

TOWN BOARD PROCEEDINGS Minutes #2021-15 July 26, 2021

Supervisor Gary Dickson called the meeting to order at 6:00 P.M.

ROLL CALL:

Present Gary Dickson

Supervisor

Joseph Cantafio

Councilman

William P. Hanley, Jr.

Councilman

Jeff Piekarec

Councilman

Absent

William Bauer

Councilman

Supervisor Dickson read the Fire Prevention Code instructing the public where to exit in case of a fire or an emergency.

MINUTES TO BE APPROVED

 Motion by Supervisor Dickson, seconded by Councilman Cantafio, to approve Minutes from the Special Meeting & Executive Session of July 14, 2021.

Ayes: All

Noes: None

Motion Carried

 Motion by Supervisor Dickson, seconded by Councilman Piekarec, to approve Minutes #2021-14 of July 15, 2021.

Ayes: All

Noes: None

Motion Carried

LEGAL NOTICES

1. Proofs of publication and posting of legal notice: "OF RECEIPT OF THE INDEPENDENT PUBLIC ACCOUNT AUDIT OF THE FISCAL AFFAIRS OF THE TOWN OF WEST SENECA FOR THE PERIOD BEGINNING JANUARY 1, 2020, AND ENDING DECEMBER 31, 2020" in the Town of West Seneca received and filed.

PUBLIC COMMENTS ON COMMUNICATIONS

No comments were received.

NEW BUSINESS

15-A ANNOUNCEMENTS

 Christopher M. Zera from R.A. Mercer gave the attached presentation from the 2020 Independent Audit

Councilman Hanley stated the pension fund liabilities are subject to change depending on the performance of the state. Mr. Zera confirmed this, and it is largely driven by stock market values and how the state invests the pension funds. Councilman Hanley noted the state has reported the pension fund is up 33% for this year and the liabilities could decrease for the town. Mr. Zera agreed and stated the liabilities will look better next year.

TOWN BOARD PROCEEDINGS
Minutes #2021-15
July 26, 2021

- Councilman Bauer re appointment of Mary E. Earsing to the W.S. Deer Task Force
- Councilman Hanley re appointment of Peter Holdsworth to the W.S. Deer Task Force
- Recreation Supervisor re Revision to Membership Card policy

Recreation Supervisor Masset stated new software has resulted in making the process easier for residents by decreasing the amount of required documents for residency and increasing the allowed proofs of age for minors.

15-B COMMUNICATIONS TO BE VOTED ON

1. Councilman Bauer re Removal of Thomas Robertson, Jr.

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to remove Thomas Robertson, Jr. from the Internal Audit Committee due to excessive unexcused absences and assign a new member.

Ayes: All

Noes: None

Motion Carried

2. Director of Finance re Budget amendment – purchase of copiers/printers

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to adopt the following resolution:

WHEREAS, the Town originally budgeted for the receipt of \$6,100,000 in sales tax revenue for fiscal year 2021;

WHEREAS, based on reporting received from Erie County, sales tax revenue is exceeding expectation for the fiscal year;

NOW, THEREFORE, be it

RESOVLED, that the Town Board does hereby authorize the attached 2021 budget amendment to account for the receipt of additional sales tax revenue received:

Increase: 01.0001.1120 Non-Prop Tax Dist by County

\$24,263.00

01.1670.200 Equipment – Central Printing

\$24,263.00

Aves: All

Noes: None

Motion Carried

3. Supervisor Dickson re Purchase of copiers/printers

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to authorize the Supervisor to enter into an agreement with WNY Imaging for the purchase of copiers/printers per NYS contract PM68141 with funds available per line 01.1670.200 Equipment – Central Printing at a cost of \$24,262.74 and the monthly service charges to be \$322.

Ayes: All

Noes: None

Motion Carried

TOWN BOARD PROCEEDINGS Minutes #2021-15 July 26, 2021

4. Town Engineer re Add Change Order for Phase 6 Sewer Repairs

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to authorize the Supervisor to sign Change Order No. 1 for United Survey, Incorporated authorizing the additional payment of \$24,642.50 to the original contract price of \$2,198,030.00 for the Phase 6 Sewer Rehabilitation Project bringing the contract to date total to \$2,222,672.50.

Ayes: All

Noes: None

Motion Carried

5. Highway Sup't. re Retirement of Thomas Sullivan as Highway Crew Chief

Motion by Supervisor Dickson, seconded by Councilman Hanley, to accept the retirement of Thomas Sullivan as Highway Crew Chief effective August 15, 2021, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

6. Highway Sup't. re Retirement of Steven Amoia as Buildings and Grounds General Crew Chief

Motion by Supervisor Dickson, seconded by Councilman Hanley, to accept the retirement of Steven Amoja as Buildings and Grounds General Crew Chief effective September 20, 2021, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

7. Chief Baker re Appointment of Police Officers

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to appoint Joshua Biasillo, Kevin Horvath, Emily Leitzel, and Christian Necovski as Police Officers effective July 27, 2021, at the training rate of \$25.71 per hour and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

Deputy Town Clerk Margaret Martin administered the Oath of Office to the new Police Officers.

