

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

**ROLL CALL:** Present - Gary Dickson Supervisor  
William Bauer Councilman  
Joseph Cantafio Councilman  
William P. Hanley, Jr. Councilman  
Jeff Piekarec Councilman

Absent - None

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

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**MINUTES TO BE APPROVED**

- Motion by Supervisor Dickson, seconded by Councilman Hanley, to approve Minutes #2020-15 of July 20, 2020.

Ayes: All

Noes: None

Motion Carried

**LEGAL NOTICES**

1. Proofs of publication and posting of legal notice: "OF A PUBLIC HEARING TO CONSIDER A REQUEST FOR A SPECIAL USE PERMIT FOR PROPERTY LOCATED AT 101 AND 105 CENTER ROAD, BEING PART OF LOT NOS. 126 AND 127, CHANGING ITS CLASSIFICATION FROM C-2 TO C-2(S) FOR AUTOMOTIVE USE" in the Town of West Seneca received and filed.

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to open the public hearing.

Ayes: All

Noes: None

Motion Carried

Al Montgomery of Montgomery's Service is an automotive and truck repair and towing business currently located at 141 North America Drive. Mr. Montgomery has purchased the property at 101 and 105 Center Road and would like to be able to do the auto and truck repair at this location.

Code Enforcement Officer Jeff Baksa explained Mr. Montgomery was before the Planning Board at the July meeting. The Planning Board did recommend the Town Board grant the special use permit with the following stipulations: no collision work at the property, no vehicle sales, and proper screening from the residential properties. Collision work would involve fumes and dust from painting which would affect neighbors. The other considerations that impact the residential neighbors are vehicle sales and proper screening. The applicant is not going to have vehicle sales and is also required to have more coverage than a chain link fence. While Mr. Montgomery is in the process of purchasing one of the neighboring lots from Union Concrete; the screening is required due to the impact on future property owners.

Mr. Montgomery stated he would like the collision restriction to be removed; there are many environmental protection standards; fumes and dust are not going to be an issue.

Councilman Piekarec questioned how many vehicles would be on site at any given time. Mr.

**LEGAL NOTICES** (continued)...

Montgomery stated the turnover is generally quick; maybe fifteen to twenty vehicles that are constantly rotating. Councilman Piekarec questioned the type of service he will offer such as collision work, oil changes and glass work. Mr. Montgomery stated it will be mostly just repairs, but looking ahead it may include collision work, and no glass work.

Councilman Hanley stated there is a fine line between a collision shop and a junk yard. The town just spent two years cleaning up a junk yard in town. Mr. Montgomery stated that would not happen with his business. Councilman Hanley has driven by the applicant's properties on separate occasions and was pleased that the last time he noticed a big improvement. Councilman Hanley reiterated his concern about the aesthetics of the property if the special use permit is granted. Mr. Montgomery stated the looks of the property today is what he anticipates it to be; he purchased the property to gain space for his own trucks. Councilman Hanley stated the property looks very good today.

Councilman Bauer questioned if the number of car storage on site can be limited. Code Enforcement Officer Baksa stated historically the Town Board has put a limit on the number of vehicles, specified no dismantled vehicles, and designated the area of a property that can be used for storage.

Councilman Bauer asked Mr. Montgomery if he would accept the stipulations. Mr. Montgomery stated the plan is to park the vehicles up front where the office building is, one must really look to see them as they are coming down Center Road.

Chief Denz spoke to the long standing relationship Mr. Montgomery has had with the Police Department. Mr. Montgomery has assisted the town on many occasions, has always been highly professional, and runs a top notch business.

Supervisor Dickson asked Code Enforcement Officer Jeff Baksa to describe the location and further noted that when Union Concrete was there it was heavily screened. Mr. Baksa stated it's a good location for this type of business. The property was zoned C-2 which is typically for contractors, storage yards, or automotive use with a special use permit. It is two and a half acres and the elevation on the road is higher than the business which helped to screen the previous business.

