

FY 2027 Contribution Request

	Request	Reason
Arasapha	\$ 2,500.00	Holiday greens
Good Will	\$ 55,000.00	Operations
Library	\$ 40,000.00	and patnerships
NCCP	\$ 3,000.00	Shop and Stroll
Historal Society	\$ 20,000.00	offering services to public
Senior Center	\$ 6,000.00	Exercise programs
Buttonwood School	\$ 48,976.00	playground Restoration of museum
Bellanca Airfield Museum	\$ 3,500.00	windows
ONCOR	\$ 5,000.00	
Community Collaboration of Delaware	\$ 4,000.00	Safe streets summer fest
	<u>\$ 187,976.00</u>	

FY 2026- Contribution Request

	Request	Reason
Arasapha	\$ 2,500.00	Wreath Workshop
Good Will	\$ 50,000.00	Fire Company Operations Engagement in City-Wide Community Events &
Library	\$ 10,000.00	Partnerships New Castle Shared Weekly Calendar-
NCCP	\$ 2,500.00	display equipment
Historal Society	\$ 20,000.00	Operating Expenses
Senior Center	\$ 5,000.00	Exercise Programs
ONCOR	\$ 5,000.00	Operating Expenses
Community Collaboration of Delaware	\$ 3,500.00	"Safe Streets Summer Fest" in the Buttonwood Community
	<u>\$ 98,500.00</u>	

Organization: Arasapha Garden Club – 2026-27 Award: \$2500.00

1) How was your award spent last year? (Please be specific)

The award was used to help purchase approximately 160 fresh wreaths and 24 rolls of fresh roping, plus dried flowers, fresh fruit, fresh cut greens, other natural decorations, ribbon and wiring that were used to decorate the wreaths. The wreaths and roping decorated Historic New Castle’s public buildings, museums, and businesses for the 2025 holiday season. Per the request of City Council, we also added the Buttonwood School and Orjam Construction LTd and Right Coast Reality in Dobbinsville to expand our reach outside of the historic district. See Appendix A for a list of 2025 Holiday Greening List with Locations of Wreaths and Greens

2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

Arasapha’s annual holiday greening project began in 1963 and has been supported by the City of New Castle since 1964—a partnership lasting almost 60 years (see Attachment C for a history of the project). The project helps the residents of New Castle in two ways. First, it beautifies the historic district during the holidays, which every citizen can enjoy. Second, by providing an attractive, coordinated, and appealing setting for visitors to the historic district during the holiday season, the project helps to raise New Castle’s visibility and promotes the historic district’s economic development. We received multiple thanks from businesses, local residents and the Spirit of Christmas Committee for the beautiful decorations and how they set the backdrop for Spirit of Christmas. We also continue to encourage new businesses to decorate with fresh greens and wreaths aligned with a Victorian Christmas to support our historical roots.

3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

In 2025 Arasapha was awarded \$2,500 from the Trustees of New Castle Common for its annual holiday greening project. The Trustees’ grant was used to help pay for holiday greens, specifically for historic buildings and organizations. The \$2,500 grant from the City of New Castle was also used to pay for holiday greens, pine roping, and dried flowers.

a) Do you intend to receive those same monies for the coming year?

A funding request for 2026 was submitted to the Trustees of the New Castle Common in December requesting \$2500. We will continue to send donation letters to the businesses but past history has shown they amount to less than \$500.

4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

In 2025, the total cost of the Wreath Workshop was \$5,912. 18 This included the following:

Wreaths, Roping and Greenery:	\$3,536
Dried Flowers and Fruit:	\$1,615
Supplies:	\$652
Total:	\$5,913

In 2025, expenditures for wreaths and greenery made up more than half of the total expenditures. Arasapha defrayed these costs with grants from the City of New Castle and the Trustees of the New Castle Common totaling \$5,913. The remaining costs were offset by sales of wreaths and profits from May Market. Arasapha does not make a profit from the Wreath Workshop.

As a small non-profit, our records are not audited. Additional financial data can be provided by our Treasurer if needed.

The following documents are included with this request:

- Appendix A: 2025 Holiday Greening List with Locations of Wreaths and Greens
- Appendix B: 2025 Invoice for wreaths and greens
- Appendix C: 2025 Invoices for Fruit & Produce for wreaths and Snacks & Lunch for Volunteers
- Appendix D: History of the Wreath Workshop

5) Please provide any other information you think pertinent for the purpose of evaluating your request.

Arasapha Garden Club's mission is:

- The improvement of Old New Castle with primary emphasis on the Amstel House and Dutch House gardens.
- The stimulation of interest in the education and the practical knowledge of gardening among its members and the community.

While the annual holiday greening project is an improvement project that falls within Arasapha's mission, Arasapha's primary purpose is supporting the improvement of the Amstel House and Dutch House gardens. Anything the club spends on the holiday greening project is money that cannot be spent on the gardens. Arasapha has therefore always sought—and is deeply grateful for—funding from the City and Trustees.

Please see additional information in Appendix D for History of Arasapha's Wreath Workshop

Respectfully submitted by:

Tanasi Baldet
2026 Arasapha Wreath Workshop Chair
561 445 1283

Tanasi Baldet
April 10, 2026

2025 Wreath Workshop Final Expenditures

	Number of Items	Cost per item	Subtotal	Total
Greens				
fresh balsam wreaths, 36" OD	6	\$ 34.00	\$ 204.00	
fresh balsam wreaths, 24" OD	140	\$ 14.00	\$ 1,960.00	
fresh roping pine roll (25 yds ea.)	24	\$ 43.00	\$ 1,032.00	
delivery		\$ 60.00	\$ 60.00	
Greens case (varigated holly)	2	\$ 75.00	\$ 150.00	
Magnolia	10	\$ 12.99	\$ 129.90	
Wreath and Roping Subtotal				\$3,535.90
Dried Flowers				
Love Joy Farms			\$ 1,209.30	
Fifty Flowers			\$ 405.63	
Dried Flower Subtotal				\$ 1,614.93
Dried Fruit and Veggies				
Dried Fruit and Veggies Subtotal			\$ 109.75	\$ 109.75
Supplies				
Polyurethane Spray	6		68.28	
Tags (120)			\$ -	
Ribbon			\$ 204.45	
Paper Products			\$ -	
Contractor Grade Garbage Bags			\$ -	
Roll of disposable plastic for tables			\$ -	
Floral Wire	3	\$ 8.96	\$ 26.88	
Zip Ties		\$ 3.99	\$ 3.99	

QUOTE

Gateway Garden Center
 7277 Lancaster Pk.
 Hockessin, DE 19707
 (302) 239-2727
 www.gatewaygardens.com

Arasapha Garden Club
 Kim Wipf
 Customer # 16366
 The Arsenal In Old New Castle
 30 Market Street
 New Castle, DE 19720
 (302) 521-8038
 kimwipf@hotmail.com

Date	QUOTE #
12/1/2025	9592

#	Item	Description	Qty	Unit Price	Ext. Price	Tax
1	5968	Wreath Fresh Balsam Df 36" Od	6	34.00	204.00	✓
2	5966	Wreath Fresh Balsam Df 22" Od	160	14.00	2,240.00	✓
3	5904	Greens Case <i>variegated Holly</i>	2	75.00	150.00	✓
4	5886	Greens Magnolia Bundle	10	12.99	129.90	✓
5	1480	Delivery <i>wants delivery Dec 3</i>	1	60.00	60.00	✓
6	5941	Pine Roping Fresh 25 Yds The Whole Roll 25 Yd	24	43.00	1,032.00	✓

Subtotal 3,815.90

Total \$ 3,815.90

Balance Due \$ 3,815.90





D LOVEJOY FARMS, INC
 50 Eltopia Drive
 Eltopia, WA 99330

Invoice

Date	Invoice #
9/11/2025	40632

Bill To

Ship To
 ARASAPHA GARDEN CLUB
 Attn: Kim Wiof
 221 Harmony St.
 New Castle, DE 19720

P.O. No.	Terms	Ship Via
Phone - Kim	Prompt	D Lovejoy Far...

Description	QTY	Rate	Amount
Bunny Tail Grass - (Sleeved)	5	10.00	50.00T
Phalaris - (Sleeved)	3	9.57	28.71T
Pinto Berries - (Sleeved)	5	9.57	47.85T
Purple Majesty Millet 6 Stem - (Sleeved)	7	9.57	66.99T
Tapestry Millet - (Sleeved)	4	9.57	38.28T
Blonde Wheat - (Sleeved) 20 bu/cs	6	9.57	57.42T
Shipping & Handling Charge - Tracking Number:	1	139.47	139.47T

Subtotal	\$1,209.30
Sales Tax (0.0%)	\$0.00
Total	\$1,209.30
Payments/Credits	\$0.00
Balance Due	\$1,209.30

Phone #	Fax #	E-mail
509-539-4520		diann@lovejoyfarms.com

Web Site
www.lovejoyfarms.com

History of Arasapha Garden Club's Wreath Workshop

In the middle of the 20th century, New Castle was decorated for the holidays much as any other small American town, with colored lights and artificial decorations. Some townspeople felt these decorations didn't showcase Historic New Castle's unique charm. One of those townspeople was Arasapha member Eleanor Holden, who expressed her views quite colorfully in a 1967 speech to the Colonial Dames:

Many townspeople for many years had had an uncomfortable feeling that we were perhaps not celebrating the Christmas season in the very best way. Something ought to be done! I know my particular breaking point came the day I saw nearby on one of the most beautiful Georgian doorways in the country, a plastic wreath – white, magenta and viridian green! Something really *had* to be done!!!

Eleanor Holden went on to explain, "The Arasapha Garden Club was the most logical and the most interested group to suggest a new plan of decoration."

The idea of Arasapha providing appropriate holiday decorations for New Castle's historic district appears to have originated with Arasapha member Mary Earle. In Spring 1963, Eleanor Tobin, Arasapha's First Vice President, asked Mary to write a proposal for decorating New Castle at Christmastime, and newspaper articles in 1963 and 1964 credit Mary with conceiving the idea. (A 2003 Arasapha document written to celebrate the Christmas Workshop's 40th anniversary says that the Mayor and City Council asked Arasapha to undertake a Christmas decoration project in January 1963. But Arasapha meeting minutes and newspaper records from the time make no mention of this.)

Mary Earle was one of Arasapha's many remarkable leaders. A professional floral designer, she was active in Arasapha for over 40 years. At various points over the decades, she was president of Arasapha and headed May Market, May Market's plants sales, the Dutch House garden committee, committees for other Arasapha gardening projects around the city (such as the Academy's secret garden and the garden behind the Court House), the club's program committee, and the club's annual flower show (a big thing in the 1950s and early 1960s). She also helped start New Castle's annual antiques show, served on the Historic Area Commission, and chaired an advisory committee on landscaping two new local schools.

Everyone agreed that the decorations should be "traditional," but what did that mean? Some Arasapha members researched early Christmas decorations and learned that outdoor Christmas decorations weren't used in this country until the very late 1800s. Christmas decorations in Colonial Williamsburg, Virginia, were among the members' inspirations.

The eventual idea was to enhance the inherent beauty of Historic New Castle in two ways: first, with simple, traditional, fresh greens and other natural materials that might have been used in the late 1800s and, second, with soft illumination of churches and historic landmarks, because light has been a symbol of Christmas for centuries.

Mary Earle's proposal focused on the Court House and the Green. She proposed several Christmas trees in front of the Court House (with one large one, in front of the east wing, as the "Town Tree"), roping of fresh greens on the Court House railings, and wreaths with natural decorations on the Court House doors. She also suggested a large spot lit tree on the Green and that Delaware Street shops be encouraged to put trees in tubs on their sidewalks, trimmed with artificial snow or colored lights (a surprising suggestion, since those are hardly natural). Finally, she suggested spotlights on the Arsenal cupola, Immanuel spire, and all churches, along with soft lighting inside public buildings to resemble candlelight.

Mary Earle's proposal was enthusiastically accepted by Arasapha members, and a group got to work implementing it for Christmas 1963. The Board of Water and Light (now the Municipal Services Commission) offered to install and pay for the lighting. This is when the spotlights familiar to us today were first added to the Court House cupola, Town Hall cupola, Arsenal cupola, and Immanuel Church spire. Initially the spotlights and interior lights were lit for only two weeks, and someone had to be hired to turn the lights on and off each night.

Arasapha members ended up decorating 26 wreaths in 1963, not just the two that Mary Earle proposed. To decorate the wreaths, they purchased holly and fruit, and they cut greens themselves, a practice that continued for decades. Workers from a local construction company helped hang wreaths that were too high for Arasapha members to reach. The total cost that first year, for trees, tubs and stands for the trees, wreaths, decorations, and labor was \$390.63 (about \$3900 in today's dollars)..

For the project's first year, Arasapha budgeted \$400 of its own funds for the project, noting "Another year it is hoped the City of New Castle would help." And indeed this happened. The next year, 1964, the Mayor and City Council provided some financial support for the project, a practice they have continued ever since. In the late 1970s, Public Works crew members began hanging the wreaths and, in the early 1990s, they began removing them as well—both important City contributions to the success of the project. The Trustees of New Castle Common began making annual contributions in 1967. The contributions from the City and Trustees have been generous but never fully covered Arasapha's expenses. Starting in 1978, Arasapha began writing businesses that received wreaths, asking for donations to the Club, another practice that continues to this day.

The "Christmas decoration project," as it was called then, was not without problems in its early years. Enough wreaths were damaged or stolen that Arasapha had an annual Replacement Committee through the late 1980s. Some of the trees were blown over by winds and others were stolen. In 1965 one townspeople built a creche that was placed in the walkway from Delaware Street to Battery Park, but it was heavily damaged by a nor'easter in 1967 and not used again.

Over the project's first 40 years, Arasapha gradually decreased its role in holiday lighting. The last Lights chair in 1999 only lit Town Hall. Today the cupolas and spires around the Green are lit year-round, public buildings are no longer lit from within, and the City takes responsibility for adding strings of lights to some Delaware Street lampposts.

The project's focus on trees also declined over its first 40 years. By the 1980s the trees were no longer lit because of safety concerns. (Electrical cords had to be run quite a distance to the nearest outlet.) An evergreen tree planted and lit on the Green for many years was cut down in 1988. Theft of Christmas trees continued to be a problem into the 1990s, and Arasapha erected its last trees in 1997. Today the City takes responsibility for lighting a large evergreen tree in the park between Market and 2nd Streets.

Some other initiatives have come and gone over the years. Between 1966 and 1978, Arasapha sponsored a carol sing around one of the trees. Also between 1966 and 1978, Arasapha designated one or more trees as "bird trees," decorated with treats made by local children such as popcorn balls for birds to enjoy. For almost 30 years, from 1965 through 1994, shop windows were filled with items that might have been sold during Victorian Christmastimes. Interest in this gradually declined, partly because of liability concerns, until at the end only one store window was decorated.

Meanwhile, wreath decorating became a bigger and bigger project. The number of decorated wreaths hung in the Historic District grew from 26 in 1963 to 83 in 1993, to almost 100 in 2000, and to about 120 today.

The complexity of the wreath decorating process reached a peak in the 1980s and 1990s. Starting in 1979, a committee began creating decorations from dried materials such as nuts, popcorn, and pinecones. Soon some Arasapha members were drying their own flowers. Starting in 1987, a Dried Flower Workshop was held about a month before the Wreath Workshop, in which Arasapha members

Organization: Buttonwood Colored School and Museum 2026 Application:

1. The previously approved funding was utilized to complete critical repairs and upgrades to the building's fire alarm and sprinkler systems, which were performed by Sobieski Life Safety Fire Alarm and Fire Sprinkler System.
2. The completion of the Sobieski repairs enabled the Buttonwood School to resume essential fundraising initiatives, including a clothing and gently used shoe drive serving individuals in need throughout the surrounding community. This effort resulted in the collection of more than three hundred pairs of shoes, along with a significant quantity of donated clothing. In addition, the organization partnered with the Community Collaboration of Delaware to support their Safe Streets initiative.

The current funding request seeks support for the excavation and preparation of the school field to establish a community garden, which will include the installation of a medium-scale greenhouse. The objective of this project is to provide free, fresh produce to New Castle City residents who face limited access to healthy food options. The project also incorporates plans for a medium-sized playground to complement existing educational and enrichment programs and to further enhance community engagement at the school.

3. None
 - a. The Buttonwood School was recently awarded funding for 2025 through the National Park Service African American Civil Rights Grant Program, with funds scheduled to be disbursed between 2026 and 2030. This multi-year award provides a critical foundation for the long-term stabilization, preservation, and activation of the Buttonwood School as a museum and community resource. The phased disbursement timeline allows for thoughtful planning, responsible implementation, and sustained program delivery over time. In addition, we have submitted applications for two other operational and programmatic funding grants and are currently awaiting notification of their award status. These efforts reflect our commitment to diversifying revenue sources, reducing dependence on a single funding stream, and ensuring the long-term sustainability of the School's educational, cultural, and community-based initiatives.
4. *Financial data is currently unavailable but is in process.*
5. This initiative represents a long-standing project that has been adversely affected by years of Inadequate funding and limited organizational support, circumstances that contributed directly to the deterioration of the facility. With the recent receipt of significant financial

resources, the organization is now positioned to advance the original and long-envisioned purpose of the **Buttonwood Colored School Museum and Community Center**.