8. Chief Baker re Status change for part-time Safety Dispatcher Gerard Mazurkiewicz to seasonal

Motion by Supervisor Dickson, seconded by Councilman Hanley, to change the status of part-time Safety Dispatcher Gerard Mazurkiewicz to seasonal effective July 1 – July 31, 2021, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

TOWN BOARD PROCEEDINGS Minutes #2021-15 July 26, 2021

9. Town clerk re Termination of Mary Elizabeth Hall as part-time Cashier

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to terminate Mary Elizabeth Hall as part-time Cashier effective July 8, 2021, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

10. Town Clerk re Appointment of Mary Jo Sedor-Bunn as part-time Cashier

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to appoint Mary Jo Sedor-Bunn as part-time Cashier in the Town Clerk's office at a rate of \$17 per hour effective August 16, 2021, noting Ms. Sedor-Bunn has successfully passed all onboarding requirements, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Aves: All

Noes: None

Motion Carried

11. Town Justices re JCAP grant application

Motion by Supervisor Dickson, seconded by Councilman Hanley, to adopt the following resolution authorizing the Town of West Seneca Town Court to apply for a JCAP grant in the 2021–22 grant cycle up to \$30,000.00:

WHEREAS the Justice Court Assistance Program (JCAP) provides annual grants to Towns for court improvements, including security enhancements, renovations, and furnishings; and

WHEREAS the Town of West Seneca making application for the JCAP annual grants is a benefit to the Town of West Seneca and its residents, and

NOW THEREFORE, be it resolved that the Town Board of the Town of West Seneca authorizes the Town of West Seneca Town Court to apply for a JCAP grant in the 2021-2022 grant cycle up to \$30,000.00.

Ayes: All

Noes: None

Motion Carried

12. Director of Sr. Services re Status change for part-time Food Service Worker Lee Ann Piniewski to seasonal

Motion by Supervisor Dickson, seconded by Councilman Hanley, to change the status of part-time Food Service Worker Lee Ann Piniewski to seasonal effective August 2 – August 31, 2021, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

TOWN BOARD PROCEEDINGS
Minutes #2021-15
July 26, 2021

13. Recreation Supervisor re Termination of Sheila Ruchalski as part-time Clerk Typist

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to terminate Sheila Ruchalski as a parttime Clerk Typist effective July 13, 2021, and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

14. Recreation Supervisor re Appointment of Susan Stone as part-time Clerk Typist

Motion by Supervisor Dickson, seconded by Councilman Hanley, to appoint Susan Stone as a part-time Clerk Typist in the Recreation Department at the rate of \$14 per hour effective July 27, 2021, contingent upon a background check, drug test, and proof of physical as outlined by Town Code Chapter 25, noting the position will be paid from Salary of Clerical – Part Time account line 0171400050138 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All

Noes: None

Motion Carried

15. Recreation Supervisor re Enchanted Path event

Motion by Supervisor Dickson, seconded by Councilman Hanley, to approve the Enchanted path event to be held on October 15, 2021.

Ayes: All

Noes: None

Motion Carried

15-C APPROVAL OF WARRANT

Motion by Supervisor Dickson, seconded by Councilman Hanley, to approve the vouchers submitted for audit, chargeable to the respective funds as follows: General Fund - \$318,330.43 and \$5,353.21; Highway Fund - \$178,366.17; Sewer District - \$2,565.98 and \$1,650.57; Electric Lighting - \$376.68 and \$9.92; Gas Conversion Lighting Districts - \$9.80 (vouchers 19311 – 19463 and 18730 - 19558)

Ayes: All

Noes: None

Motion Carried

15-D REPORTS FOR FILING

- Amy M. Kobler, Receiver of Taxes report for June 2021 and Return of Tax Collection Report June 2021 received and filed.
- Jeffrey Schieber, Code Enforcement Officer, building & plumbing reports for July 2021 received and filed.

ISSUES OF THE PUBLIC

- Residents commented on RV's being parked on residential streets:
 - ✓ Parking laws need to be updated or changed to prohibit this
 - ✓ Parked RV's present a large safety risk to children, pedestrians, and drivers
 - ✓ Driveway approaches are blocked, difficult for neighbors to pull into and out of their own driveways

TOWN BOARD PROCEEDINGS Minutes #2021-15 July 26, 2021

- ✓ Impedes tree trimming
- ✓ Garbage collection is slowed
- ✓ School buses struggle
- ✓ Visibility is hindered where Brookside Drive and Dorrance Avenue meet

Supervisor Dickson stated other towns have bans in place and would like the Traffic Safety Committee to review this issue and return to the Town Board with a recommendation. Highway Superintendent Adams confirmed the committee will review this.