Councilman Hanley questioned if the special use permit is granted now, with the restrictions recommended by the Planning Board, in three months could an inspection of the property be performed and Mr. Montgomery could apply for a collision work waiver. Mr. Montgomery was agreeable to this. Code Enforcement Officer Baksa stated their office would not have a problem with this and would perform the inspection; the applicant would need to go back to the boards for approval.

Supervisor Dickson stated the recommendations of the Planning Board should be taken into consideration.

Councilman Piekarec stated the town wants to make it easier for businesses to operate in town and would like to approve the collision work now and revoke it if any issues develop.

No comments were received from the public.

Motion by Supervisor Dickson, seconded by Councilman Hanley, to close the public hearing.

Ayes: All

Noes: None

Motion Carried

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to grant a special use permit for

**LEGAL NOTICES** (continued)...

property located at 101 and 105 Center Road, being part of Lot Nos. 126 and 127, changing its classification from C-2 to C-2(S) for automotive use with the following restrictions: 1) no auto sales; 2) proper screening along the residential zoned area.

Ayes: All

Noes: None

Motion Carried

**PRESENTATIONS**

**Independent Audit Presentation by R.A. Mercer**

- Christopher M. Zera of R.A. Mercer presented the Town Board the attached Independent Audit report

Supervisor Dickson referred to the retirement liability, the E.R.S. and P.F.R.S., which increased due to changing conditions, and questioned if this is an area the town should be concerned about if the state is not able to make the level of investment revenue due to the current situation, can they come back to the municipalities to make up the difference – Mr. Zera explained the annual contributions fluctuate based on the number of participants and the stock market; this is not something the town can control. Councilman Hanley questioned if the stock market rebounds can the town's contribution be reduced – Mr. Zera stated it can be reduced.

**Town Engineer Steve Tanner re Fisher Court flooding**

- Two recent storms have ranked in one hour the intensity to that of both "five hundred" and "one hundred" year storms resulting in two fold damage to the storm sewers in the town
  - ✓ Storm sewers are designed for "ten year" storms
  - ✓ Storm sewers became inundated causing flooding on the street which goes into waste water sewer laterals and mains
- Sewer District 12 had the most complaints
  - ✓ Designated as Phase 6, meaning it is not under a consent order to do work in this area
  - ✓ Districts 5, 13, and 20 have been rehabilitated, equal to about sixty percent of the town's sewers
  - ✓ Cannot stop infiltration from sewer laterals, the portion the property owner is responsible for – which accounts for fifty percent of the inflow and infiltration (I&I)
  - ✓ Proposing a new flow study; results to be presented to the DEC
  - ✓ A bottleneck has been identified and a solution proposed – the addition of an inceptor sewer behind Wegmans; approval by the DEC is contingent upon the town's completion of all ten phases of the I&I reduction
  - ✓ The current siphon is also a factor that requires proactive cleaning to mitigate back ups
  - ✓ No rehabilitation work has been done in this district; currently limited to emergencies due to COVID-19 restrictions
- Backups in the sewer systems occur because the infrastructure is old and local laws requiring property owners to replace their laterals are not in place

Councilman Piekarec referred to televising and flushing in the Fisher Court area and questioned when the COVID-19 restrictions might be lifted – Mr. Tanner stated he understands the Town Board can allow workers to do this now. Mr. Tanner does not recommend it as the corona virus is in the waste stream and it becomes airborne in water particles; the flushing process creates a lot of vapors. Councilman Piekarec

**Flooding** (continued)...

asked if the town is putting residents at risk by not addressing the problem. Mr. Tanner deferred this decision to the Town Board.

Councilman Hanley questioned if the rehabilitation the town is completing will only stop fifty percent of the infiltration, does that mean the other fifty percent is from homeowners. Mr. Tanner replied that is a good estimate based on research from the DEC and EPA. Currently there is a limit to the gallons that can flow through the system; surplus amounts are pumped into the creeks; including diluted raw sewage.

Supervisor Dickson questioned if the existing pumps are not sufficient to relieve the back up going to the sewage treatment center. Mr. Tanner stated pumps would need to be added where the surplus is backing up. If the pumps are upgraded Mr. Tanner would like to see the capacity increased noting a few are already automated.