The facility is intended to serve as a comprehensive center for education and essential community services. Planned programming includes medical education initiatives, food and nutrition programs, community day care and outreach services, as well as structured cultural and youth development opportunities such as a music program and a Little League baseball team. Collectively, these initiatives are designed to address critical community needs while fostering educational advancement, wellness, and sustained civic engagement.

The realization and long-term sustainability of these objectives are contingent upon continued financial investment. Accordingly, we respectfully request that the **City of New Castle** give thorough and deliberate consideration to this funding request. Although the Buttonwood School has historically been underutilized due to its location, it remains a significant cultural and community asset. With appropriate support, the facility can be fully restored and activated in alignment with its original mission—as a dignified, supportive, and service-driven institution dedicated to advancing the well-being of the surrounding community.



1122 E Founds St
 Townsend, DE, 19734 Ste C
 302.559.2743
 trustontheway@gmail.com
 Tax Reg N°: 84-4348978

Estimate

For: Buttonwood Civics Assoc.
 111 Buttonwood Ave
 New Castle, DE, 19720-3605

Estimate No: 4400069
 Date: 04/16/2026

Description	Quantity	Rate	Amount
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Buttonwood exterior Renovation Work Description- New Shed/Greenhouse, landscaping of premises, Tree removal and new playground. pic nic table. -Commercial play ground -Steel shed structure - ADA Accessible picnic table (total 4 to 6) - Greenhouse 30 x 40 - tree removal and clearing debris	1	\$48,975.72	\$48,975.72
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Payment Instructions

A 50% deposit of \$24,487.86 is required by 04/16/2026.

Subtotal	\$48,975.72
TAX 0%	\$0.00
Total	\$48,975.72

Total	\$48,975.72
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Deposit due 04/16/2026 \$24,487.86

Photo 1





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

March 25, 2026

VALARIE LEARY
Mayor

Community Collaboration of DE
621 Delaware St.
New Castle, Delaware 19720
Attention: David Salter

SUZANNE SOUDER
Council President

Dear Mr. Salter,

JOSEPH DAY
Councilperson

The City of New Castle is preparing to do its budget for our 2026-2027 fiscal year, you are receiving this letter because last year, your organization received funding from the City.

NERMIN ZUBACA
Councilperson

If you plan on applying for funding for this coming year, please take the time to fill out the enclosed form, return it back to me along with any supporting documentation, and the amount of your request for the upcoming fiscal year.

ANDREW ZELTT
Councilperson

Before applying, please note:

BRIAN MATTA WAY
Councilperson

- The application deadline for the 2026-2027 budget requests is Friday, April 20, 2026.
- Applications must be completed in full and submitted by the deadline to be considered.
- Submitting an application does not guarantee funding.

COURTANEY TAYLOR
City Clerk

If we do not receive your request for funds by April 20th, we will assume you are not in need of City assistance.

JAMES WHISMAN
City Treasurer

Should you have any questions, please do not hesitate to call me at 302.322.9812.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Antonina Tantillo".

FAX
(302) 322-9814

Antonina Tantillo, MPA
City Administrator

Enclosure: (1)

www.newcastlecity.delaware.gov

Organization: Community Collaboration of DE - 2025 - 2026 Award: \$3,500.00

- 1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

During the 2025-2026 Fiscal Year, Community Collaboration of Delaware (CCD) was awarded \$3,500.00 from the City of New Castle to support a new community-based initiative called *Safe Streets Summer Fest*. This event was designed to provide a safe, welcoming, and family-oriented space where residents from the City of New Castle could gather, children could participate in recreational activities, and families could connect with local resources and public safety partners in a positive, community-centered setting.

The funding provided from the City of New Castle supported direct, event-related costs that benefited residents of Historic New Castle. These costs included insurance coverage, recreational activity supplies and giveaways, inflatable rentals, food and refreshments for the community cookout, as well as outreach and event materials.

- 2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

The 1st Annual CCD Safe Streets Summer Fest delivered direct benefits to taxpayers of the City of New Castle by increasing community engagement, improving access to local resources, and promoting public safety within residents' own neighborhoods. The event brought families together through free, accessible recreational activities, creating a safe and welcoming environment for youth and community members of all ages.

Community partners helped connect residents to essential services, while CCD provided on-site naloxone (Narcan) training and distribution, with 25 individuals receiving overdose prevention education and kits. This effort directly supports public health and safety by equipping community members with life-saving tools and knowledge. A free community cookout further enhanced participation by removing financial barriers, ensuring accessibility across income levels.

With continued support from the City of New Castle in the amount of \$4,000, CCD plans to host the 2026 Safe Streets Summer Fest in the Shawtown neighborhood of Historic New Castle on July 18, 2026 (rain date: July 25, 2026). Funding will support permits, street closures, and safety barriers required to temporarily transform neighborhood streets and park space into a safe, accessible community venue. It will also cover recreational supplies and free giveaways that encourage physical activity during and after the event, as well as the continuation of a free community cookout to ensure broad accessibility.

The 2026 event will include participation from public safety and community partners such as the New Castle City Police Department, Goodwill Fire Department, HERO Help (New Castle County Police Department), and First State Alliance of Recovery Residences (FSARR), with plans to engage additional organizations. Furthermore, CCD will expand its overdose prevention efforts by providing increased naloxone training and distribution to meet anticipated community demand.

Through these efforts, Safe Streets Summer Fest will continue to provide clear value to New Castle taxpayers by strengthening neighborhood safety, supporting youth engagement, increasing access to critical resources, and fostering positive community connections.

- 3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

During the current fiscal year, CCD has received grant funding from Christiana Care Health System, the Trustees of The New Castle Common, and Delaware Community Foundation. Additionally, CCD received sponsorships and donations for our two primary fundraisers, our annual golf classic and our annual 5K walk/ run.

- a) Do you intend to receive those same monies for the coming year?

While we do anticipate receiving a similar amount of sponsorships and donations during the current fiscal year, we do not anticipate receiving funding from Christiana Care Health System and Delaware Community Foundation.

- 4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

Please see attached for our most recent audited financials for Fiscal Year 2025-2026.

- 5) Please provide any other information you think pertinent for the purpose of evaluating your request.

Feedback from residents and community partners following the 2025 Safe Streets Summer Fest indicated strong support for continuing the event. Many families expressed appreciation for having a community-focused event in their neighborhood and encouraged CCD to make it an annual tradition.

The 2026 Safe Streets Summer Fest represents a continuation of a successful, neighborhood-based initiative. The requested increase in funding reflects responsible planning based on demonstrated participation and community response. With support from the City of New Castle, CCD will continue to provide a safe, inclusive, and well-organized event that benefits the citizens of Historic New Castle.

Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, MPA City Administrator

Good Will Fire Company No. 1

Station 18

401 South Street - New Castle, Delaware 19720

Telephone (302) 328-2211 - Fax (302) 328-2216

www.goodwill18.com

04/19/2026

Antonina Tantillo, City Administrator
City of New Castle
220 Delaware Street
New Castle, DE 19720

Ms. Tantillo,

Enclosed within this package is the Good Will Fire Company 2026 City of New Castle Grant Request form and supporting documentation. Should you have any questions or need any additional information, please do not hesitate to reach out. On behalf of the Officers, Members, and Staff of the Good Will Fire Company, thank you to both Council and the Administration Staff for the time dedicated to the budget process and the consideration of our agency's request.

Respectfully,



J. David Majewski, Jr.
Fire Chief
Good Will Fire Company

Organization: Good Will Fire Company

- 1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

In 2025, the Good Will Fire Company was granted \$50,000.00 by the City of New Castle. This award was used to partially fund a part time firefighter/EMT position.

- 2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

This generous grant benefits the taxpayers of the City of New Castle in many ways. Primarily, the additional funding assists with maintaining the number of firefighter/EMT's on duty to quickly and efficiently respond to emergencies. Additionally, it allows the Fire Company to have an increased presence in the community. This increased presence comes in many forms and includes both in the station and out in the community. The training includes pre-incident planning that involves meeting with business owners and managers in the community before they have an emergency, becoming more familiar with our communities served by walking through new construction, working with apparatus to ensure we are intimately familiar with their abilities while working within the confines of our historic community, tabletop exercises, and much more. In addition, our on duty staff members are tasked with duties such as apparatus maintenance to ensure the fleet of emergency vehicles is roadworthy and reliable at all times, administrative work such as updating map books to ensure that response information is correct, and countless other tasks that all assist in the day to day operations of the Fire Company.

- 3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

The Good Will Fire Company has received approximately \$50,000.00 in donations from the community through our bi-annual fund drive. Additionally, the Good Will Fire Company receives a very generous grant of \$160,000.00 from the Trustees of New Castle Common to assist with our operations. These donations and grants are the only non-governmental funds that the Fire Company has received in the past. In addition, we have received a grant from Norfolk Southern and the Delaware Forrest Service. Finally, the Fire Company leadership is always researching new grant opportunities to benefit the community.

- a) Do you intend to receive those same monies for the coming year?

The Fire Company hopes to maintain the same generous donations from the community during the 2026 Fund Drive. In addition, the Fire Company's grant request to the Trustees of New Castle Common has been approved for 2026. However, the Fire Company also

understands that the current economic and political climate could affect additional funding opportunities and grants this year.

- 4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

Attached you will find the Good Will Fire Company 2026 Operating and Capital Budget as well as a copy of the 2025 State of Delaware Basic Life Support Financial Report.

- 5) Please provide any other information you think pertinent for the purpose of evaluating your request.

In 2026, the Good Will Fire Company is requesting \$55,000.00 to support the operations of the Fire Company. This funding will be utilized to assist in maintaining the current staffing level. As the community and the Fire Company grow, we adapt to new challenges and expand our level of service. The Fire Company has representatives that attend and provide activity reports to City Council as well as having representation on the Sea Level Rise Commission, Planning Commission, and Board of Health. Over the past year, the Fire Company has worked side by side with the Police Department, Public Works, Municipal Services, and City Administration to plan events, address concerns with the community, and ensure that the City of New Castle is prepared for threats and emergencies that could come our way.

In closing, the Good Will Fire Company is committed to the health, safety, and wellbeing of our community and we look forward to working with our City and community partners to ensure that New Castle stays a wonderful place to live and work.

Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, City Administrator

State of Delaware Basic Life Support Annual Financial Report

Period Covered:

Company:	Good-Will Fire Company No 1, Inc
Address:	401 South Street, New Castle, DE 19720
Prepared By:	SC Associates, Inc
Contact Number:	(302) 454-1100

State Fire Prevention Commission
1463 Chestnut Grove Road
Dover, DE 19904
Phone: 302-739-3160
Fax: 302-739-4436
Fire.Commission@delaware.gov

EMS INCOME:		Income
1. Total Amount of State, County, or Local Government funds for ambulance operations:		276,075.15
2. Third Party Billing - total amount received from billing:		498,698.87
3. Ambulance Club/Fund Drive:		49,324.73
4. Other Ambulance Income - total other income received:		6,964.00
5. TOTAL EMS INCOME:		831,062.75

EMPLOYEE EXPENSES:		Employees
6. Number of Full-Time Positions:	<input type="text" value="10"/>	Number of Part-Time Positions: <input type="text" value="30"/>
7. Employee Salaries and Benefits:		
8. Employee Salaries:		1,379,025.32
9. Employee Taxes:		106,610.19
10. Cost of Employee Benefits:		309,619.67
11. Active EMT Member Pension Cost:	# of Salary EMT's: <input type="text" value="10"/>	56,687.21
12. TOTAL EMPLOYEE EXPENSES:		1,851,942.39

INSURANCE EXPENSES:		Insurance
13. Ambulance Insurance Expenses:		25,945.40
14. Rescue Insurance Expenses:		13,491.60
15. First Responder Unit Expenses:		39,437.00
16. TOTAL INSURANCE EXPENSES:		78,874.00

MAINTENANCE AND FUEL EXPENSE:		Maintenance
17. Ambulance(s):	Number of Ambulances in service: <input type="text" value="2"/>	23,735.74
18. Rescue Unit(s):	Number of Rescue Units: <input type="text" value="2"/>	11,171.33
19. First Responder Unit(s):	Number of First Responder Units: <input type="text" value="4"/>	15,632.48
20. TOTAL MAINTENANCE AND FUEL EXPENSE:		50,539.55

EQUIPMENT EXPENSE:	
	Equipment
21. EMT Equipment:	25,109.28
22. Communication Cost:	24,455.72
23. Ambulance/Rescue/First Responder Unit Supplies:	26,779.35
24. EMT Training Cost:	7,932.99
25. Contractual Services:	109,234.31
26. Equipment Housing Cost:	60,000.00
27. TOTAL EQUIPMENT EXPENSE:	253,511.65

CAPITOL EXPENSE:	
	Capitol
28. Future Replacement of Equipment:	118,708.89
29. Fully Depreciated Equipment:	\$ 194,932.05
30. TOTAL CAPITOL EXPENSES:	\$ 313,640.94

31. TOTAL EXPENSES:	\$ 2,548,508.54
32. PROFIT/LOSS:	-\$ 1,717,445.79

TOTAL EMS RELATED CALLS PER YEAR:

33. Ambulance Calls: 34. MVCs: 35. Medical Assists:

36. TOTAL NUMBER OF PAID AMBULANCE HOURS PER DAY PROVIDED:

Form is due by March 31, 2022. E-mail or Fax to the State Fire Prevention Commission Office

1463 Chestnut Grove Road
Dover, DE 19904
Fax: 302-739-4436
E-mail: Fire.Commission@delaware.gov

Contact Person:
Signature:
Print Name:
Contact Phone:

Good-Will Fire Company No. 1, Inc.
Statement of Revenues and Expenses
For the Twelve Months Ended December 31, 2025

12 Months
 Ended 12/31/2025

Revenue

25% to Amb	State Appropriations: Ambulance Disb.	207,497.10	
	State Appropriations: Grant-in Aid	274,312.18	88,578.05
	State Appropriations: State Fire Tax Dist.	1,254,977.33	
	State Fire Prevention 50/50	3,783.32	
	County Appropriations: Fire Appropriations	416,603.62	
	County Appropriations: County Permit Fees	71,900.00	
	City Appropriations	50,000.00	
	Trustees Appropriations	80,000.00	
	Auxiliary Donation	18,000.00	
	Donations	3,635.00	
	Donations: Memorial Gifts	1,115.00	
	Donations: Other	1,664.00	
	EHS Coverage	6,964.00	
	Sale of Equipment	1,000.00	
	Fund Drive Income	49,324.73	
	Other Income	9,713.50	
	Company Store Sales	1,015.01	
	Membership Dues	450.48	
	Fund Raisers	3,331.15	
	Vending Income	770.00	
	Riverbend CoPayments	12,000.00	
	Ambulance Billing Income	498,698.87	
	Rental Income	10,800.00	
	Total Revenue	2,977,555.29	

EMS Income	Line 1	279,075.15
	Line 2	498,698.87
	Line 3	49,324.73
	Line 4	6,964.00
	Total	831,062.75

Employee Expenses

Line 8	1,379,025.32
Line 9	108,810.19
Line 10	309,619.67
Line 11	56,687.21
Total	1,851,942.39

Line 13	25,945.40
Line 14	13,491.61
Line 15	39,437.00
	78,874.00

Total Insurance	25%	103,791.58
	13%	
	38%	
Diff in Bldg Ins	75%	

Operating Expenses

Full-Time Salaries	518,018.77
Full-time Vacation Benefits	87,938.46
Full-Time Holiday Benefits	21,830.12
Full-time Overtime	228,053.49
Full-time Training	9,247.54
Part-Time Training	2,332.50
Part-Time Salaries	334,190.27
Part-Time Salaries - Admin	27,570.65
Payroll Tax Expense	105,159.41
Payroll Tax Expense - SUTA	1,450.78
Accrued Sick Expense	49,843.52
Pension Expense	56,687.21
Health Insurance Expense	240,648.67
Dental Expense	5,177.68
Uniforms Expense	9,689.40
Volunteer Member Pension Prog	29,308.32
Volunteer Benefits - Stipend Program	34,485.00
Membership Recognition	6,982.90
Coffee Supplies	658.15
DVFA Conference Exp	2,823.84
Insurance - Mutual Relief Policy	30,672.58
Recreation Exp-Members	300.00
Sick & Sunshine	624.37
Vending- Candy & Soda Machine	1,612.41
Uniforms- Volunteers	2,769.85
Exercise Equipment	12,140.73
Company Banquet	13,915.14
Community Events	155.33
Community Events - Operation Santa	135.58
Separation Day	4,177.08
EMT Training	416.73
Training - DSFS	7,516.26
Training In-Service	7,077.75
Replacement of Turnout Gear	1,522.88
Replacement Helmets, Hoods, Boots & Glove	3,010.40
Repair of Turnout Gear	4,926.04
SCBA's- Repair & Maint.	16,075.16
Repair of Rescue PPE	1,947.59
Air Cards	3,087.21
Professional Fees - Misc	450.00
Professional Fees- Accounting	56,887.89
Background Checks	45.00
Code Messaging	12,213.63
Engine Leases	1,398.14
Auto Leasing Fee	128.89
Fire Reporting	2,136.96
Fuels - Other	495.45
Ambulance Fuel	12,394.89
Rescue Unit Fuel	17,286.73
Marine Unit Fuel	2,466.28
Interest Paid	27,488.93
Insurance - Auto	37,833.00
Insurance - Commercial Package	30,825.00
Insurance - Accident & Health	4,451.00
Supplies & Materials	151.47
Ambulance Equip. & Supplies	16,986.71
Engineers Supplies	2,399.67
Fire Line Supplies	11,777.27
Oxygen	7,241.50
Repairs & Maintenance Equipment	746.86
Computer-Maintenance & Supplies	10,176.83
Small Equipment Maint/Repair	5,498.67
Portable Equipment Repairs	841.00
Marine Units Maint/Repair	8,252.14
800 Radios & Pagers	6,954.02
Ambulance Maintenance	11,340.85

