
GOVERNMENTAL ACTIVITIES					
General government:					
City Administration	\$ 1,343,121	\$ -	\$ -	\$ -	\$ (1,343,121)
Board of Adjustments	-	-	-	-	-
Building maintenance	-	-	-	-	-
Insurance costs	-	-	-	-	-
Outside professional services	-	-	-	-	-
Public safety	2,795,202	130,995	255,682	-	(2,408,525)
Public services	1,287,791	547,370	946,248	-	205,827
Parks and recreation	236,208	-	-	-	(236,208)
Committees and commissions	50,779	-	-	-	(50,779)
Interest on long-term debt obligations	55,807	-	-	225,000	169,193
Depreciation-unallocated	568,062	-	-	-	(568,062)
TOTAL PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES	\$ 6,336,970	\$ 678,365	\$ 1,201,930	\$ 225,000	(4,231,675)
GENERAL REVENUES					
Property taxes levied for general purposes					3,942,314
Franchise taxes levied for general purposes					89,748
Federal funding not restricted for a specific function					-
Investment earnings and rents					401,545
Gain (loss) from sale of capital assets					(86,858)
Miscellaneous revenues (expenditures)					127,515
Component unit appropriations					694,949
Total general revenues					5,169,213
CHANGE IN NET POSITION					937,538
NET POSITION					
Beginning of year					43,540,561
End of year					\$ 44,478,099

Accompanying notes are an integral part of these financial statements

CITY OF NEW CASTLE, DELAWARE
BALANCE SHEETS-GOVERNMENTAL FUNDS
As of June 30, 2025 and 2024

	2025				2024			
	Governmental Fund Types				Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals	General	Special Revenue	Capital Projects	Totals
ASSETS								
ASSETS								
Cash and equivalents	\$ 10,252,505	\$ 680,586	\$ 125,000	\$ 11,058,091	\$ 10,175,319	\$ 599,282	\$ 125,000	\$ 10,899,601
Cash and equivalents-restricted	182,004	-	-	182,004	162,458	-	-	162,458
Receivables, net of allowance:								
Property taxes	272,314	-	-	272,314	245,612	-	-	245,612
Accounts	23,487	-	-	23,487	31,960	-	-	31,960
Other	65,059	-	-	65,059	61,247	-	-	61,247
Due from other governments	2,211	-	-	2,211	25,479	-	-	25,479
Interfund receivable (payable)	(255,691)	255,691	-	-	(37,549)	37,549	-	-
TOTAL ASSETS	\$ 10,541,889	\$ 936,277	\$ 125,000	\$ 11,603,166	\$ 10,664,526	\$ 636,831	\$ 125,000	\$ 11,426,357
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable and other	\$ 186,150	\$ 207,583	\$ -	\$ 393,733	\$ 240,499	\$ 88,364	\$ -	\$ 328,863
Accrued wages and related taxes	259,990	-	-	259,990	223,636	-	-	223,636
Unearned revenues	8,192	36,704	-	44,896	8,528	24,498	-	33,026
Refundable advances	1,830,111	-	-	1,830,111	1,383,106	-	-	1,383,106
Total liabilities	2,284,443	244,287	-	2,528,730	1,855,769	112,862	-	1,968,631
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue-property taxes	272,316	-	-	272,316	245,612	-	-	245,612
Unavailable revenue-fees/assessments	23,487	-	-	23,487	31,960	-	-	31,960
Total deferred inflows of resources	295,803	-	-	295,803	277,572	-	-	277,572
FUND BALANCES								
Restricted for specific programs	-	625,967	-	625,967	-	499,373	-	499,373
Committed by Council	182,004	-	125,000	307,004	162,458	-	125,000	287,458
Assigned-encumbrances and other	(1,815)	66,023	-	64,208	-	24,596	-	24,596
Unassigned	7,781,454	-	-	7,781,454	8,368,727	-	-	8,368,727
Total fund balances	7,961,643	691,990	125,000	8,778,633	8,531,185	523,969	125,000	9,180,154
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,541,889	\$ 936,277	\$ 125,000	\$ 11,603,166	\$ 10,664,526	\$ 636,831	\$ 125,000	\$ 11,426,357

Accompanying notes are an integral part of these financial statements

CITY OF NEW CASTLE, DELAWARE**RECONCILIATION OF THE BALANCE SHEETS OF GOVERNMENTAL FUNDS****TO THE STATEMENTS OF NET POSITION**

As of June 30, 2025 and 2024

		Governmental Funds	
		2025	2024
Amounts reported for governmental activities in the statement of net position are different because:			
Total fund balances-governmental funds		\$ 8,778,633	\$ 9,180,154
Capital assets used in governmental activities are not financial resources and, therefore, not reported as assets in governmental funds. The cost of capital assets is \$46,124,394 and \$45,152,146 and the related accumulated depreciation is \$9,537,074 and \$9,020,577 for the periods presented.			
		36,587,320	36,131,569
Long-term obligations are not due and payable within the current period and, therefore, not reported as liabilities in the governmental fund types.			
Long-Term Debt Obligations	2025	2024	
Current portion	\$ 344,114	\$ 346,164	
Net of current portion	599,314	865,127	(943,428) (1,211,291)
Compensated absences not due and payable within the period presented are not reported in the governmental funds.			
		(557,048)	(434,062)
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, not reported in the fund financial statements:			
Net pension (liability) asset		(161,155)	(130,228)
Deferred outflows and inflows or resources related to pension activity are applicable to future periods and, therefore, not reported in the fund financial statements:			
Deferred outflows (inflows) contributions and changes in proportion related to pension activity		488,223	595,636
Deferred outflows (inflows) of resources related to investment earnings of pension activity.		403,778	346,321
Total net position-governmental activities		\$ 44,596,323	\$ 44,478,099

Accompanying notes are an integral part of these financial statements

CITY OF NEW CASTLE, DELAWARE

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
Years Ended June 30, 2025 and 2024

	2025				2024			
	Governmental Fund Types				Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals	General	Special Revenue	Capital Projects	Totals
REVENUES								
Taxes:								
Property taxes	\$ 3,151,387	\$ -	\$ -	\$ 3,151,387	\$ 3,181,830	\$ -	\$ -	\$ 3,181,830
Property transfer taxes	580,704	-	-	580,704	760,484	-	-	760,484
Cable franchise taxes	76,187	-	-	76,187	89,748	-	-	89,748
Licenses and permits	473,271	-	-	473,271	535,615	-	-	535,615
Intergovernmental revenues:								
Federal funding	-	138,210	-	138,210	-	59,595	-	59,595
State funding	139,432	1,069,647	-	1,209,079	196,087	946,248	-	1,142,335
Trustees of New Castle Common	-	225,000	-	225,000	-	225,000	-	225,000
Police fines and court fees	27,506	-	-	27,506	29,175	-	-	29,175
Charges for services	151,633	-	-	151,633	113,575	-	-	113,575
Interest and rents	357,239	11,365	-	368,604	390,252	11,293	-	401,545
Miscellaneous revenues	85,104	24,083	-	109,187	100,860	26,655	-	127,515
Total revenues	5,042,463	1,468,305	-	6,510,768	5,397,626	1,268,791	-	6,666,417
EXPENDITURES								
Current:								
General government:								
City Administration	1,437,714	-	-	1,437,714	1,358,563	-	-	1,358,563
Board of Adjustments	-	-	-	-	-	-	-	-
Building maintenance	-	-	-	-	-	-	-	-
Insurance costs	-	-	-	-	-	-	-	-
Outside professional services	-	-	-	-	-	-	-	-
Public safety	2,875,775	52,436	-	2,928,211	2,586,028	71,437	-	2,657,465
Public services	1,280,235	67,133	-	1,347,368	1,181,275	1,443	-	1,182,718
Parks and recreation	284,310	68,788	-	353,098	163,913	72,295	-	236,208
Committees and commissions	96,796	-	-	96,796	50,779	-	-	50,779
Capital outlay	192,421	886,927	-	1,079,348	582,539	781,825	-	1,364,364
Debt service:								
Principal	166,662	199,993	-	366,655	170,679	193,164	-	363,843
Interest and other fees	27,523	25,007	-	52,530	23,971	31,836	-	55,807
Total expenditures	6,361,436	1,300,284	-	7,661,720	6,117,747	1,152,000	-	7,269,747
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,318,973)	168,021	-	(1,150,952)	(720,121)	116,791	-	(603,330)
OTHER FINANCING SOURCES (USES)								
Proceeds from new financing	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	18,975	-	-	18,975
Refund prior years (revenues)/expenditures	-	-	-	-	-	-	-	-
Annual appropriation:								
Municipal Services Commission	749,431	-	-	749,431	694,949	-	-	694,949
Operating transfers (out) in	-	-	-	-	-	-	-	-
Total other financing sources (uses)	749,431	-	-	749,431	713,924	-	-	713,924
NET CHANGE IN FUND BALANCES	(569,542)	168,021	-	(401,521)	(6,197)	116,791	-	110,594
FUND BALANCES								
Beginning of year	8,531,185	523,969	125,000	9,180,154	8,537,382	407,178	125,000	9,069,560
End of year	\$ 7,961,643	\$ 691,990	\$ 125,000	\$ 8,778,633	\$ 8,531,185	\$ 523,969	\$ 125,000	\$ 9,180,154

Accompanying notes are an integral part of these financial statements

CITY OF NEW CASTLE, DELAWARE

RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES

Years Ended June 30, 2025 and 2024

		Governmental Funds	
		2025	2024
Amounts reported for governmental activities in the statement of activities are different because:			
Net change in fund balance-total governmental funds		\$ (401,521)	\$ 110,594
Governmental funds report capital outlay as expenditures. However, in government-wide statements, assets with an initial, individual cost of \$5,000 or more are capitalized and allocated over their estimated useful lives and reported as depreciation expense. The following represents the amount by which capital outlay exceeds or is less than depreciation expense for the periods presented.			
Description	2025	2024	
Capital assets	\$ 1,041,610	\$ 1,484,786	
Depreciation expense	(579,846)	(568,062)	461,764 916,724
Some expenses reported in the statement of activities do not require current financial resources; therefore, are not reported as expenditures in the governmental funds.			
Description	2025	2024	
Sale and/or disposal of capital assets:			
Proceeds received	\$ -	\$ 18,975	
Loss (gain) recognized	6,013	86,858	(6,013) (105,833)
Governmental funds report loan proceeds as other financing sources, while repayment of loan principal is reported as an expenditure. Interest is recognized as an expenditure in governmental funds when due. However, in the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of differences in treatment of long-term obligation and related items is as follows:			
Description	2025	2024	
Financing proceeds received	\$ (98,792)	\$ (258,159)	
Principal payments made	366,655	363,843	267,863 105,684
In the statement of activities, certain operating expenses such as compensated absences are measured by amounts earned for the period. In governmental funds; however, expenditures for these items are measured by between the amount used versus the amount earned for periods presented.			
			(122,986) 15,442
Governmental funds report City pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.			
Description	2025	2024	
City pension contributions for the fiscal years 2025 and 2024	\$ 297,202	\$ 212,960	
Cost of benefits earned net of contributions [pension expense]	(378,085)	(318,033)	(80,883) (105,073)
Change in net position-governmental activities		\$ 118,224	\$ 937,538

Accompanying notes are an integral part of these financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The primary government financial statements of the City of New Castle, Delaware, (the "City") and primary government have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units, hereafter referred to as GAAP. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's significant accounting policies are described below.

Reporting Entity

The City of New Castle is a municipal corporation governed by a six-member governing body consisting of the Mayor and President of Council who are elected at large. In evaluating the City as a reporting entity, management has addressed all potential component units for which the City may or may not be financially accountable and, as such, be includable within the City's financial statements. According to GASB, the City is financially accountable if it appoints a voting majority of an entity's governing board and [1] it can impose its will on the entity or [2] there is a potential for the entity to provide specific financial benefit to or impose a financial burden on the City. Additionally, the statement requires the City to consider other entities for which the nature and significance of the relationship are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. The city has only one entity meeting the above criteria and has elected not to include the following component unit:

- Municipal Services Commission (MSC).

Component Unit

The City has elected not to include the component unit as part of the City's financial statements; however, the component unit issues separate audited financial statements, copies of which are available for review at the City's administrative offices. The Municipal Services Commission (MSC) was organized on March 11, 1921 for purposes of providing water and electric service to City residents. MSC adopted a reporting period of April 1 to March 31.

Government-Wide and Fund Financial Statements

The City's financial statements consist of the following primary government presentation:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to financial statements.

The government-wide financial statements consist of two statements: the statement of net position and the statement of activities. As a general rule, the effects of any interfund balances have been removed from the government-wide financial statements.

Both government-wide financial statements distinguish functions of the City that are principally supported by property taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and/or charges for services (business-type activities). The City's primary government financial statements do not present business-type activities. The governmental activities of the city include the general government, public safety, public services (streets and sanitation), parks and recreation, and other general administrative support services.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: [1] charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and [2] grants and contributions that are restricted to meeting the operating or capital requirements of a particular function. Property taxes, component unit appropriations, and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds and the proprietary funds when present. The City presents only governmental funds, of which the major individual funds are reported as separate columns, in the fund financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The **government-wide financial statements** are reported using the *economic resources measurement focus* and *accrual basis of accounting*. Revenues are recorded when earned, or, for property taxes, in the period for which they are levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The **governmental fund financial statements** are reported using the *current financial resources measurement focus* and *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the respective period or soon enough thereafter to pay liabilities of the respective period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the respective reporting period.

Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims which are recognized when payment is due.

Charges for services, property taxes, grants and similar items, and interest associated with the reporting period are considered susceptible to accrual and so have been recognized as revenues of the period. All other revenue items are considered measurable and available only when received.

The City reports the following major governmental fund types:

- The **general fund** is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted in other funds.
- The **special revenue fund** accounts for resources and payment of activities derived from earmarked revenue sources. When such needs arise, separate self-balancing funds are established to account for each restricted special revenue source. The special revenue fund consists of grant award funding and other restricted activities.
- The **capital projects fund** accounts for resources reserved by City Council for the construction of capital assets, the purchase of equipment and improvements, or for emergency goods and services.

Use of Estimates

Preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses and/or expenditures during the reporting period. Accordingly, the actual results could differ from those estimates.

Budgetary Accounting

The Council shall, on or before the first Monday of July, meet and ascertain, as near as may be, the amount necessary to cover the net expenditures of the City government for the current fiscal year, including, but not limited to, the maintenance of streets, police assessment, collection of taxes and cost of trash collection; and shall make up a budget containing the items and estimated amounts necessary to cover every branch and item of the City government. And immediately after the assessment and valuation shall have been finally settled and adjusted under the provisions of the Act, Council shall proceed to levy a tax on real property, thus valued and assessed, in just and equal portions and rates, sufficient to cover the aggregate of the budget. Unexpended budgeted items lapse at the end of the fiscal year.

Budgets for special revenue funds pertaining to grant awards are approved on a program-by-program basis by funding agencies and the City government reports the awards as part of the grant budget.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Equivalents

Demand deposits and highly liquid unrestricted investments with an initial maturity of three months or less are considered cash equivalents.

Receivable-Property Taxes

At June 30, 2025 and 2024, the property taxes receivable is reflected net of an estimated uncollectible allowance of \$0. The allowance is based on historical data established according to experience and other factors which in the judgment of City officials deserves recognition in estimating future possible losses. Management believes it has adequately provided for such losses.

Receivable-Accounts

At June 30, 2025 and 2024, the accounts receivable is reflected net of the estimated uncollectible allowance of \$0. The allowance is based on historical data established according to experience and other factors which in the judgment of City officials deserve recognition in estimating future possible losses. Management believes it has adequately provided for such losses.

Receivables and Payables

Activities between the funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivable or interfund payable" (current) or "advances from/to other funds" (noncurrent).

Advances between funds, as reported in the fund financial statements, are offset by an assigned fund balance account in the applicable governmental funds to indicate that the advances are not available for appropriation and are not expendable available financial resources. The city reported no such activity for the years presented.

Prepayments and Other Assets

Payments made to vendors for goods and services that will benefit periods beyond the current period are recorded as prepayments and other assets using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the period in which the goods and services are consumed. At the fund reporting level, an equal amount of fund balance is classified as non-spendable as the amount is not available for appropriation. The city reported no such activity for the years presented.

Capital Assets and Depreciation

Capital assets consist of property, furnishings, equipment, and infrastructure assets [such as roads, sidewalks, traffic signals, streetlights, and similar items], and are reported in the applicable governmental activity column of the government-wide financial statements. The city defines capital assets as assets having an initial, individual cost of \$5,000 or more and with an estimated useful life in excess of one year. Such capital assets are recorded at historical cost [or estimated historical cost] if purchased or constructed. Donated capital assets are recorded at estimated fair value as of the date of the donation.