Supervisor Dickson said the outstanding question everyone has is when the flooding in basements is going to be fixed and summarized the issues to be:

- ✓ The 36" pipe behind Wegmans is a bottleneck
- ✓ Ninety percent of the town's sewage flows through that pipe
- ✓ The DEC won't allow the capacity to be increased or an interceptor added
- ✓ Too much water gets into the sewer system in spite of the remediation the town is performing

Mr. Tanner agreed and added that the EPA is giving the DEC guidance and recommends getting rid of the I&I in sewer systems, noting these are multimillion dollar projects.

Supervisor Dickson stated the purpose of the proposed sewer flow study is to gather data to show the DEC the town needs to increase the volume of sewage sent to the treatment plant.

Councilman Piekarec questioned how the cost of this project would be covered. Mr. Tanner explained that any of the sewer districts flowing to it would be charged.

Residents commented /questioned on the following about flooding on Seneca Creek Road:

- ✓ What sewer district is Seneca Creek Road near Crystal Lane in - Mr. Tanner replied this is in Erie County Sewer District 1, the town is not responsible for maintaining it; Supervisor Dickson clarified the storm water system is West Seneca's responsibility throughout the entire town
- ✓ Referred to sanitary sewer overflow backing up on this portion of the road - Mr. Tanner clarified that the storm sewers on county and state roads are the responsibility of those entities. Highway Superintendent Brian Adams concurred and stated anything, including ditches, on a county road is maintained by the county. Seneca Creek Road is a county road while Crystal Lane is a town road; every party involved does need to work together as the systems are connected and he will follow up with Erie County. Supervisor Dickson corrected his previous statement to clarify county and state roads are not the town's responsibility.
- ✓ Referred to the area behind the industrial park stating it needs to be dredged and he has used own equipment to clear the area; observes the problem to be further upstream
- ✓ Attempting to sell some property and buyers are reluctant due to the conditions; the problem needs to be fixed
- ✓ Observed broken sewer near Crystal Lane; power flush accomplished nothing - Highway Superintendent Adams said regardless of the ownership of the road the town, county, and state

**Flooding** (continued)...

need to take a team approach and he will follow up with the county

Residents from Duchess Drive commented/questioned on the following:

- ✓ Worried about infiltration of waste particles into residents homes from flooding – Mr. Tanner responded particles are not as airborne because they are not being blown by sewer jetters
- ✓ What sewer district is Duchess Drive and Center Road in – Mr. Tanner replied it is West Seneca 13 and a full rehabilitation was completed in Phase 4
- ✓ How are calls about flooding handled – Councilman Hanley stated Town Board members and the Highway Superintendent Brian Adams will respond immediately. Mr. Adams stated he had about thirty-five calls that night. Upon reports of flooding, they immediately check that drains are not blocked. The 3" of rain that fell in such a short amount of time was too much for the sewers to handle. When blockage from tree roots is discovered that is addressed as well. Crews also clean up and cut trees to mitigate problems
- ✓ Photos were shown of a flooded property that sustained \$20,000 in damage
- ✓ Concerned about exposure to COVID
- ✓ Is Sunnyside experiencing this also – Mr. Tanner replied it probably is; part of the problem is some of the backup is sanitary sewer related and some is storm sewer related. The sanitary sewers are being addressed but Highway is responsible for storm water sewers. Mr. Adams said the town and county work together; that type of storm overwhelms the systems.

Residents from Blair Lane commented/questioned on the following:

- ✓ Never seen flooding like this in over forty years
- ✓ Sewage started backing up in basement through toilet; occurred in neighbors basements as well
- ✓ What is the best after hours number to contact – Highway Superintendent Brian Adams confirmed the Police Department Dispatch number 674-2280
- ✓ The storm was the tipping point of drainage problems that have existed for decades
- ✓ Speculation that the sewer lines put in as the neighborhoods were being built were not adequate
- ✓ Has been as proactive as possible with her property and neighbors have also
- ✓ Has not see proactive improvements by town, they are always reactive
- ✓ The street does not have proper drainage
- ✓ Health issues due to sewage back ups are now a health concern
- ✓ What is the time frame for the proposed repairs – Mr. Tanner stated lines are televised first to decide what is necessary: lining, repairing, and/or replacing

Town Engineer Steve Tanner stated this area is Sewer District 13 and has been placed in Phase 7 for 2021; this area has not been lined nor had any major repairs in the last twenty years. A small project that can be completed to upsize the pipe until they can be lined and encouraged homeowners to replace their laterals is also going to help.

