The Town of Laurel
Mayor & Council Meeting Minutes
July 20, 2026

A Mayor & Council Meeting was held at Laurel Town Hall in the Mayor & Council Chambers on Monday, July 20, 2026, beginning at 7:00 p.m. The following persons were in attendance Mayor Carlos Oliveras, President of Council Chris Calio, RogJenea Fisher via ZOOM, George Lodato, Jonathan Kellam, and Donald Holden. Also, in attendance were Public Works Director James Foskey, Director of Code Enforcement Dan Hogg, Chief Robert Kracyla, Finance Manager Melissa Naselli, Recording Secretary Alexis Oliphant, and Town Manager Jamie Smith. It was noted there was one vacancy on Mayor & Council.

Mrs. Cheryl Barber stated she is in attendance tonight to present about a new program at Little Creek. There have been several successful programs that have taken place in Little Creek including Vital Church and the Ark Program, which will be returning in the fall. She clarified there are enough students to satisfy the programs. Their goal is to model themselves after the Laurel Public Library. She stated Dr. Harris spent a year doing outreach at Little Creek to allow a better understanding of the residents and developing a rapport with the residents. After her year of outreach she developed her program which has been instituted for about a month.

Dr. Michelle Harris stated she is the founder and CEO of Hope's Helping Hands, LLC. She wanted to express her appreciation to the Town of Laurel, community partners, and everyone who welcomed her into the community. She stated it is an honor to be here and they're grateful for the opportunity to serve alongside so many individuals and organizations who care deeply about the people of Laurel. She thanked Mrs. Barber for being in attendance and stated she has a genuine love for the Laurel community. She stated Helping Hands, LLC is a licensed mental health organization that has been serving children, adults, and families since 2017. They provide professional mental health counseling while also investing in community outreach, education, wellness initiatives, and programs that strengthen individuals and families. She stated they have been holding a weekly outreach at Little Creek that consists of a safe and welcoming place where individuals can participate in uplifting and supportive discussions, foundational life-building conversations, initiative activities, fellowship, and refreshments. They're partnerting with organizations with Out Loud, an event they hosted at the Laurel Public Library. They will be holding a Back-to-School Bash on Saturday, July 25, 2026, at Roger C. Fisher Park where they will be partnering with five community organizations. They will be hosting a Community Walkathon on Saturday, August 1, 2026, which will promote health, wellness, and connection. She stated they're currently in the process of building and renovating a mental health facility where the old antique building was located on Delaware Avenue. She thanked Mayor & Council for their time.