The cost of normal maintenance and repairs that do not add to the value of a capital asset or materially extends its life is not capitalized. The major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets, for governmental-type activities, is not included as part of the capitalized value of the capital asset constructed. No interest costs were capitalized for the years presented. Capital assets of the city are depreciated using the straight-line method over the following estimated useful lives:

Asset Category	Years
Buildings and improvements	15 to 50
Improvements other than buildings	5 to 50
Machinery and equipment, including vehicles	3 to 10
Furniture and office equipment	3 to 10
Infrastructure assets	25 to 50

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unearned Revenues

Unearned revenues represent funding received in advance which will be recognized in future periods when the revenue recognition criteria are met.

Refundable Advances

The City records as refundable advances grant awards which are accounted for as exchange transactions. Refundable advances are not recognized as revenues until the services are performed or the goods are purchased.

Compensated Absences Policy

Employees can accumulate a certain number of vacation and personal days. The city accrues compensated absences that meet the following criteria:

- The obligation related to employee's right to receive compensation for future absences is attributable to the services already rendered.
- The obligation relates to rights that vest or accumulate.
- The payment of the compensation is probable.
- The amount can be reasonably estimated.

In accordance with the above criteria, the City has accrued a liability for vacation and personal pay, which has been earned but not taken by City employees, on the government-wide financial statements. As for the governmental funds, the long-term liability of the compensated absences is reflected only when the liability will be liquidated with expendable available financial resources of the general fund.

To fund the compensated absences liability, the City passed Resolution No. 2005-15 establishing an escrow account. (Refer to Note 8 for more detail).

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that period. The city has one item that qualifies for reporting in this category. The item is deferred contributions and changes in proportion related to pension activity. This amount is reported in the statement of net position as deferred outflows of resources and the changes in proportion are amortized over ten (CMPFPP) and eight (CMOEP) years.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category: [1] deferred investment earnings related to pension activity, [2] unavailable property taxes, and [3] unavailable fees and assessments. Item one is the only item not reflected in the balance sheet of the fund financial statements. These amounts are deferred and recognized as inflows from resources in the period the amounts become available.

Long-Term Debt Obligation

In the government-wide financial statements, long-term debt obligation is reported as a liability in the applicable governmental activities.

In the fund financial statements, when present, governmental fund types recognize bond discounts and related issuance costs in the current period.

Committed Fund Balance

Committed fund balance consists of Council-committed reserves to fund future accrued compensated absences, capital projects, or for emergency goods and services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances at year-end are reported as assigned fund balance since encumbrances do not constitute expenditures but serve as authorization for expenditures in the subsequent period. At June 30, 2025 and 2024, the city has encumbrances outstanding of \$4,135 and \$24,956, respectively.

Net Position and Fund Equity

In the government-wide financial statements, net position is reported in three separate categories. The net position invested in capital assets represents capital assets less accumulated depreciation less outstanding principal of the related debt and does not include unspent proceeds of capital debt. Restricted net position represents net position restricted by outside parties (such as creditors, grantors, contributors, laws, and regulations of other governmental units) and may include certain unspent grant award funds. All other net position is considered unrestricted.

In the fund financial statements, fund balances are required to be reported according to the following classifications:

- **Non-spendable fund balance**-Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. The classification includes prepayments and other assets, inventory, assets held for sale, and long-term receivables.
- **Restricted fund balance**-Constraints placed on the use of these amounts are either externally imposed by creditors (debt covenants), contributors, grantors, or other governments; or imposed by law through constitutional provisions or enabling legislation.
- **Committed fund balance**-Amounts that can only be used for specific purposes because of a formal action [resolution or ordinance] by the City's highest level of decision-making authority: City Council.
- **Assigned fund balance**-Amounts constrained by the City's intent to be used for specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by City Council, or by an official to whom that authority has been given. Except for the general fund, this is the residual fund balance classification for all governmental funds with positive fund balances.
- **Unassigned fund balance**-This is the residual classification of the general fund. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative fund balance in this classification, as a result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 2 - PROPERTY TAXES

Property taxes assessed within the City limits for fiscal year 2025 are \$1.20 per \$100 of assessed valuation and for fiscal year 2024 are \$1.20 per \$100 of assessed valuation as levied by City Council resolution. The City bills and collects its own property taxes. Delinquent property taxes are lienied by the City. The schedule of property taxes levied is as follows:

July 1	- Levy Date
July 1-August 31	- 2% Discount Period
September 1-September 30	- Face Payment Period
October 1-	- 6% Penalty plus 1½% delinquency fee for each month

NOTE 3 - CASH AND EQUIVALENTS

The City's policy is to invest deposits under its control principally in money market accounts with FDIC insured financial institutions. The City's deposits (cash and equivalents) are categorized to give an indication of the level of assumed risk. The categories of risk are described below:

Category 1 - Insured or collateralized with securities held by the city or by its agent in the City's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Category 3 - Uncollateralized and uninsured deposits.

At June 30, the primary government's deposits categorized by level of risk are:

Category	2025		2024	
	Book	Bank	Book	Bank
1	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
2	10,738,995	10,793,898	10,560,959	10,591,989
3	1,100	-	1,100	-
Total deposits	\$11,240,095	\$11,293,898	\$11,062,059	\$11,091,989

At June 30, 2025 and 2024, the primary government's deposits are held primarily by one financial institution and are either insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by the financial institution. Deposits totaling \$11,293,898 and \$11,091,989 held by the financial institution are in excess (or non-coverage) of the FDIC insurance limits in the amount of \$10,793,898 and \$10,591,989, respectively. Deposits that are in excess of FDIC limits are either collateralized with U.S. Government securities held by the financial institution in the City's name or backed by U.S. Treasuries. Category 3 deposits are subject to custodial credit risk and consist of cash on hand. Custodial credit risk is the risk that in the event of a financial institution failure, deposits may not be returned to the City.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES

Due from other governments represents reimbursements and grant awards received from other governmental units. In the government-wide financial statements grant revenues are recognized when expenditures have been incurred for purposes of the grant award, and so long as it meets the measurable and available criteria, they are also recognized in the governmental fund financial statements. At June 30, the intergovernmental receivables are due from the following government agencies:

Description	2025	2024
Passed through the State of Delaware:		
Delaware Criminal Justice Council [CJC]	\$ 2,211	\$ 25,063
Delaware Office of Highway Safety	-	416
Total intergovernmental receivables	\$ 2,211	\$ 25,479

NOTE 5 - RELATED PARTY TRANSACTIONS

Municipal Services Commission (MSC), a component unit of the City, appropriated \$749,431 and \$694,949 to the Mayor and Council of the City for the years ended June 30, 2025 and 2024, respectively. In addition, the City leases real property to MSC.

CITY OF NEW CASTLE, DELAWARE
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - CAPITAL ASSETS

The following tables summarize changes to the capital assets of governmental activities:

Asset Category	As of and Year Ended June 30, 2025			
	Beginning Balances	Additions	Deletions	Ending Balances
Capital assets, not depreciated:				
Land	\$ 2,313,504	\$ -	\$ -	\$ 2,313,504
Streets and Roads	28,406,637	188,028	-	28,594,665
Construction in progress:				
Streets and sidewalks	-	-	-	-
Total, not depreciated	30,720,141	188,028	-	30,908,169
Capital assets, depreciable:				
Buildings and improvements	3,520,616	60,239	-	3,580,855
Furniture and equipment	626,120	150,210	23,850	752,480
Vehicles	1,749,836	93,863	45,512	1,798,187
Streets and sidewalks	7,101,660	47,008	-	7,148,668
Trees, trails and landscape	1,433,773	502,262	-	1,936,035
Total depreciable	14,432,005	853,582	69,362	15,216,225
Less accumulated depreciation:				
Buildings and improvements	1,843,571	96,282	-	1,939,853
Furniture and equipment	432,124	42,198	21,466	452,856
Vehicles	992,586	223,344	41,883	1,174,047
Streets and sidewalks	5,214,631	146,333	-	5,360,964
Trees, trails and landscape	537,665	71,689	-	609,354
Total accumulated depr.	9,020,577	579,846	63,349	9,537,074
Total, net depreciation	5,411,428	273,736	6,013	5,679,151
Net capital assets	\$36,131,569	\$ 461,764	\$ 6,013	\$36,587,320

Asset Category	As of and Year Ended June 30, 2024			
	Beginning Balances	Additions	Deletions	Ending Balances
Capital assets, not depreciated:				
Land	\$ 2,313,504	\$ -	\$ -	2,313,504
Streets and Roads	25,919,408	2,487,229	-	28,406,637
Construction in progress:				
Streets and sidewalks	2,257,634	-	2,257,634	-
Total, not depreciated	30,490,546	2,487,229	2,257,634	30,720,141
Capital assets, depreciable:				
Buildings and improvements	3,215,700	304,916	-	3,520,616
Furniture and equipment	759,284	110,834	243,998	626,120
Vehicles	2,103,566	217,633	571,363	1,749,836
Streets and sidewalks	6,479,852	621,808	-	7,101,660
Trees, trails and landscape	1,433,773	-	-	1,433,773
Total depreciable	13,992,175	1,255,191	815,361	14,432,005
Less accumulated depreciation:				
Buildings and improvements	1,757,066	86,505	-	1,843,571
Furniture and equipment	621,194	25,222	214,292	432,124
Vehicles	1,248,452	239,370	495,236	992,586
Streets and sidewalks	5,069,355	145,276	-	5,214,631
Trees, trails and landscape	465,976	71,689	-	537,665
Total accumulated depr.	9,162,043	568,062	709,528	9,020,577
Total, net depreciation	4,830,132	687,129	105,833	5,411,428
Net capital assets	\$35,320,678	\$ 3,174,358	\$2,363,467	\$36,131,569

NOTE 7 - RISK MANAGEMENT

The City purchases commercial insurance policies in response to risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; injuries to employees; or acts of God. Premium payments for the insurance policies are recorded as expenditures/expenses and insurance settlements have not exceeded insurance coverage for the years presented.

NOTE 8 - LONG-TERM DEBT OBLIGATIONS

The following table summarizes the annual changes to long-term debt obligations:

Description	As of and Year Ended June 30, 2025				
	Beginning Balances	Additions / Reclassifications	Deletions	Ending Balances	
				Long-term Portion	Due Within One Year
Accrued employee benefits	\$ 434,062	\$ 122,986	\$ -	\$ 557,048	\$ -
Note payable-PNC Bank	106,416	-	26,604	53,208	26,604
Note payable-PNC Bank	44,212	-	35,670	-	8,542
Note payable-Enterprise	39,936	-	19,968	-	19,968
Note payable-Enterprise	16,745	-	9,274	-	7,471
Note payable-Enterprise	14,842	-	4,947	4,948	4,947
Note payable-Enterprise	13,826	-	6,913	-	6,913
Note payable-Enterprise	136,665	-	34,167	68,332	34,166
Note payable-Enterprise	37,441	-	9,360	18,721	9,360
Note payable-Enterprise	-	98,792	19,759	59,275	19,758
General Obligation Bonds	801,208	-	199,993	394,830	206,385
Total debt obligations	\$1,645,353	\$ 221,778	\$ 366,655	\$1,156,362	\$ 344,114

Accrued Employee Benefits

On July 12, 2005, the City passed Resolution No. 2005-15 establishing an escrow account to fund accrued employee benefits. In accordance with the resolution, employees can sell back to the City earned sick and vacation time upon separation of employment. Accrued employee benefits balance at June 30, 2025 and 2024 is reflected above. To fund the accrued employee benefits liability, the City established a separate bank account which reflects a balance of \$182,004 and \$162,458 at June 30, 2025 and 2024, respectively.

Note Payable-PNC Bank

On August 10, 2020, the city entered into a borrowing arrangement with PNC Bank for \$186,227 to purchase a Western Star Trash Truck. The note to PNC Bank calls for annual principal payments of \$26,604 plus interest with the first payment beginning August 10, 2022. The note carries a fixed rate of interest of 2.34% and matures on August 10, 2027. Total interest paid on the note is \$2,562 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 26,604	\$ 1,868	\$ 28,472
2027	26,604	1,245	27,849
2028	26,604	623	27,227
Total required payments	\$ 79,812	\$ 3,736	\$ 83,548

NOTE 8 - LONG-TERM DEBT OBLIGATIONS (continued)

Note Payable-PNC Bank

On December 6, 2018, the city entered into a borrowing arrangement with PNC Bank for \$226,000 to purchase a TYMCO Model 600 Regenerative Air Sweeper. The note to PNC Bank calls for 84 monthly payments of \$3,058 [principal and interest] with the first payment due January 6, 2019. The note carries a fixed rate of interest of 3.70% and matures on October 6, 2025. Total interest paid on the note is \$1,022 and \$2,316 for the years ended June 30, 2025 and 2024, respectively. The city took advantage of the deferred payment program available to borrowers during the COVID-19 pandemic. The accrued interest of \$8,075 was added to the note principal balance. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 8,542	\$ 48	\$ 8,590
Total required payments	\$ 8,542	\$ 48	\$ 8,590

Note Payable-Enterprise FM Trust

During fiscal year 2021, the city entered into three arrangements with Enterprise FM Trust totaling \$99,839 to purchase three 2021 Ford Police Interceptors. The arrangements are all for a term of sixty-months and call for monthly payments of \$673 (principal of \$555 and interest of \$118). The arrangements all mature during fiscal year 2026 and carry a fixed monthly interest amount. Total interest paid is \$4,272 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 19,968	\$ 4,272	\$ 24,240
Total required payments	19,968	4,272	24,240

Note Payable-Enterprise FM Trust

During fiscal year 2021, the city entered into two arrangements with Enterprise FM Trust totaling \$46,368 to purchase two 2022 Chevy Volts. The arrangements are both for terms of sixty-months and call for monthly payments \$482 (principal of \$386 and interest of \$96). The arrangements all mature during fiscal year 2026 and carry a fixed monthly interest amount. Total interest paid is \$2,304 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 7,471	\$ 1,850	\$ 9,321
Total required payments	\$ 7,471	\$ 1,850	\$ 9,321

NOTE 8 - LONG-TERM DEBT OBLIGATIONS (continued)

Note Payable-Enterprise FM Trust

During fiscal year 2022, the city entered into an arrangement with Enterprise FM Trust for \$38,586 for the purchase of a Ford F-250. The arrangements are for a term of sixty-months and call for monthly payments of \$745 (principal of \$576 and interest of \$169). The arrangement matures during fiscal year 2026 and carry a fixed monthly interest amount. Total interest paid is \$2,022 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 6,913	\$ 2,022	\$ 8,935
Total required payments	\$ 6,913	\$ 2,022	\$ 8,935

Note Payable-Enterprise FM Trust

During fiscal year 2023, the city entered into an arrangement with Enterprise FM Trust for \$21,984 for the purchase of a 2022 Ford Equinox. The arrangements are for a term of sixty-months and call for monthly payments of \$556 (principal of \$458 and interest of \$98). The arrangement matures during fiscal year 2027 and carry a fixed monthly interest amount. Total interest paid is \$1,725 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 4,947	\$ 1,725	\$ 6,672
2027	4,948	1,725	6,673
Total required payments	\$ 9,895	\$ 3,450	\$ 13,345

Note Payable-Enterprise FM Trust

During fiscal year 2024, the city entered into three arrangements with Enterprise FM Trust totaling \$170,831 to purchase three 2023 Ford Police Interceptors. The arrangements are all for a term of sixty-months and call for monthly payments of \$1,249 for two interceptors (principal of \$951 and interest of \$298) and \$1,232 for one interceptor (principal of \$944 and interest of \$288). The arrangements all mature during fiscal year 2028 and carry a fixed monthly interest amount. Total interest paid is \$10,597 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 34,166	\$ 10,597	\$ 44,763
2027	34,166	10,597	44,763
2028	34,166	10,597	44,763
Total required payments	\$ 102,498	\$ 31,791	\$ 134,289

CITY OF NEW CASTLE, DELAWARE
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - LONG-TERM DEBT OBLIGATIONS (continued)

Note Payable-Enterprise FM Trust

During fiscal year 2024, the city entered into an arrangement with Enterprise FM Trust for \$46,801 for the purchase of a 2023 Dodge Durango. The arrangement is for a term of sixty-months and call for monthly payments of \$1,035 (principal of \$780 and interest of \$255). The arrangement matures during fiscal year 2028 and carry a fixed monthly interest amount. Total interest paid is \$2,124 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 9,360	\$ 2,124	\$ 11,484
2027	9,360	2,124	11,484
2028	9,361	2,124	11,485
Total required payments	\$ 28,081	\$ 6,372	\$ 34,453

Note Payable-Enterprise FM Trust

During fiscal year 2025, the city entered into two arrangements with Enterprise FM Trust totaling \$98,792 for the purchase of two 2024 Dodge Rams. The arrangements are for a term of sixty-months and call for monthly payments of \$1,943 (principal of \$1,647 and interest of \$296). The arrangement matures during fiscal year 2029 and carry a fixed monthly interest amount. Total interest paid is \$3,552 for the year ended June 30, 2025. At June 30, 2025, the repayment schedule is as follows:

Years Ending June 30	Principal	Interest	Total
2026	\$ 19,758	\$ 3,552	\$ 23,310
2027	\$ 19,758	\$ 3,552	23,310
2028	\$ 19,758	\$ 3,552	23,310
2029	\$ 19,759	\$ 3,552	23,311
Total required payments	\$ 79,033	\$ 14,208	\$ 93,241

CITY OF NEW CASTLE, DELAWARE
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - LONG-TERM DEBT OBLIGATIONS (continued)

General Obligation Bonds, Series 2018

General Obligation Bonds, Series 2018 (original amount of \$1,894,330) carry a maturity date of May 1, 2028. The proceeds of the general obligation bonds were used to finance multiple capital improvement projects related to City streets and roads. The bonds carry a fixed rate of interest of 3.52% and are payable in monthly installments of \$18,750 (principal and interest) commencing June 1, 2018. The June 1, 2018 payment was made on July 1, 2018 with lender approval since the City had not budgeted the payment for fiscal year 2018. Total interest paid is \$25,007 and \$32,060 for the years ended June 30, 2025 and 2024, respectively. At June 30, 2025, the repayment schedule is as follows:

<u>Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 206,385	\$ 18,615	\$ 225,000
2027	213,768	11,232	225,000
2028	181,062	3,151	184,949
Total required payments	<u>\$ 601,215</u>	<u>\$ 32,998</u>	<u>\$ 634,949</u>

On April 10, 2018, the Trustees of New Castle Common approved a grant to pay [and are paying] the principal and interest of the General Obligation Bonds, Series 2018 with limits to \$56,250 per quarter and for 40 consecutive quarters beginning October of 2018.