Councilman Bauer asked Mr. Tanner for confirmation about reverse flow pipe repairs being a part of Phase 7. Mr. Tanner confirmed that is the protocol and they have fixed about ten issues like this so far.

Supervisor Dickson asked Mr. Tanner to prepare an estimate for fixing the reverse slope issue.

Councilman Bauer questioned who would be doing the repairs and can the \$300,000 allowance under Phase 6 be allocated for this. Mr. Tanner replied this work could be added to the Phase 6 contract being

**Flooding** (continued)...

done by United Survey, the town's emergency sewer repair contractor D'Amorie Construction, an emergency contractor from the Erie County bid, or add it to next year's project. Mr. Tanner stated the allowance is usually used during the course of the rehabilitation.

Residents from Warren Avenue commented/questioned on the following:

- ✓ Shared pictures of waist high water at the end of the road
- ✓ Had 9" of water in basement, \$17,000 damage
- ✓ Shared photos of work crews efforts to mitigate the damage
- ✓ Expressed frustration over the attempts his neighbor has made to get the retention pond addressed

Highway Superintendent Brian Adams stated it was an unfortunate situation that the basin overflowed and he is working with Erie County to clear ditches. Mr. Adams is also working with the Town Board to address and correct the issues.

**PUBLIC COMMENTS ON COMMUNICATIONS**

- An email was received regarding item No. 4: were there any other candidates for the position and will the candidate be required to take a drug and alcohol test – Highway Superintendent Brian Adams stated there were other candidates, Mr. Healy was the most senior candidate as well as a fill-in for the position; yes, all employees are subject to drug and alcohol testing.

**NEW BUSINESS**

**16-A COMMUNICATIONS**

1. Town Attorney re Abandonment of paper street  
Motion by Supervisor Dickson, seconded by Councilman Bauer, to adopt the following resolution authorizing the Town Board and the Superintendent of Highways to sign a Statement of Abandonment in a form approved by the Town Attorney's office declaring the Town's abandonment of Inez Avenue as set forth in the Schedule A of the Statement of Abandonment:

WHEREAS, the Town Superintendent of Highways of the Town of West Seneca certifies that certain portions of the streets and highways described in Schedule A have not been opened or worked for a period in excess of the last six (6) years and that the same have never been accepted as public streets and highways of the Town of West Seneca and that the same have been abandoned by the public and have never been used as public streets or highways;

NOW, THEREFORE, be it

RESOLVED, that pursuant to the New York State Highway Law, the portions of said streets and highways described in Schedule A are declared and decreed to be discontinued.

Ayes: All

Noes: None

Motion Carried  
\*APPENDICES\*

2. Town Engineer re Professional service contract award – Sewer Flow Study

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to authorize the Town Engineer to engage the services of TECsmith of Elma, New York, to perform a flow study for an amount not to exceed \$17,100 noting funds will be paid from the program maintenance line in the sewer budget.

Ayes: All                      Noes: None                      Motion Carried

3. Town Engineer re Bid date for Park Pavilion Rehabilitation Project

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to approve the bidding of the Town of West Seneca Centennial Park Pavilion Project noting documents will be available to contractors on Friday, August 7, 2020 at CPL's Buffalo Office at 26 Mississippi Street, and bids will be opened August 27, 2020 at 2 P.M. in the West Seneca Community Room noting a portion of this work may be refunded through DASNY grant funding.

On the question, Councilman Bauer questioned the completion date. Town Engineer Steven Tanner stated they have sixty days from the notice to proceed, making it October of this year. This portion will be submitted to the state for reimbursement for the outstanding grant funds.