Mayor Oliveras stated Mr. Brandon Tull, from Lank, Johnson, & Tull is in attendance tonight to present the FY2024 Audit. Mr. Tull stated he is here to present the audited financial statements of the Town of Laurel for the 2024 Fiscal Year. He advised their copies of the draft financial statements on the table and he will be referencing the page numbers to follow along with. The report covers the period from July 1, 2023, to June 30, 2024. The auditors report is on page four and in the second paragraph they issued an unmodified opinion, which is the highest level of assurance they can provide in a financial statement audit. He stated it means they concluded the financial statements as presented in this report are fairly stated in all material respects. He presented the management's discussion and analysis, which begins on page nine featuring a table that summarizes the town's statement of net position. He stated it's the towns balance sheet, which is a snapshot of time of June 30, 2024. He stated the towns total net position increased by 3.1 million, or 18% from fiscal year 2023 to 2024. The growth was driven primarily by significant capital investment across both governmental and business-type activities, funded largely through grants and forgivable loan proceeds. Governmental net positions, increased by roughly $650,000, or 7% for the capital asset additions due to the Dunbar Police Station renovation and other town infrastructure projects. Business type net position increased by $2.5 million, or 35% percent. By business type, it means water and sewer, or the enterprise funds driven by water main replacement projects funded through the Drinking Water State Revolving Fund Program. The government wide total assets increased by 4% due to the capital additions, while total liabilities decreased by 7% primarily due to the drawdown of unearned grant revenue as eligible expenditures were incurred. The town received funding through the American Rescue Plan Act and expended them during 2024. He stated when the town expends that money, they recognize the revenue to match against the expenditures as required by GAAP. He advised on page ten, this table represents the town's activities during the year. The total revenues increased by 75% from $6.4 million to $11.1 million with most of that increase coming from the police station renovation, water main replacements, and other sources of funding for capital outlay projects. He stated they recognize that revenue for improvements and place them in service. The total cost of all programs and services were essentially flat year over year at about $8 million. He stated they saw growth in revenue due to infrastructure improvements and a controlled spend on other routine expenditures during fiscal year 2024. The result is a $3.1 million dollar increase in net position during 2024 compared to a $5 million decrease in the prior year. He stated it's important to understand the most of the improvements came from a one-time grant and loan forgiveness revenue tied specifically to those capital projects. He stated the total revenue and expenses is presented on page 13, with two pie charts. The grants and contributions made up the largest share of the town's revenue at 41 percent. These fines and charges for services came in at 18 percent, followed by taxes at 17 percent. On the expense side, the police department represented the largest share of the town's expenses at 32 percent, followed by water and sewer operations at 13% general government at 10% and the street department at 7%. The government-wide financial statements begin on page 14. For 2024, the town was required to undergo a single audit because federal expenditures exceeded the applicable threshold. Two programs were tested: the Drinking Water State Revolving Fund and the State and Local Fiscal Recovery Funds, or ARPA. In our draft, the town received a clean compliance opinion on both programs with no findings and no question cost. The schedule of expenditures of federal awards is on page fifty-five. That shows the major federal sources of funds that the town received and expended during fiscal year 2024 that are part of our compliance audit. Mr. Tull addressed the following issues that were identified during the audit. First, we made recommendations to how certain grant funds and loan draws had been recorded in prior years. In some cases, grant money had been counted as revenue before the town had actually spent it on eligible costs, and loan draws had been recorded as revenue instead of debt. Although those loan funds were eventually forgivable if all the terms of those debt agreements were met. These corrections were getting net position and are detailed on note 14 on page 43. Second, they did report a material weakness in the town's internal control over financial reporting. This finding can be found at the bottom of page 57. The town's bookkeeping was not kept current during the year, and required a significant number of adjusting journal entries to assist with preparation and ensure the accuracy of the town's audited financial statements. Internal control is uncommon for small towns, especially in a single audit that rely on external auditors' help to prepare their financial statements. Also, they understood the conditions of this finding were driven mostly by the loss of the town's former finance manager, which did occur during fiscal year 2024, and then the subsequent employee turnover, which created disruptions in the town's day-to-day financial processes. He stated they provided specific recommendations to management to resolve this finding. He stated they're currently working on the 2025 audit and if practicable they're scheduling to complete the 2025 audit by the end of this calendar year.

Mrs. Sharon Ardisana, resident of Laurel, De stated per the town charter an audit is supposed to be completed within 90 days after the completion of the fiscal year. Mr. Tull stated there's a variety of factors that played into that. The towns predecessor did not prepare local government audits anymore with the transition being fairly difficult. Also, the previous finance manager, had the software configured in a way that made sense for her, and she did a lot of things manually outside of the system. Mr. Tull stated if they can do FY2025 now, it will be fresh with a goal of being in front of Mayor & Council by the end of this calendar year.

Town Manager Smith stated every time the auditors send us a request Finance Manager Naselli can upload into their portal.

Mrs. Davis, inquired if Mr. Tull could be more specific about the revenue matching and if there is a plan or a follow-up on that.

Mr. Tull stated as independent auditors, they follow up on next year's report, and then next year you'll see an update of the prior year's findings. If you look at the actual finding text itself, which is on page 57, it follows a prescribed format of criteria, condition, cause, effect, and then recommendations, and then management's response. He recommended her to review the recommendations and management's plan response section. He stated they still have to complete FY2025 and FY2026 and correcting this finding is going to be limited until we're on a regular calendar year basis for this. He stated they will probably see this recur a couple times.

Mrs. Davis inquired if there were any egregious findings with Mr. Tull stating no. She also inquired how the Town of Laurel compares to other municipalities compared to accounting practices and audit corrections.

Mr. Tull stated it's fairly comparable that governments in Delaware are understaffed and under resourced. He stated the Town of Laurel is probably more medium sized in comparison to a lot of their other clients. He advised there is a better opportunity for segregation of duties. This is a very common finding as far as local governments go, and it had a lot to do with stepping up to a single audit that requires reporting to the federal government. He advised the statements are all structured about the same and he recommend in pulling Seaford and Delmar to do some side-by-side comparisons.

Mrs. Laina Betts stated to be clear, the adjustments you made totaled over three and a half million dollars.

Mr. Tull stated yes, that was to the beginning fund balance.

Mayor Oliveras inquired if there were any further questions for Mr. Tull requiring the FY2024 Audit.