Line 17	23,735.74
Line 18	11,171.33
Line 19	10,887.98

Fuel	15,407.34
Propane Maint Equip	3,226.73
	15,632.48

Line 21	25,109.28
Line 22	24,455.72
Line 23	26,778.36
Line 24	7,932.99
Line 25	60,000.00
Line 26	60,000.00

Line 26 Calc - Use \$7500 per apparatus			
	75,000.00		
Ambulance	2.00	20%	15,000.00
Rescue Unit	2.00	20%	15,000.00
1st Responder	4.00	40%	30,000.00
Fire	2.00	20%	N/A
	10.00	100%	60,000.00
			15,000.00

Line 28	118,708.89
Line 29	194,932.05

Fire

70% to 1st Responder

See Spst

Building Improvements	251.59
Bunk Rooms/Bathrooms	110.48
Lock System	2,219.27
Recruitment	100.00
Building Maintenance	11,352.21
Building Maintenance & Supplies	5,900.18
Fire Alarm System	1,380.00
Cable TV	1,208.80
Electricity - Firehouse	16,278.95
Natural gas	6,276.45
Telephone	820.86
Water - Firehouse	1,988.01
NCC Swift Water Rescue Expense	452.91
Fire Line 10-17	823.21
Subscriptions	743.97
Compressed Air System	1,514.21
Volunteer Crew Incentives	6,745.80
Fire Police Expenses	60.00
Fire Police Uniforms	7.00
Vehicle Lights / Safety Equip	1,112.02
Charitable Donations	500.00
Company Meeting Expense	1,857.38
Company Store Expense	1,698.75
Fund Drive Expense	12,533.89
Misc. Company Expense	6,443.89
Office Exp - Postage	900.37
Office Exp - Supplies	1,654.27
Association Dues	4,888.00
State / Local Taxes	25.00
Merchant Fees	448.00
Bank Fees	5,107.75
Internet Charges	2,670.28
Assoc Mtg Expenses	434.74
Fire Prevention Exp - Fire Prevention Refund	9,457.17
Fire Prevention Exp - Fire Prevent-Non Refund	2,409.81
Building Maintenance - Janitorial Supplies	4,995.43
Repairs and Maint - 407 Williams St	3,640.00
Taxes - 407 Williams St	2,312.14
Utilities - 407 Williams St	542.21
Total Operating Expenses	2,509,734.70
Other Income (Expenses)	
Investment Funds - Dividends & Interest Inc	43,971.36
Investment Funds - Realized Gains (Losses)	52,708.98
Investment Funds - Unrealized Gain (Loss)	90,637.16
Investment Funds - Fees Charged	(19,208.67)
Interest Income - Checking & MM	39,699.63
Gain or (Loss) on Sale of Fixed Assets	7,588.75
Fundraising Income Auxiliary	24,477.09
Depreciation	(300,537.11)
Penalties and Fines	(416.50)
Ladies Auxiliary Expense	(30,677.46)
Total Other Income (Expenses)	(91,756.77)
Net Income (Loss)	376,063.82

Good-Will Fire Company No. 1, Inc.
Account Activity

Date	Reference	Description	Amount
Account: 52510 - Apparatus-Vehicle Maint			
Date: Range (January 01, 2025 - December 31, 2025)			
Basis: Adjusted			
Journal: All			
		Beginning balance	0.00
01/05/25	chg	Auto Zone - wiper fluid	87.54
01/07/25	6543	Matthew S Spinazzola - Engine 13	523.23
01/10/25	chg	Grainger - Tower 18 poly board	73.49
01/14/25	chg	Lowe's Home Center - cleaning supplies	35.96
01/21/25	6638	Automotive Services, Inc - TSU 18 - paint wheels	1,866.00
01/21/25	chg	Bergey's Truck Centers - Engine 18 Inspection/air leak	2,195.39
02/18/25	5751	Bergey's Truck Centers - Engine 18 ck air leak	1,337.03
02/18/25	6769	Roy's Electrical Service, Inc - QRS service	325.78
02/18/25	6770	Roy's Electrical Service, Inc - QRS PM agrmt	559.00
02/18/25	6770	Roy's Electrical Service, Inc - QRS service	525.78
02/21/25	chg	Leroy's Inc - QRS service	1,638.95
02/26/25	chg	1st In Emergency Products - Chief 18 interior modification	500.00
03/03/25	5869	Roy's Electrical Service, Inc - Generator work	2,218.51
03/03/25	chg	Fire Line Equipment - Engine 18 - Luma bar	357.54
03/04/25	chg	Auto Zone - tire shine	31.96
03/18/25	5907	Delmarva Communications, Inc - Install 12 V inverter	4,152.88
03/18/25	6915	Matthew S Spinazzola - Squad 18 water pump	609.00
03/18/25	6915	Matthew S Spinazzola - Tower 18 filters	311.35
03/18/25	6915	Matthew S Spinazzola - Engine 18 filter	239.41
03/23/25	chg	Harbor Freight	32.95
04/01/25	6982	Autoport, Inc - TSU 18 power locks	1,595.00
04/01/25	6988	First State Fleet Service - Chief 18 rims	142.80
04/15/25	7032	Autoport, Inc - TSU13 actuator for key fob	1,595.00
04/15/25	7042	First State Fleet Service - car 18 GM	1,103.30
04/17/25	chg	Diamond State Tire, Inc.	128.56
04/25/25	chg	Amazon.com	75.96
04/28/25	chg	Benz Hydraulics, Inc.	3.99
04/29/25	7093	American Fast Center, Inc.	1,478.00
05/02/25	ach	Benz Hydraulics, Inc - Tower 18	346.13
05/03/25	chg	Home Depot - QRS18	3.18
05/04/25	ach	W. Supply & Co - M1018 downspout pump	708.16
05/08/25	ach	Auto Zone - Admin 18	51.36
05/13/25	7143	Automotive Services, Inc - cosmetic repairs, rhino liner, rust	7,186.40
05/13/25	7144	B & F Towing Co - Engine 18	575.00
05/13/25	7149	Diamond State Tire, Inc - Tower 18	2,075.28
05/13/25	7157	Matthew S Spinazzola - Engine 18 leak	817.62
05/13/25	dep	Deposit - Autoport refund	(1,595.00)
05/14/25	chg	Home Depot - QRS elec plug	10.06
05/28/25	7231	Diamond State Tire, Inc - Car 18	150.94
05/28/25	7232	Gen-el Safety & Industrial Products, LLC - gas meter	115.36
05/30/25	chg	Home Depot - QRS18	7.16
06/04/25	chg	Auto Zone	132.73
06/10/25	7289	Diamond State Tire, Inc - Car 18	150.94
06/10/25	7297	Matherly Fire and Emergency - Engine 18 PM	2,508.46
06/10/25	chg	Home Depot - antifreeze	-41.34
06/13/25	chg	Carman Ford - PM Admin18	126.44
06/20/25	chg	Home Depot	1.47
06/23/25	chg	Best Price Truck & Trailer Parts - M1018 exhaust pipe	144.44
06/24/25	7348	Matherly Fire and Emergency - pump Engine18	2,012.21
06/24/25	7352	Tri-State Battery - QRS18	279.48
06/30/25	chg	WF Gear - Engine 18 Q siren	-410.00
06/30/25	chg	Wheeler Fleet - Squad 18 mirror clamp	35.76
07/09/25	7430	First State Fleet Service - Car18 brake pads	356.52
07/16/25	chg	Diamond State Tire, Inc - Kubota18	18.00
07/16/25	chg	Hooper, Inc - Kubota18 tires	302.14
07/24/25	chg	Amazon.com - misc supplies	38.99
08/19/25	7595	Atlantic Emergency Solutions, Inc - GM, fix cable track Tower18	4,555.02
08/19/25	7596	Atlantic Emergency Solutions, Inc - Tower 18 lightbar bracket	142.41
08/19/25	7602	Delmarva Communications, Inc - Tower 18 display board,radio	686.40
08/19/25	7617	Wilmer Public Safety Group, Inc - Engine 18 pressure elbow	717.90
08/29/25	chg	Hooper, Inc - Kubota18 wheel	125.95
08/31/25	chg	Earle's Tire Sales, Inc - Kubota 18	10.00
09/03/25	7664	Matthew S Spinazzola - Tower18 cooling	217.50
09/12/25	dep	Deposit - Dpmt on invoice	(1,921.75)
09/15/25	7671	Atlantic Emergency Solutions, Inc - Tower 18 wheel	590.04
09/15/25	7676	Diamond State Tire, Inc - Tower 18 tires	2,545.06
09/24/25	chg	Archcoil - diesel fuel system kit	119.80
09/24/25	chg	Service Tire Truck Centers, Inc - trailer tire	128.56
09/24/25	chg	Service Tire Truck Centers, Inc - Tower18 dismount wheel	101.75
09/24/25	chg	Amazon.com - QRS 18 battery charger	224.95
09/24/25	chg	Best Price Truck & Trailer Parts - M1018	206.00
09/29/25	chg	Carman Auto Group - Chief18 oil change	127.48

Total Tot Rescues/Repairs: 3228, 19

10/01/25	7756	Atlantic Emergency Solutions, Inc. - Engine18 sensor	794.21
10/01/25	7758	Cassidy Painting, Inc - Tower 18	200.00
10/10/25	chg	Amazon.com - Tower 18 grease	149.60
10/12/25	chg	Advance Auto Parts - wiper blades	91.96
10/13/25	7791	Diamond State Tire, Inc. - flat repair- damaged rim caused flat	340.00
10/13/25	7802	Matthew S Spinazzola - Engine 18 inspect for cause of low steering fluid warning	270.00
10/13/25	chg	Home Depot - tire plugs	8.48
10/30/25	chg	Advance Auto Parts - oil	85.99
11/10/25	7941	Matthew S Spinazzola - Special 18	282.90
11/10/25	7944	Penn-Jersey Auto Stores - Car18	86.21
11/10/25	7948	Tri-State Battery - Chief 18	321.65
11/10/25	7950	Wilmer Public Safety Group, Inc. - Engine18 intake valve	2,569.90
11/26/25	chg	Amazon.com - Tower 18	60.27
11/29/25	chg	Auto Zone - Dave Majewski	91.45
12/03/25	chg	Bergey's Truck Centers - Tower 18 parts	11.41
12/08/25	8010	Matthew S Spinazzola - Tower 18 throttle	1,402.50
12/08/25	8010	Matthew S Spinazzola - Engine18 rear spring	741.89
12/08/25	8011	Matthew S Spinazzola - Special 18 DOT inspection	782.26
12/08/25	8011	Matthew S Spinazzola - Tower 18 DOT inspection	918.06
12/08/25	8011	Matthew S Spinazzola - Special 18 no present mode	487.50
12/23/25	8121	Matthew S Spinazzola - Tower 18 coolant	225.50
12/28/25	chg	West Marine - salt away	44.31
		Transaction total	59,363.56
		Other journal total	0.00
		Ending balance	59,363.56

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

Good - Will Fire Company No. 1

FY 2026 Adopted Budget - Income - Expenses - Capital Requests

Adopted Date: 12/17/2025 at the Board of Directors Meeting

	Year 2026 Adopted Budget	Comments and Work Space
Income		
4010 - State Appropriations		Estimated Increase 0.00
4010 - State Appropriations - Other	100,000	
4011 - Ambulance Disbursement	0	
4012 - Grant - In - Aid	100,000	
4013 - State Fire Tax Distribution	1,255,000	
4014 - State Ticket Money	0	
Total 4010 - State Appropriations	1,455,000	
Total 4015 - State Fire Prevention 50/50 Reimbursement	0	
4020 - NC County Appropriations		Estimated Increase 0.00
4020 - NC County Appropriations - Other	415,000	
4021 - Ambulance Disbursement	0	
4022 - Fire Appropriations	0	
4023 - Rescue Squad	0	
4024 - Rescue Boat	0	
4025 - County Permit Fees	0	
4026 - County Impact Fees	70,000	
4027 - Ladder Truck	0	
Total 4020 - NC County Appropriations	485,000	
Total 4030 - New Castle City Appropriations	50,000	Estimated Increase 0.00 Keep as \$0??
Total 4040 - Trustees Appropriations	150,000	Estimated Increase 0.00
Total 4045 - Grant Funds	0	
Total 4050 - Auxiliary Donation	0	
4060 - Donations		
4060 - Donations - Other	0	
4061 - Ambulance Disbursement	0	
4062 - Fire Prevention	0	
4063 - Hall	0	
4064 - Memorial Gifts	0	
4065 - Other	0	
4066 - United Way	0	
4067 - DVFA / Fire Prevention	0	
4068 - EMS Coverage	0	
Total 4060 - Donations	0	
Total 4100 - Fund Drive Income	43,000	

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

4200 - Other Income		
4200 - Other Income - Other	0	
4210 - Company Meeting 50 - 50	0	
4211 - Company Store Sales	0	
4216 - Membership Dues	0	
4217 - Restitution / Settlements	0	
4219 - Fund Raisers	0	
4220 - Vending Machine Income	0	
4221 - Riverbend Subdivision Co-Payments	15,000	
Total 4200 - Other Income	15,000	
Total 4300 - Ambulance Billing Income	450,000	
Total 4306 - New Castle County Swift Water Rescue Team - Income	0	Added in April 2025 when GWFC assumed Control of the Team and Equipment
Total 4400 - House Rental Income	0	
** Total 4410 - EMS Coverage	0	
** Total 4420 - DVFA Convention Refundable	0	
Total 4070 - Sale of Equipment	0	
Total 4500 - FEMA SAFER Grant	0	FEMA Staffing for Adequate Fire and Emergency Response
Total 4510 - FEMA AFG Grant	0	FEMA Assistance to Firefighters Grant
** Total 6017 - Interest Income - M & T Sweep Account	40,000	Added as Income, varies depending upon the daily amount in the account.
Total Income	2,688,000	Income for Annual Operations & Maintenance

O & M Expenses

Total 2500 - Tower Ladder Loan	160,000	10 Year Term - Actual Annual Payment - \$159,247
Total 2510 - Engine 18 Loan	0	
5000 - Employee Salaries and Benefits		
50115 - Part - Time Training	1,500	
5012 - Part - Time Fire and EMT Staff	325,000	
50125 - Part - Time Administrative Assistant	30,000	
5013 - Accrued Wages	0	
5014 - Payroll Taxes	105,000	
5015 - SUTA	1,700	
5017 - Accrued Sick Expense	60,000	
5018 - Career Staff - Employee DE Pension Contribution	55,750	
5019 - Accrued Vacation Expense	0	
5020 - Career Staff - Health Insurance	245,000	

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

5021 - Career Staff - Dental Insurance	7,000	
5023 - Career Staff - Uniforms	6,500	
66000 - Payroll Fees		
Total 5000 - Employee Salaries and Benefits	837,450	
5005 - Full - Time Employee Salaries and Benefits		
5005 - Career Full Time - Other	700,000	
5007 - Full Time Vacation	95,500	
5008 - Full Time Holiday	20,500	
5009 - Full Time Sick	0	
5010 - Full Time Overtime	245,000	
5011 - Full Time Training	7,500	
Total 5005 - Full - Time Employee Salaries and Benefits	1,068,500	
Total 5000 / 5005 - Employee Salaries and Benefits Full and Part Time	1,905,950	
Total 5025 - Volunteer Member Pension Program	30,000	Mens and Ladies Pension Program
5050 - Volunteer Member Benefits		
5045 - CFSI Meeting / Dinner	0	
5050 - Volunteer Member Benefits - Stipend Program	35,900	Use for the Volunteer Stipend Program
5051 - Blood Bank Dues	0	
5052 - Auxiliary Support	500	
5053 - Membership Recognition	1,500	
5054 - Coffee Supplies	750	
5056 - DVFA Conference Expenses	2,000	
5057 - Membership Support	500	
5059 - Recreation Expense Members	2,000	
5060 - Sick and Sunshine	1,000	
5061 - Vending - Candy and Soda Machines	1,250	
5062 - Uniforms - Volunteers	4,000	
5064 - Children's Christmas Party	500	
5065 - Company Picnic	0	
5066 - Exercise Equipment	1,000	
5067 - Member Funerals	2,000	
5068 - Emergency Crew Incentives	0	
50685 - COVID Expenses	0	
5069 - Company Banquet	3,000	
Total 5050 - Volunteer Member Benefits	55,900	
5070 - Community Events		
5070 - Community Events - Other	0	
5071 - Easter Party	0	
5072 - Operation Santa	500	
5073 - Separation Day	7,000	
Total 5070 - Community Events	7,500	
5075 - Personnel Training and Certifications		
5075 - Personnel Training and Certifications - Other	0	
5076 - EMT Training	1,500	
5077 - EMS Continuing Education	500	
5078 - Training - DSFS	5,500	
5079 - Training Conferences	2,500	