Ayes: All                      Noes: None                      Motion Carried

4. Highway Sup't. re Title change for Timothy Healy to Sewer Maintenance Worker

Motion by Supervisor Dickson, seconded by Councilman Hanley, to terminate Timothy Healy as a Highway Heavy Motor Equipment Operator and appoint him as a Sewer Maintenance Worker, Group 2, Step 5, at a rate of \$31.17 per hour as per the Blue Collar Contract effective July 22, 2020 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.

Ayes: All                      Noes: None                      Motion Carried

5. Highway Sup't. re Termination of MacKenzie Szakacs as part-time Sanitation Laborer

Motion by Supervisor Dickson, seconded by Councilman Hanley, to terminate MacKenzie Szakacs as a part-time Sanitation Laborer effective August 3, 2020 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 Termination of Joseph Huffnagle as part-time Sanitation Laborer
- Motion by Supervisor Dickson, seconded by Councilman Cantafio, to terminate Joseph Huffnagle as a part-time Sanitation Laborer effective August 8, 2020 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.
- Ayes: All                      Noes: None                      Motion Carried
7. Chief Denz re Status change of Part-time Safety Dispatcher Justin Zielinski to part-time Seasonal
- Motion by Supervisor Dickson, seconded by Councilman Hanley, to change the status of part-time Public Safety Dispatcher Justin Zielinski to part-time Seasonal effective August 1 – August 31, 2020 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.
- Ayes: All                      Noes: None                      Motion Carried
8. Chief Denz re Resignation of Robert Maza as part-time Court Security Officer
- Motion by Supervisor Dickson, seconded by Councilman Hanley, to accept the resignation of Robert Maza as part-time Court Security Officer effective July 18, 2020 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel.
- Ayes: All                      Noes: None                      Motion Carried
9. Chief Denz re Appointment of D. Bevilacqua, D. Kessler, R. Salamone, and D. Woch as Court Security Officers
- Motion by Supervisor Dickson, seconded by Councilman Hanley, to appoint David Bevilacqua, Dennis Kessler, Robert Salamone, and Derreck Woch as Court Security Officers effective August 4, 2020 at the rate of \$20.00 per hour 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 Adoption of Resolution – NYS Archives new retention schedule
- Motion by Supervisor Dickson, seconded by Councilman Hanley, to adopt the following resolution regarding the NYS Archives new retention schedule noting the new Retention and Disposition Schedule for New York Local Government Records, or LGS-1, will launch August 1, 2020. All previous local government schedules (MU-1) will be replaced by the LGS-1 on January 1, 2021 and local governments must formally adopt LGS-1 in order to continue legal destruction of records and the adoption is also required for the application of future grants:



RESOLVED, by the Town Board of the Town of West Seneca that *Retention and Disposition Schedule for New York Local Government Record (LGS-1)*, issued pursuant to Article 57-A of the Arts and Cultural Affairs Law, and containing legal minimum retention periods for local government records, is hereby adopted for use by all officers in legally disposing of valueless records listed therein.

FURTHER RESOLVED, that in accordance with Article 57-A:

- (a) only those records will be disposed of that are described in *Retention and Disposition Schedule for New York Local Government Record (LGS-1)*, after they have met the minimum retention periods described therein;
- (b) only those records will be disposed of that do not have sufficient administrative, fiscal, legal, or historical value to merit retention beyond established legal minimum periods.

Ayes: All

Noes: None

Motion Carried

11. Town Clerk re Provisional  
Cashier appointment

Motion by Supervisor Dickson, seconded by Councilman Hanley, to rescind the motion of July 22, 2020 appointing Amy MacDonald to the provisional cashier position.

Ayes: All

Noes: None

Motion Carried

12. Town Clerk re Appointment of  
Kelsey Girard as Provisional  
Cashier

Motion by Supervisor Dickson, seconded by Councilman Hanley, to appoint Kelsey Girard to the position of Provisional Cashier, Group 3, Step 1, at an annual salary of \$36,611.96 effective August 17, 2020 and authorize the Supervisor to complete and sign the necessary forms for Erie County Personnel. This hiring is contingent upon a background check and drug test as outlined by Town Code Chapter 25.