The following table summarizes future maturities of principal and interest payments:

<u>Years Ending June 30</u>	<u>General Obligation Bonds</u>		<u>Notes Payable</u>		<u>Totals</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2026	\$ 206,385	\$ 18,615	\$ 137,729	\$ 28,058	\$ 390,787
2027	213,768	11,232	94,836	19,243	339,079
2028	181,062	3,151	89,889	16,896	290,998
2029	-	-	19,759	3,552	23,311
Totals	<u>\$ 601,215</u>	<u>\$ 32,998</u>	<u>\$ 342,213</u>	<u>\$ 67,749</u>	<u>\$1,044,175</u>

NOTE 9 - DEFINED BENEFIT PENSION PLANS

The following tables summarize the financial information of the two defined-benefit pension plans sponsored by the City:

At June 30, 2025			
Plan	Net Pension Liability (Asset)	Deferred Resources	
		Outflows	Inflows
County & Municipal Police and Firefighters' Pension Plan proportionate share (CMPFPP)	\$ 169,624	\$ 444,364	\$ (306,293)
County & Municipal Other Employees' Pension Plan proportionate share (CMOEPP)	(8,469)	43,859	(97,485)
Totals	\$ 161,155	\$ 488,223	\$ (403,778)

At June 30, 2024			
Plan	Net Pension Liability (Asset)	Deferred Resources	
		Outflows	Inflows
County & Municipal Police and Firefighters' Pension Plan proportionate share (CMPFPP)	\$ 159,931	\$ 506,761	\$ (258,550)
County & Municipal Other Employees' Pension Plan proportionate share (CMOEPP)	(29,703)	88,875	(87,771)
Totals	\$ 130,228	\$ 595,636	\$ (346,321)

County & Municipal Police and Firefighters' Pension Plan (CMPFPP)

The City's first defined-benefit pension plan is part of the "County & Municipal Police and Firefighters' Pension Plan" (CMPFPP), a cost-sharing multiple-employer defined-benefit pension plan established in the Delaware Code. The State of Delaware's General Assembly is responsible for setting benefits and contributions and amending the plan provisions; administrative rules and regulations are adopted and maintained by the Board of Pension Trustees [the Board]. Plan management is the responsibility of the Board, which is comprised of five members appointed by the Governor and confirmed by the State Senate, plus two ex-officio members. The daily operation is the responsibility of Delaware Office of Pensions. Although most of the Plan assets are commingled with other plans for investment purposes, the Plan assets may be used only for the payment of benefits to the Plan members in accordance with the terms of the Plan. The following is a brief description of the Plan in effect at June 30, 2024 and 2023. For a more complete Plan description, refer to Delaware Public Employee's Retirement System (DPERS) CAFR.

Separately issued financial statements for DPERS are available from Delaware pension office at: McArdle Building, Suite 1; 860 Silver Lake Boulevard; Dover, Delaware 19904.

General Information About the Plan

Plan Description and Eligibility: The Plan covers police officers and firefighters employed by a county or a municipality of the State of Delaware that have joined the Plan, such as the City of New Castle.

Service Benefits: 2.50% of final average monthly compensation multiplied by years of credited service up to 20 years, plus 3.50% of final average monthly compensation multiplied by years of service in excess of 20 years. For the Plan, final average monthly compensation is the monthly average of the highest three consecutive years of compensation (excluding overtime and special pay).

Vesting: Five years of credited service.

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Police and Firefighters' Pension Plan (CMPFPP) (continued)

General Information About the Plan (continued)

Retirement: Age 62 with 5 years of service; age plus credited service (but not less than 10 years) equals 75; or 20 years of credited service.

Disability Benefits:

- **Duty-Total Disability:** 75% of final average compensation plus 10% for each dependent not to exceed 25% for all dependents.
- **Duty-Partial Disability:** Calculated the same as Service Benefits, subject to minimum 50% of final average compensation.
- **Non-Duty:** Same as Service Benefits. Total disability subject to a minimum 50% of final average monthly compensation plus 5% for each dependent not to exceed 20% for all dependents. Partial disability to a minimum of 30% of final average monthly compensation.

Survivor Benefits: If employee is receiving a pension, the eligible survivor receives 50% of pension; if employee is active, eligible survivor receives 50% of pension the employee would have received at age 62. If member is killed in the line of duty, eligible survivor receives 75% of member's compensation.

Contributions:

- **Employer:** Determined by Board of Pension Trustees. Employer contributions were 16.59% and 16.84% of employee earnings for fiscal 2024 and 2023, respectively.
- **Member:** 7% of compensation.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025 and 2024, the City reported a pension liability of \$169,624 and \$159,931, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and 2023, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The City's proportion of the net pension liability was based on a projection of the City's long-term share of the contributions to the pension plan relative to the total projected contributions of the State and all participating Counties and municipalities within the State of Delaware, actuarially determined. At June 30, 2024 and 2023, the City's proportion was 1.0603% and 1.1125%, which was a decrease of 0.0522%.

As a result of its requirement to contribute to the DPERS, the City recognized pension expense of \$380,083 and \$257,689 for the years ended June 30, 2025 and 2024, respectively. At June 30, 2025 and 2024, the city reported deferred outflows and inflows of resources from the following sources resulting from its requirement to contribute to DPERS:

Description	Deferred Resources			
	2025		2024	
	Outflows	Inflows	Outflows	Inflows
Differences between expected and actual experience	\$ 211,728	\$ (25,064)	\$ 156,914	\$ (10,598)
Changes of assumptions	(30,772)	3,740	(17,259)	29,104
Net difference between projected and actual earnings on pension plan investments	31,589	(292,669)	213,866	(292,669)
Contributions subsequent to the measurement date	237,184	-	162,271	-
Change in proportion and differences between City contributions and proportionate share of contributions	(5,365)	7,700	(9,031)	15,613
Totals	\$ 444,364	\$ (306,293)	\$ 506,761	\$ (258,550)

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Police and Firefighters' Pension Plan (CMPFPP) (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

\$444,364 and \$506,761 reported as deferred outflows of resources related to the pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ending June 30, 2025 and 2024, respectively. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending June 30	Amounts
2025	\$ 91,453
2026	334,438
2027	23,043
2028	(26,728)
2029	11,986
2030 and thereafter	79,281
Totals	<u>\$ 513,473</u>

Actuarial assumptions: The total pension asset/liability in the June 30, 2024 and 2023 actuarial valuation was determined using the following actuarial assumptions noted below, applied to all periods included in the measurement.

Description	2024	2023
Inflation	2.50%	2.50%
Projected salary increases	2.50% plus Merit, including inflation	2.50% plus Merit, including inflation
Investment rate of return	7.00%, net of expenses	7.00%, net of expenses

The total pension liabilities are measured based on assumptions pertaining to the interest rates, inflation rates, and employee demographic behavior in future years. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates the larger the impact on future financial statements.

Mortality rates are based on the RP-2014 tables with gender adjustments for healthy annuitants and disabled retirees and an adjusted version on MP-2015 mortality improvement scale on a fully generational basis.

Projected benefit payments do not include the effects of projected ad hoc cost-of-living adjustments (ad hoc COLAs) as they are not substantively automatic. The primary considerations relevant to making this determination include the historical pattern of granting the changes and the consistency in the amounts of the changes.

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Police and Firefighters' Pension Plan (CMPFPP) (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by an asset allocation percentage, which is based on the nature and mix of current and expected Plan investments, and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Plan's current and expected asset allocation is summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return		Asset Allocations	
	2024	2023	2024	2023
Domestic equity	5.70%	5.70%	33.60%	33.80%
International equity	5.70%	5.70%	13.90%	15.90%
Fixed income	2.00%	2.00%	25.30%	25.20%
Alternative investments	7.80%	7.80%	21.70%	19.30%
Cash and equivalents	0.00%	0.00%	5.50%	5.80%

Discount rate: The discount rate for the Plan used to measure total pension liability was 7.00% for the years ended June 30, 2024 and 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at rates determined by the Board of Pension Trustees, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00%, respectively, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Plan	Decrease [6.00%]	Rate [7.00%]	Increase [8.00%]
Police Officers of City of New Castle's County & Municipal Police and Firefighters' Pension Plan (CMPFPP):			
Fiscal year 2024	\$ 817,714	\$ 169,624	(425,774)
	1% Decrease [6.00%]	Discount Rate [7.00%]	1% Increase [8.00%]
Police Officers of City of New Castle's County & Municipal Police and Firefighters' Pension Plan (CMPFPP):			
Fiscal year 2023	\$1,137,431	\$ 159,931	\$ (639,543)

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Other Employees' Pension Plan (CMOEPP)

The City's second defined-benefit pension plan is part of the "County & Municipal Other Employees' Pension Plan" (CMOEPP), a cost-sharing multiple-employer defined-benefit pension plan established in the Delaware Code. The State of Delaware's General Assembly is responsible for setting benefits and contributions and amending the plan provisions; administrative rules and regulations are adopted and maintained by the Board of Pension Trustees (the "Board"). Plan management is the responsibility of the Board, which is comprised of five members appointed by the Governor and confirmed by the State Senate, plus two ex-officio members. The daily operation is the responsibility of the Delaware Office of Pensions. Although most of the Plan assets are commingled with other plans for investment purposes, the Plan assets may be used only for the payment of benefits to the Plan members in accordance with the terms of the Plan. The following is a brief description of the Plan in effect at June 30, 2024 and 2023. For a more complete Plan description, refer to the Delaware Public Employee's Retirement System (DPERS) CAFR.

Separately issued financial statements for DPERS are available from Delaware pension office at: McArdle Building, Suite 1; 860 Silver Lake Boulevard; Dover, Delaware 19904.

General Information About the Plan

Plan Description and Eligibility: The Plan covers employees [other than police officers or firefighters] of counties or municipalities of the State of Delaware that have joined the Plan, such as the City of New Castle.

Service Benefits: 1/60th of final average monthly compensation multiplied by years of credited service, subject to maximum limitations. For the Plan, final average monthly compensation is the monthly average of the highest five years of compensation.

Vesting: 5 years of credited service.

Retirement: Age 62 with 5 years of credited service; age 60 with 15 years of credited service; or after 30 years of credited service.

Disability Benefits: Same as Service Benefits. Employees must have 5 years of credited service.

Survivor Benefits: If employee is receiving a pension, the eligible survivor receives 50% of pension; if employee is active, eligible survivor receives 50% of pension the employee would have received at age 62.

Contributions:

- **Employer:** Determined by Board of Pension Trustees. Employer contributions were 5.70% and 5.59% of employee earnings for fiscal years 2024 and 2023, respectively.
- **Member:** 3% of earnings in excess of \$6,000.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025 and 2024, the City reported a pension asset of \$8,469 and of \$29,703, respectively, for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024 and 2023, respectively, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of those dates. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the total projected contributions of the State and all participating Counties and municipalities within the State of Delaware, actuarially determined. At June 30, 2024 and 2023, the City's proportion was 1.2505% and 1.4368% which was a decrease of 0.1863%.

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Other Employees' Pension Plan (CMOEPP) (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

As a result of its requirement to contribute to DPERS, the City recognized pension expense of \$196,808 and \$66,192 for the years ended June 30, 2025 and 2024, respectively. At June 30, 2025 and 2024, the City reported deferred outflows and inflows of resources from the following sources as a result of its requirement to contribute to DPERS:

Description	Deferred Resources			
	2025		2024	
	Outflows	Inflows	Outflows	Inflows
Differences between expected and actual experience	\$ (7,363)	\$ (15,817)	\$ 8,461	\$ (11,187)
Changes of assumptions	(21,065)	1,176	(16,626)	3,803
Net difference between projected and actual earnings on pension plan investments	2,116	(69,053)	40,422	(69,053)
Contributions subsequent to the measurement date	60,018	-	50,689	-
Change in proportion and differences between City contributions and proportionate share of contributions	10,153	(13,791)	5,929	(11,334)
Totals	<u>\$ 43,859</u>	<u>\$ (97,485)</u>	<u>\$ 88,875</u>	<u>\$ (87,771)</u>

\$43,859 and \$88,875 reported as deferred outflows of resources related to the pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ending June 30, 2025 and 2024, respectively. The other amounts reported as deferred outflows and inflows of resources will be recognized in the pension expense as follows:

Years Ending June 30	Amounts
2025	\$ 13,840
2026	2,983
2027	5,579
2028	59,865
2029	(4,735)
2029 and thereafter	3,794
Totals	<u>\$ 81,326</u>

Actuarial assumptions: The total pension liability in the June 30, 2024 and 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Description	2024	2023
Inflation	2.50%	2.50%
Projected salary increases	2.50% plus Merit, including inflation	2.50% plus Merit, including inflation
Investment rate of return	7.00%, net of expenses	7.00%, net of expenses

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Other Employees' Pension Plan (CMOEPP) (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

The total pension liabilities are measured based on assumptions pertaining to the interest rates, inflation rates, and employee demographic behavior in future years. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates the larger the impact on future financial statements.

Mortality rates are based on the RP-2014 tables with gender adjustments for healthy annuitants and disabled retirees and an adjusted version on MP-2015 mortality improvement scale on a fully generational basis.

Projected benefit payments do not include the effects of projected ad hoc cost-of-living adjustments [ad hoc COLAs] as they are not substantively automatic. The primary considerations relevant to making this determination include the historical pattern of granting the changes and the consistency in the amounts of the changes.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return [expected returns, net of investment expense and inflation] are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by an asset allocation percentage, which is based on the nature and mix of current and expected Plan investments, and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Plan's current and expected asset allocation is summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return		Asset Allocations	
	2024	2023	2024	2023
Domestic equity	5.70%	5.70%	33.60%	33.80%
International equity	5.70%	5.70%	13.90%	15.90%
Fixed income	2.00%	2.00%	25.30%	25.20%
Alternative investments	7.80%	7.80%	21.70%	19.30%
Cash and equivalents	0.00%	0.00%	5.50%	5.80%

Discount rate: The discount rate for the Plan used to measure the total pension liability was 7.00% for the years ended June 30, 2024 and 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at rates determined by the Board of Pension Trustees, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 9 - DEFINED BENEFIT PENSION PLANS (continued)

County & Municipal Other Employees' Pension Plan (CMOEPP) (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, respectively, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Plan	Decrease [6.00%]	Rate [7.00%]	Increase [8.00%]
Other Employees of City of New Castle's County & Municipal Other Employees' Pension Plan (CMOEPP):			
Fiscal year 2024	\$ 113,908	\$ (8,469)	\$ (120,898)
	1% Decrease	Discount Rate	1% Increase
Plan	[6.00%]	[7.00%]	[8.00%]
Other Employees of City of New Castle's County & Municipal Other Employees' Pension Plan (CMOEPP):			
Fiscal year 2023	\$ 246,109	\$ (29,703)	\$ (146,999)

NOTE 10 - LEASING ARRANGEMENTS AS LESSEE

The city leases office equipment under operating leasing arrangements expiring at various dates listed below. The following table summarizes the City's leasing arrangements:

Description	Monthly Rentals	Expiration Date
Canon Model imageRUNNER ADVANCE DX C5840i Copier	\$ 276	August, 2025
Canon Model imageRUNNER ADVANCE DX C5840i Copier	\$ 276	August, 2025
Canon Model imageRUNNER ADVANCE DX C257iF Copier	\$ 48	October, 2025

At June 30, 2025, the minimum future payments required under non-cancelable operating leasing arrangements having remaining terms in excess of one year in the aggregate are as follows:

Year Ending June 30	Amount
2026	1,296
Total minimum future payments required	\$ 1,296

Total leasing costs are \$7,200 and \$7,200 for the years ended June 30, 2025 and 2024, respectively.