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

5080 - Training In Service	5,500	
Total 5075 - Personnel Training and Certifications	15,500	
5085 - Parade Expenses		
5085 - Parade Expenses - Other	0	
5086 - Parade Expenses	0	
Total 5085 - Parade Expenses	0	
5090 - Personal Protective Equipment		
5090 - Personal Protective Equipment - Other	1,000	
5091 - Replacement Turnout Gear	2,500	See Capital Purchases
5092 - Replacement Helmets, Hoods, Boots, Gloves	4,000	
5093 - Repair of Turnout Gear	2,500	
5094 - SCBA's	2,500	
5095 - SCBA's - Repair and Maintenance	10,000	
5096 - Replacement of Rescue PPE	0	
5097 - Replacement of Rescue PPE - Accessories	500	
5098 - Repair of Rescue PPE	2,500	
Total 5090 - Personal Protective Equipment	25,500	
5100 - Communications		
5256 - 800 Radios and Pager	5,000	
Total 5100 - Communications	5,000	
5125 - Contractual Services		
5125 - Contractual Services - Other	5,000	
5126 - Ambulance Billing	47,500	
5126 - Rescue Billing	0	
5127 - Payroll Expense	0	
51275 - Professional Fees - Architect	500	
5128 - Professional Fees - Accounting	58,400	
5129 - Professional Fees - Attorney	2,000	
5131 - Professional Fees - HR Consulting	1,000	
5131 - Information Systems Services	2,500	
5132 - Code Messaging	16,250	
5133 - Pager Service Fees	0	
5134 - Copier Lease	1,500	
5135 - WEB Hosting Services Fee	1,000	
5136 - Security / Fire monitoring	0	
5137 - Fire Reporting	2,500	
Total 5125 - Fuels Contractual Services	138,150	
5150 - Fuels		
5150 - Fuels - Other	1,000	
5151 - Ambulance Fuel	13,300	
5152 - Apparatus Fuel	18,600	
5153 - Marine Units Fuel	2,500	
5154 - Fuel Reports	0	
5155 - Fire House Generator	500	
Total 5150 - Fuels	35,900	
5175 - Debt Service		
5175 - Debt Service - Interest Paid	0	

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

Total 5175 - Debt Service	0
5200 - Insurance Premiums	
5058 - Mutual Relief Insurance Policy	26,000
5200 - Insurance Premiums - Members Life	28,500
5210 - Insurance - Commercial Package	25,000
5220 - Insurance - Accident and Health	5,500
Total 5200 - Insurance Premiums	85,000
5225 - Supplies and Materials	
5225 - Supplies and Materials - Other	500
5227 - Engineers Supplies	2,000
5228 - Fire Line Supplies	8,500
Total 5225 - Supplies and Materials	11,000
5230 - Ambulance Expenses	
9999 - COVID 19 Expenses	0
5226 - Ambulance Equipment and Supplies	18,250
5229 - Oxygen	6,500
5230 - Ambulance Expenses - Other	500
Total 5230 - Ambulances Expenses	25,250
5250 - Repairs and Maintenance Equipment	
5250 - Repairs and Maintenance Equipment Other	5,000
5251 - Apparatus and Vehicle Maintenance	60,000
5253 - Small Equipment Maintenance and Repair	4,250
5254 - Portable Equipment Repair	1,500
5255 - Marine Units Maintenance and Repair	9,500
5257 - Ambulance Maintenance	10,250
Total 5250 - Repairs and Maintenance Equipment	90,500
5260 - Building Improvements	
5260 - Building Improvements - Other	0
5261 - Bunk Rooms / Bathrooms	1,000
5262 - Lock System	1,500
5263 - Gear Lockers	0
5270 - West Wing	0
5271 - 7 Bay Improvements	0
5273 - Downstairs Renovation	0
Total 5260 - Building Improvements	2,500
Total 5274 - Recruitment and Retention	500
5275 - Building Maintenance	
5275 - Building Maintenance - Other	10,500
5276 - Pest Control	500
5277 - Building Maintenance and supplies	6,350
5278 - Station Generator R & M	0
5279 - Fire Alarm System	1,350
5375 - Janitorial Supplies	5,000
Total 5275 - Building Maintenance	23,700
5280 - Utilities	

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

5280 - Utilities - Other	500		
5281 - Utilities - Cable TV	1,500		
5282 - Utilities - Electricity	16,500	Increase	0.03
5283 - Utilities - Natural Gas	9,500		
5284 - Utilities - Telephone	800		
5285 - Utilities - Sewer	750		
5286 - Utilities - Water	4,150	Increase	0.025
Total 5280 - Utilities	33,700		
5300 - Fire Line Expenses			
5258 - Equipment Certification	1,500		
5300 - Fire Line Expenses - Other	1,500		
5306 - New Castle County Swift Water Rescue Team	2,500	Added in April 2025 when GWFC assumed Control of the Team and Equipment	
5311 - Fire Line 10-17	1,000		
5312 - Fire Line Miscellaneous	1,000		
5315 - Subscriptions	750		
5316 - Compressed Air System	2,500		
5317 - Volunteer Crew Incentives	8,000		
5322 - Boat Ramp	0		
5323 - Other Fire Line Expenses - Ladder	0		
Total 5300 - Fire Line Expenses	18,750		
Total 5310 - Ahrens Fox R & M Expenses	2,000		
5318 - Fire Police Expenses			
5318 - Fire Police Expenses - Other	250		
5319 - Fire Police Uniforms	500		
5320 - Vehicle Lights / Safety Equipment	1,500		
5321 - Reimbursement - Response Mileage	500		
Total 5318 - Fire Police Expenses	2,750		
5345 - Fire Prevention Expenses			
5345 - Fire Prevention Expenses - Other	0		
5346 - Fire Prevention Refundable	6,000		
5347 - Fire Prevention Non-Refundable	3,000		
Total 5345 - Fire Prevention Expenses	9,000		
5450 - Williams Street Property			
5450 - Williams Street Property - Other	0		
5452 - House Expenses	750		
5453 - Management Expenses	1,200		
5454 - Repairs and Maintenance	10,000		
5455 - Taxes	2,500		
5456 - Utilities	1,000		
Total 5450 - Williams Street Property	15,450		
5600 - Administrative Expenses			
5600 - Administrative Expenses - Other	0		
5110 - Mobile Telephones	250		
5111 - Air Cards	3,500		
5130 - Background Checks	0		
5252 - Computer Maintenance and Supplies	8,500		
5326 - Charitable Donations	500		

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

5327 - Company Meeting Expenses	2,250	
5328 - Company Store Expenses	1,500	
5330 - Credit Cards	0	
5331 - Fund Drive Expenses	13,000	
5332 - Miscellaneous Company Expenses	8,550	
5333 - Office Expense - Postage	1,000	
5334 - Office Expense - Supplies	2,000	
5335 - Association Dues	6,000	
5337 - State and Local Taxes	0	
5338 - Other Administrative Expenses	0	
53385 - Merchant Fees	0	
5339 - Bank Fees	4,000	M & T Bank Sweep Account Fees
5341 - Internet Charges	2,550	
5342 - Association Meeting Expenses	1,500	
5343 - Administrative Training	0	
5344 - Storage Unit	0	
Total 5600 - Administrative Expenses	55,100	
Total 5700 - Contingency Fund	250,000	
Total 6690 - Reconciliation Discrepancies	0	
Total O & M Expenses	3,004,600	
<hr/>		
*** Capital Requests - items with a value of \$5,000 or greater.		
For 2026 - Capital Value was increased to \$5,000		
Capital Requests		
5400 - Capital Purchases		
5400 - Capital Purchases - Other	85,000	Replace Building Generator with new Diesel Generator
5409 - Capital Expense Building	63,000	Replace Door Lock System - \$30,000, Replace Camera System with IP Cameras - \$31,000, Replace Phone System \$1,173.39
5410 - Capital Expense Fire Line	100,000	Estimated Cost for Chief Expenses plus Monthly fee of \$376.85
5411 - Capital Expense Administrative		
5412 - Furniture	18,000	5 new beds and accessories - \$6,500, TV Room Recliners - \$10,600
5413 - New Equipment		
5414 - Radios and Pagers		
5416 - Computer and Printer Equipment	7,500	Computers - PC Solutions Quote
5417 - Fire Equipment	30,000	5 Sets Fire Gear
5418 - Fitness Equipment		
5420 - Apparatus Loan Repayment		
5430 - Apparatus Equipment Purchase		
Total 5400 - Total Capital Purchases	303,500	
Total Capital Requests		
<hr/>		
Total Income	2,688,000	
Total O & M Expenses	3,004,600	
Difference Between Income vs. O & M Expenses	-316,600	Annual Budget Excluding Capital Expenses

Good - Will Fire Company No. 1 - FY 2026 Proposed Budget Income - O M Expenses - Capital Purchases - Total Sheet

Total Capital Requests	303,500	
Total O & M and Capital Requests	3,308,100	
Difference Between Income vs. O & M and Capital Requests	-620,100	Annual Budget Including Capital Expenses

NOTE: This is a Yearly Budget Work Sheet representing estimated Income, estimated Expenses, and Capital Requests.
It is not intended to represent a Balance Sheet of the Fire Company's Financial Position.

Capital Items Committed:	Tower Ladder - Annual Loan Payment	160,000	
	Ambulance Rechassis - Paid out of Sweep Account	172,000	Paid 12-2025
	Engine 18 Replacement - Estimated Annual Payment	140,500	\$1,100,000 Loan / 10 years / 5.0%
	Duplicate Holmatro Rescue Tools - Engine and Squad	60,000	Exploring Grant Options
	SAFER Grant Ended in October 2025	240,000	Maintain 2 Additional Full Time Staff
	Total Committed	<u>772,500</u>	

Unknown: Unknown - New Building and next steps to move the project forward, Capital Campaign for Building, Planning

Organization: New Castle Public Library – 2025 2026 Award: \$10,000.

- 1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

In FY25, the City grant was used for library operations: Library supplies such as book covers, and various other needed supplies to process the materials for circulation, custodial supplies and office supplies such as toner. We also bought a rolling stand for a Smart Board that we got from St. Peter's when they closed last summer. That is now used at least twice a week for story time. (\$3700). Program performers Breakfast with Bluey that had over 600 in attendance, with a line stretching down 5th St. waiting to visit with Bluey. Winter Fest performers, DE Humanities programs, and supplementing a grant from DE Division of the Arts for a music program that had 50+ in attendance (\$1900); Program supplies for summer reading, Toddler Tuesday Story time/playgroup and a successful Volunteen program that offers high school students an opportunity to gain volunteer hours for school. They make items to be given to animal shelters and nursing homes, so far. (\$2600) Lastly, library materials such as newspapers and magazines are funded with this grant. (\$1800)

- 2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

The library is one of the only community organizations that offers services and resources to all citizens. Regardless of age or interests, the library has something to offer. Our programming for children reaches all neighborhoods of the city and beyond. Library on the Loose served more than 1000 children, teens and their families. This outreach at Battery Park meets families where they are to offer resources both informational and physical to combat summer food insecurity, mental health issues, substance abuse, and provide school supplies.

All funding from the city goes back into the city by way of engaged residents. In addition, our services and programs, including meeting room space, brings in people from beyond the city limits who then visit our restaurants and shops, bringing revenue into the city.

The library is involved in community events. Winter Festival and Market as part of Spirit of Christmas and New Castle History Camp are just two examples. The programs and supplies for programs facilitate this involvement. In addition, programs held within the library promote educational endeavors, early childhood literacy and community collaboration.

- 3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

The library receives a grant from the Trustees (7% of the budget) every year. New Castle Library Friends provide funds (1%) for general operations as well as special requests that allows the library to offer services and materials that may otherwise be unattainable.

Their renovation of the garden last year was a major contribution to the aesthetics of the library but also has provided a new space for library visitors to relax, attend outdoor programs or work in a peaceful setting. Donations are a small portion of our revenue (.25%).

- a) Do you intend to receive those same monies for the coming year?
Each year, the Trustees and Friends can be relied upon for funding. Donations are never guaranteed.

- 4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

The most recent form 990 is attached.

- 5) Please provide any other information you think pertinent for the purpose of evaluating your request.

New Castle Public Library is an independently run, board governed library. We have a non-profit 501(c)3 status. While we are funded by New Castle County (45% of our total budget) and State of Delaware (16%) with contractual agreements with both governments, these funds are not enough to sustain the library. In FY27, both these governmental entities are cutting library funding. Of most concern is the 10% cut from New Castle County. This equates to a reduction of \$39,174. With the increase in health insurance, cost of library materials (books and newspapers), and liability insurance, the budget was already at a deficit.

I am requesting \$40,000 (4.7% of my budget) that will be used to allow the library to continue to engage in city-wide community events and partnerships. We will continue to partner with city organizations to offer the residents of the city quality programs, resources and materials. Our patrons visit New Castle Public Library for the quality of the programs, often bypassing other libraries to come here. They enjoy the personal service they receive from our staff. Our metrics show a significant increase in visitors from last year, an increase in meeting and study room use, higher program attendance, and increased circulation of materials.

The Library Board will be addressing the FY27 budget. I will be seeking grants and exploring other funding sources.

Funds will be used for programming, supplies, and nearly all materials, which previously was funded by the state.

Throughout the year, the library strives to offer the residents of the City of New Castle services and resources that strengthen the community, and opportunities for experiences and activities to which they may otherwise not have access.

Thank you for the opportunity to apply and for your support of the library.

Respectfully submitted,

Julie Kirk, Executive Director

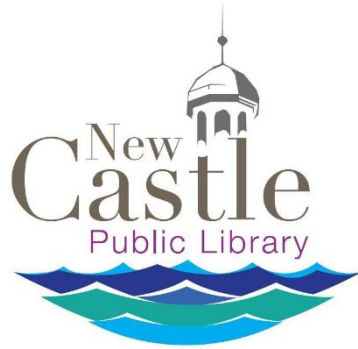
Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, City Administrator

Cc: Copy of annual report for FY25
Form 990

New Castle County Department of Community Services

New Castle Public Library



**FY 2025
End of Year Report
And
Goals for FY2026**

**Prepared by
Julie Kirk
October 20, 2025**

**New Castle Public Library - End of Year Report
Accomplishments for FY25 and Goals for FY26**

I. Mission and Vision Statement

Mission: New Castle County Libraries bring people together to learn, grow, and enjoy. We provide access to books, programs, and resources that support learning, creativity, and connection. Our libraries are welcoming spaces where everyone can explore, share, and thrive.

Vision: New Castle Public Library strives to be a hub of lifelong learning and discovery, working with every generation of our diverse and historic community to offer inspiration, connection, opportunities for growth and renewal, and a celebration of the transformative power of knowledge.

II. Priority Items

- Lighting in the main section of the library - the high ceilings - needs to be replaced.
- Carpeting throughout the library needs replacing.
- The board is exploring grant and donor opportunities for additional revenue.
- The library is developing fundraising events.

III. Accomplishments from Fiscal Year 2025 (July 2024-June 2025)

A. Significant Accomplishments

Facility

- Three ERV units of the HVAC system were repaired after becoming inoperable.
- One heat pump that services the Conference Room was replaced. This has significantly lowered the humidity levels in that room during the summer.
- The annual meeting between the library and the Trustees Property and Maintenance Committee was held in January 2025. The Trustees committed to a yearly maintenance budget for the library.
- The entire library was repainted, with the exception of the stairwells.
- The roof leaks into the bay window and the Rodney Room were repaired.
- The light fixtures in the children's room, the lower-level hallway, and the Community Room were replaced.

Operations

- The staff copy machine was replaced. The old one was ten years old and starting to require more maintenance.

- The adult collections were heavily weeded to facilitate browsing and improve shelf space availability.
- The teen manga collection continues to grow as it is the most popular of the teen genres.
- The Library of Things puzzles and games are popular items for circulation.

Training

- Youth Librarian, Ewa Wojciechowska, attended the ALSC (Association of Library Services to Children) conference in Denver September 19-21. She and her colleagues presented a session titled “Turning the Page on Trauma: Libraries as Safe Havens for Children and Caregivers”.
- Due to the popularity of the topic, Youth Librarian reprised the presentation in a virtual webinar for ALSC (Association of Library Services to Children,) a division of ALA.
- Webinars on the topics of fundraising, hiring/personnel/human resources, conflict management, AI, merchandising collections, and preserving history were attended by staff.
- Library Executive Director attended several workshops presented by DANA (Delaware Alliance for Nonprofit Advancement) which included networking with other nonprofit leaders. Topics included board management and funding shortages.