Councilman Lodato made a motion to have a workshop before the town adopts the FY2024 Audit to allow the council, himself, and citizens a chance to review the audit so that they can have a better understanding of its content and to ask more in-depth questions as they go through it. He stated he doesn't feel that he can vote to accept the audit at this time. He stated he was given this paper here like everybody else when we came into this room, and there's a lot here to comprehend and to understand. He advised as he goes through this, he probably would come up with some more questions than the time would allow us to do right here. He advised the workshop would give the auditor more time to explain the report as we go through and then understand it. Council members have more time to ask detailed questions, and the residents the opportunity to better understand the town's financial audit report before the council votes on this audit. He recommends to make a motion that a workshop be held before adoption.

Councilman Lodato stated as a council, they have financial oversight of the town and he wants to make sure he exercises his duty in reviewing the audit. He stated being provided the audit a couple minutes prior to the presentation is not right as he and residents may have additional questions after reviewing.

Councilman Kellam stated the auditor found no discrepancies of how the budget was made for this year. He stated the town has a budget committee and they bring the budget forward to Mayor & Council's review.

Councilman Lodato stated he is not questioning the budget and inquired if the audit was the budget. Town Manager Smith stated no.

Councilman Lodato stated the audit is the finances of the town in the previous year of 2024 and he is requesting a more time for him and residents to review the budget before a vote.

Councilman Lodato inquired why the audit wasn't provided last week to Mayor & Council to allow more time to review. Town Manager Smith stated she received the audit last week and she is following the same process as it has been done in recent years.

Town Manager Smith stated a workshop could be held on August 3, 2026, but she would need to make sure Mr. Tull would be available.

After a brief discussion, Councilman Kellam seconded the motion presented by Councilman Lodato to hold a workshop to allow the council, himself, and residents to review the FY2024 Audit prior to accepting. Vote was 2-4, with Mayor Oliveras, President of Council Calio, Councilwoman Fisher, and Councilman Holden opposing.

After a brief discussion, Councilman Lodato was made aware if he and any other residents had any further questions he can forward them Town Manager Smith and she will forward to the auditor.

The Mayor & Council Minutes of June 15, 2026, were presented for review. Councilman Holden made a motion to accept the June 15, 2026, minutes as presented. President of Council Calio seconded the motion. Vote was 6-0, with one vacancy.

The June 2026 Department Head Reports were presented for review.

- Public Works Director Foskey stated the North Poplar Tower cleaning was held last month. The well inspections were held last week with a rehab taking place on well 6 at Rt. 13 with findings that it is producing better than the day it was drilled back in 2012. He stated there was a sewer collapse on Thompson Street, with an 11 feet of sewer main being replaced today.

- Director of Code Enforcement Hogg stated there were 2 vehicles written for expired/no tags, 14 permits issued, 28 works orders for grass, 3 stop work orders, and 44 new cases, including 35 grass and 4 rubbish.

- Judge Ruffin stated she had no additions to her report.

Councilman Lodato inquired how the line-item figure of Total to Town of $138,904.29 on the Account Receivable Report is generated.

Judge Ruffin stated this is the money that is owed to the town. She advised many people cannot pay their fine at the time when they're convicted or enter guilty and they're placed on a payment agreement.

Councilman Lodato inquired if the court security fees come back to the town.

Town Manager Smith stated yes.

Councilman Lodato inquired under the Collection and Distribution Reports one item is called a fund and the other is called a fee and is there a difference. Town Manager Smith stated there is no difference.

Councilman Lodato inquired where the figure of $97,182.72 on the Account Receivable Report comes from and how is it generated.

Judge Ruffin stated it's a monthly figure and it's updated monthly. She stated these are receivables and this the total money that is owed to the town not what the court took in.

- Finance Manager Naselli stated she made some recommended changes to her report. She advised the town still gets bills in July for the previous fiscal year.

- Chief Kracyla stated the department handled 342 complaints/calls for service, with 25 felony charges, 49 misdemeanor charges, and 8 fugitive charges. He attended a meeting with HELP Initiative where they donated a small drone to the department. The department hosted the National Gun Violence Awareness meeting. He attended the Balling for God Basketball Tournament. He attended the SLEAF Meeting where they award grant funding of $8,000 to purchase three patrol rifles. He attended a meeting with AG's office pertaining pop-up parties, which are an event that not only affects the town but the entire state. He stated they have had several pop-up parties either in Little Creek or in Hollybrook. He's asking legislation to outlaw the promotion of pop-up parties through social media and have it a tiered event where a fine or a higher-level crime is assessed. He stated Representative Short and Representative Dukes are on board and requested letters to be sent on their behalf. He stated a block party was to be held on June 18th with the Delaware State Police assisting. The pd have been holding tours for the Laurel High School students organized by Mrs. Handy.

  Councilman Lodato inquired if there was a draft letter that could be used for the citizens to send to the legislators. Town Manager Smith stated yes, a letter can be sent on behalf of the town and a citizen's draft letter can be prepared as well.