NOTE 11 - LEASING ARRANGEMENTS AS LESSOR

The City is the lessor of certain property under non-cancelable operating leasing arrangements expiring at various dates. The following table summarizes the property held for lease at June 30, 2025:

Property Under Lease	Purpose of Rental	Cost Basis
Certain real property	Land Lease	\$ -
Air rights to certain real property	Mobile Antennae	\$ -

Certain leasing arrangements are generally based on a percentage of lessee collections and as such rental revenue is not estimated for future years. Total rental revenue received is \$126,739 and \$112,477 for the years ended June 30, 2025 and 2024, respectively.

On June 22, 2016, the City entered into three thirty (30) year leasing arrangements, commencing on the date of the leases, and terminating on June 30, 2046 with tenant option to renew for three successive increments of ten (10) years not to exceed a maximum possible term of sixty (60) years with the Municipal Services Commission [MSC] for the following three real properties. The three lease arrangements carry an annual rental of \$1 and consist of the following locations:

- Gray Street Tank Facility located at 1008 Gray Street, City of New Castle, Delaware.
- Land and Improvements located at 216 Chestnut Street, City of New Castle, Delaware.
- Land and Improvements located at 100 Municipal Boulevard, City of New Castle, Delaware.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

In the normal course of business, there are outstanding various commitments and contingent liabilities in addition to the normal encumbrances for the purchase of goods and services. The City does not anticipate any losses as a result of these transactions.

Collective Bargaining Agreements

The city is operating under a collective bargaining agreement with the Wilmington Fraternal Order of Police, Lodge No. 1. The agreement covers all uniformed police officers for the three-year period of July 1, 2021 to June 30, 2024. This was subsequently extended through June 30, 2028.

The city is also operating under a three-year agreement with Council 81 AFSCME AFL-CIO for its nonsupervisory employees in Public Works, Building and Administration Departments for the period of July 1, 2022 to June 30, 2026.

Government Grant Awards

The city participates in certain federally and state assisted grant awards. These grant awards are subject to compliance audits by the grantors or their representatives. Accordingly, the City's compliance with the applicable requirements will be established at a future date. The expenditures, if any, not already disclosed which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts to be immaterial to the financial statements.

Litigation

In the normal course of business, the City may become involved in litigation; any losses from such litigation are generally covered by insurance. At June 30, 2025, the City is involved in certain disputes which the City solicitor anticipates will not result in significant financial liability to the City.

NOTE 12 - COMMITMENTS AND CONTINGENCIES (continued)

Leasing Arrangements

The City has leasing arrangements for certain office equipment. These arrangements are usually for a period of three or more years and are generally not significant to the basic financial statements.

The City also has certain leasing arrangements in the capacity of lessor for certain rental activity highlighted in Note 10. These leasing arrangements did not meet the requirements of GASB Statement No. 87.

NOTE 13 - GASB STATEMENT IMPLEMENTATION

In June 2022, The GASB issued Statement No. 100, Accounting Changes and Error Corrections. Implementation is required for periods beginning after June 15, 2023, with earlier application encouraged. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Implementation of the Statement had no significant impact on the financial statements.

In June 2022, The GASB issued Statement No. 101, Compensated Absences. Implementation is required for periods beginning after December 15, 2023, with earlier application encouraged. The objective of this Statement is to better meet the informational needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Implementation of the Statement had no significant impact on the financial statements.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. Implementation is required for periods beginning after June 15, 2024, with earlier application encouraged. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosure will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. Implementation of the Statement had no significant impact on the financial statements.

NOTE 14 - PENDING GASB STATEMENT

The City has not completed the various analyses required to estimate the future impact of the following new pronouncements on its financial statements. Generally, the City does not early implement GASB statements and pronouncements.

In April 2024, the GASB issued Statement No. 103, Financial Reporting Model Improvements. Implementation is required for periods beginning after June 15, 2025, with earlier application encouraged. The requirements of this Statement focus on enhancing the clarity, consistency, and usefulness of financial statements, and aims to improve how governments report on their financial position and performance.

In September 2024, the GASB issued Statement No. 104, Disclosure of Certain Capital Assets. Implementation is required for periods beginning after June 15, 2025, with earlier application encouraged. The requirements of this Statement improve the disclosure of certain capital assets, aiming for greater clarity and more useful financial information, particularly related to infrastructure and non-depreciable assets.

NOTE 15 - EVALUATION OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the auditor's report, the date on which the primary government financial statements were available to be issued. Management has determined that no additional disclosures or adjustments are necessary to the primary government financial statements.

Required Supplementary Information [RSI] Section

CITY OF NEW CASTLE, DELAWARE

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-
GENERAL FUND**

Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Taxes:				
Property taxes	\$ 3,155,000	\$ 3,155,000	\$ 3,151,387	\$ (3,613)
Property transfer taxes	400,000	400,000	580,704	180,704 1
Cable franchise taxes	125,000	125,000	76,187	(48,813) 2
Licenses and permits	424,000	424,000	473,271	49,271 3
Intergovernmental revenues	70,000	70,000	139,432	69,432 4
Police fines and court fees	30,000	30,000	27,506	(2,494)
Charges for services	69,000	69,000	151,633	82,633 5
Interest and rents	170,000	170,000	357,239	187,239 6
Miscellaneous revenues	31,000	31,000	85,104	54,104 7
Total revenues	4,474,000	4,474,000	5,042,463	568,463
EXPENDITURES				
Current:				
General government	1,471,782	1,471,782	1,437,714	34,068
Public safety	2,857,065	2,857,065	2,875,775	(18,710)
Public services	1,432,673	1,432,673	1,280,235	152,438 8
Parks and recreation	460,752	460,752	284,310	176,442 9
Committees and commissions	48,040	48,040	96,796	(48,756) 10
Capital outlay	345,500	345,500	192,421	153,079 11
Debt service	186,976	186,976	194,185	(7,209)
Total expenditures	6,802,788	6,802,788	6,361,436	441,352
EXCESS (DEFICIT) OF				
REVENUES OVER EXPENDITURES	(2,328,788)	(2,328,788)	(1,318,973)	1,009,815
OTHER FINANCING SOURCES (USES)				
Proceeds from new financing	-	-	-	-
Proceeds from sale of capital assets	2,500	2,500	-	(2,500)
Refunds of prior years' revenues	-	-	-	-
Annual appropriation:				
Municipal Services Commission	669,600	669,600	749,431	79,831 12
Operating transfers (out) in	-	-	-	-
Total other financing sources				
(uses)	672,100	672,100	749,431	77,331
NET CHANGE IN FUND BALANCE	(1,656,688)	(1,656,688)	(569,542)	1,087,146
FUND BALANCES				
Beginning of year	1,656,688	1,656,688	8,531,185	6,874,497
End of year	\$ -	\$ -	\$ 7,961,643	\$ 7,961,643

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-

GENERAL FUND (CONTINUED)

Year Ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City annually adopts a budget for the general fund. The budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. The budgets for governmental funds are presented on the modified accrual basis of accounting. Accordingly, the accompanying budgetary comparison schedule for the general fund presents actual expenditures in accordance with the modified accrual basis consistent with the legally adopted budget as amended. The unexpended appropriations on the annual budgets lapse at the end of each fiscal year.

Budget Variances in Excess of 10% of budget

1. Favorable variance in property transfer taxes is due to the sale of a high value property.
2. Unfavorable variance due to the cable franchise vendor decline of revenue sales which effects the City's revenue.
3. Favorable variance in licenses and permits is due to an increase in property development and improvements within the city limits, demand for services, and the general economic environment.
4. Favorable variance due to the increase of the state pension plan reimbursement.
5. Favorable variance is due to services the City offered which was demanded more than budgeted
6. Favorable variance is due to the City's increased amount of money in the bank, resulting in greater interest earned than budgeted for.
7. Favorable variance due to the City receiving a large donation due to the City of New Castle Legacy Fund.
8. Favorable variance due to reduction in employee-related cosrs within the Public Services Department.
9. Favorable variance is primarily due to budgeting for a dog park for which the work was not yet started. Additionally, other budgeted projects were not completed in this fiscal year. The funds were presented in the next year's budget.
10. Unfavorable variance due to the increase use of City's Architect.
11. Favorable variance due to budgeted projects not completed in this fiscal year. The funds were presented in the next year's budget.
12. Favorable variance due to higher than expected appropriation payments received from the Municipal Services Commission.

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY****OF THE COUNTY & MUNICIPAL POLICE AND FIREFIGHTERS' PENSION PLAN (CMPFPP)**

As of and Years Ended June 30,

	2025	2024	2023	2022	2021
City's proportion of net pension liability (asset)	1.0603%	1.1125%	1.0677%	1.1398%	1.1988%
City's proportionate share of net pension liability (asset)	\$ 169,624	\$ 159,931	\$ (112,262)	\$ (1,568,450)	\$ 184,229
City's covered-employee payroll	\$ 1,598,088	\$ 1,175,110	\$ 1,114,374	\$ 1,105,348	\$ 1,093,015
City's proportionate share of net pension liability (asset) as a percentage of its covered-employee payroll	10.61%	13.61%	-10.07%	-141.90%	16.86%
Plan's fiduciary net position as percentage of total pension liability	97.57%	101.95%	101.95%	128.19%	96.67%
	2020	2019	2018	2017	2016
City's proportion of net pension liability (asset)	1.2007%	1.3754%	1.3018%	1.3312%	1.7091%
City's proportionate share of net pension liability (asset)	\$ 344,872	\$ 316,759	\$ 131,244	\$ 211,602	\$ (90,077)
City's covered-employee payroll	\$ 1,061,436	\$ 1,151,657	\$ 1,069,639	\$ 1,058,392	\$ 1,126,936
City's proportionate share of net pension liability (asset) as a percentage of its covered-employee payroll	32.49%	27.50%	12.27%	19.99%	-7.99%
Plan's fiduciary net position as percentage of total pension liability	93.25%	94.10%	97.00%	94.71%	101.97%

Note to Schedule:

The amounts presented above are determined at June 30 of the preceding year.

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE
SCHEDULE OF PENSION CONTRIBUTIONS
OF THE COUNTY & MUNICIPAL POLICE AND FIREFIGHTERS' PENSION PLAN (CMPFPP)
Years Ended June 30,

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 237,184	\$ 162,271	\$ 144,927	\$ 178,154	\$ 183,377
Contributions in relation to contractually required contribution	<u>237,184</u>	<u>162,271</u>	<u>144,927</u>	<u>178,154</u>	<u>183,377</u>
Annual contribution (deficiency) excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City covered-employee payroll	<u>\$ 1,598,088</u>	<u>\$ 1,175,110</u>	<u>\$ 1,278,012</u>	<u>\$ 1,114,374</u>	<u>\$ 1,105,348</u>
Contributions as percentage of covered-employee payroll	<u>14.84%</u>	<u>13.81%</u>	<u>11.34%</u>	<u>15.99%</u>	<u>16.59%</u>
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 184,064	\$ 177,043	\$ 134,242	\$ 147,290	\$ 146,588
Contributions in relation to contractually required contribution	<u>184,064</u>	<u>177,043</u>	<u>134,242</u>	<u>147,290</u>	<u>146,588</u>
Annual contribution (deficiency) excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City covered-employee payroll	<u>\$ 1,093,015</u>	<u>\$ 1,061,436</u>	<u>\$ 1,151,657</u>	<u>\$ 1,069,639</u>	<u>\$ 1,058,392</u>
Contributions as percentage of covered-employee payroll	<u>16.84%</u>	<u>16.68%</u>	<u>11.66%</u>	<u>13.77%</u>	<u>13.85%</u>

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 OF THE COUNTY & MUNICIPAL OTHER EMPLOYEES' PENSION PLAN (CMOEPP)
 As of and Years Ended June 30,

	2025	2024	2023	2022	2021
City's proportion of net pension liability (asset)	1.2505%	1.4368%	1.4624%	1.7610%	1.8870%
City's proportionate share of net pension liability (asset)	\$ (8,469)	\$ (29,703)	\$ (9,924)	\$ (368,843)	\$ 40,067
City's covered-employee payroll	\$ 1,052,946	\$ 963,260	\$ 886,838	\$ 943,160	\$ 924,795
City's proportionate share of net pension liability (asset) as a percentage of its covered-employee payroll	-0.80%	-3.08%	-1.12%	-39.11%	4.33%
Plan's fiduciary net position as percentage of total pension liability	100.64%	100.79%	100.79%	127.56%	96.95%
	2020	2019	2018	2017	2016
City's proportion of net pension liability (asset)	2.0295%	2.2062%	2.6415%	2.5386%	3.5470%
City's proportionate share of net pension liability (asset)	\$ 92,973	\$ 69,427	\$ 171,148	\$ 157,286	\$ 1,513
City's covered-employee payroll	\$ 901,508	\$ 878,846	\$ 902,442	\$ 923,387	\$ 980,414
City's proportionate share of net pension liability (asset) as a percentage of its covered-employee payroll	10.31%	7.90%	18.96%	17.03%	0.15%
Plan's fiduciary net position as percentage of total pension liability	92.74%	94.41%	87.62%	86.38%	99.89%

Note to Schedule:

The amounts presented above are determined at June 30 of the preceding year.

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE
SCHEDULE OF PENSION CONTRIBUTIONS
OF THE COUNTY & MUNICIPAL OTHER EMPLOYEES' PENSION PLAN (CMOEPP)
Years Ended June 30,

	2025	2024	2023	2022	2021
Contractually required contribution	\$ 60,018	\$ 50,689	\$ 53,461	\$ 60,128	\$ 66,587
Contributions in relation to contractually required contribution	60,018	50,689	53,461	60,128	66,587
Annual contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -
City covered-employee payroll	\$ 1,052,946	\$ 906,792	\$ 963,260	\$ 886,838	\$ 943,160
Contributions as percentage of covered-employee payroll	5.70%	5.59%	5.55%	6.78%	7.06%

	2020	2019	2018	2017	2016
Contractually required contribution	\$ 67,236	\$ 65,721	\$ 62,342	\$ 66,409	\$ 57,342
Contributions in relation to contractually required contribution	67,236	65,721	62,342	66,409	57,342
Annual contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -
City covered-employee payroll	\$ 924,795	\$ 901,518	\$ 878,846	\$ 902,442	\$ 923,387
Contributions as percentage of covered-employee payroll	7.27%	7.29%	7.09%	7.36%	6.21%

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Supplementary Information Section

CITY OF NEW CASTLE, DELAWARE
COMBINING BALANCE SHEET-SPECIAL REVENUE FUND
As of June 30, 2025 with Comparative Totals for 2024

	Special Revenue Fund			Totals	
	Federal	State	Trustees of	Special Revenue Fund	
	Funding	Funding	New Castle	[Memorandum Only]	
	[See Pg 40]	[See Pg 43]	Common	2025	2024
ASSETS					
ASSETS					
Cash and equivalents	\$ -	\$ 680,586	\$ -	\$ 680,586	\$ 599,282
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivable (payable)	2,211	253,480	-	255,691	37,549
TOTAL ASSETS	\$ 2,211	\$ 934,066	\$ -	\$ 936,277	\$ 636,831
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable and other	\$ 2,211	\$ 205,372	\$ -	\$ 207,583	\$ 88,364
Unearned revenues	-	36,704	-	36,704	24,498
Refundable advances	-	-	-	-	-
Total liabilities	2,211	242,076	-	244,287	112,862
FUND BALANCES					
Restricted for specific programs	-	625,967	-	625,967	499,373
Assigned	-	66,023	-	66,023	24,596
Total fund balances	-	691,990	-	691,990	523,969
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,211	\$ 934,066	\$ -	\$ 936,277	\$ 636,831

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE
COMBINING BALANCE SHEET-SPECIAL REVENUE FUND
As of June 30, 2025 with Comparative Totals for 2024

	Federal Funding		Total Federal Funding	
	Criminal	Office of	[Carried To Page 39]	
	Justice	Highway		
	Council	Safety	2025	2024
ASSETS				
ASSETS				
Cash and equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Interfund receivable (payable)	2,211	-	2,211	8,706
TOTAL ASSETS	\$ 2,211	\$ -	\$ 2,211	\$ 8,706
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and other	\$ 2,211	\$ -	\$ 2,211	\$ 8,706
Unearned revenues	-	-	-	-
Refundable advances	-	-	-	-
Total liabilities	2,211	-	2,211	8,706
FUND BALANCES				
Restricted for specific programs	-	-	-	-
Assigned	-	-	-	-
Total fund balances	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,211	\$ -	\$ 2,211	\$ 8,706