Partnerships

- The library cultivated partnerships with the following organizations:
 - Community Collaboration of Delaware
 - The Spirit of Christmas, a city event
 - Arasapha Garden Club
 - Summer History Camp, provided by New Castle Courthouse Museum, in partnership with National Park Service, George Read House, New Castle Historical Society
 - Claymont Community Center
 - Mr. Kleen’s Laundromats, two locations in New Castle
 - Daughters of the American Revolution, Battell and Read Chapter
 - Operation Warm
 - City of New Castle
 - New Castle Presbyterian Church
 - The Mercury Café and Tea House
 - Porto-Fino Restaurant
 - Oaxaca Mexican Restaurant
 - Phoenix Family Resources
 - Summer Collab

- Face the Facts Delaware
- Pike Creek Dental
- Vision to Learn
- St. Peter's School
- Forward Journey Adult Day Services

Staff

- Staff turnover included hiring a Library Aide to assist with circulation duties and various administrative tasks.
- Staff actively participated in or co-chaired county library projects and initiatives, including but not limited to New Castle County Reads, Longwood Garden Community Reads and Read for the Record. Dolly Parton Imagination Library and Blue Hen Awards are state-wide initiatives.
- Many staff are active members of the Delaware Library Association, serving on various committees and presenting workshops.

Friends

- The New Castle Library Friends membership remained level.
- The Friends Annual Meeting included a speaker from Delaware Humanities and a light soup/salad meal.
- They offered several book sales in partnership with other community nonprofit organizations and participated in virtual fundraising events. They worked closely with New Castle Community Partnership on ticket sales for A Day in Old New Castle for which they received a portion of the net income from the event.
- The Friends provided funding to the library for programs, digitizing New Castle Weekly, the walk-in collection, and other operating expenses.
- The Friends embarked on a Capital Campaign in December to raise \$65,000 to renovate the garden. They reached their goal in April with a fundraising gala, through grants from The Crestlea Foundation, Welfare Foundation, and Trustees of the New Castle Common and the strong support of the community. By the end of June, they had raised enough to also provide a shade structure.

Programs and Events Highlights

General

- Volunteers helped with various tasks throughout the year. Three devoted volunteers came weekly to pull holds. One volunteer visited the laundromats to maintain the collection of books there. Other participation was project based such as helping with the seed library or the Friends Gala.

- Winter Festival and Market hosted twenty craft vendors, including Arasapha Garden Club with their poinsettia and wreath sale. New additions to the Festival were hot dog sales, musical entertainment by Michael Hunter, and a visit from “Santa Bluey.” Anne’s Attic and the bake sale remained popular stops. The Friends book sale and raffle baskets were, as always, a favorite attraction.
- NBC10 News visited the library with then First Spouse of Delaware Tracy Quillen Carney to interview her about her children’s book, Books for Blue, and the book tour to the public libraries in the state. The library depicted in the book is New Castle Public Library, her childhood library.
- St. Peter’s School closed suddenly before the beginning of the 2024-2025 school year. New Castle Public Library assisted in the dismantling of their library, taking most of the books to use in other facilities. Some were given to the Hope Center via the Lions Club; others were used to set up the Laundromat Library project. The library also took advantage of the offer of a Smart Board. It is installed on a portable cart to be used for programs and by organizations using the meeting rooms that have no technology in them.

Adult

- The second annual joint Adult Book Group and The Usual Suspects book discussion potluck meal centered on a discussion of I’ll Be Gone in the Dark: One Woman's Obsessive Search for the Golden State Killer.
- Through an agreement with The Mercury Café and Tea House owner, Dwayne Foster, Adult Services Librarian is using Old Town Hall for showing movies. Mr. Foster rents the building from the Trustees of New Castle Common, and in turn, rents it to the library for a nominal fee. Weekly art house movies are screened. The space is used for music performances on occasion as well.
- The Joy of Drawing, a Creative Aging Grant program through the Delaware Division of the Arts, allowed ten senior patrons to explore their creativity. This culminated in a final reception in which the participants were able to display and talk about their artwork.
- Through an Arts Access grant from the Delaware Division of the Arts, an afternoon of music enjoyment engaged 48 participants of all ages in a concert of folk music, lessons on playing the spoons and a jam session in which everyone was invited to add to the musical presentation.

Teen

- VolunTEEN provided an opportunity for teens to work on volunteer projects that benefited organizations such as an animal shelter, seniors’ home and the library

itself. Volunteer hours are often required by schools, and this gives teens an opportunity to gain valuable experience and make new friends.

- Dungeons and Dragons program is a virtual program for older teens, held once a month.
- Various arts and crafts programs were offered throughout the year.
- Twenty-two teens enjoyed the annual Nailed It baking competition to celebrate the end of Summer with the Library.

Children

- Library on the Loose, an outreach program aimed at reaching underserved neighborhoods in the community, expanded to include offerings of food, personal hygiene products, school supplies and information from partner organizations. The program was made possible through a grant from Delaware Library Association, generous donations from local grocery stores and our partners. Over one hundred families benefitted from the offerings and resources.
- Vision to Learn clinics were held seven times throughout the year. The mobile clinic provides free eye exams and glasses to eligible school age children and teens. Each clinic filled quickly with a waitlist.
- The library distributed 53 winter coats through Operation Warm.
- Breakfast with Bluey, sponsored by the New Castle Library Friends, was an overwhelming success. The 639+ visitors each had a chance to take their picture with Bluey, make a craft, play Fancy Restaurant, Keepy-Uppy, and dance at the Bluey Rave. The line to see Bluey stretched down 5th Street to South Street. Families enjoyed a breakfast of bagels and juice while waiting to visit with Bluey. Breakfast was provided by New Castle Library Friends.
- A special story time was presented by then First Spouse of Delaware, Tracy Quillen Carney. She read the book she wrote titled Books for Blue.
- Prime Time Family Reading offered ten families a story time aimed at improving literacy skills and included a hot meal from local restaurants. The six-week program, in partnership with Delaware Humanities and Community Collaboration of Delaware, provided books for the families. A storyteller and a mentor facilitated discussion about the book. Local restaurants Porto-Fino's and Oaxaca Bar and Grill provided the food that was offered as part of the program.
- Prime Time Family Reading, held in the spring at the Claymont Community Center, was an outreach opportunity to work with our partners at Community Collaboration of Delaware and Delaware Humanities. The program ran as it did at the library with local restaurants offering hot meals, a storyteller and a mentor to provide a story and discussion, with each family receiving a copy of the book every week. Seven

families participated during the six-week program. The librarian from Claymont Library attended to promote materials and services offered by their library.

Outreach

- Youth Services Librarian attended several back-to-school and literacy nights at Colonial School District schools.
- Teen Library Specialist attended the Pride Market to promote the library and offer materials and services of interest to the attendees.
- Library staff visited Forward Journey monthly to read stories to the clients. Forward Journey is an adult day program for people with multiple, severe disabilities.
- Library on the Loose is an outreach program aimed at reducing barriers to accessing library services and materials for underserved communities. Four outings during the summer offered materials and services to help meet the basic needs of families.
- Laundromat Libraries project provides books that visitors to the laundromat can use while there or take home with them. The inventory is mostly children's books, with the aim of getting more books into the homes of children, but adult books are also supplied. A volunteer visits the two laundromats where the library has an agreement to maintain the supply and clean up. The response has been positive by both the customers and the owner. Customers will also bring in books to share on the shelves.

Grants

- A grant for summer programming was requested and received. The New Castle County Council grant helps fund youth and teen programs and supplies for Summer with the Library programming as well as other initiatives for that age group.
- The Delaware Library Association awarded a grant for Library on the Loose.
- The Delaware Division of the Arts awarded a Creative Aging grant and an Arts Access grant.
- The Delaware Humanities grant made two Prime Time Family Reading programs possible.
- A grant from Delaware Division of Libraries helped ease the burden of the network outage due to the ransomware attack.

B. Challenges and Disappointments

Facility

- A leaking roof continued to be a challenge throughout the year. Multiple attempts to find the source of the leak eventually produced results.

- The library still has bats that live in the eaves that get into the building. Remediation will be attempted during the allowed time periods.
- Although the lighting in many parts of the building has been replaced, other areas and different types of lighting are still outdated and not working properly.
- The access control system needed to be upgraded. Finding a vendor who services the software was a challenge.

Operations

- Delaware Libraries experienced a statewide network outage from a ransomware attack. Some staff computers were affected which curtailed the staff's ability to perform their duties efficiently. The staff computers were a priority for reimaging. Public access was limited to using available laptops or printing with staff mediation. The outage lasted nearly three months. Although we were able to offer limited services to the public, patron access to the internet declined. The library also experienced a decline in revenue from the loss of printing and faxing capabilities.

IV. Goals for Current Fiscal Year 2026

A. Goals

- Pursue donations and grants from diverse sources and strategically deploy them so that unrestricted funds are used more effectively.
- Adjust collection development priorities to stay aligned with trends in print, media, and electronic resources.
- Continue to expand outreach efforts that provide services and resources to underserved populations in the community.

B. Challenges

- Identifying sources and grantors to donate or award grants. Organizing fundraising events presents an opportunity with the need to be cognizant of overburdening the community with requests.
- Exploring outreach opportunities that promote the library without exceeding the capacity of the staff to participate while also maintaining daily operations.

C. Opportunities for Improvement

- By realigning staff schedules and duties that enable outreach staff to participate while maintaining adequate coverage in the library may provide improvements in efficiency and effectiveness of the in-building services and resources.

V. Goals for Next Fiscal Year 2027

A. Goals

- Continue to monitor trends in library materials and adjust the budget to reflect patron demands and material availability.
- Continue to explore and identify alternative sources of funds via grants and donations.
- Seek opportunities to expand programming and outreach using partnerships.

B. Priorities and Challenges

- The priority and main challenge is staying within a balanced budget while continuing to offer the high quality of services and programs that the community has come to expect.
- A further challenge is to do this while keeping staffing levels the same but not overburdening employees.

C. Potential funding reductions

- Reductions in funding would result in less material for patrons.
- Workforce reduction would be a last resort.

VI. Performance

A. Comparative Data Chart

i. Budget and Expenditures

	FY23	FY24	FY25
Budget	\$838,871	\$853,426	\$855,494
Revenue	\$857,856	\$901,211	\$873,555
Grants	\$2,500	\$6,219	\$14,442
Expenditures	\$861,850	\$861,239	\$881,938

ii. Annual Statistics

Measure	FY23	FY24	FY25	% Change FY25/FY24
Hours Open	2468	2481	2457	-0.97%
User Visits	42438	45474	47254	4.19%

Circulation	49855	54822	63154	16.71%
Registered Patrons	4984	5716	5807	1.83%
Reference Transactions	3928	3265	3048	-5.52%
Programs Held	363	353	344	-2.48%
Program Attendance	6545	7353	8436	16.55%
Public Computers Sessions	5576	5313	3449	-33.43%
Wireless Use	4647	5555	5084	-10.14%
Meeting Room use	527	708	697	-2.09%
Summer Reading Club				
Registered	79	47	55	10.13%
Completed	25	22	18	-16.00%
Completion Rate	31.65%	46.81%	32.73%	-44.50%
Turnover		1.3	1.6	



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



March 25, 2026

APPLICATION

VALARIE LEARY
Mayor

New Castle Community Partnership
P.O. Box 444
New Castle, Delaware 19720
Attention: Laura Fontana, President

SUZANNE SOUDER
Council President

Dear Ms. Fontana;

JOSEPH DAY
Councilperson

The City of New Castle is preparing to do its budget for our 2026-2027 fiscal year, you are receiving this letter because last year, your organization received funding from the City.

NERMIN ZUBACA
Councilperson

If you plan on applying for funding for this coming year, please take the time to fill out the enclosed form, return it back to me along with any supporting documentation, and the amount of your request for the upcoming fiscal year.

ANDREW ZELTT
Councilperson

Before applying, please note:

BRIAN MATTA WAY
Councilperson

- The application deadline for the 2026-2027 budget requests is Friday, April 20, 2026.
- Applications must be completed in full and submitted by the deadline to be considered.
- Submitting an application does not guarantee funding.

COURTANEY TAYLOR
City Clerk

JAMES WHISMAN
City Treasurer

If we do not receive your request for funds by April 20th, we will assume you are not in need of City assistance.

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

Should you have any questions, please do not hesitate to call me at 302.322.9812.

FAX
(302) 322-9814

Sincerely,

Antonina Tantillo, MPA
City Administrator

Enclosure: (1)

- 1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

Last year's award was for a community-based event listing and media hub we're calling the New Castle Community Calendar. We asked for \$2500 for two indoor digital touch-screen kiosks, to be deployed in the Visitors Center and Court House, plus additional physical display frames. We've purchased and tested prototypes of both digital and physical displays, and developed prototype designs, media and programming. We have determined that we can afford 3 digital displays under the grant and are planning to include an additional display in a high-traffic retail location. We're partnering with The Weekly, the Library and Court House, and other community sources to create the shared calendar on a timely and consistent basis, and we're expanding the content to include media and information on museums, businesses, etc.

- 2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

The Partnership is the leading organization supporting HNC non-profit and commercial organizations through visitor outreach, as well as coordinating and promoting project and events that enhance the quality of life for residents of the City. (Note the survey in the last HNC Comprehensive Plan emphasizing the importance to residents of shops, restaurants, and entertainment.) We've expanded our project support dramatically in the last 12 months, adopting the Spirit of Christmas, the Saturday Market, the Delaware Street business brochure, the Costume Project and other events and programs that benefit City residents directly and by attracting visitors to museums and businesses throughout the year, a flow that is critical to their sustainability.

This year, the Partnership is proposing a structured initiative to support businesses and public-facing organizations in town, consisting of a systematic marketing and audience data gathering effort combined with a year-long program of monthly events. The Partnership will adopt two evening events each month, *Shop & Stroll* on second Thursdays and *Art on the Town* on fourth Fridays. These are designed to draw visitors into town more frequently and consistently than the big annual events, creating reliable foot traffic for local businesses, restaurants, and cultural institutions. The events will be supported by an integrated marketing platform including social media, web presence, print media, and on-site signage. We'll combine that with a structured audience data collection effort, using a QR-code response form, business participation tracking, social media analytics, email list growth, and periodic in-person surveys. The goal is to build, over the course of the year, a clear and actionable picture of who HNC's visitors are, where they come from, what brings them, and which marketing channels most efficiently convert casual visitors into frequent ones. **We're asking for \$3,000 to support this project.** The initiative will be coordinated with other NCCP projects, including the Saturday Market and Small Business Saturday, and supported by an additional \$5,000 in funding from the Partnership reserve as well as volunteer staff.

- 3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

The Partnership has a broad base of support from local foundations and sponsors, as well as from direct income. This year, supporters included the Trustees, M&T Bank, Delaware City Refinery, Jessop's, The New Castle Farmers' Market, New Castle Insurance, Capitol Office, Center Square Associates, JAG Electrical Sales, Krienen-Griffith Funeral Home, and Curt Scully Real Estate, as well individual donations, ads and ticket sales.

- a) Do you intend to receive those same monies for the coming year?

The support has been consistent in recent years, and the broader project base should help fundraising.

- 4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

See attached budget for 2026.

Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, MPA, City Administration



New Castle Community Partnership, Inc.
Fiscal Budget
January 1, 2026 - December 31, 2026

Income:

Grants

Trustees of New Castle Common	\$ 11,000.00	
MTB Charitable Foundation	\$ 2,000.00	
Grant Subtotal		\$ 13,000.00

Sponsorships, ads, donations

Visitor Guide	\$3,000	
Del City Refinery	\$2,500	
Porto-Fino	\$ 2,070.00	
Jessop's Tavern	\$ 2,070.00	
For Spirit of Christmas	\$ 10,000.00	
For Belgian Beer Fest	\$ 400.00	
For Summer Concerts	\$ 600.00	
Subtotal		\$ 20,640.00

Merchandise:

T-shirts	\$1,500	
		\$1,500

Fundraisers

A Day In Old New Castle	\$ 6,250.00	
Summer Concerts - PTH	\$ 2,200.00	
Belgium Beer Fest	\$ 12,500.00	
Fundraiser Subtotal		\$ 20,950.00

Total Income: \$ 56,090.00

Expenses:

Fundraisers & Events

ADIONC Expenses	\$	9,000.00	
Spirit of Christmas	\$	8,800.00	
Summer Concerts	\$	4,700.00	
Belgium Beer Fest	\$	2,500.00	
Visitor Guide	\$	3,000.00	
Shop HNC Eventgs	\$	5,000.00	
Fundraiser SubTotal			\$ 33,000.00

NCCP Donations to other organizations

City of New Castle Police		\$1,000	
From ADIONC		\$6,000	
New Castle Library		\$500	
NCCP Donations subtotal			\$ 7,500.00

Community

Merchandise		\$3,883	
Signage		\$1,500	
Total Community			\$5,383

Insurance

D&O Insurance	\$	722.00	
Annual Franchise Tax - State of Delaware	\$	25.00	
City Permits for events	\$	100.00	
Insurance Subtotal			\$ 847.00

Marketing:

FB, SM	\$	2,500.00	
GWVCB AD	\$	2,500.00	
Total Marketing			\$ 5,000.00

Website - current

Domain Names	\$	350.00	
Development and maintenance	\$	775.00	
Website Subtotal			\$ 1,125.00

Administration

Professional Fees		\$0	
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Postage/PO Box	\$	300.00	
QuickenBooks on line	\$	1,380.00	
Checks			
Paypal	\$	750.00	
GWVCB	\$	260.00	
I95 Travel Center			
Admin Subtotal			\$2,690

Total Expenses: \$ 55,545.00

NET income: \$ 545.00



Board of Directors

Heidi Benson
Lisa Doak
Laura L. Fontana
Catherine Morrissey
Henry E. Nickle
Phee Price
Rachel Schmid
Kathy Warner
Barbara Winard

Directors Emeritus

Joan F. Appleby
Richard R. Cooch

Executive Director

Michael Connolly

April 17, 2026

City of New Castle, Delaware
220 Delaware Street
New Castle, DE 19720

Attn: Ms. Antonina Tantillo

Dear Antonina:

Thank you for your invitation to submit a request for funding from the City of New Castle during the City's 2026-2027 fiscal year. The funding provided by the City in previous years has been instrumental in allowing us to continue offering services to the public, especially during the pandemic.