Ayes: All

Noes: None

Motion Carried

### **16-B 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 - \$165,973.77; Highway Fund - \$14,786.51; Sanitary Sewer - \$107,378.74; Sewer Fund - \$5,795.45; Gas Conversion - \$53.81; Electric Lighting - \$356.34 (vouchers 12408 - 13422)

Ayes: All

Noes: None

Motion Carried

**ISSUES OF THE PUBLIC**

- A resident commented/questioned on the following:
  - ✓ Encourage residents to address the town with problems, they do get assistance
  - ✓ Would like a basketball court at Dirkson Avenue – Supervisor Dickson stated the Town Board will consider it and then present it to the county
  - ✓ Would like to see more tables and benches at the soccer park
  - ✓ Upset that people that want to tear down the Burchfield nature and Art Center; would like to see the repairs made
  - ✓ Could the wading pool be converted into something completely open to the public that doesn't require a lifeguard
  - ✓ Appreciates community support and input on issues and the accessibility of the town officials

**PRESENTATION OF COMMUNICATIONS BY BOARD MEMBERS AND DEPARTMENT HEADS**

- Mary Josefiak, Sr. Recreation Therapist of Sr. Services, Department updates, received and filed
- Lauren Masset, Recreation Supervisor, Department updates, received and filed

**Councilman Piekarec**

- Please support community groups through their Chicken BBQ's

**Supervisor Dickson**

- Working on purchasing policy along with professional input from community members

**Councilman Cantafio**

- As a lifelong resident he appreciates the concerns about flooding and has been personally affected
- Recognized the Chamber of Commerce and Joe Kirchmeyer for the recent ribbon cuttings and for their support of local businesses by issuing 25 grants for over \$12,000

**Chief Denz**

- The Police Department is participating in a Western New York rubber duck scavenger hunt, ducks are hidden in the local parks for the kids to find

**EXECUTIVE SESSION**

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to enter into executive session to discuss the IT presentations and the medical issue of an employee.

Ayes: All

Noes: None

Motion Carried

**ADJOURNMENT**

Motion by Supervisor Dickson, seconded by Councilman Cantafio, to adjourn the meeting at 8:43P.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, 2019*  
*August 3, 2020*

**Overview**

1. Unmodified ("clean") opinion on the financial statements of the Town of West Seneca (the "Town") for the year ended December 31, 2019.
2. Completed fieldwork (predominantly remotely this year) in June, 2020.
3. Report dated June 25, 2020.
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 \$129 million at the end of 2019.
2. The largest sources of the Town's revenue were property taxes and sales taxes, accounting for approximately 69% 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 30% and 27% of total expenses respectively.
4. The Town's fund balance (as shown on the fund financial statements) was \$16 million. This is an increase of \$1.7 from 2018. The breakdown of this amount by fund was as follows:
  - a. General Fund: \$4.3 million
  - b. Highway Fund: \$1.1 million
  - c. Sewer Fund: \$4.7 million
  - d. Capital Projects Fund: \$5.0 million
  - e. Other Governmental Funds: \$1.2 million

The unassigned fund balance in the general fund was \$2.5 million. This is approximately 8.7% of total general fund expenditures.

5. Total term debt of the Town (bonds and leases) decreased by \$4.3 million in 2019 to \$56.5 million. 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 \$1.6 million and \$1.1 million respectively.

**Other Information**

1. Footnotes to the financial statements presented on pages 24-51.
2. Supplemental information presented on pages 54-67.
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 2019
  3. Review of estimates
  4. No material audit journal entries made
  5. No disagreements with management

### Summary of Management Letter Recommendations

1. We recommend the Board continue to review its budgeting process. We noted that, in the General fund, public safety and home and community services were over budget. In the Capital Projects fund, some projects had negative fund balances associated with them, indicating that the expenditures were over budget.
2. We recommend a physical inventory counting at the Highway Department annually.
3. We recommend the Board implement measures to plan for the impact of the COVID 19 pandemic.
4. We recommend the Town continue to review its contracts periodically to prevent over-billings in the future.