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE
COMBINING BALANCE SHEET-SPECIAL REVENUE FUND
As of June 30, 2025 with Comparative Totals for 2024

	State Funding						Total State Funding [Carried To Page 42]	
	Municipal Street Aid	Police Pension	SALLE	EIDE	Separation Day	FCVC	2025	2024
ASSETS								
ASSETS								
Cash and equivalents	\$ 625,967	\$ -	\$ 4,094	\$ 4,746	\$ 20,885	\$ 24,894	\$ 680,586	599,282
Accounts receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Interfund receivable (payable)	-	-	-	-	78,616	-	78,616	(23,294)
TOTAL ASSETS	\$ 625,967	\$ -	\$ 4,094	\$ 4,746	\$ 99,501	\$ 24,894	\$ 759,202	\$ 575,988
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable and other	\$ -	\$ -	\$ -	\$ -	\$ 33,478	\$ -	\$ 33,478	\$ 30,491
Unearned revenues	-	-	4,094	4,746	-	24,894	33,734	21,528
Refundable advances	-	-	-	-	-	-	-	-
Total liabilities	-	-	4,094	4,746	33,478	24,894	67,212	52,019
FUND BALANCES								
Restricted for specific programs	625,967	-	-	-	-	-	625,967	499,373
Assigned	-	-	-	-	66,023	-	66,023	24,596
Total fund balances	625,967	-	-	-	66,023	-	691,990	523,969
TOTAL LIABILITIES AND FUND BALANCES	\$ 625,967	\$ -	\$ 4,094	\$ 4,746	\$ 99,501	\$ 24,894	\$ 759,202	\$ 575,988

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE
COMBINING BALANCE SHEET-SPECIAL REVENUE FUND
As of June 30, 2025 with Comparative Totals for 2024

	State Funding						Total State Funding	
	[Total Carried			Certified	DFS Urban		[Carried To Page 43]	
	From Page 41]	DELDOT	SLEAF	Local Gov't	Forestry	DEMA	2025	2024
ASSETS								
ASSETS								
Cash and equivalents	\$ 680,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,586	599,282
Accounts receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Interfund receivable (payable)	78,616	-	2,970	-	-	-	81,586	(20,324)
TOTAL ASSETS	\$ 759,202	\$ -	\$ 2,970	\$ -	\$ -	\$ -	\$ 762,172	\$ 578,958
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable and other	\$ 33,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,478	\$ 30,491
Unearned revenues	33,734	-	2,970	-	-	-	36,704	24,498
Refundable advances	-	-	-	-	-	-	-	-
Total liabilities	67,212	-	2,970	-	-	-	70,182	54,989
FUND BALANCES								
Restricted for specific programs	625,967	-	-	-	-	-	625,967	499,373
Assigned	66,023	-	-	-	-	-	66,023	24,596
Total fund balances	691,990	-	-	-	-	-	691,990	523,969
TOTAL LIABILITIES AND FUND BALANCES	\$ 759,202	\$ -	\$ 2,970	\$ -	\$ -	\$ -	\$ 762,172	\$ 578,958

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE
COMBINING BALANCE SHEET-SPECIAL REVENUE FUND
As of June 30, 2025 with Comparative Totals for 2024

	State Funding		Total State Funding	
	[Total Carried		[Carried To Page 39]	
	From Page 42]	DNREC	2025	2024
ASSETS				
ASSETS				
Cash and equivalents	\$ 680,586	\$ -	\$ 680,586	599,282
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Interfund receivable (payable)	81,586	171,894	253,480	28,843
TOTAL ASSETS	\$ 762,172	\$ 171,894	\$ 934,066	\$ 628,125
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and other	\$ 33,478	171,894	\$ 205,372	\$ 79,658
Unearned revenues	36,704	-	36,704	24,498
Refundable advances	-	-	-	-
Total liabilities	70,182	171,894	242,076	104,156
FUND BALANCES				
Restricted for specific programs	625,967	-	625,967	499,373
Assigned	66,023	-	66,023	24,596
Total fund balances	691,990	-	691,990	523,969
TOTAL LIABILITIES AND FUND BALANCES	\$ 762,172	\$ 171,894	\$ 934,066	\$ 628,125

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-

SPECIAL REVENUE FUND

Year Ended June 30, 2025 with Comparative Totals for 2024

	Special Revenue Fund			Totals	
	Federal	State	Trustees of	Special Revenue Fund	
	Funding	Funding	New Castle	[Memorandum Only]	
	[See Pg 45]	[See Pg 48]	Common	2025	2024
REVENUES					
Intergovernmental revenues:					
Federal funding	\$ 138,210	\$ -	\$ -	\$ 138,210	\$ 59,595
State funding	-	1,069,647	-	1,069,647	946,248
Trustees of New Castle Common	-	-	225,000	225,000	225,000
Interest revenue	-	11,365	-	11,365	11,293
Program fees and other	-	24,083	-	24,083	26,655
Total revenues	138,210	1,105,095	225,000	1,468,305	1,268,791
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	21,788	30,648	-	52,436	71,437
Public services	-	67,133	-	67,133	1,443
Parks and recreation	-	68,788	-	68,788	72,295
Capital outlay:					
General government	-	173,904	-	173,904	-
Public safety	116,422	62,000	-	178,422	39,560
Public services	-	64,527	-	64,527	564,840
Parks and recreation	-	470,074	-	470,074	177,425
Debt service:					
Principal	-	-	199,993	199,993	193,164
Interest and other fees	-	-	25,007	25,007	31,836
Total expenditures	138,210	937,074	225,000	1,300,284	1,152,000
EXCESS REVENUES OVER					
 (UNDER) EXPENDITURES	-	168,021	-	168,021	116,791
OTHER FINANCING SOURCES (USES)					
Refund of prior year revenues	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-
Total other financing	-	-	-	-	-
sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	168,021	-	168,021	116,791
FUND BALANCES					
Beginning of year	-	523,969	-	523,969	407,178
End of year	\$ -	\$ 691,990	\$ -	\$ 691,990	\$ 523,969

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-****SPECIAL REVENUE FUND**

Year Ended June 30, 2025 with Comparative Totals for 2024

	Federal Funding		Total Federal Funding	
	Criminal Justice Council	Office of Highway Safety	[Carried To Page 44]	
			2025	2024
REVENUES				
Intergovernmental revenues:				
Federal funding	\$ 122,624	\$ 15,586	\$ 138,210	\$ 59,595
State funding	-	-	-	-
Trustees of New Castle Common	-	-	-	-
Interest revenue	-	-	-	-
Program fees and other	-	-	-	-
Total revenues	<u>122,624</u>	<u>15,586</u>	<u>138,210</u>	<u>59,595</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	6,202	15,586	21,788	20,035
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	116,422	-	116,422	39,560
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other fees	-	-	-	-
Total expenditures	<u>122,624</u>	<u>15,586</u>	<u>138,210</u>	<u>59,595</u>
EXCESS REVENUES OVER				
(UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Refund of prior year revenues	-	-	-	-
Operating transfers in (out)	-	-	-	-
Total other financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
SPECIAL REVENUE FUND**

Year Ended June 30, 2025 with Comparative Totals for 2024

	State Funding						Total State Funding	
	Municipal	Police	SALLE	EIDE	Separation	FCVC	[Carried To Page 47]	
	Street Aid	Pension			Day		2025	2024
REVENUES								
Intergovernmental revenues:								
Federal funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funding	117,129	-	8,338	-	86,132	76,613	288,212	202,540
Trustees of New Castle Common	-	-	-	-	-	-	-	-
Interest revenue	11,365	-	-	-	-	-	11,365	11,293
Program fees and other	-	-	-	-	24,083	-	24,083	26,655
Total revenues	<u>128,494</u>	<u>-</u>	<u>8,338</u>	<u>-</u>	<u>110,215</u>	<u>76,613</u>	<u>323,660</u>	<u>240,488</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	8,338	-	-	22,310	30,648	51,402
Public services	-	-	-	-	-	54,303	54,303	-
Parks and recreation	-	-	-	-	68,788	-	68,788	72,295
Capital outlay:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public services	1,900	-	-	-	-	-	1,900	-
Parks and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and other fees	-	-	-	-	-	-	-	-
Total expenditures	<u>1,900</u>	<u>-</u>	<u>8,338</u>	<u>-</u>	<u>68,788</u>	<u>76,613</u>	<u>155,639</u>	<u>123,697</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>126,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,427</u>	<u>-</u>	<u>168,021</u>	<u>116,791</u>
OTHER FINANCING SOURCES (USES)								
Refund of prior year revenues	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>126,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,427</u>	<u>-</u>	<u>168,021</u>	<u>116,791</u>
FUND BALANCES								
Beginning of year	<u>499,373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,596</u>	<u>-</u>	<u>523,969</u>	<u>407,178</u>
End of year	<u>\$ 625,967</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,023</u>	<u>\$ -</u>	<u>\$ 691,990</u>	<u>\$ 523,969</u>

See Report of Independent Auditor

CITY OF NEW CASTLE, DELAWARE

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
SPECIAL REVENUE FUND**

Year Ended June 30, 2025 with Comparative Totals for 2024

	State Funding					Total State Funding	
	[Total Carried From Page 45]	DELDOT	SLEAF	Certified Local Gov't	DFS Urban Forestry	DEMA	[Carried To Page 48]
							2025 2024
REVENUES							
Intergovernmental revenues:							
Federal funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funding	288,212	-	-	-	-	12,830	301,042 203,983
Trustees of New Castle Common	-	-	-	-	-	-	-
Interest revenue	11,365	-	-	-	-	-	11,365 11,293
Program fees and other	24,083	-	-	-	-	-	24,083 26,655
Total revenues	323,660	-	-	-	-	12,830	336,490 241,931
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	30,648	-	-	-	-	-	30,648 51,402
Public services	54,303	-	-	-	-	12,830	67,133 1,443
Parks and recreation	68,788	-	-	-	-	-	68,788 72,295
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public services	1,900	-	-	-	-	-	1,900 -
Parks and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and other fees	-	-	-	-	-	-	-
Total expenditures	155,639	-	-	-	-	12,830	168,469 125,140
EXCESS REVENUES OVER (UNDER) EXPENDITURES	168,021	-	-	-	-	-	168,021 116,791
OTHER FINANCING SOURCES (USES)							
Refund of prior year revenues	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	168,021	-	-	-	-	-	168,021 116,791
FUND BALANCES							
Beginning of year	523,969	-	-	-	-	-	523,969 407,178
End of year	\$ 691,990	\$ See Report of Independent Auditor	-	-	-	\$ -	\$ 691,990 \$ 523,969

CITY OF NEW CASTLE, DELAWARE

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
SPECIAL REVENUE FUND**

Year Ended June 30, 2025 with Comparative Totals for 2024

	State Funding		Total State Funding	
	[Total Carried From Page 47]	DNREC	[Carried To Page 44] 2025	2024
REVENUES				
Intergovernmental revenues:				
Federal funding	\$ -	\$ -	\$ -	\$ -
State funding	301,042	768,605	1,069,647	946,248
Trustees of New Castle Common	-	-	-	-
Interest revenue	11,365	-	11,365	11,293
Program fees and other	24,083	-	24,083	26,655
Total revenues	<u>336,490</u>	<u>768,605</u>	<u>1,105,095</u>	<u>984,196</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	30,648	-	30,648	51,402
Public services	67,133	-	67,133	1,443
Parks and recreation	68,788	-	68,788	72,295
Capital outlay:				
General government	-	173,904	173,904	-
Public safety	-	62,000	62,000	-
Public services	1,900	62,627	64,527	564,840
Parks and recreation	-	470,074	470,074	177,425
Debt service:				
Principal	-	-	-	-
Interest and other fees	-	-	-	-
Total expenditures	<u>168,469</u>	<u>768,605</u>	<u>937,074</u>	<u>867,405</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>168,021</u>	<u>-</u>	<u>168,021</u>	<u>116,791</u>
OTHER FINANCING SOURCES (USES)				
Refund of prior year revenues	-	-	-	-
Operating transfers in (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	168,021	-	168,021	116,791
FUND BALANCES				
Beginning of year	<u>523,969</u>	<u>-</u>	<u>523,969</u>	<u>407,178</u>
End of year	<u>\$ 691,990</u>	<u>\$ -</u>	<u>\$ 691,990</u>	<u>\$ 523,969</u>

See Report of Independent Auditor

REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Mayor and City Council
City of New Castle
New Castle, Delaware

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of City of New Castle (the "City and Primary government as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 9, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of City of New Castle's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Restriction on Use

This report is intended solely for the information and use of management, Mayor and members of City Council, others within the City, the Office of the Governor, the Office of Controller General, Office of Attorney General, Office of Management and Budget, Secretary of Finance, Office of Auditor of Accounts, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public record, and its distribution is not limited.

Newark, Delaware
December 9, 2025

Current Year Findings

None reported.

Prior Year Findings

2022-001 Post Audit Entries to General Ledger

During the previous audits, we noted that the City's management did not post the prior year's adjusting journal entries to their general ledger. Failure to post the prior year's adjusting entries will cause the City's opening balance to be different than the audited balances. In addition, this will cause extra time and complications in the subsequent year's audit.

Recommendation

We recommended that the City's management post all adjusting entries in the future and ensure that the opening balances for the new audit year agree with the ending audit balances of the prior audit year.

Status

During the 2025 audit, we noted certain prior year entries were not posted, however, subsequent to year end, management met with the external auditors and Edmund's support staff to review all prior period adjustments. They ensured that all necessary entries were properly posted and reconciled, and verified that the opening balances for the current audit year align with the prior year's ending balances. These steps address the recommendation and strengthen procedures for accurate financial reporting going forward. We consider this matter resolved.

2022-003 Maintenance of Account Groups/Funds in Edmunds Accounting System

During the 2022 audit, procedures revealed that the city does not maintain the General Fixed Assets and the General Long-Term Debt Account Groups in Edmunds accounting system now that it has completely converted to the modified accrual basis of accounting.

Recommendation

We recommended that the City's management include the General Fixed Assets and the General Long-Term Debt Account Groups in the Edmunds accounting system and record the transactions impacting them.

Status

During fiscal year 2025, management has created account groupings for the General Fixed Asset and General Long-Term Debt Accounts, which are now actively used to record the related activity. We consider this matter resolved.

Prior Year Findings (Continued)

2022-004 Reconcile the Due From/To Account Balances Between The Funds

During the previous audits, we noted that the City's management does not reconcile the due from/to account balances between the funds. Failure to reconcile the due from/to account balances may result in incorrect recording of transactions between the funds.

Recommendation

We recommended that the City's management reconcile the due from/to account balances on a monthly basis to ensure transactions are recorded properly between the funds.

Status

During the 2025 audit, we noted no change, however, subsequent to year end, management met with the auditors and Edmund's support staff to post prior year entries significantly affecting due to/from account balances. Following this, all prior discrepancies relating to the due to/from accounts were reconciled and a process to perform monthly reconciliations going forward was implemented by management. This ensures that interfund transactions are properly recorded and balances remain accurate throughout the year. We consider this matter resolved.