- Town Manager Smith stated she is currently working on putting together a meeting with local and state level officials pertaining to the commercial development being proposed in between Bargain Bills and the Nanticoke Immediate Care. She stated Wawa received their final approval this month, so site work is expected to begin in September and October. She stated a housing development that's proposed on the other side of Rt. 13 has received all their approvals other than Soil Conservation, which they're working on. She stated on July

10th the Boys & Girls Club had a ribbon cutting for the outdoor basketball court where they received grant funding.

President of Council Calio made a motion to accept the June Department head Reports as presented. Councilman Kellam seconded the motion. Vote was 6-0, with one vacancy.

Town Manager Smith presented the Request of Mrs. Sharon Ardisana from Mayor & Council June 15, 2026. Town Manager Smith stated that Mrs. Ardisana requested at last month's meeting that the May 18, 2026, Minutes need to be amended to what was typed versus what she verbally stated were different. She also requested if the transcript of her presentation and the email exchange be attached to the minutes as well. Councilman Lodato made a motion to accept Mrs. Ardisana requests to amend the May 18, 2026, and to include her transcript and the email exchange to the minutes. President of Council Calio seconded the motion. Vote was 6-0, with one vacancy.

Councilman Lodato stated he raised the issue regarding the property at 235 Market Street at the May 18th meeting where he made a motion to look into the property prior to rezoning with a second by President of Council Calio and it passed five to one where Mayor & Council would look into an amendment to the zoning. Councilman Lodato inquired if this should be listed under Old Business until it gets rectified.

Town Manager Smith stated she has reached out to the town's attorney, and he is reviewing to see if a resolution can be passed instead of an ordinance amendment.

President of Council Calio recommended for Town Manager Smith to include it as a line-item on her monthly report.

Mayor Oliveras presented the Communication Committee Information Pamphlet. Councilman Lodato stated the committee came up with a pamphlet and it's called Welcome to the Town of Laurel. He sent it to the Mayor and Council for their review. He stated last month they brought it up to get passed and were advised that the best thing to do is to give to the attorney to review. He stated the attorney reviewed and recommended to include a disclaimer period to be included in the brochure, which has been included. He advised the changes that were required have been completed to include bringing up Senator Richardson's name to the top and the local representatives. Councilman Lodato made a motion for Mayor & Council to accept this brochure as it's been presented, so copies can be prepared for the first community event that is approaching Broad Creek Bash. He stated they were able to get a sponsorship that's under the name of Laurel Friends where a tent will be set up. He stated he would be the first to volunteer to sit at that tent to pass out the brochures. President of Council Calio seconded the motion. Vote was 6-0, with one vacancy.

Town Manager Smith presented the Adoption of Sussex County Tax Assessment List. Town Manager Smith stated the list is provided by Sussex County where the Board of Assessment reviews and signs off on the list. She stated once Mayor & Council accepts the list it is then converted into the towns system, so tax bills can be prepared. She stated in August a Court of Appeals will be held if any residents have any questions or concerns about their assessment.

Councilman Lodato made a motion to accept the Adoption of Sussex County Tax Assessment List. Councilwoman Fisher seconded the motion. Vote was 6-1, with one vacancy.

Mayor Oliveras presented the Adoption of FY2024 Audit as presented. Town Manager Smith stated the FY2024 is up for acceptance as it was presented by Mr. Tull. Mr. Tull addressed Councilman Lodato's concern raised earlier. He advised everyone that the goal is to understand the audit better and he would never discourage anyone from doing so. He stated the questions can take time as the report is broad and research would need to be completed to provide precise answers. Councilman Lodato raised the question if the audit pertains to the budget as the audit shows if the count was kept correctly. Mr. Tull stated the budget is a component of the audit. There are budget versus actual schedules, but there are different fiduciary responsibilities. President of Council Calio made a motion to accept the FY2024 Audit as presented. Councilwoman Fisher seconded the motion. Vote was 5-1, with Councilman Lodato opposing and with one vacancy.

Town Manager Smith presented Upcoming Community Events. She stated Dr. Harris will be holding a Community Outreach on Saturday, July 25, 2026, at Roger C. Fisher Park, from 1:00 p.m. to 8:00 p.m. The Ark Jamobree will be held on Saturday, August 8, 2026, at Janosik Park from 8:00 a.m. to 3:00 p.m. A Back to School Bash will be held on Saturday, August 15, 2026, at Roger C. Fisher Park from 10:00 a.m. to 5:00 p.m. The Camp for Christ will be held from August 10, 2026 – August 13, 2026 at Paul Laurence Dunbar, Webb Avenue Courts from 6:00 p.m. – 8:00 p.m. The Broad Creek Bash will be held on Saturday, August 22, 2026 at Janosik Park at 10:00 a.m. The Back to School Bash will be held at Tidewater Park from 10:00 a.m. to 6:00 p.m. The St. Matthew's Baptist Church Block Party will be held on Saturday, August 7, 2026, at Gibson Avenue from 11:00 a.m. to 3:00 p.m.