Please consider our request for support in the amount of \$20,000 during your upcoming fiscal year. Our museums and the visitor center are now open. Last year we served almost 14,000 visitors to New Castle. We expect to serve more people this year with increased interest in history due to the celebration of the Delaware and United States Semiquincentennials.

Please contact me if you have any questions or need additional information.

Thank you again for your consideration.

Sincerely,

Michael Connolly
Executive Director

30 Market Street
New Castle, DE 19720
(302) 322-2794

info@newcastlehistory.org
www.newcastlehistory.org

Organization: New Castle Historical Society – 2025-2026 Award: \$20,000.

- 1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

For 2025-2026, the New Castle Historical Society (NCHS) was awarded \$20,000 to support the ongoing operations of the New Castle Visitor Center at The Arsenal. This funding was utilized to assist with the payment of staffing, utilities, insurance, maintenance, supplies and other miscellaneous operating expenses that are incurred while offering public services at the Arsenal facility.

While the funding was not the amount required to cover all of those expenses, the Society appreciates the support the City has provided in recognition of the need for the Arsenal, its visitor center and the benefits it provides to city taxpayers and visitors. To make up the additional funds needed to operate the Arsenal, in a typical year the NCHS rents a portion of the building for private events, sells retail goods primarily targeted at visitors, and requests support from other sources including the State of Delaware and the Trustees of the New Castle Common.

For this coming year, the NCHS is once again requesting a total of \$20,000 to support the New Castle Historical Society's operations at The Arsenal.

- 2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

Financial support of the operation of the Arsenal will be directly benefiting New Castle taxpayers in several ways as it has done in the past:

- While most people think of the Arsenal as the location of the New Castle Visitor Center, it is much more than that. The Arsenal is the headquarters of the New Castle Historical Society. In addition to our staff offices, the Arsenal also houses significant collections of artifacts, clothing and other textiles, historical documents, photographs, and library materials related to the last 375 years of the City's history. Residents interested in learning about the history of New Castle, or their own home, frequently visit the Arsenal to utilize our historic collections. We also use the Arsenal to offer lectures and other programs about local history. Most attendees at these programs are New Castle residents. To reduce economic barriers to attending our programs, we offer many of them free of charge and membership in the Historical Society is *not* required to attend these programs.

- Our visitor center acts as the de facto information center for the City of New Castle, its historic attractions, restaurants, B&Bs, and other small businesses. New Castle business owners place promotional literature in our visitor center at no cost. Our staff provides information for all tourists, and assists them with planning their itinerary in town. In this way, the visitor center has a direct positive impact on New Castle's economy. The availability of the visitor center also alleviates visitor traffic into the City's administration building from people looking for tourism information, decreasing interruptions to City staff, increasing their productivity, and saving taxpayers money. While the National Park Service operates a welcome center in the Sheriff's House for visitors to the First State National Historical Park, their visitor center is focused primarily on the park itself which includes locations in the Brandywine Valley, Wilmington, Dover and Kent County. The history they interpret is also a broader statewide story, rather than the local history of our community. We will continue to operate in a complimentary partnership with our NPS colleagues by continuing to focus our efforts specifically on the City of New Castle and its history.
- In 2025, we served 13,937 people at the Arsenal. We expect the number of visitors to increase this year due to the celebration of the 250th birthdays of the State of Delaware and the United States. Visitors will need access to basic amenities that we offer at the Arsenal, including restrooms, which enhance the visitor experience and result in longer visits to the City and increased spending in local businesses. The restrooms at the visitor center at the Arsenal reduce the strain on City-owned restrooms like the facilities in Battery Park. As a result, the City spends less on cleaning, maintenance and supplies like paper products.
- Cultural heritage tourism is beneficial to communities like New Castle for several reasons and should be promoted by local governments. Heritage tourists spend 60% more than other travelers. This spending helps local businesses thrive and provide local residents with services, like dining, that improve their quality of life. A good example of this is the NCHS's annual *Haunting in History* tours which bring 150 people every weekend night in October to New Castle. In addition to taking our tour, attendees patronize New Castle restaurants for dinner and drinks – helping keep them in business. Without the Arsenal and its visitor center, NCHS would not have the capacity to accommodate this large number of people for these tours.
- NCHS employs New Castle residents in several capacities: 1.5 FTE on our administrative staff and 7 part-time visitor service personnel. In addition to providing a primary or secondary source of personal income for these City residents, the salaries and wages paid to these residents cycle back into the New Castle economy through direct spending in local businesses and taxes paid to the City of New Castle. For each dollar invested in a museum like NCHS, the benefit to the local economy is multiplied by as much as five times, according to some economic studies on cultural tourism.
- Cultural tourism promotes community pride as people of the community come to work together to enhance cultural and economic opportunity in their locale. This is true of the NCHS and the Arsenal as evidenced by the strong volunteer support provided by New Castle residents. New Castle residents volunteer in many roles including serving on our board of directors, helping to organize and run special events, caring for our historic collections, and maintaining our historic houses and gardens.

- In 2026, the New Castle Historical Society is commemorating the 375th anniversary of the founding of New Castle (since Fort Casimir, 1651). To mark this anniversary, we are planning a special exhibition on significant aspects of New Castle's long history. The exhibition will be hosted in the Arsenal for all visitors and New Castle residents to learn from and enjoy. The exhibition is nearing completion and will open to the public in late spring.
- We make the Arsenal available free of charge for New Castle's non-profit community organizations and at reduced rates for community partners and NCHS members, most of whom are New Castle residents. In the last few years, we have provided space in the Arsenal to the Arasapha Garden Club for their May Market and wreath-making workshop at no charge, offered space for a yoga class open to City residents every Saturday morning, and a thank you party for volunteers in New Castle events.

3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

The New Castle Historical Society has received a variety of grants in the past. Most grants are restricted to certain projects – such as capital preservation work on our historic buildings, developing and providing educational programs, or caring for and presenting historic artifacts to the public. Examples of these grants include a 2022 grant from the Choptank Foundation for exhibition display cases, a 2021 grant of \$2,500 from the National Society of Colonial Dames for preservation work on the Dutch House shed. In 2019 and early 2020 we received grants from the Crystal Trust Foundation, the Choptank Foundation, the Delaware Community Foundation and the Historic Sampler Guild of the Delaware Valley for restoration work at the Amstel House and conservation work on furniture and art in the Society's historic collections.

For the last couple of years, we've received \$15,450 each year from the State of Delaware grant-in-aid program which supports our museum education programs, including tours for elementary students. The amount of this grant does not completely cover the cost of providing these services – most of which is wage and salary expense. We receive a grant from the Trustees of New Castle Common, a portion of which (\$9,000 for 2025-2026) supports non-wage expenses related to the operation of the Visitor Center. The Trustees also support our public programs and maintenance of the historic gardens at the Amstel and Dutch Houses. In early 2026, Arasaha Garden Club provided us with a \$12,000 donation to help pay for landscaping, gardening and maintenance services for the Amstel House and Dutch House gardens.

In a typical year, the NCHS receives many small individual donations – some as membership dues and some as part of our annual end-of-year appeal for support. We also have a corporate sponsorship program that raised about \$20,000 in 2019, but only \$15,000 in 2025. Together the money raised by these efforts totals approximately \$50,000 annually.

The New Castle Historical Society has an endowment fund that provides investment income to support the general operations of the organization. The Society typically targets its withdrawals to total between 4% and 6% from the endowment to help fund its operations. In recent years the organization has drawn more than our targeted amount to cover rising operational costs. While our endowment is invested in a fairly conservative manner, its value currently fluctuates wildly due to the volatility in the financial markets and the inability to accurately make economic forecasts in the current political environment.

a) Do you intend to receive those same monies for the coming year?

We expect to receive the same amount of funding through the State grant-in-aid program which will again be earmarked as described above. The grant from the Trustees was approved for \$14,000 (\$9,000 for Arsenal/Visitor Center, \$3,000 for historic gardens and \$2,000 for public programs).

Once again, we have an atypical political and economic environment, both nationally and globally, that is creating a great deal of uncertainty and volatility in financial markets. As a result, we expect that personal and corporate donations will remain depressed through at least the next 12 months, perhaps longer.

In 2025, the total annual cost for operating the Arsenal was approximately \$81,000, including salaries.

4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

Included is a copy of our annual financial review for 2024 which has been prepared by the accounting firm, Whisman Giordano.

5) Please provide any other information you think pertinent for the purpose of evaluating your request.

The New Castle Historical Society is dedicated to serving our community here in New Castle. We appreciate your consideration of our request. If any additional information is needed, please contact Mike Connolly at 302-322-2794 (office), 302-893-7048 (cell) or mconnolly@newcastlehistory.org.

Thank you for this opportunity to request support from the City of New Castle.

Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, City Administrator



WHISMAN GIORDANO
CERTIFIED PUBLIC ACCOUNTANTS

Building Extraordinary Relationships

NEW CASTLE HISTORICAL SOCIETY
FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
DECEMBER 31, 2024 AND 2023



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
New Castle Historical Society
New Castle, Delaware

We have reviewed the accompanying financial statements of New Castle Historical Society (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of New Castle Historical Society and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

NEW CASTLE HISTORICAL SOCIETY
STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2024 AND 2023

(See Independent Accountant's Review Report)

ASSETS		
	2024	2023
CURRENT ASSETS		
Cash and equivalents	\$ 40,540	\$ 47,695
Prepayments and other assets	13,175	13,465
Total current assets	53,715	61,160
INVESTMENTS	768,012	804,545
PROPERTY AND EQUIPMENT	559,096	560,350
TOTAL ASSETS	\$ 1,380,823	\$ 1,426,055
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and other	\$ 11,865	\$ 4,670
Economic Injury Disaster Loan, current portion	1,675	1,773
Total current liabilities	13,540	6,443
LONG-TERM LIABILITIES		
Economic Injury Disaster Loan, net of current portion	54,643	56,318
TOTAL LIABILITIES	68,183	62,761
NET ASSETS		
Without donor restrictions		
Designated for long-term investment	573,372	609,905
Investment in property and equipment	559,096	560,350
Undesignated	(60,708)	(52,826)
Total without donor restrictions	1,071,760	1,117,429
With donor restrictions		
Endowment fund assets	194,640	194,640
Restricted for specific purpose or period	46,240	51,225
TOTAL NET ASSETS	1,312,640	1,363,294
TOTAL LIABILITIES AND NET ASSETS	\$ 1,380,823	\$ 1,426,055

The accompanying notes are an integral part of the financial statements.

NEW CASTLE HISTORICAL SOCIETY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

(See Independent Accountant's Review Report)

	Without Donor Restrictions	With Donor Restrictions	Totals
REVENUES, GRANTS, AND OTHER SUPPORT			
Contributions	\$ 73,229	\$ 36,028	\$ 109,257
Special events revenue	54,784	-	54,784
Membership dues	16,595	-	16,595
Admissions	12,694	-	12,694
Gift shop sales	16,989	-	16,989
Rental revenue	2,325	-	2,325
Interest income	31	-	31
Miscellaneous revenue	634	-	634
Net assets released from restrictions	46,778	(46,778)	-
Total revenues, grants, and other support	<u>224,059</u>	<u>(10,750)</u>	<u>213,309</u>
EXPENSES AND LOSSES			
Program services	264,056	-	264,056
Supporting services:			
Management and general	51,149	-	51,149
Fundraising costs	6,148	-	6,148
Total supporting services	321,353	-	321,353
Special events expense	11,360	-	11,360
Gift shop cost of sales	6,092	-	6,092
Total expenses and losses	<u>338,805</u>	<u>-</u>	<u>338,805</u>
CHANGE IN NET ASSETS			
BEFORE INVESTMENT ACTIVITIES	<u>(114,746)</u>	<u>(10,750)</u>	<u>(125,496)</u>
INVESTMENT ACTIVITIES			
Interest and Dividend Income	20,208	-	20,208
Investment management fees	(1,934)	-	(1,934)
Realized investment gain	42,749	-	42,749
Unrealized investment gain	31,390	-	31,390
Net investment activities	<u>92,413</u>	<u>-</u>	<u>92,413</u>
CHANGE IN NET ASSETS	<u>(22,333)</u>	<u>(10,750)</u>	<u>(33,083)</u>
NET ASSETS			
Beginning of year	<u>1,139,762</u>	<u>256,615</u>	<u>1,396,377</u>
End of year	<u>\$ 1,117,429</u>	<u>\$ 245,865</u>	<u>\$ 1,363,294</u>

The accompanying notes are an integral part of the financial statements.

NEW CASTLE HISTORICAL SOCIETY

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(See Independent Accountant's Review Report)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from contributors	\$ 45,589	\$ 73,284
Restricted contributions	(32,700)	(36,028)
Cash received from special events	74,686	54,784
Cash received from memberships	15,040	16,595
Cash received from admissions and programs	14,230	12,694
Cash received from gift shop sales	24,425	16,989
Cash received from rental activity	5,700	2,325
Other revenue received	150	634
Interest income received	13	31
Cash paid to employees and suppliers	(313,750)	(344,247)
Net cash (used for) operating activities	<u>(166,617)</u>	<u>(202,939)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	106,450	142,629
Purchase of investments	-	(20,208)
Investment income received	24,046	20,208
Investment management fees paid	(1,961)	(1,934)
Net cash provided by investing activities	<u>128,535</u>	<u>140,695</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Restricted proceeds from contributors	32,700	36,028
Repayments of Economic Injury Disaster Loan	(1,773)	(1,709)
Net cash provided by financing activities	<u>30,927</u>	<u>34,319</u>
NET (DECREASE) IN CASH AND EQUIVALENTS, AND RESTRICTED CASH	(7,155)	(27,925)
CASH AND EQUIVALENTS, AND RESTRICTED CASH		
Beginning of year	<u>47,695</u>	<u>75,620</u>
End of year	<u>\$ 40,540</u>	<u>\$ 47,695</u>
NONCASH DISCLOSURES		
Receipt of donated stock	<u>\$ -</u>	<u>\$ 1,000</u>

The accompanying notes are an integral part of the financial statements.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with the accounting principles generally accepted in the United States of America 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 during the reporting period. Accordingly, the actual results could differ from those estimates.

Financial Instruments – Credit Losses

On January 1, 2023, New Castle Historical Society ASC 326, *Financial Instruments – Credit Losses*. This standard replaces the incurred loss methodology with an expected loss policy that is referred to as the current expected credit loss (CECL). CECL requires an estimate of credit losses for the remaining estimated life of a financial asset and generally applies to those assets measured at amortized cost, including contribution and notes receivable and, when applicable, held to maturity debt securities. Financial assets measured at amortized cost are presented at the net amount expected to be ultimately collected or realized.

The adoption of ASC 326 did not have a significant impact on the 2024 or 2023 financial statements.

Basis of Accounting

The Society's financial statements have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables, and other liabilities.

Concentration of Credit Risk

The Society maintains its cash balances with a single financial institution located in the New Castle, Delaware area. Accounts at this institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. Although cash balances may exceed FDIC insured limits from time to time, management believes the risk of loss to be nominal.

Investments held during the year by a reputable third party manage the investment portfolios to produce maximum investment results while limiting the exposure to risks and uncertainties. Investments by their nature are exposed to various risks such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

The Society reviews its capital assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment losses have been recognized.

Donated Assets

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values as of the date of the donation.

Donated Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value as of the date of the donation. Such donations are reported as support without donor restrictions unless the donor restricted the donated capital asset to a specific purpose. Capital assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as support with donor restrictions. Absent donor stipulations regarding how long the donated capital assets must be maintained, the Society reports expirations of donor restrictions when the donated or acquired capital assets are placed in service. The Society reclassifies the net assets with donor restrictions to net assets without donor restrictions at that time.

Donated Services

The Society recognizes donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. To fulfill its mission, the Society depends on individuals volunteering their services to perform a variety of tasks. The Society did not receive donated services meeting such criteria in 2024 and 2023.