City of New Castle, Delaware
220 Delaware Street · New Castle, Delaware 19720-4816

December 9, 2025

Whisman, Giordano & Associates, LLC

111 Continental Drive, Suite 210
Newark, Delaware 19713

VALARIE LEARY
Mayor

SUZANNE SOUDER
Council President

JOSEPH DAY
Councilperson

NERMIN ZUBACA
Councilperson

ANDREW ZELTT
Councilperson

BRIAN MATTAWAY
Councilperson

COURTANEY TAYLOR
City Clerk

JIM WHISMAN
City Treasurer

PHONE NUMBERS
(302) 322-9801
(302) 322-9804

FAX
(302) 322-9814

This representation letter is provided in connection with your audits of the primary government financial statements of the City of New Castle (the City), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2025 and 2024, and the respective changes in financial position for the years then ended, and the related notes to the primary government financial statements for the purpose of expressing opinions as to whether the primary government financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of the surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 9, 2025, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 30, 2025, including our responsibility for the preparation and fair presentation of the primary government financial statements in accordance with U.S. GAAP and for the preparation of the supplementary information in accordance with the applicable criteria.
2. The primary government financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity. The city has opted not to include its only component unit.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the primary government financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

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Financial Statements (continued)

6. Related party relationships and transactions, including revenues, expenditures or expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the primary government financial statements that would require adjustment to or disclosure in the primary government financial statements.
8. All misstatements were corrected by management, seen in the attached schedule.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the primary government financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the city from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of meetings of the City Council and related committees, or summaries of actions of recent meetings for which minutes were not yet prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the primary government financial statements.
13. We have disclosed to you the results of our assessment of the risk that the primary government financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the city and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the primary government financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's primary government financial statements communicated by employees, former employees, grantors, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, contracts, or grant agreements, or abuse whose effects should be considered when preparing primary government financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the primary government financial statements.
18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have provided our views on reported findings, conclusions, and recommendations, as well as our corrective actions, for the report.
23. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the primary government financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
26. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on determination of financial statement amounts or other financial data significant to the audit objectives.
27. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the primary government financial statements or other financial data significant to the audit objectives.
28. There are no violations or possible violations of laws and regulations [including those pertaining to adopting, approving, and amending budgets], provisions of contracts and grant agreements, tax and debt limits, and any related debt covenants whose effects should be considered for disclosure in the primary government financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
29. As part of your audit, you assisted with the preparation of the primary government financial statements and the related notes, and the supplementary information. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results if the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those primary government financial statements and related notes, and supplementary information.
30. We understand that you prepared trial balances for use during the audit and your preparation of the trial balances was limited to formatting information into trial balances based on the City's chart of accounts.
31. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the financial statements.
32. The City has complied with all aspects of contractual agreements that would have a material effect on financial statements in event of noncompliance.
33. The primary government financial statements include all joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

Government-Specific (continued)

34. The primary government financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
35. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to primary government financial statement users.
36. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
37. Investments, derivative instruments, land, and other real estate held by endowments are properly valued.
38. Provisions for uncollectible receivables are properly identified and recorded.
39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Deposits, investments, and derivative instruments are properly classified as to risk and properly disclosed.
43. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated.
44. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (restricted, committed, assigned, or unassigned) are considered spent first for expenditures for which more than one resource classification is available. The policy determines fund balance classifications for financial reporting.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to supplementary information presented in financial statements:
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of such information have not changed from those used in the prior period, except for the impact in the adoption of the accrual basis of accounting, and we have disclosed to you any significant assumptions or interpretations underlying measurement and presentation of supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

	Antonina Tantillo	City Administrator
Signature	Print Name	Title

Client: **02340 - City of New Castle**
Engagement: **FY25 Audit - City of New Castle**
Period Ending: **6/30/2025**
Trial Balance: **TB**
Workpaper: **3700.01 - Adjusting Journal Entries**
Fund Level: **All**
Index: **All**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To reconcile Fund 99 Out of Balance				
99-0000-399-9999	INTERFUND OUT-OF-BALANCE		894,269.00	
99-9999-999-9999	S/W Conversion Account			894,269.00
Total			894,269.00	894,269.00
Adjusting Journal Entries JE # 2				
To reconcile fund 95 out of balance				
95-0000-132-0001	SEPDAY Due To/From General Fund		26,695.00	
95-0000-300-0000	Fund Balance			3,711.00
95-9999-999-9999	Fund 95 Out of Balance			22,984.00
Total			26,695.00	26,695.00
Adjusting Journal Entries JE # 3				
Reconciling Fund 87 Out of Balance				
87-9999-999-9999	Fund 87 Clearing		2,970.00	
87-0000-300-0000	Fund Balance			2,970.00
Total			2,970.00	2,970.00
Adjusting Journal Entries JE # 4				
Reconcile Fund 84 Out of Balance				
84-0000-132-0001	Due To/From General Fund		316.00	
84-9999-999-9999	Fund 84 Out of Balance			316.00
Total			316.00	316.00
Adjusting Journal Entries JE # 5				
To reconcile Fund 83 Out of Balance				
83-0000-500-0000	FCVC GRANT / V-04-24		9,360.00	
83-9999-999-9999	Fund 83 Clearing			9,360.00
Total			9,360.00	9,360.00
Adjusting Journal Entries JE # 6				
To reconcile Fund 82 Out of Balance				
82-0000-500-0000	CJC/ 2023-DB-P/T-3335		1,597.00	
82-9999-999-9999	Fund 82 Clearing			1,597.00
Total			1,597.00	1,597.00
Adjusting Journal Entries JE # 7				
To reconcile Fund 80 Out of Balance				
80-0000-132-0001	Due To/From General Fund		2,211.00	
80-0000-500-0000	CJC - 2023-AR-P/T-3188 Grant		4,898.00	
80-9999-999-9999	Fund 80 Clearing			7,109.00
Total			7,109.00	7,109.00
Adjusting Journal Entries JE # 8				
To Reconcile Fund 60 Out of Balance				
60-0000-120-0100	INFRASTRUCTURE-ROADS		671,808.00	
60-0000-120-0160	STREETS & ROADS - NON-DEPRECIABLE		2,687,229.00	
60-0000-140-0010	BLDG & IMPROVEMENTS		713,975.00	
60-0000-140-0020	GG EQUIPMENT		85,239.00	
60-0000-140-0041	A/D - PS EQUIPMENT		151,031.00	
60-0000-140-0050	PS VEHICLES		15,761.00	
60-0000-140-0051	A/D - PS VEHICLES		44,632.00	
60-0000-140-0061	A/D - PW EQUIPMENT		48,112.00	
60-0000-140-0070	PW VEHICLES		186,648.00	
60-0000-140-0071	A/D - PW VEHICLES		41,827.00	

60-0000-500-0000	TRANSFER FROM GENERAL FUND	93,230.00	
60-0000-120-0150	A/D - INFRASTRUCTURE-RDS		147,276.00
60-0000-130-1015	CIP - CITYWIDE PAVING		29,279.00
60-0000-140-0011	A/D - BLDG & IMPROVEMENTS		156,567.00
60-0000-140-0021	A/D - GG EQUIPMENT		21,341.00
60-0000-140-0031	A/D - P&R EQUIPMENT		9,138.00
60-0000-140-0040	PS EQUIPMENT		160,095.00
60-0000-140-0060	PW EQUIPMENT		30,489.00
60-0000-140-0080	GG VEHICLES		208,305.00
60-0000-140-0081	A/D - GG VEHICLES		16,858.00
60-0000-140-0091	A/D - TREES, TRAILS, AND LANDSCAPE		143,377.00
60-0000-300-0000	NET INVEST - CAP ASSETS		1,148,470.00
60-0000-710-0011	DEPR EXP - BUILDINGS & IMPROVEMENTS		64,085.00
60-0000-710-0021	DEPR EXP - GG EQUIPMENT		10,232.00
60-0000-710-0031	DEPR EXP - PARKS & REC EQUIPMENT		4,978.00
60-0000-710-0041	DEPR EXP - PUBLIC SAFETY EQUIPMENT		4,303.00
60-0000-710-0051	DEPR EXP - PUBLIC SAFETY VEHICLES		246.00
60-0000-710-0061	DEPR EXP - PUBLIC SERVICES EQUIPMENT		56,476.00
60-0000-710-0071	DEPR EXP - PUBLIC SERVICES VEHICLES		9,720.00
60-0000-710-0081	DEPR EXP - GG VEHICLES		98,711.00
60-0000-710-0091	DEPR EXP - TREES/TRAIL/LANDSCAPE		71,689.00
60-0000-710-0150	DEPR EXP - INFRASTRUCTURE/STREETS		119,502.00
60-9999-999-9999	Fund 60 Out of Balance		2,228,355.00
Total		4,739,492.00	4,739,492.00
Adjusting Journal Entries JE # 9			
To Reconcile Fund 35 Out of Balance		TB	
35-9999-999-9999	Fund 35 Out of Balance	160,000.00	
35-0000-132-0001	DNREC Due To/From General Fund		160,000.00
Total		160,000.00	160,000.00
Adjusting Journal Entries JE # 10			
To Reconcile Fund 32 Out of Balance		TB	
32-0000-500-0000	FY2018 DNREC Bond Fund / Floating Pier	299.00	
32-9999-999-9999	Fund 32 Clearing		299.00
Total		299.00	299.00
Adjusting Journal Entries JE # 11			
To Reconcile Fund 27 Out of Balance		TB	
27-0000-500-0000	CRF (FY23 BOND) 605,654	48,868.00	
27-9999-999-9999	Fund 27 Clearing		48,868.00
Total		48,868.00	48,868.00
Adjusting Journal Entries JE # 12			
To Reconcile Fund 10 Out of Balance		TB	
10-0000-120-0000	Accounts Receivable	44,965.00	
10-0000-132-0009	Due From CJC	7,068.00	
10-0000-132-0013	Due To Separation Day	21,441.00	
10-0000-132-0014	Due To/From DelDOT	345.00	
10-0000-255-9000	APF Enterprise Leases - Interceptors PS	39,936.00	
10-0000-255-9001	APF Enterprise Leases - Bolts PW	16,745.00	
10-0000-255-9002	APF - Enterprise Lease Equinox	14,842.00	
10-0000-255-9003	APF Retirement of Debt - Enterprise F-250	13,826.00	
10-0000-255-9004	APF Retirement of Debt - Enterprise 2023 Interceptors	136,665.00	
10-0000-255-9005	APF Retirement of Debt - Enterprise 2023 Durango	37,441.00	
10-0000-280-2420	APF RETIRE COMP ABS LIAB	434,062.00	
10-0000-298-0000	Reserve for Encumbrances	7,826.00	
10-0000-300-0000	Fund Balance	1,816.00	
10-9999-999-9999	Rounding Account	6,894,412.00	
10-0000-105-0001	Capital Reserve (Consolidated)		125,000.00
10-0000-132-0007	Due From OHS		859.00
10-0000-132-0008	Due From SALLE		316.00
10-0000-132-0015	DNREC/Trustees -Battery Park Rail Trail		16,184.00
10-0000-132-0018	Due To/From DNREC FY18Bond-Floating Pier		141.00
10-0000-132-0020	Due To/From Bond Fund FY23 CRF		75,138.00
10-0000-132-0024	Due To/From DNREC (FY22Bond) 400,000		1,458.00
10-0000-132-0027	Due to/from Fund 27		48,868.00

10-0000-132-0032	Due to/from Fund 32		299.00
10-0000-132-0081	Due To/From CJC		8,706.00
10-0000-220-0000	Deferred Revenue		3,321.00
10-0000-220-0001	Deferred Revenue - Property Tax Current		301,196.00
10-0000-220-0002	Deferred Revenue - Tax Penalties		285.00
10-0000-220-0004	Deferred Revenue - Delinquent Tax		1,417.00
10-0000-230-0000	ACCRUED WAGES		57,336.00
10-0000-235-0000	ACCRUED-P/R TAXES		4,185.00
10-0000-255-0000	Accounts Warrants Payable		6,906.00
10-0000-270-9000	Cap Lease Payable - Enterprise Interceptors PS		39,936.00
10-0000-270-9001	Cap Lease Payable - Enterprise Bolts PW		16,745.00
10-0000-270-9002	Cap Lease - Enterprise Equinox		14,842.00
10-0000-270-9003	Cap Lease Payable - Enterprise F-250		13,826.00
10-0000-270-9004	Cap Lease Payable - Enterprise 2023 Interceptors		136,665.00
10-0000-270-9005	Cap Lease Payable - Enterprise 2023 Durango		37,441.00
10-0000-280-2421	COMP ABSENCES LIABILITY		434,062.00
10-0000-298-0000	Reserve for Encumbrances		1,815.00
10-0000-300-0000	Fund Balance		6,310,640.00
10-0000-399-9999	INTERFUND OUT-OF-BALANCE		13,802.00
10-0304-003-6123	Miscellaneous Expense - ADMIN		1.00
Total		7,671,390.00	7,671,390.00

Adjusting Journal Entries JE # 13

TB

Reconcile Fund 15 to PY FS

15-0000-105-0001	Capital Reserve (Consolidated)	125,000.00	
15-0000-300-0000	Fund Balance - Capital Reserve		125,000.00
Total		125,000.00	125,000.00

Adjusting Journal Entries JE # 14

To adjust payroll and taxes at year end.

10-0101-001-6001	Salaries - PSAF	38,739.00	
10-0101-001-6002	Salaries Supervision - PSAF	8,115.00	
10-0101-001-6004	Salaries Civilian - PSAF	1,333.00	
10-0101-001-6010	FICA Expense - PSAF	3,597.00	
10-0200-001-6001	Salaries Supervision - PSERV	3,639.00	
10-0200-001-6003	Salaries Bldg Code Enforcement - PSERV	1,290.00	
10-0200-001-6006	Salaries - PSERV	10,531.00	
10-0200-001-6010	FICA - PSERV	1,094.00	
10-0301-001-6001	Salaries - M&C	464.00	
10-0301-001-6010	FICA Expense - M&C	35.00	
10-0302-001-6001	Salaries - CLERK/TREAS	48.00	
10-0302-001-6010	FICA Expense - CLERK/TREAS	4.00	
10-0304-001-6001	Salaries - ADMIN	8,723.00	
10-0304-001-6010	FICA Expense - ADMIN	636.00	
10-0308-001-6001	Salaries	135.00	
10-0308-001-6010	FICA Expense	10.00	
10-0000-230-0000	ACCRUED WAGES		73,017.00
10-0000-235-0000	ACCRUED-P/R TAXES		5,376.00
Total		78,393.00	78,393.00

Adjusting Journal Entries JE # 15

5100.15

Journal entry to adjust accounts payable at year end.

10-0000-132-0016	Due To/From Bond Fund FY25 CRF	167,598.00	
26-0205-001-7540	CRF (FY25 Bond) Road Repairs	167,598.00	
10-0000-132-0026	Due to/From Fund 26		167,598.00
26-0000-255-0000	Accounts Payable		167,598.00
Total		335,196.00	335,196.00

Adjusting Journal Entries JE # 16

7100.25

To adjust Fund 26 income to agree to adjusted expenses

10-0000-132-0016	Due To/From Bond Fund FY25 CRF	2,895.00	
26-0000-132-0001	Due To/From GF- (CRRF) FY22 Bond	170,493.00	
10-0000-132-0026	Due to/From Fund 26		2,895.00
26-0000-500-0000	CRF (FY25 BOND) Roads /Playground /PSAF		170,493.00
Total		173,388.00	173,388.00

Adjusting Journal Entries JE # 17

7100.25

To adjust fund 28 Revenue to agree to Expenses			
28-0000-132-0001	Fund 28 Due To/From General Fund	1,401.00	
28-0000-500-0000	CRF (FY24 BOND) 765,000		1,401.00
Total		1,401.00	1,401.00
Adjusting Journal Entries JE # 18		7100.25	
To adjust fund 84 revenue to agree to expense			
84-0000-500-0000	SALLE Grant	316.00	
84-0000-132-0001	Due To/From General Fund		316.00
Total		316.00	316.00
Adjusting Journal Entries JE # 20		7100.25	
To reconcile deferred revenue Fund 27			
10-0000-132-0027	Due to/from Fund 27	71,273.00	
10-0000-132-0020	Due To/From Bond Fund FY23 CRF		71,273.00
Total		71,273.00	71,273.00
Adjusting Journal Entries JE # 21		7100.25	
To reconcile fund 28 Deferred revenues			
10-0000-132-0028	Due To/From (CRF) FY24 Bond 765,000	1,401.00	
10-0000-132-1028	Due to/from Fund 28		1,401.00
Total		1,401.00	1,401.00
Adjusting Journal Entries JE # 22		7100.25	
To reconcile remainder of deferred revenues and government receivables			
10-0000-132-0007	Due From OHS	3,264.00	
10-0000-132-0009	Due From CJC	2,211.00	
10-0000-132-0011	Due To/From Fiscal Years	2,812.00	
10-0000-132-0020	Due To/From Bond Fund FY23 CRF	22,405.00	
10-0000-132-0041	DUE FROM DELDOT FY25 CYCLING	15,180.00	
10-0000-132-0009	Due From CJC		30,821.00
10-0000-132-0018	Due To/From DNREC FY18Bond-Floating Pier		299.00
10-0000-220-0000	Deferred Revenue		6,541.00
10-0000-480-0003	Misc Income Gen Fund		8,211.00
Total		45,872.00	45,872.00
Adjusting Journal Entries JE # 23		4200.15	
Adjustment to make accounts receivable tie to provided report			
10-0000-120-0000	Accounts Receivable	5,357.00	
10-0000-480-0003	Misc Income Gen Fund		5,357.00
Total		5,357.00	5,357.00
Adjusting Journal Entries JE # 24		5100.010	
Adjustment to tie provided AP report to the trial balance			
10-0000-255-0000	Accounts Warrants Payable	2,431.00	
10-0101-001-6170	Office Supplies/Equipment - PSAF		2,431.00
Total		2,431.00	2,431.00
Adjusting Journal Entries JE # 25		5200.25	
To record current year accrued absences			
10-0000-280-2420	APF RETIRE COMP ABS LIAB	122,986.00	
10-0000-280-2421	COMP ABSENCES LIABILITY		122,986.00
Total		122,986.00	122,986.00
Adjusting Journal Entries JE # 26		4400.05	
To reconcile interfunds			
10-0000-132-0008	Due From SALLE	316.00	
10-0000-132-0032	Due to/from Fund 32	299.00	
10-0000-132-0081	Due To/From CJC	8,706.00	
10-0304-003-6123	Miscellaneous Expense - ADMIN	64,706.00	
10-0000-132-0013	Due To Separation Day		48,136.00
10-0000-132-0013	Due To Separation Day		1,275.00
10-0000-132-0027	Due to/from Fund 27		22,405.00
10-0000-132-0081	Due To/From CJC		2,211.00
10-0000-480-0003	Misc Income Gen Fund		
Total		74,027.00	74,027.00

