

Town of Odessa

**MINUTES FROM BUDGET WORKSHOP
MONDAY, JUNE 1, 2026 - 6:30 PM
OLD ACADEMY BUILDING
315 MAIN STREET
ODESSA, DE 19730**

Those present at 6:37 PM:

Mayor: Harvey C. Smith Jr.
Council Member: John Freeman
Council Member: Lionel Hynson
Council Member: Yeni Ocampo
Treasurer: Amy Marie Ottinger
Secretary: Megan Heck
(7) community members

- I. Call to Order - The meeting was called to order at 6:37 PM.
- II. Roll Call – Council Member Lionel Hynson was not in attendance during roll call but arrived at 6:45 PM.
- III. Mayor Smith turned the floor over to Treasurer, Amy Marie Ottinger. Treasurer Ottinger reported several budget meeting details. The initial budget meeting included Mayor Smith, Treasurer Ottinger, and Town Clerk, Amy Taylor.

Proposed Tax Rate: Ordinance 2026-01

- Last May, Mayor and Council voted unanimously to use the 1983 New Castle County assessment property values for one additional year to determine the tax rates. The NCC values being challenged allowed for this.
- This year, we are required to use the new 2024 New Castle County assessed property values to determine our tax rates. In preparation, the town secretary reached out to the town solicitor, Barrett Edwards, for advice on proper process.

Recalculating required:

1. Finding the “roll back” or “revenue neutral” tax rate for 2026-2027. Last year’s tax revenue was \$51,326.00; which consisted of \$24,239.00 in residential taxes received, and \$27,087.00 in commercial taxes received. Therefore the “roll back” or “revenue neutral” rate is \$0.033 (a little over 3 cents) per \$100 of assessed value for residential properties, and \$0.1815 (a little over 18 cents) per \$100 of assessed value for commercial properties.
 2. Calculate the new tax rate. The town needed to capture at least \$40 per parcel to make up for the increase in fees (Jobs for Blue, landscaping, contractor services, banking service fee charges, etc.) along with putting money in the budget to address street and park tree work. We were looking at a “shortfall” per se, of almost \$11,000. We calculated the new tax rate based off of those numbers. It landed us at a new residential tax rate of \$0.04 per \$100 of assessed value and a new commercial tax rate of \$0.25 per \$100 of assessed value. If property taxes are paid as they should be, this will increase our budget by \$15,528.00. This new rate will also provide some flexibility in the budget as we are expecting one of our largest commercial properties to become tax exempt in the next fiscal year (VWI would be a tax revenue loss to the town of \$2,629.50).
- The new proposed tax rates will increase the town's tax revenue by 22% for residential properties and 38% for commercial properties.
 - The adjusted tax rates will affect each resident differently as it depends on the former value of your property versus the current value.

MOTION BY JOHN FREEMAN, SECONDED BY YENI OCAMPO, TO MOVE THE PROPOSED ORDINANCE 2026-01, TO THE REGULAR MEETING OF MAYOR & COUNCIL FOR APPROVAL.

MOTION CARRIED. VOTE: 3 AYES, 0 NAYS, 0 ABSTAIN- Lionel Hynson not present

IV. 2026-2027 Budget

Mayor Smith presented the proposed 2026-2027 budget spreadsheets, attached hereto as Attachment A (3-page document). Discussion involved the draft proposal.

- The attached budget was created with the new proposed tax rate of \$0.04 per \$100 of assessed value for residential properties and \$0.25 per \$100 of assessed value for commercial properties.
- Budget timeline is from July 1, 2026 to June 30, 2027
- Budget income and expenses were reviewed for fiscal year 2026-2027, line by line
- All residents that have town trash service, bills will increase by \$10.00. The Town of Odessa has a municipal contract rate with a sliding scale increasing each year. Last year's fee for once weekly trash removal and bi-monthly yard waste and recycling services was \$385.00, this year that fee increases to \$395.00.
- Total income and expenses will be approximately \$206,040.00.

Questions-

- Melaine Minear asked Treasurer Ottinger to review the section under Commission Expenses, Grounds Maintenance in more detail. Request was fulfilled.
- Ms. Minear had concerns about some trees; Treasurer Ottinger referred her to submit formal concerns/complaints via email to Megan (Town Secretary).
- Ms. Minear asked how much is allocated to the State Police, and is it by the month? Treasurer Ottinger and Mayor Smith explained its contracted by "Jobs4Blue" for a certain amount of hours per month; per hour rate/regular pay, service fee, vehicle fee. Jobs4Blue is our contractor for extra patrol requested, we have no pricing control. Melaine offered to look into some pricing with some of her contacts.

MOTION BY YENI OCAMPO, SECONDED BY JOHN FREEMAN, TO MOVE THE PROPOSED FISCAL YEAR 2026-2027 BUDGET TO THE REGULAR MEETING OF MAYOR & COUNCIL FOR APPROVAL.

MOTION CARRIED. VOTE: 4 AYES, 0 NAYS, 0 ABSTAIN

V. Public Comment

- Treasurer Ottinger excitedly shared that she and Mayor Smith had a quote from Boyer & Boyer Accounting to calculate the new tax rate. The anticipated fees were "up to \$9,515.00" so they politely declined, took on the challenge, and saved the taxpayers money!

VI. Adjournment

MOTION BY JOHN FREEMAN, SECONDED BY YENI OCAMPO, TO ADJOURN THE MEETING AT 6:58 PM.

MOTION CARRIED. VOTE: 4 AYES, 0 NAYS

Minutes Submitted: 06/11/2026

By: Megan C. Heck
Town Secretary

Approved: _____