Donor-Restricted Endowments Subject to Trust Law

For donor-restricted endowment funds subject to trust law, it is generally understood that at least the amount of the original gift(s) and any gains or net appreciation of the funds is not considered to be available for expenditure. Generally, investment income (consisting of interest, dividends, rents, or other forms of ordinary income) is available for spending and is classified as net assets without donor restrictions unless a purpose or other donor restriction exists on the use of said investment income.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Tax Status (Continued)

Although the Society is not subject to federal and state income taxes, the entity was required to adopt ASC 740, *Accounting for Income Taxes*, which applies to all entities including those that are tax exempt under 501(c)(3). ASC 740 clarifies the accounting and reporting for income taxes where interpretation of the tax law may be uncertain. ASC 740 prescribes a comprehensive model for the financial statement recognition, measurement, presentation and disclosure of income tax uncertainties with respect to positions taken or expected to be taken in income tax returns.

Management has reviewed its current and past federal income tax positions and has determined, based on clear and unambiguous tax law and regulations, that the tax positions taken are certain and that there is no likelihood that a material tax assessment would be made if the respective government agency examined tax returns subject to audit. Accordingly, no provision for the effects of uncertain tax positions has been recorded.

Currently, the December 31, 2021, 2022 and 2023 tax years are open and subject to examination by the Internal Revenue Service. However, the entity is not currently under audit nor has the entity been contacted by this jurisdiction. Any interest and penalties related to income taxes would be recorded as income tax expense. There are no interest and penalties as of December 31, 2024.

NOTE C - REVENUE FROM CONTRACTS WITH CUSTOMERS

The Society recognizes revenue in accordance with ASC 606, *Revenue from Contracts with Customers*, which requires that revenue be recognized in a manner that reflects the transfer of promised goods or services to customers in an amount that reflects the consideration the Society expects to receive in exchange for those goods or services. The Society identifies performance obligations in its contracts, determines the transaction price, allocates the transaction price to the performance obligations, and recognizes revenue when (or as) the performance obligations are satisfied.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE E - FAIR VALUE MEASUREMENTS

The Society adopted the provisions of ASC 820 *Fair Value Measurement*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between willing market participants. ASC 820 also establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The fair value hierarchy is categorized into three levels based on inputs as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Society has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The valuation methodologies for assets measured at fair value produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE F - PROPERTY AND EQUIPMENT

At December 31, the following table reflects the Society's investment in property and equipment, including historical buildings:

Description	2024	2023
Land, buildings and improvements:		
Amstel House	\$ 386,761	\$ 382,411
Dutch House	246,182	246,182
Storage Building	28,100	28,100
Museum Store	13,459	13,459
Visitor Center	4,956	4,956
	679,458	675,108
Total land and buildings		
Furniture and equipment	33,882	33,882
Total property and equipment	713,340	708,990
Less: Accumulated depreciation	154,244	148,640
Property and equipment	\$ 559,096	\$ 560,350

NOTE G – COLLECTION

In conformity with practices followed by many museums, historical objects purchased and donated are not included in the Society's statement of financial position. The collection consists primarily of furniture, paintings, china and glass, clothing and other artifacts reflecting the history of the City of New Castle, Delaware. The collection is held and maintained by management for use in public exhibitions, educational programs, and scholarly studies. The collection is catalogued in accordance with professionally accepted standards.

The cost of historical objects purchased (designated as accessions) and the proceeds from historical objects sold (designated as deaccessions) are reported in the statement of activities. The value of donated objects is recognized as revenues in the period received. The value of the donated objects which are not clearly measurable and are not intended for sale is excluded from the statement of activities. For the years ended December 31, 2024 and 2023, no amounts were accessioned to the collection.

Cash gifts restricted by donors/grantors or the Board of Directors for the purchase of collection items are classified as temporarily restricted net assets until acquisitions are made in accordance with the terms of the gifts or Board stipulations.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE I - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2024 and 2023, the net assets with donor restrictions consist of the following:

	<u>December 31, 2023</u>	<u>Additions</u>	<u>Releases</u>	<u>December 31, 2024</u>
<u>With purpose restrictions</u>				
Conservation	\$ 20,085	\$ -	\$ (9,057)	\$ 11,028
Performance, exhibit and visitor center	11,052	21,700	(4,994)	27,758
Garden maintenance and projects	-	10,000	(8,481)	1,519
History education programming	10	1,000	(900)	110
Capital restoration	1,444	-	-	1,444
Casimir exhibit	225	-	(225)	-
Pandemic recovery	12,989	-	(10,000)	2,989
Dutch and Amstel Garden Sheds	1,392	-	-	1,392
Arts & Cultural Program	4,028	-	(4,028)	-
	<u>\$ 51,225</u>	<u>\$ 32,700</u>	<u>\$ (37,685)</u>	<u>\$ 46,240</u>
	<u>December 31, 2022</u>	<u>Additions</u>	<u>Releases</u>	<u>December 31, 2023</u>
<u>With purpose restrictions</u>				
Conservation	\$ 20,100	\$ 5,000	\$ (5,015)	\$ 20,085
Performance, exhibit and visitor center	8,552	15,500	(13,000)	11,052
Garden maintenance and projects	665	10,000	(10,665)	-
History education programming	225	1,500	(1,715)	10
Capital restoration	6,906	-	(5,462)	1,444
Casimir exhibit	5,000	-	(4,775)	225
Pandemic recovery	19,027	-	(6,038)	12,989
Dutch and Amstel Garden Sheds	1,500	-	(108)	1,392
Arts & Cultural Program	-	4,028	-	4,028
	<u>\$ 61,975</u>	<u>\$ 36,028</u>	<u>\$ (46,778)</u>	<u>\$ 51,225</u>

Endowment Assets

The Society's endowment assets of \$194,640 are to be held indefinitely. The endowment was created on December 30, 1994 with a donation of 60 shares of G&L Holdings, Inc. common stock. The net investment income generated from the investment assets may be used to support the Society's various programs and activities. The endowment assets are combined with the Society's investments.

NEW CASTLE HISTORICAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

NOTE K - LIQUIDITY

The Society has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. This policy is part of its overall liquidity management. Further, the Society invests cash in excess of daily requirements in short-term investments. Moreover, the Society has investments of \$768,012 of which \$194,640 is permanently restricted as described in Note I.

The Society's financial assets available within one year of the statement of financial position date (December 31, 2024) for general expenditure are as follows:

Description	Amounts
Cash and equivalents, and restricted cash	\$ 40,540
Investments	768,012
Total available financial assets	<u>808,552</u>
Net assets with donor restrictions:	
Endowment fund assets	(194,640)
Restricted for specific purpose and/or period	<u>(46,240)</u>
Unavailable financial assets	<u>(240,880)</u>
Total financial assets available to management for general expenditures within one year	<u><u>\$ 567,672</u></u>

NOTE L - SUBSEQUENT EVENTS

Management has evaluated all subsequent events through October 24, 2025, the date on which the financial statements were available to be issued. Management has determined that no additional disclosures or adjustments are necessary to the financial statements.

Organization: ONCOR Coalition, Inc. - 2025 – 2026 Awarded: \$5,000

Contact: Suzanne Swift, info@oncorcoalition.org

Amount Requested for 2026 - 2027 -: \$5,000

1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

ONCOR's award supported costs associated with writing grants, hosting our Trivia Night fundraiser and revamping and updating our website. Additional support went to ONCOR's Separation Day Parade and Playground Event.

2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

ONCOR has raised \$1,135,894 toward the \$1.2 M needed for Phase II of the Battery Park playground. Your contribution will continue to assist in this work by enabling ONCOR to:

1. Communicate about New Castle's playgrounds to the community through our website, email and social media
2. Maintain an effective website
3. Print flyers and QR codes which communicate the Phase 2 timeline and opportunities for community involvement and feedback
4. Fundraise for donations from businesses and individuals
5. Prepare financial documents for grants and conduct an independent audit
6. Host our email and website

3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

Amazon - \$10k

Arasapha - \$1k

ChristianaCare - \$75k

Community Reinvestment Fund - Capital Fund - \$10k

CrestLea - \$15k

Delaware Refinery \$11.5k

DRBA - 5k

Elena DellaDonna - \$5k

The Lions - \$2.5k

Longwood Foundation - \$150k

Laffey McHugh - \$10k

Nemours - \$10k

Norfolk Southern - \$20k
New Castle Community Partnership - \$10k
New Castle Farmer's Market - \$10k
National Park Service Grants - 250th Celebration Grant - \$10k
Robert S. and Joan F Appleby Foundation - \$10k
Tri State Community Partners - \$10k
Welfare Foundation - \$75k

Private Donations - \$38.7k

a) Do you intend to receive those same monies for the coming year?

ONCOR is applying grants from:

AARP
Centene Foundation
REI Cooperative Action Fund
Norfolk Southern
The Crystal Foundation
Elena Delle Donne
Lowe's
M&T

4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

See attached audit report.

5) Please provide any other information you think pertinent for the purpose of evaluating your request.

Historic New Castle's Battery Park offers an oasis of greenspace along the Delaware River. Our vision is to create a flagship, destination playground in the park that is intentionally designed to meet the needs of all children, regardless of physical ability or age. In partnership with local and state leaders, we have already secured funding for and completed construction of Phase I of our playground project. We are now coordinating a capital project to raise money for Phase II, which includes a ship-themed playground environment with accessible ramps, bridges, and slides (please see attached design plans). The new plan replaces an uninspired and rapidly deteriorating playground that did not meet the safety and accessibility needs of our community. Our long term goals include upgrading playgrounds for children and building new health and fitness opportunities for adults in each New Castle neighborhood.

The Battery Park Playground serves as a walkable, outdoor recreational opportunity for the 1300 children and their families who call the City of New Castle home, the tens of thousands of visitors

our town receives throughout the year, and students from New Castle's John G. Leach School whose 86 children face physical and cognitive challenges. ONCOR regularly seeks community feedback to ensure we address community needs.

Our revamped playground will be a safe, fun, and accessible recreation destination for children and families of New Castle and the broader region. Beyond metrics like increasing the number and diversity of children and their families served by our playground, we value expanding the opportunities for community connection that naturally arise from engagement in outdoor activity with neighbors. A destination playground in Historic New Castle will also build foot traffic and revenue for our local businesses and serve as a draw to the many travelers our region serves, especially families on road trips looking for respite on their journey.

Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo,
City Administrator

ONCOR Coalition Inc.

Internal Correspondence

To: Suzanne Swift
From: Daniel F. Knox, Auditor
Date: December 15, 2025
Subject: Audit of Books (2024)

I have audited the accounting records of ONCOR Coalition and have found those records to be in balance and good order. All of the bank statements have been reconciled and found to be in agreement with the support provided. The audit covered the time period from 01/01/2024 through 12/31/2024. The President and Treasurer responded promptly to all of my requests and I have a few minor recommendations.

- **ByLaws §4.01 provides that the Board of Directors should consist of at least 5 and no more than 15 directors. As there are only 4 officer/directors, I would recommend changing the bylaw or adding another director.**
- **Recommendation is to have either the President or Treasurer physically sign off on the reconciled Bank Statement each month. The President has responded that this will be executed each month going forward.**
- **As a good control, I would recommend that checks of a significant amount (i.e. > \$10,000) should require 2 signatures. This should probably be added to the Bylaws as an addendum to §7.02.**

Just for the record, I do not hold any professional certification. I am neither a CPA nor a Certified Auditor. I do have over 30 years experience as an accountant, Tax Specialist and Controller. I conducted this audit based on experiences I have had with audits over those 30 years. I received no compensation for the performance of the audit.

Audit Points

- Compared donation detail to Bank Deposits, by Month
- All checks and deposits accounted for and support attached
- Compared Bank Statement detail to Cash Flow Statement from Excel
- Officers and check signers verified
- Confirmed that Form 990-N has been filed with the IRS for tax year 2024

Daniel F. Knox

Daniel F. Knox
Auditor
dfk827@comcast.net
(302)750-9159



NEW CASTLE
Senior Center

At the Booker T. Washington School

April 1, 2026

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, City Administrator

Dear Ms. Tantillo:

Attached is our Request for Funds form, as well as a copy of our most recent financial review. We are requesting funds in the amount of \$6,000 to be used towards the cost of our exercise programs.

If you need any additional information, please feel free to contact me at nkaplan@newcastleseniorcenter.com or 326-4209.

Sincerely,

Natalie Kaplan
Executive Director

Organization: New Castle Senior Center-2025 - 2026 Award: \$5,000.00

- 1) To be completed by organization authority, i.e., treasurer, president: How was your award spent last year? (Please be specific.)

As we cited in our request for funds last year, the money was used to help defray the costs of our exercise classes. We offer a daily exercise class here five days a week.

- 2) In what ways did that benefit the taxpayers of New Castle, and how do you see any contribution this year being of benefit to taxpayers. (Again, please be as specific as possible)

The center provides a wide range of programs, services and activities for seniors, age 50 and over, in the greater New Castle area. 77% of our current paid membership live in New Castle. Our programs and activities involve residents and draw non-residents to the city and help to support local businesses. The center provides a safe place for seniors to come and socialize, learn a new skill, take an exercise class, play pool, hear a speaker, play mah jongg or participate in any number of the senior center offerings. We are a host site for AARP Tax Aide, and many members of the community take advantage of this free service. We are also a distribution site for Meals on Wheels. These are several of the ways the senior center benefits the taxpayers. The money from the City helps us maintain our operations.

The senior center strives to offer a variety of health and wellness programs for our members and for the New Castle community. We offer daily exercise classes including chair yoga, strength building, Zumba gold, chair exercise and an agility/balance/coordination class. We have a nurse offer free blood pressure screenings each month, and offer speakers throughout the year on various health topics. We are an annual host site for a vaccine clinic, and this year offered flu shots, COVID boosters, RSV shots and pneumonia shots. This past fall, in coordination with the vaccine clinic, we held a health and wellness event with screenings and speakers of interest to the older adult community.

We are asking for \$6,000 this year to help defray the costs of our daily exercise classes. Our class schedule is as follows: Chair Yoga on Mondays, Strength Building on Tuesdays, Agility/Balance/Coordination on Wednesdays, Zumba Gold on Thursdays and Chair Exercise on Fridays. The benefits of physical activity include: reducing the risk of cardiovascular disease; reducing the risk of type 2 diabetes; strengthening bones and muscles; improving mental health and mood; improving the ability to do daily activities; and preventing falls. We also see firsthand the exercise classes have the added benefit of providing socialization and an increase in emotional health for participants, in addition to physical health.

- 3) What other non-government grants, endowments, sponsorships or donations have you received in the past?

We received \$21,000 from the Trustees of New Castle Common this fiscal year, to be used towards the cost of our transportation program. For FY25, we received donations in the amount of \$9,474. These donations are the total received from our annual appeal mailing, the donation box in our lobby, and miscellaneous donations received during the course of the year.

- a) Do you intend to receive those same monies for the coming year?

We hope to receive money from the Trustees again in the upcoming year. The amount we receive in donations can fluctuate from year to year, as the vast majority of the donations are in response to our annual appeal mailing. As the cost of living for many have increased, we have seen a decrease in donations as people have less disposable income to give.

- 4) Please provide us with any financial information your organization may possess, including a current financial audit if available.

A copy of our most recent financial review, done by an outside accounting firm, is attached.

- 5) Please provide any other information you think pertinent for the purpose of evaluating your request.

The cost of running our exercises classes has increased this past year, as some instructors have raised prices in order to combat the increased costs of living. The money the City gives us is extremely helpful, but covers less than half of our annual costs of the classes.

There have been countless research studies in recent years linking social isolation to a variety of health conditions, impacting both physical and mental health. Senior Centers are one of the resources that can help address this. We are told again and again by our members how much they appreciate having a place to come and socialize, exercise and be with peers.

We continue to try and diversify our sources of funding, so we are not reliant on any one group or funder. Every September we send out an annual appeal letter to all past and present senior center members, past and present Board members, and past financial supporters. We have two 10 week club raffles and a 12 days of Christmas raffle each year, which bring in funds, in addition to annual events such as the Block Party, Harvest Bazaar and St. Patrick's Day fundraisers.

The senior center continues to operate with only one full-time person.

We appreciate and rely on your continued support to help us serve the senior population in New Castle. We plan to continue to be a valued resource for seniors for years to come.

Please submit your completed funding request to:

City of New Castle
220 Delaware Street
New Castle, DE 19720
Attn: Antonina Tantillo, MPA, City Administrator

New Castle Senior Center, Inc.

Financial Statements

June 30, 2025 and 2024

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CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORY SERVICES

Independent Accountant's Review Report

To the Board of Directors
New Castle Senior Center, Inc.
New Castle, Delaware

We have reviewed the accompanying financial statements of New Castle Senior Center, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2025, the related statements of activities, of functional expenses and of cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of New Castle Senior Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Summarized Comparative Information

We previously reviewed New Castle Senior Center, Inc.'s 2024 financial statements and in our conclusion dated October 1, 2024, stated that based on our review, we were not aware of any material modifications that should be made to the 2024 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended June 30, 2024, for it to be consistent with the reviewed financial statements from which it has been derived.

A K A Advisory, LLC

August 25, 2025
Wilmington, Delaware

New Castle Senior Center, Inc.