Adjusting Journal Entries JE # 27

3810.01

To reclassify Municipal Street Aid Revenue from Fund Balance

20-0000-399-0000	MSAF- Fund Balance	126,594.00	
20-0000-500-0000	Municipal Street Aid		115,229.00
20-0000-500-0029	MSA - INTEREST		11,365.00
Total		126,594.00	126,594.00

Adjusting Journal Entries JE # 28

5300.30

To record leases at year end

10-0000-255-9006	APF Retirement of Debt - Enterprise 2024 Rams	79,033.00	
10-0000-255-9007	APF Retirement of Debt - Enterprise 2022 Equinox	9,894.00	
10-0000-270-9000	Cap Lease Payable - Enterprise Interceptors PS	19,968.00	
10-0000-270-9001	Cap Lease Payable - Enterprise Bolts PW	9,274.00	
10-0000-270-9002	Cap Lease - Enterprise Equinox	4,947.00	
10-0000-270-9003	Cap Lease Payable - Enterprise F-250	6,913.00	
10-0000-270-9004	Cap Lease Payable - Enterprise 2023 Interceptors	34,167.00	
10-0000-270-9005	Cap Lease Payable - Enterprise 2023 Durango	9,360.00	
10-0000-255-9000	APF Enterprise Leases - Interceptors PS		19,968.00
10-0000-255-9001	APF Enterprise Leases - Bolts PW		9,274.00
10-0000-255-9002	APF - Enterprise Lease Equinox		4,947.00
10-0000-255-9003	APF Retirement of Debt - Enterprise F-250		6,913.00
10-0000-255-9004	APF Retirement of Debt - Enterprise 2023 Interceptors		34,167.00
10-0000-255-9005	APF Retirement of Debt - Enterprise 2023 Durango		9,360.00
10-0000-270-9006	Cap Lease Payable - Enterprise 2024 Rams		79,033.00
10-0000-270-9007	Cap Lease Payable - Enterprise 2022 Equinox		9,894.00
Total		173,556.00	173,556.00

Adjusting Journal Entries JE # 30

4600.25

To adjust for additions to infrastructure during the current year

60-0000-120-0100	INFRASTRUCTURE-ROADS	9,604.00	
60-0000-120-0100	INFRASTRUCTURE-ROADS	4,481.00	
60-0000-120-0100	INFRASTRUCTURE-ROADS	32,923.00	
60-0000-120-0160	STREETS & ROADS - NON-DEPRECIABLE	38,414.00	
60-0000-120-0160	STREETS & ROADS - NON-DEPRECIABLE	17,924.00	
60-0000-120-0160	STREETS & ROADS - NON-DEPRECIABLE	131,690.00	
60-0000-500-0000	TRANSFER FROM GENERAL FUND		235,036.00
Total		235,036.00	235,036.00

Adjusting Journal Entries JE # 31

4600.25

To record current year infrastructure depreciation

60-0000-710-0150	DEPR EXP - INFRASTRUCTURE/STREETS	146,333.00	
60-0000-120-0150	A/D - INFRASTRUCTURE-RDS		146,333.00
Total		146,333.00	146,333.00

Adjusting Journal Entries JE # 32

4600.20

To record current year additions in Fixed Assets

60-0000-140-0010	BLDG & IMPROVEMENTS	60,239.00	
60-0000-140-0020	GG EQUIPMENT	116,560.00	
60-0000-140-0050	PS VEHICLES	70,702.00	
60-0000-140-0060	PW EQUIPMENT	33,650.00	
60-0000-140-0070	PW VEHICLES	23,161.00	
60-0000-140-0090	TREES, TRAILS, AND LANDSCAPE	502,262.00	
60-0000-500-0000	TRANSFER FROM GENERAL FUND		806,574.00
Total		806,574.00	806,574.00

Adjusting Journal Entries JE # 33

4600.15

To record disposals of assets per client listing

60-0000-140-0021	A/D - GG EQUIPMENT	21,466.00	
60-0000-140-0051	A/D - PS VEHICLES	23,044.00	
60-0000-140-0081	A/D - GG VEHICLES	18,839.00	
60-0000-590-0000	GAIN/LOSS ON SALE OF ASSETS	6,013.00	
60-0000-140-0020	GG EQUIPMENT		23,850.00
60-0000-140-0050	PS VEHICLES		24,580.00
60-0000-140-0080	GG VEHICLES		20,932.00
Total		69,362.00	69,362.00

Adjusting Journal Entries JE # 34

4600.10

To adjust for current year depreciation per WGA Fixed Asset Software

60-0000-710-0011	DEPR EXP - BUILDINGS & IMPROVEMENTS	96,282.00	
60-0000-710-0021	DEPR EXP - GG EQUIPMENT	22,942.00	
60-0000-710-0031	DEPR EXP - PARKS & REC EQUIPMENT	4,434.00	
60-0000-710-0041	DEPR EXP - PUBLIC SAFETY EQUIPMENT	8,700.00	
60-0000-710-0051	DEPR EXP - PUBLIC SAFETY VEHICLES	90,613.00	
60-0000-710-0061	DEPR EXP - PUBLIC SERVICES EQUIPMENT	6,122.00	
60-0000-710-0071	DEPR EXP - PUBLIC SERVICES VEHICLES	50,434.00	
60-0000-710-0081	DEPR EXP - GG VEHICLES	82,297.00	
60-0000-710-0091	DEPR EXP - TREES/TRAIL/LANDSCAPE	71,689.00	
60-0000-140-0011	A/D - BLDG & IMPROVEMENTS		96,282.00
60-0000-140-0021	A/D - GG EQUIPMENT		22,942.00
60-0000-140-0031	A/D - P&R EQUIPMENT		4,434.00
60-0000-140-0041	A/D - PS EQUIPMENT		8,700.00
60-0000-140-0051	A/D - PS VEHICLES		90,613.00
60-0000-140-0061	A/D - PW EQUIPMENT		6,122.00
60-0000-140-0071	A/D - PW VEHICLES		50,434.00
60-0000-140-0081	A/D - GG VEHICLES		82,297.00
60-0000-140-0091	A/D - TREES, TRAILS, AND LANDSCAPE		71,689.00
Total		433,513.00	433,513.00

Adjusting Journal Entries JE # 35

5200.10

To reverse PY Accrued Wages Adjustment

10-0000-230-0000	ACCRUED WAGES	57,336.00	
10-0000-235-0000	ACCRUED-P/R TAXES	4,185.00	
10-0101-001-6001	Salaries - PSAF		26,097.00
10-0101-001-6002	Salaries Supervision - PSAF		5,443.00
10-0101-001-6004	Salaries Civilian - PSAF		1,058.00
10-0101-001-6010	FICA Expense - PSAF		2,422.00
10-0200-001-6001	Salaries Supervision - PSERV		2,842.00
10-0200-001-6006	Salaries - PSERV		8,342.00
10-0200-001-6010	FICA - PSERV		771.00
10-0301-001-6001	Salaries - M&C		387.00
10-0301-001-6010	FICA Expense - M&C		30.00
10-0302-001-6001	Salaries - CLERK/TREAS		40.00
10-0302-001-6010	FICA Expense - CLERK/TREAS		3.00
10-0304-001-6001	Salaries - ADMIN		12,980.00
10-0304-001-6010	FICA Expense - ADMIN		948.00
10-0308-001-6010	FICA Expense		147.00
10-0308-001-6010	FICA Expense		11.00
Total		61,521.00	61,521.00

Adjusting Journal Entries JE # 37

FS

To adjust Debt Service to FS Purposes

10-8500-000-0000	Debt Service Interest	27,523.00	
10-0205-004-7533	Debt Service / Vehicle lease - PSERV		7,486.00
10-0304-003-6123	Miscellaneous Expense - ADMIN		20,037.00
Total		27,523.00	27,523.00

Total Adjusting Journal Entries

16,679,418.00

16,679,418.00

Total All Journal Entries

16,679,418.00

16,679,418.00

Resolution 2025-51

A Resolution Addressing Remote Participation in City Meetings

WHEREAS, the City of New Castle currently televises City Council meetings and other meetings of City Boards, Committees, and Commissions such as the Planning Commission, Tree Advisory Commission, Historic Area Commission, Board of Health, Board of Adjustment, Board of Building Appeals, Board of Elections, Emergency Planning and Operations Committee, Flood Resiliency Committee, and the Police Accountability Committee; and

WHEREAS, the City of New Castle desires to allow remote participation in meetings for all Boards, Committees, Commissions, and Council.

NOW, THEREFORE, BE IT RESOLVED that the City of New Castle will adopt the following remote meeting policy:

All City meetings of the City Council and any commission, board, or committee established by the Town Charter, Code, or Resolution may include virtual participation under the following conditions:

- For meetings of the City Council or any commission, board, or committee, or any new board, committee, or commission, may participate in a meeting remotely in accordance with State of Delaware FOIA requirement per Title 29, Section 10006A, which include the following:
 - (1) meeting notice/agenda must include information on how members and the public may participate virtually;
 - (2) meeting must include an anchor location;
 - (3) The identifies of members of Council or any commission, board, or committee must be verified in a manner satisfactory to the chair, and all participating members must be able to simultaneously hear comments from a recognized speaker; and
 - (4) documents used during the meeting must be provided to each participating member. Participating members count towards a quorum, whether virtual or in person.
- For meetings of the City Council or any commission, board, or committee, or any new board, committee, or commission at least one (1) member of must be present at the anchor location where members of the public can attend and electronic means of communication are available.
- Each City Council member may participate virtually in no more than three regularly scheduled monthly City Council meetings in a calendar year.

- Each member of a commission, board, or committee established by the Town Charter or Code may participate virtually in no more than half of the meetings during a calendar year.
- Any member of City Council or a board or committee who wishes to participate virtually must notify the Chair, City Administrator, and appropriate Administrative office staff no later than 12 hours before the scheduled meeting.
- For meetings of the City Council or any commission, board, or committee, members must maintain a visual and audio presence as a minimum requirement to be recognized as present, including for voting purposes; furthermore, members shall make a good faith effort to maintain a visual and audio presence for the duration of the meeting, allowing for intermittent breaks related to personal well-being, technical issues, or poor internet connection.

PASSED this 10th day of November 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Diane Delgado, City Clerk

Resolution 2025-51

A Resolution ~~to Allow for~~ Addressing Remote Council and Participation in City Meetings and Attendance

WHEREAS, the City of New Castle currently televises City Council meetings and other meetings of City Boards, Committees, and Commissions such as the Planning Commission, Tree Advisory Commission, Historic Area Commission, Board of Health, Board of Adjustment, Board of Building Appeals, Board of Elections, Emergency Planning and Operations Committee, Flood Resiliency Committee, and the Police Accountability Committee; and

WHEREAS, the City of New Castle ~~seeks~~ desires to allow remote participation in meetings for all Boards, Committees, Commissions, and Council; ~~and~~;

NOW, THEREFORE, BE IT RESOLVED that the City of New Castle will adopt the following remote meeting policy:

All City meetings of the City Council ~~or~~ and any commission, board, or committee established by the Town Charter, Code, or Resolution may include virtual participation under the following conditions:

- For meetings of the City Council or any commission, board, or committee, or any new board, committee, or commission, may participate in a meeting remotely in accordance with State of Delaware FOIA requirement per Title 29, Section 10006A ~~including, which include~~ the following:
 - (1) meeting notice/agenda ~~needs to~~ must include information on how ~~to~~ members and the public may participate virtually;
 - (2) meeting must include an anchor location;
 - (3) ~~Councilmember's or any member~~ The identifies of members of Council or any commission, board, or committee, ~~or any new board, committee, or commission identity~~ must be verified in a manner satisfactory to the chair, and all participating members must be able to simultaneously hear comments from a recognized speaker; and
 - (4) documents used during the meeting must be ~~made~~ provided to each participating member. Participating members count towards a quorum, whether virtual or in person.
- For meetings of the City Council or any commission, board, or committee, or any new board, committee, or commission ~~a quorum of the members~~ at least one (1) member of must be present at the anchor location where members of the public can attend and electronic means of communication are available.
- Each City Council member may participate virtually in no more than three regularly scheduled monthly City Council meetings in a calendar year.

- Each member of a commission, board, or committee established by the Town Charter or Code may participate virtually in no more than half of the meetings during a calendar year.
- Any ~~Commissioner or~~ member of [City Council](#) or a board or committee who wishes to participate virtually must notify the Chair, City Administrator, and appropriate Administrative office staff no later than 12 hours before the scheduled meeting.
- For meetings of the City Council or any commission, board, or committee, members must maintain a visual and audio presence as a minimum requirement to be recognized as present, including for voting purposes; furthermore, members shall make a good faith effort to maintain a visual and audio presence for the duration of the meeting, allowing for intermittent breaks related to personal well-being, technical issues, or poor internet connection.

PASSED this 10th day of November 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Courtaney Taylor, City Clerk

Document comparison by Workshare Compare on Tuesday, November 11, 2025
4:41:23 PM

Input:	
Document 1 ID	file:///C:/Users/mhoffman/OneDrive - Connolly Gallagher/Desktop/Resolution 2025-51 A Resolution to Allow for Remote City Meetings Revise.docx
Description	Resolution 2025-51 A Resolution to Allow for Remote City Meetings Revise
Document 2 ID	file:///C:/Users/mhoffman/OneDrive - Connolly Gallagher/Desktop/Resolution 2025-51 A Resolution to Allow for Remote City Meetings Revise (11.11.25).docx
Description	Resolution 2025-51 A Resolution to Allow for Remote City Meetings Revise (11.11.25)
Rendering set	Standard

Legend:	
<u>Insertion</u>	
Deletion	
Moved from	
<u>Moved to</u>	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	17
Deletions	14
Moved from	0
Moved to	0
Style changes	0

Format changes	0
Total changes	31

Resolution 2025-54

A Resolution to approve the FY 2025 Financial Audit

WHEREAS, the firm of Whisman Giordano & Associates completed the FY2025 Financial Audit, and their representative has reviewed the draft Audit with City Council at the City Council Meeting held on Tuesday, December 9th, 2025.

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves the Fiscal Year 2025 Financial Audit.

PASSED this 9th day of December 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Diane Delgado, City Clerk

Resolution 2025-55

A Resolution to Reappoint Michael Westman to the Historic Area Commission

WHEREAS, the New Castle City Council passed Ordinance 505, in part, to amend and restate Chapter 230-49 through 52, of the Code of the City of New Castle relating to Structure, Proceedings, and Powers & Duties of the Historic Area Commission (HAC); and

WHEREAS, the Historic Area Commission shall consist of the following six (6) members:

1. An architect licensed in the State of Delaware and having interest and knowledge in the protection, preservation and restoration of the historic character of the City, appointed by City council. The architect shall be a non-voting member who shall serve in an advisory capacity only.
2. Two City residents having municipal voting privileges and appointed by City Council.
3. Two City residents having municipal voting privileges, appointed by the Mayor.
4. A Planning Commission member, appointed by City Council'
5. At least three voting members shall be residents of and have legal or equitable title to property in the Historic District; and

WHEREAS, Michael Westman term expires January 10, 2026 and he is willing to be reappointed;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves and confirms the reappointment of the following person to the Historic Area Commission:

Michael Westman - Term Ending January 10, 2029-Council Appointment

PASSED this 9th day of December, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Diane Delgado, City Clerk

Resolution 2025-56

A Resolution Approving the Mayor's Appointment of Mark Lorenz to the Historic Area Commission

WHEREAS, the New Castle City Council passed Ordinance 505, in part, to amend and restate Chapter 230-49 through 52, of the Code of the City of New Castle relating to Structure, Proceedings, and Powers & Duties of the Historic Area Commission (HAC); and

WHEREAS, the Historic Area Commission shall consist of the following six (6) members:

1. An architect licensed in the State of Delaware and having interest and knowledge in the protection, preservation and restoration of the historic character of the City, appointed by City council. The architect shall be a non-voting member who shall serve in an advisory capacity only.
2. Two City residents having municipal voting privileges and appointed by City Council.
3. Two City residents having municipal voting privileges, appointed by the Mayor.
4. A Planning Commission member, appointed by City Council.
5. At least three voting members shall be residents of and have legal or equitable title to property in the Historic District; and

WHEREAS, there is currently going to be one vacant position on the Historic Area Commission; and

WHEREAS, The Mayor has nominated Mark Lorenz to fulfill the expiring term of Kevin Wade, with that term ending on January 10, 2026;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby approves and confirms the appointment of the following person to the Historic Area Commission:

Mark Lorenz - Historic Area Commission - Term Ending January 10, 2029

PASSED this 9th day of December, 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Andrew Zeltt , Councilperson

Nermin Zubaca, Councilperson

Brian Mattaway, Councilperson

Attest:

Diane Delgado, City Clerk

Resolution 2025-57

A Resolution to Restrict Parking Along Both sides of “C” Alley

WHEREAS, the City Council maintains the authority to exercise all municipal powers necessary to the property administration of the City municipal government for the wellbeing of the City’s citizens;

WHEREAS, this authority includes regulation of parking along City streets and rights of way; and

WHEREAS, City Council understands and acknowledges that parking on city public rights of way should be evaluated on a case-by-case basis considering the facts and circumstances affecting public safety and convenience unique to each case.