Councilwoman Fisher thanked Dr. Harris for her program and her presentation tonight. She stated the Ark Jamboree will be held on Saturday, August 8, 2026, at Janosik Park from 8:00 a.m. to 3:00 p.m. She stated she is working on holding a Youth Event on Saturday, August 1, 2026, at Roger C. Fisher Park.

Councilman Lodato stated he would like to thank Director of Code Enforcement Hogg and his department for the detailed reports. He advised it's really refreshing to see, and he's taken notice around town. He stated he sees a lot of grass being cut, and your staff are out there doing what we've asked them to do, and it's very refreshing to see. He thanked Finance Manager Nasseli for her report submitted tonight and it is more insightful and more transparent. He stated he sees a lot of positive changes over the last couple of months, and he appreciates the town staff.

Councilman Kellam thanked everyone for coming out and welcomed back Judge Ruffin. He congratulated the Boys & Girls Club for the installation of their new basketball court and the Laurel Public Library for all their great work.

Mayor Oliveras thanked Operation Manager Oliphant for the fundraising of the 4th of July Fireworks. He advised everyone to secure their property as summer is underway. He stated the community garden was installed on the western side of town. He thanked Ron Handy from the Lit Program. A meeting was held last week about labor force potentially coming here where we can produce opportunities for young kids. The Google Program is a program that's going to offer free certificates where you can start working.

Town Manager Smith stated she has a meeting scheduled with them this week.

Mayor Oliveras also recognized the Boys & Girls Club for their installation of their outdoor basketball court.

Mrs. Sharon Ardisana, resident of Laurel, stated she was driving down South Central Avenue today, and she was amazed at how all of a sudden of all these people who have mowed their lawns all on the same day. She thanked Director of Code Enforcement Hogg, stating she was sure that was him and the difference it makes.

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Mrs. Ardisana thanked Finance Manager Nasseli for adding the additional data, as it is very helpful, and she thinks that other citizens are going to find it useful as well. She stated when she was reviewing this data on Friday, she noticed that since we now see the accounts are listed, she believes, and correct her if she’s wrong, when it comes to reserves, that at the minimum, the 10% of your annual budget is recommended. Our annual budget this year is 8.5 million. If the town has an old infrastructure, in which she asked Public Works Director Foskey and he stated yes. That at least 20% should be in your capital reserves, and the town knows this because last year the town experienced a problem that cost $100,000. She advised the town knows this is going to happen probably more often rather than less. She stated when reviewing the accounts she sees a general fund of $113,672 and then capital reserve fund, which is where the 10% should be, is $267,100 that is not a lot of money. She advised, if we were going to have 10% in there you would be looking at $800,000 and we have $267,100.

Town Manager Smith stated there is one reserve account, the transportation account that's not listed on here, only because it's in a sweep account. It shows the minimum, which is 5,000 and we have an estimated total between $195,000 to $200,000.

Mrs. Ardisana inquired if the transportation account can be used for capital reserves.

Town Manager Smith stated it must be used for water and sewer projects.

Mrs. Ardisana stated the town is reserving less than the 10% that they really should have in there. She inquired does the town have a plan, a reserve plan and does the town have any kind of plan to maybe start putting some money aside. She inquired if the town had a sinking fund. She stated the difference in a sinking fund and a capital reserve is that a capital reserves are for things that come up that you're not expecting, like the water main stuff. The sinking fund is for things you know you can predict are going to need replacement, and you start putting away for them way before something happens. She inquired if it is possible to establish a sinking fund and put money into that. She advised the town to plan ahead with these sinking funds, and the town has been lucky in securing grants. She recommends if Mayor & Council to consider that and maybe talk about it a little bit in the next meeting to see if there's something we can do to improve our situation there.

Councilman Lodato made a motion to hold a closed session to discuss personnel and legal matters. Councilman Holden seconded the motion. Vote was 6-1, with one vacancy.

Regular Session Recessed at 8:15 p.m.

Regular Session Reconvened at 9:15 p.m.

With there being no further business, Councilman Holden made a motion to adjourn the meeting. Councilwoman Fisher seconded the motion. Vote was 6-1, with one vacancy.

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Mayor

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President of Council

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Town Manager

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Recording Secretary