Statements of Financial Position

June 30, 2025 and 2024

Assets

	<u>2025</u>	<u>2024</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 94,224	\$ 126,521
Investments, unrestricted	487,664	425,755
Investments, restricted to the acquisition of property and equipment	371,010	332,858
Prepaid expenses	16,152	14,207
Total current assets	<u>969,050</u>	<u>899,341</u>
PROPERTY AND EQUIPMENT -		
Net of accumulated depreciation	<u>1,490,704</u>	<u>1,544,998</u>
TOTAL ASSETS	<u>\$ 2,459,754</u>	<u>\$ 2,444,339</u>

Liabilities and Net Assets

LIABILITIES		
Accounts payable	\$ 2,741	\$ 2,776
Accrued salaries payable	6,223	6,296
Security deposits	800	-
TOTAL LIABILITIES	<u>9,764</u>	<u>9,072</u>
NET ASSETS		
Without donor restrictions	1,078,980	1,102,409
With donor restrictions	1,371,010	1,332,858
Total net assets	<u>2,449,990</u>	<u>2,435,267</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,459,754</u>	<u>\$ 2,444,339</u>

See accompanying independent accountant's review report and notes to financial statements.

New Castle Senior Center, Inc.

Statements of Activities

For the Year Ended June 30, 2025 with Summarized Information For the Year Ended June 30, 2024

	2025			2024
	Without Donor Restrictions	With Donor Restrictions	Total	Summarized Information
SUPPORT, GRANTS AND OTHER REVENUE				
Grants	\$ 215,196	\$ -	\$ 215,196	\$ 214,167
Contributions	66,210	-	66,210	85,976
Investment income - net	41,909	38,152	80,061	87,787
Rental income	15,950	-	15,950	5,500
Miscellaneous income	73	-	73	50
Net assets released from restriction	-	-	-	-
Total support, grants and other revenue	339,338	38,152	377,490	393,480
EXPENSES				
Program services	297,098	-	297,098	291,214
Management and general	43,257	-	43,257	42,031
Fundraising	22,412	-	22,412	22,967
Total expenses	362,767	-	362,767	356,212
CHANGE IN NET ASSETS	(23,429)	38,152	14,723	37,268
NET ASSETS - BEGINNING OF YEAR	1,102,409	1,332,858	2,435,267	2,397,999
NET ASSETS - END OF YEAR	\$ 1,078,980	\$ 1,371,010	\$ 2,449,990	\$ 2,435,267

See accompanying independent accountant's review report and notes to financial statements.

New Castle Senior Center, Inc.

Statements of Functional Expenses

For the Year Ended June 30, 2025 with Summarized Information For the Year Ended June 30, 2024

	2025				2024
	Program Services	Management and General	Fundraising	Total	Summarized Information
Salaries and related expenses					
Salaries and wages	\$ 125,603	\$ 15,700	\$ 15,701	\$ 157,004	\$ 146,337
Payroll taxes	9,887	1,236	1,236	12,359	11,408
Employee benefits	13,767	1,721	1,721	17,209	15,854
Total salaries and related expenses	149,257	18,657	18,658	186,572	173,599
Bank fees	-	12	-	12	64
Depreciation	44,518	11,130	-	55,648	55,298
Dues and subscriptions	345	-	-	345	340
Insurance	13,611	3,402	-	17,013	14,504
Materials	96	-	-	96	2,145
Miscellaneous	59	15	-	74	182
Office supplies	54	431	54	539	421
Postage	1,346	150	-	1,496	1,273
Printing and reproduction	2,150	379	-	2,529	156
Professional fees	18,502	2,467	3,700	24,669	37,106
Repairs and maintenance	31,520	3,502	-	35,022	35,767
Supplies	5,070	895	-	5,965	8,908
Taxes	-	25	-	25	25
Telephone	3,287	172	-	3,459	3,191
Transportation	9,100	-	-	9,100	10,106
Utilities	18,183	2,020	-	20,203	13,127
Total expenses	\$ 297,098	\$ 43,257	\$ 22,412	\$ 362,767	\$ 356,212

See accompanying independent accountant's review report and notes to financial statements.

New Castle Senior Center, Inc.

Statements of Cash Flows

For the Years Ended June 30, 2025 and year 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 14,723	\$ 37,268
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	55,648	55,298
Unrealized gains on investments	(49,598)	(60,814)
Realized gains on investments	(17,833)	(14,477)
Changes in current assets and liabilities		
Increase in prepaid expenses	(1,945)	(2,507)
(Decrease) increase in accounts payable	(35)	407
(Decrease) increase in accrued salaries payable	(73)	343
Increase in client deposits	800	-
Net cash provided by operating activities	<u>1,687</u>	<u>15,518</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	(1,354)	(18,324)
Redemption of certificate of deposit	-	9,225
(Purchase of) proceeds from sale of investments	<u>(32,630)</u>	<u>352</u>
Net cash used in investing activities	<u>(33,984)</u>	<u>(8,747)</u>
NET (DECREASE) INCREASE IN CASH	(32,297)	6,771
CASH AND CASH EQUIVALENTS - BEGINNING OF THE YEAR	<u>126,521</u>	<u>119,750</u>
CASH AND CASH EQUIVALENTS - END OF THE YEAR	<u>\$ 94,224</u>	<u>\$ 126,521</u>

See accompanying independent accountant's review report and notes to financial statements.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note A - Organization and Summary of Significant Accounting Policies

1. Nature of the Activities

New Castle Senior Center, Inc., the Organization is a not-for-profit organization that serves a population with programs to enhance their health, happiness and independence within the New Castle, Delaware community. It is governed by a volunteer board which oversees the activities of the organization.

2. Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Under this basis of accounting, revenue is recognized when earned and expenditures are recognized when incurred.

3. Financial Statement Presentation

The financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB). FASB codification pertaining to Not-for-Profit Entities, ASU No. 2016-14, requires the Organization to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions. The net assets and revenues, expenses, gains and losses are classified based on the existence of, or the absence of, donor-imposed restrictions. Accordingly, the net assets and the changes therein are classified as described below.

- a. Net assets without donor restrictions are net assets not subject to restrictions imposed by the donor. The net assets without donor restriction may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties.
- b. Net assets with donor restrictions are net assets subject to donor-imposed stipulations that may or will be fulfilled by the Organization's actions and/or the passage of time, to meet the stipulations or become unrestricted at the date specified by the donor. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restriction.

The Organization adheres to Accounting Standards Update 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions received and Contributions Made*. Key provisions in this guidance include clarification of accounting for grants and contracts as exchange transactions or contributions, and improved guidance to distinguish between conditional and unconditional contributions.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note A - Organization and Summary of Significant Accounting Policies (Continued)

3. Financial Statement Presentation (Continued)

The Organization adheres to Accounting Standards Codification (ASC) Section 606, *Revenues from Contracts with Customers*. This guidance establishes a five-step approach for the recognition of revenue.

4. Classification of Net Assets

Separate line items may be reported within net assets with donor restrictions or in noted to financial statements to distinguish between various types of donor-imposed restrictions, such as the following:

- a. Support of a particular operating activity
- b. Acquisition of long-lived assets

5. Pervasiveness of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results. Changes in estimates are recorded in the period identified. Accounting measurements that are most affected by management's estimates of future events include the realization of accounts and grants receivable, fair value of investments, and depreciation.

Management does not believe that any of its estimates involve assumptions that are highly uncertain or that different, reasonable estimates, or changes in accounting estimates that are reasonably likely to occur, would have a material impact on the financial statements. To the extent there are material differences between management's estimates and actual results, future results of operations will be affected.

6. Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note A - Organization and Summary of Significant Accounting Policies (Continued)

7. Marketable Securities and Investments

From time to time, the Organization carries investments with readily determinable values at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities.

The Organization adheres to ASC 820, "*Fair Value Measurements and Disclosures*." ASC 820 defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles and enhances disclosures about fair value measurements. Fair value is defined under ASC 820 as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

The Organization follows ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. Under this standard, the Organization is required to assess the financial condition and near-term prospects of the issuer, industry and/or geographic conditions, credit ratings as well as other indicators at the individual security level. Impairments below cost in the estimates fair value of individual available for sale equity securities when there is an intent to sell or for which it is more likely than not the Organization will be required to sell before the impairment is recovered, are realized in other income in the statements of activities. When there is not an intent to sell the security before the impairment is recovered, management assesses whether the decline in fair value has resulted from credit losses or other factors.

If the present value of discounted cash flows expected to be collected is less than the amortized cost basis, a credit loss exists and an allowance for available for sale credit losses is recorded. Such losses are limited to the amount that amortized cost exceeds fair value, even if the amount of credit loss is greater.

Any future changes in the allowance for credit losses is recorded as a provision for (reversal of) credit losses. Losses attributable to other factors are charged to either net assets with or without restrictions. Equity securities are carried in the financial statements at fair value and both realized and unrealized gains and losses are recorded.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note A - Organization and Summary of Significant Accounting Policies (Continued)

8. Property and Equipment

Property and equipment are stated at cost if purchased. Donated facilities and equipment are recorded at their fair values at the date of receipt. When such assets are sold or otherwise disposed of, the cost and accumulated depreciation are removed from their respective accounts and any gain or loss on such disposition is recognized in the statement of activities. The Organization's policy is to capitalize items with a cost equal to or greater than \$1,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

The following is a schedule of the estimated useful lives:

Building	40 years
Furniture and equipment	3 - 10 years
Vehicles	5 years

9. Contributions, Support, Grants and Other Revenue

The Organization recognizes contributions (pledges) when the donor makes an unconditional promise to give. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions, if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Marketable securities, investments, and non-cash assets are recorded as contributions at their estimated fair value as of the date received.

Donations of property and equipment are recorded as support at their estimated fair value on the date received. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

Annual appropriations are received from the State of Delaware, Trustees of New Castle Common, and the City of New Castle. General public support is generally available for unrestricted use in the year received unless specifically requested support is restricted by the donor.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note A - Organization and Summary of Significant Accounting Policies (Continued)

10. Fair Value Measurements

The Organization adopted the Fair Value Measurements standard for assets and liabilities measured at fair value on a recurring basis. The standard defines fair value and establishes a hierarchy for reporting the reliability of input measurements used to assess fair value for all assets and liabilities. The hierarchy consists of three broad levels:

Level 1 Observable inputs such as quoted market prices in active markets for identical assets or liabilities.

Level 2 Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3 Unobservable inputs for which there is little to no market data and that are significant to the fair value of the asset.

11. Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. The statements of functional expenses present the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

12. Income Taxes

New Castle Senior Center, Inc. is exempt from federal and state income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made in the financial statements. In addition, the Organization has been classified as one that is not a private foundation within the meaning of Section 509 (a) of the Internal Revenue Code and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Although the Organization is not subject to federal and state income taxes, the Organization is required to adhere to ASC 740, "*Accounting for Income Taxes*", which applies to all entities including those that are tax exempt. ASC 740 clarifies the accounting and reporting for income taxes where interpretation of the tax law may be uncertain. ASC 740 prescribes a comprehensive model for the financial statement recognition, measurement, presentation and disclosure of income tax uncertainties with respect to positions taken or expected to be taken in income tax returns.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note A - Organization and Summary of Significant Accounting Policies (Continued)

12. Income Taxes (Continued)

Management has reviewed its current and past federal income tax positions and has determined, based on clear and unambiguous tax law and regulations, that the tax positions taken are certain and that there is no likelihood that a material tax assessment would be made if the respective government agency examined tax returns subject to audit. Accordingly, no provision for the effects of uncertain tax positions has been recorded.

As of June 30, 2025, the 2022, 2023 and 2024 tax years are open and subject to examination by the Internal Revenue Service. However, the Organization is not currently under audit nor has the Organization been contacted by this jurisdiction. Any interest and penalties related to income taxes would be recorded as income tax expense. There are no interest and penalties as of June 30, 2025 and 2024.

Note B - Investments and Certificates of Deposit

The Organization maintains marketable securities in brokerage accounts which are stated at fair market value. As of June 30, 2025 and 2024, their investment in the brokerage accounts amounted to \$858,674 and \$758,613, respectively. Investments in marketable securities are considered Level 1 assets.

Marketable securities consist of the following at June 30,:

	<u>2025</u>	<u>2024</u>
Money market funds	\$ 37,752	\$ 19,306
Mutual funds	<u>820,922</u>	<u>739,307</u>
Total	<u>\$ 858,674</u>	<u>\$ 758,613</u>

Investment income, including realized and unrealized gains, net of investment fees, is reported on the statements of activities and consisted of the following as of June 30,:

	<u>2025</u>	<u>2024</u>
Interest and dividends	\$ 16,283	\$ 15,554
Realized gains	17,833	14,477
Unrealized gains	<u>49,598</u>	<u>60,814</u>
	83,714	90,845
Less: management advisory fees	<u>3,653</u>	<u>3,058</u>
Investment income - net	<u>\$ 80,061</u>	<u>\$ 87,787</u>

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note B - Investments and Certificates of Deposit (Continued)

The components of investments at June 30, 2025 and 2024, are as follows:

	<u>2025</u>	<u>2024</u>
Without donor restrictions	\$ 487,664	\$ 425,755
Restricted to the acquisition of property and equipment	<u>371,010</u>	<u>332,858</u>
Total	<u>\$ 858,674</u>	<u>\$ 758,613</u>

Note C - Property and Equipment

Property and equipment consist of the following at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
PROPERTY AND EQUIPMENT		
Building	\$ 1,812,752	\$ 1,812,752
Furniture and fixtures	166,345	164,991
Machinery and equipment	55,129	55,129
Vehicles	78,825	78,825
Land	<u>1,000,000</u>	<u>1,000,000</u>
Total	3,113,051	3,111,697
Less: accumulated depreciation	<u>1,622,347</u>	<u>1,566,699</u>
Property and equipment - net	<u>\$ 1,490,704</u>	<u>\$ 1,544,998</u>

Total depreciation expense for the years ended June 30, 2025 and 2024 amounted to \$55,648 and \$55,298, respectively.

Note D - Donated Property

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as without donor restriction support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as with donor restriction support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expiration of donor restriction when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Land occupied by a building was donated to the Organization during the fiscal year ended June 30, 2006. The contribution from Colonial School District totaled \$1,000,000 and is included in property and equipment in net assets with donor restrictions.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note E - Net Assets

As of June 30, 2025 and 2024, net assets with donor restrictions were restricted for the following purposes:

	<u>2025</u>	<u>2024</u>
Capital additions	\$ 371,010	\$ 332,858
Donated land	<u>1,000,000</u>	<u>1,000,000</u>
Total	<u>\$ 1,371,010</u>	<u>\$ 1,332,858</u>

During the year, net assets were released from restriction as follows:

	<u>2025</u>	<u>2024</u>
Capital Additions	\$ -	\$ 20,896
Total	<u>\$ -</u>	<u>\$ 20,896</u>

Note F - Leasing Arrangements as Lessor

The Organization leases office space inside the New Castle Senior Center, inc. building to a third party, Odion Jonathan Ologbauma Independent Practice Adult NP. The lease required initial monthly payments of \$800 for the first year commencing April 1, 2024 and increased to \$1,100 beginning April 1, 2025. The lease expires March 31, 2026, with the option to renew for an additional year. For the years ended June 30, 2025 and 2024 rental income for the office space amounted to \$10,500 and \$3,080, respectively. The minimum future rental payments to be received for the year ending June 30, 2026 are \$9,900.

In addition to the office space rented, New Castle Senior Center, Inc. rents out its common space for events on weekends.

Note G - Concentrations

During fiscal years 2025 and 2024, the Organization received approximately 57% and 55%, respectively, of its funding from the State of Delaware. The grants are subject to audit by the granting agency and such audits could result in the refund of certain monies to the grantor agency. Management believes it has complied with all stipulations of its various grants and the risk of a refund is insignificant. Accordingly, no provision has been made in the accompanying financial statements for a refund of grant monies.

A significant reduction in the level of funding from the State of Delaware would impact the Organization's ability to continue its programs.

New Castle Senior Center, Inc.

Notes to Financial Statements

(See Independent Accountant's Review Report)

Note H - Liquidity and Availability of Financial Assets

As part of the Organization's cash management, the Organization maintains a maintenance endowment fund, The New Castle Senior Center, Inc. Maintenance Endowment, which consists of money raised during its capital campaign that was not used at the time immediately following the event. This money may be used towards capital purchases or improvements amounting to \$5,000 or over.

The Organization also maintains an operating endowment fund, The New Castle Senior Center, Inc. Operating Endowment, which consists of money resulting from a surplus operating budget in years past. This money is to be used only for operating expenses; and is reserved for circumstances when paying the expense would be a hardship on the allotted operating budget.

Board approval must be obtained before money can be used from either of these endowment funds.

The following reflects the Organization's available resources to meet obligations coming due over the next year:

	<u>2025</u>	<u>2024</u>
Financial assets available at year end:		
Cash	\$ 94,224	\$ 126,521
Investments	<u>858,674</u>	<u>758,613</u>
Total financial assets	952,898	885,134
Less amounts not available to be used within one year:		
Contractual or donor-imposed restrictions making financial assets unavailable for general expenditure	<u>371,010</u>	<u>332,858</u>
Financial assets available within one year to meet		
Cash needs for general expenditures within one year	\$ <u>581,888</u>	\$ <u>552,276</u>

Note I - Subsequent Events

Management has reviewed and evaluated subsequent events through August 25, 2025, the date the financial statements were available to be issued, and has determined there were no matters that require adjustment to or disclosure in the June 30, 2025, financial statements.