COMMUNICATIONS BY BOARD MEMBERS AND DEPARTMENT HEADS

Amelia Greenan

- The Farmers Market is doing very well, and more vendors continue to be added weekly
- The market will be located near the Lions Bandshell this Thursday

Recreation Supervisor Masset

- Open positions are listed on the website
- The large pool will close on August 4, 2021, while the splash pad will remain open
- Thanked Steve Amoia for his assistance through the years and wished him well

Director of Finance Strauss

The town received the first installment of ARP funding in the amount of \$4,254,123

Councilman Piekarec

- The public hearing for the proposed Term Limits Law is at the next meeting
- Congratulated Stephanie Speaker of the West Seneca Action Club who received the Community Service Award for Advocacy from Erie County Clerk Mickey Kearns

Councilman Hanley

Congratulated the retirees and complimented Steve Amoia for his responsiveness to all calls

Supervisor Dickson

- The American Rescue Plan funding must be used in the following ways and offered possible uses:
 - ✓ Respond to the Covid public health emergency or its negative economic impacts
 - An allowed use is for parks in economically disadvantaged parts of town and \$150,000 could be used to pay for the remainder of the bike pump track
 - ✓ Provide premium pay to essential workers
 - ✓ Cover loss of revenue to provide government services
 - The town can claim \$1.1 as lost revenue and will use \$600,000 to cover the bond from 2019 leaving \$490,000 left to spend on government services and suggested the following: doubling the amount for paving, replacing the sewer pumps by the high school, building and maintenance repairs, or others as identified by the Town Board
 - ✓ Make necessary investments in water, sewer, and broadband infrastructure noting street work does not qualify
 - Would like to approach the NYSDEC again for permission to add another 36" main that would take overflow rainwater to the Buffalo Sewer Authority to process and relieve flooding that occurs in basements

TOWN BOARD PROCEEDINGS
Minutes #2021-15
July 26, 2021

Councilman Cantafio

- Thanked the Deer Task Force members and the public for their participation at the last meeting
- Congratulated the retirees and the new police officers

Town Clerk's Office

Hunting licenses go on sale August 1st

ADJOURNMENT

ш	Motion by Supervisor Dick	son, seconded by Cour	ncilman Hanley, to adj	ourn the meeting at 6:47 P.M	

Ayes: All Noes: None Motion Carried

AMY M. KOBLER, TOWN CLERK

Town of West Seneca Financial Statement Presentation As of and for the Year Ended December 31, 2020 July 26, 2021

Overview

- 1. Unmodified ("clean") opinion on the financial statements of the Town of West Seneca (the "Town") for the year ended December 31, 2020.
- 2. Completed fieldwork in June, 2021.
- 3. Report dated June 24, 2021.
- 4. No deficiencies in internal controls noted.
- 5. No findings noted.
- 6. Management letter issued with the report (summarized below).

Financial Information

- 1. Total assets and deferred outflows of resources of the Town were \$146 million at the end of 2020.
- 2. The largest sources of the Town's revenue were property taxes and sales taxes, accounting for approximately 71% and 14% of total revenue respectively.
- 3. The largest expense categories of the Town were public safety, transportation, and home and community services (sanitary sewer services, garbage and refuse services, etc.), accounting for 33%, 22% and 25% of total expenses respectively.

4. Fund balance:

The Town's fund balance (as shown on the fund financial statements) was \$16.5 million. This is an increase of \$169 thousand from 2019. The breakdown of this amount by fund was as follows:

a. General Fund:

\$6.0 million (an increase of \$1.6 million)

b. Highway Fund:

\$1.9 million (an increase of \$774 thousand)

c. Sewer Fund:

\$4.3 million (a decrease of \$367 thousand)

d. Capital Projects Fund:

\$3.2 million (a decrease of \$1.9 million)

e. Other Governmental Funds:

\$1.2 million (no material change)

The unassigned fund balance in the general fund was \$4.2 million. This is approximately 15.2% of total general fund expenditures.

5. Long-Term Liabilities:

Total term debt of the Town (bonds and leases) decreased by \$4.4 million in 2019 to \$52 million. Additionally, the Town issued a deficiency anticipation note in 2020 for \$600 thousand (which matures in 2022). The Town's OPEB liability (actuarially calculated) increased by \$1.6 million. The Town's New York State ERS and PFRS pension liabilities (actuarially calculated) increased by \$7.6 million and \$6.2 million respectively due to the large decrease in investment value that occurred in March, 2020 (the measurement date for these liabilities).

Other Information

- 1. Footnotes to the financial statements presented on pages 24-49.
- 2. Supplemental information presented on pages 52-65.
- 3. The last two pages of the report includes our letter to Council regarding required communications:
 - 1. No findings noted
 - 2. New accounting pronouncements adopted during 2020
 - 3. Review of estimates
 - 4. No material audit journal entries made
 - 5. No disagreements with management

Summary of Management Letter Recommendations

 In the Capital Projects fund, some projects had negative fund balances associated with them, indicating that the expenditures were incurred for certain projects without amounts budgeted to pay for them. We recommend that the Town Board review its budgeting procedures to ensure that all capital projects are fully funded.

The Director of Finance indicated that she plans on reviewing the schedule of open capital projects during the 2021 year.

We would like to commend the management and employees of the Town, especially in the finance department during a year of transitioning to a new Director of Finance, for working with us under to help us in the performance of our required audit procedures.