NOW, THEREFORE, BE IT RESOLVED, that the following described area in the City be made a no parking zone and that the City Administrator is directed to take those steps necessary to implement this restriction, including posting appropriate no parking signs at suitable locations as she deems appropriate:

1. Along both sides of the alley Named C Alley from W Ninth Street to approximately 173 feet in an easterly direction down C Alley beginning, per Exhibit A.

PASSED this 9th day of December 2025.

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Diane Delgado, City Clerk

[illegible]

November 11, 2025

David L. Edgell, AICP, Director
Delaware Office of State Planning Coordination
Haslet Armory
122 Martin Luther King Jr. Blvd. South
Dover, DE 19901

Re: City of New Castle, Comprehensive Plan 5-Year Review

Dear David:

The City of New Castle has completed a thorough review of the December 8, 2020 Comprehensive Plan, certified on April 8, 2021, as part of the 5-year requirement per Delaware Code, Title 22, §702.(e). After careful consideration over the last year, both the Planning Commission and City Council have determined that no changes to the Plan are needed at this time.

Starting in January 2025, the Planning Commission reviewed various chapters of the Plan at different meetings during the course of the year. The meeting information is as follows:

January 25, 2025

Chapter 1, Introduction
Chapter 2, Community Profile
Chapter 3, City and Community Services
Chapter 7, Transportation
Chapter 11, Housing
Chapter 14, Implementation

Meeting minutes can be found here: <https://newcastlecity.delaware.gov/events/planning-commission-meeting-97/>

July 28, 2025

Chapter 4, Land Use
Chapter 5, Annexation
Chapter 6, Infrastructure

Meeting minutes can be found here: <https://newcastlecity.delaware.gov/events/planning-commission-meeting-103/>

August 25, 2025

Chapter 8, Historic and Cultural Resources
Chapter 9, Community Design

Meeting minutes can be found here: <https://newcastlecity.delaware.gov/events/planning-commission-meeting-104/>

October 27, 2025

Chapter 10, Economic Development

Chapter 11, Housing

Chapter 12, Environmental Protection

Chapter 13, Open Space and Recreation

Chapter 14, Implementation

Minutes of the meeting can be found here:

<https://newcastlecity.delaware.gov/events/planning-commission-meeting-106/>

While the Planning Commission's review of the Plan determined that no changes are necessary at this time, the Planning Commissioners did find the exercise to be fruitful. For newer Commissioners, the review acquainted them with the foundational planning document for the City. For other members, the review helped them envision how future Plans (2030) could be structured differently to perhaps provide for more prescriptive and attainable recommendations.

The City appreciates the continued partnership with OSPC and we look forward to maintaining a strong working relationship between the City of New Castle and the State of Delaware.

If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

Antonina Tantillo, MPA, City Administrator

Margo Reign, Planning Commission Chair

Suzanne Souder, City Council President

Valarie Leary, Mayor

Resolution 2025-58

A Resolution to Approve Vendor Permit Application for Tasty Bliss, LLC

WHEREAS, the City of New Castle Code requires licensing of Vendors within the City of New Castle; and

WHEREAS, Tasty Bliss, LLC has petitioned to be considered for a Vendor's Permit, and has supplied all of the required documentation, including required Insurance, State Health Department Certificate and City of New Castle Business License.

NOW, THEREFORE, BE IT RESOLVED that the City of New Castle has granted Tasty Bliss, LLC a Vendors Permit to sell food and drink items in calendar year 2025.

PASSED this 9th day of December 2025

Suzanne Souder, City Council President

Joseph F. Day, III, Councilperson

Nermin Zubaca, Councilperson

Andrew Zeltt, Councilperson

Brian Mattaway, Councilperson

Attest:

Diane Delgado, City Clerk



**CITY OF NEW CASTLE
220 DELAWARE STREET
NEW CASTLE, DE 19720
302-322-9801**

2025 BUSINESS LICENSE APPLICATION

A new City of New Castle Business License is required each year. Please complete the information below and return with payment to the above address. Checks made payable to the City of New Castle or cash are accepted at 220 Delaware Street. You may also complete the application online at www.newcastlecity.delaware.gov with multiple payment options.

If your business is within the city limits and this application is received after February 1st, a late will be assessed at 10% per month. A Surety Bond may be required per City Code § 156-2 and § 156-3, attached for your reference.

Annual License Fees are as follows

1-3 employees	\$ 50.00 per year
4-8 employees	\$ 90.00 per year
9-20 employees	\$210.00 per year
21+ employees	\$360.00 per year

This includes all employees, not just employees working the job or located in the State of Delaware.

Name of Business: TASTE BLISS LLC CUSTOMER ID: _____

Name of Business Owner or Contact Name: MATIAS SAYANES 2024 LIC#: _____

Mailing Address of Business: 632 COOK ST, DELAWARE CITY, DE, 19706

Business Phone Number: (302) 609-6366 Business Fax Number: «Business Fax»

Location of Business (if different from mailing address): 21179 COLLEGE DRIVE, GEORGETOWN, DE, 19947

Parcel Number of Business (if located in New Castle City limits): _____

Number of Employees (including owner): 3

State of Delaware Business License No.: 2025707563

Delaware Skilled Trade No. _____ (Required of all trades licensed by DE)

Federal Tax ID (E.I.N. or S.S.#): 668-50695

Type of Business: NO VENDOR

Business E-MAIL Address: TASTEBLISSLLC@GMAIL.COM

License fee due (from chart above): 50.00

Applicant Signature and Date: (REQUIRED) *Sayan* 11/13/2025



CITY OF NEW CASTLE VENDOR'S PERMIT POST CONSPICUOUSLY

VENDOR'S PERMIT NO: 2025-

Vendor Permit Valid :

ISSUED:

BUSINESS NAME: Taste Bliss LLC

MAILING ADDRESS: 532 Cook St, Delaware City, Delaware 19706

PRODUCT: Empanadas, Cookies, and assorted pies

METHOD OF OPERATION: For cookies and pie, they are cooked completely on the commercial kitchen, while the empanadas are par-cooked and finished cooking in the event

VENDOR FEE PAID: \$100.00 BUS. LIC. 2025707563 VALID THROUGH: 12/31/2025

VENDING RESTRICTIONS:
(Copy of City Code 177 Attached)
INSURANCE REQUIREMENT:

§ 177-8. Proof of insurance.
Proof of insurance, issued by an insurance company licensed to do business in the State of Delaware, protecting the licenses and the city from all claims for damages to property and bodily injury, including death, which may arise from operations under or in connection with the license shall be required. Such insurance shall have the minimum amount required of \$100,000.

VIOLATION IF OPERATING
WITHOUT A PERMIT:

§ 177-10. Violations and penalties.
Any person who violates any provisions of this chapter shall be fined not more than \$50 for the first offense and \$100 for each subsequent offense.

VENDING NOT PERMITTED ON:

A Day in Old New Castle (Third Saturday in May)
Separation Day (Second Saturday in June)
Summer Band Concerts (Wednesday Evenings)
Antique Show (Last Sunday in August)
Art-on-the-Green (Fourth Saturday in September)
And other dates, as determined by City unless requested to do so.

TRAFFIC RESTRICTIONS:

Do not block traffic; Obey Speed Limits & Parking Regulations
Do not vend in Battery Park, vending at entrance is allowed
Do not vend in parking lots
No loud music from vehicle

CITY USE ONLY

APPROVED:

Date

cc: City Administrator, Finance Department, Police Department, Public Service Department

CITY OF NEW CASTLE BUSINESS LICENSE

220 DELAWARE STREET
NEW CASTLE, DE 19720-3638
302-322-9801

LICENSE ID: 25000865 EFFECTIVE DATE: 01/01/25

ISSUED: 12/05/25 EXPIRATION DATE: 12/31/25

LICENSE TYPE: Business License 1-3 Employees

BUSINESS NAME: TASTE BLISS

BUSINESS LOCATION: 532 COOK ST

TASTE BLISS
MATIAS SAYANES
532 COOK ST
DELAWARE CITY, DE 19706



SUMMARY OF SERVICES:

DESCRIPTION	QTY
Business License 1-3 Employees	1.00

TO BE DISPLAYED IN A CONSPICUOUS PLACE





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/13/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Veracity Insurance Solutions, LLC. 260 South 2500 West, Suite 303 Pleasant Grove UT 84062		CONTACT NAME: FLIP Program Support PHONE (A/C, No, Ext): (844)-520-6992 E-MAIL ADDRESS: info@flipprogram.com FAX (A/C, No): INSURER(S) AFFORDING COVERAGE INSURER A: Great American Alliance Insurance Co. INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 26832
INSURED Tasfe Bliss LLC 532 Cook St Delaware City DE 19706			

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	<input checked="" type="checkbox"/>	PLF194992-F311327	06/09/2025	06/09/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 ANIMAL BAILEE \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	<input type="checkbox"/>				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$	<input type="checkbox"/>				EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICE/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input type="checkbox"/> N/A <input type="checkbox"/>	<input type="checkbox"/>				WC STATUTORY LIMITS <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Certificate holder had been added as additional insured regarding the above mentioned policy per attached Additional Insured - Designated Person or Organization (CG 20 26 Ed. 04 13)

CERTIFICATE HOLDER City of New Castle 220 Delaware Street New Castle, DE 19720	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

Schedule

Name of Additional Insured Person(s) or Organization(s):

City of New Castle

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. SECTION II - WHO IS AN INSURED is amended to include as an Additional Insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury," "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omission:: of those acting on your behalf:

1. in the performance of your ongoing operations; or
2. in connection with your premises owned by or rented to you.

However:

1. the insurance afforded to such additional insured only applies to the extent permitted by law; and
2. if coverage provided to the Additional Insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these Additional Insureds, the following is added to SECTION III – LIMITS OF INSURANCE:

If coverage provided to the Additional Insured is required by a contract or agreement, the most we will pay on behalf of the Additional Insured is the amount of insurance:

1. required by the contract or agreement; or
2. available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/13/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Veracity Insurance Solutions, LLC. 260 South 2500 West, Suite 303 Pleasant Grove UT 84062		CONTACT NAME: FLIP Program Support PHONE (A/C, No. Ext.): (844)-520-6992 FAX (A/C, No.): E-MAIL ADDRESS: info@flipprogram.com
INSURED Taste Bliss LLC 532 Cook St Delaware City DE 19706		INSURER(S) AFFORDING COVERAGE INSURER A: Great American Alliance Insurance Co. NAIC #: 26832 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

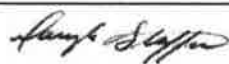
COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PLF194992-F311327	06/09/2025	06/09/2026	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
							MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJ <input type="checkbox"/> LOC						GENERAL AGGREGATE \$ 2,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						PRODUCTS - COMPROP AGG \$ 2,000,000
	UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						ANIMAL BAILEE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE/ OFFICER/ MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	<input type="checkbox"/> A				COMBINED SINGLE LIMIT (Ea accident) \$
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							EACH OCCURRENCE \$
							AGGREGATE \$
							WC STATUTORY LIMITS OTHER
							E.L. EACH ACCIDENT \$
							E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Certificate holder had been added as additional insured regarding the above mentioned policy per attached
Additional Insured - Designated Person or Organization (CG 20 26 Ed. 04 13)

CERTIFICATE HOLDER**CANCELLATION**

Mayor of New Castle 220 Delaware Street New Castle, DE 19720	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	--

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

Schedule

Name of Additional Insured Person(s) or Organization(s):

Mayor of New Castle

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

- A. SECTION II - WHO IS AN INSURED** is amended to include as an Additional Insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury," "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. in the performance of your ongoing operations; or
2. in connection with your premises owned by or rented to you.

However:

1. the insurance afforded to such additional insured only applies to the extent permitted by law; and
2. if coverage provided to the Additional Insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

- B. With respect to the insurance afforded to these Additional Insureds, the following is added to SECTION III – LIMITS OF INSURANCE:**

If coverage provided to the Additional Insured is required by a contract or agreement, the most we will pay on behalf of the Additional Insured is the amount of insurance:

1. required by the contract or agreement; or
2. available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/13/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Veracity Insurance Solutions, LLC. 260 South 2500 West, Suite 303 Pleasant Grove UT 84062		CONTACT NAME: FLIP Program Support PHONE (A/C, No. Ext.): (844)-520-6992 FAX (A/C, No.): E-MAIL ADDRESS: info@flipprogram.com	
INSURED Taste Bliss LLC 532 Cook St Delaware City DE 19706		INSURER(S) AFFORDING COVERAGE INSURER A: Great American Alliance Insurance Co. NAIC # 26832 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PLF194992-F311327	06/09/2025	06/09/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 ANIMAL BAILEE \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	<input type="checkbox"/>	<input type="checkbox"/>				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$	<input type="checkbox"/>	<input type="checkbox"/>				EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICEMEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/>	<input type="checkbox"/>				WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Certificate holder had been added as additional insured regarding the above mentioned policy per attached
Additional Insured - Designated Person or Organization (CG 20 26 Ed. 04 13)

CERTIFICATE HOLDER**CANCELLATION**

Council of New Castle 220 Delaware Street New Castle, DE 19720	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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ACORD 25 (2014/01)
INS025 (201401)

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

Schedule

Name of Additional Insured Person(s) or Organization(s):

Council of New Castle

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

- A. SECTION II - WHO IS AN INSURED** is amended to include as an Additional Insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury," "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. in the performance of your ongoing operations; or
2. in connection with your premises owned by or rented to you.

However:

1. the insurance afforded to such additional insured only applies to the extent permitted by law; and
2. if coverage provided to the Additional Insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

- B. With respect to the insurance afforded to these Additional Insureds, the following is added to SECTION III – LIMITS OF INSURANCE:**

If coverage provided to the Additional Insured is required by a contract or agreement, the most we will pay on behalf of the Additional Insured is the amount of insurance:

1. required by the contract or agreement; or
2. available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



**Delaware Department of Health and Social Services
Division of Public Health
Food Establishment Permit**

NOT TRANSFERABLE

Taste Bliss (tfe)

DELAWARE ST FROM E 3RD TO MARKET ST, NEW CASTLE, DE 19720, United States

Permit Type:	Temporary Food Establishment Permit
Permit Number:	TFE-2025-5755
Event Name:	SPIRIT OF CHRISTMAS
Proposed Menu:	EMPANADAS, ASSORTED SWEET BAKED PIES AND COOKIES CHOCOLATE, QUINCE, APPLE
Dates of Operation:	12/13/2025 to 12/13/2025
Permit Issue Date:	11/19/2025
Permit Expiry Date:	12/13/2025
Types of Operations:	Food Operations

Above named is hereby granted permission to follow the trade, business, pursuit, or occupation at the above listed address, and for the purposes set forth and defined under 16 Del. Admin. Code 4400, pursuant to the information signed and submitted by this person to the Secretary, Delaware Health and Social Services in an application duly filed.

POST IN A CONSPICUOUS PLACE FOR PUBLIC VIEW

Steven L. Blessing
Director, Division of Public Health
Delaware Department of Health and Social Services
Date: 11/19/2025

CITY of NEW CASTLE GENERAL INFORMATION FOR VENDORS

Vendors must have the following in order to obtain a Vendor's Permit in New Castle:

1. Request to vend must be made in writing to City Council to be placed on a monthly meeting agenda for vote. Council meetings are the Second Tuesday of each month; request and application must be received 15 days prior to meeting date.
2. City of New Castle Business License – Fee ranges from \$50.00 to \$360.00, depending on number of employees in your company. City of New Castle Business License application enclosed, or may be obtained through Public Services, (302) 322-9801.
3. Proof of Insurance (the minimum amount required is \$100,000.00), naming the City of New Castle, Mayor and Council as additional insured (certificate holder).
4. Board of Health approval (if involved in the handling of any food or drink items except for factory sealed items such as bagged chips and snacks and bottled or canned drinks).
5. Vendor's permit – \$100.00 per season.
6. No more than two vendors with same item (i.e., ice cream, hot dogs, etc.)
7. Location of vendors will be set by the Council.
8. Submit picture, along with your request to Council, of the vehicle you will be selling the item from.