We would like to commend the management and employees of the Town, especially in the finance department, for working with us under particularly unusual circumstances this year to help us in the performance of our required audit procedures.

STATE OF NEW YORK  
COUNTY OF ERIE : TOWN OF WEST SENECA

STATEMENT OF ABANDONMENT

For the abandonment of a certain right of way in the Town of West Seneca

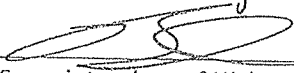
The undersigned, the Town Superintendent of Highways of the Town of West Seneca, County of Erie and State of New York, DOES HEREBY CERTIFY that certain portions of the streets and highways, hereinafter described, have not been opened or worked for a period in excess of the last six (6) years, and that the same have never been accepted as public streets and highways of the Town of West Seneca, and that the same have been abandoned by the public and have never been used as public streets or highways, to wit:


SEE ATTACHED SCHEDULE "A"

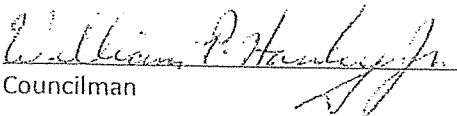
WE, the undersigned members of the Town Board of the Town of West Seneca, constituting the whole or a majority thereof, DO HEREBY CONSENT to the making and filing of this Certificate and do hereby sign the same.

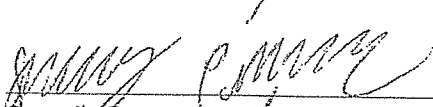
Pursuant to 205 of the Highway Law of the State of New York, said portions of said streets and highways described above are hereby declared and decree by me, the undersigned Superintendent of Highways of the Town of West Seneca, to be and hereby are discontinued.

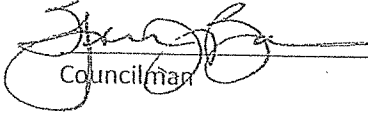
Dated at West Seneca, NY  
This 7 day of August, 2020

  
Superintendent of Highways

  
Supervisor

  
Councilman

  
Councilman

  
Councilman

  
Councilman

STATE OF NEW YORK ) ss:  
COUNTY OF ERIE )

On the 3<sup>rd</sup> day of August, 2020 before me, the undersigned, personally appeared Brian Adams, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Amy M Kobler

STATE OF NEW YORK ) ss:  
COUNTY OF ERIE )

On the 3<sup>rd</sup> day of August, 2020 before me, the undersigned, personally appeared William P. Hanley Jr., personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Amy M Kobler

STATE OF NEW YORK ) ss:  
COUNTY OF ERIE )

On the 3<sup>rd</sup> day of August, 2020 before me, the undersigned, personally appeared William Bauer, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Amy M Kobler

AMY M. KOBLER  
Notary Public, State of New York  
Qualified in Erie County  
No. 01KO6351997  
My Commission Expires 12-19-2020

STATE OF NEW YORK ) ss:  
COUNTY OF ERIE )

On the 3<sup>rd</sup> day of August, 2020 before me, the undersigned, personally appeared Gary Dickson, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Amy M. Kobler

STATE OF NEW YORK ) ss:  
COUNTY OF ERIE )

On the 3<sup>rd</sup> day of August, 2020 before me, the undersigned, personally appeared Jeffrey Piekarczyk, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Amy M. Kobler

STATE OF NEW YORK ) ss:  
COUNTY OF ERIE )

On the 3<sup>rd</sup> day of August, 2020 before me, the undersigned, personally appeared Joseph Cantafio, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Amy M. Kobler

AMY M. KOBLER  
Notary Public, State of New York  
Qualified in Erie County  
No. 01KO6351997  
My Commission Expires 12-19-2020

SCHEDULE A  
INEZ AVENUE  
LEGAL DESCRIPTION

ALL THAT TRACT OR PARCEL OF LAND situate in the Town of West Seneca, County of Erie and State of New York, being part of Lot No. 84 of the Ebenezer Lands, bounded and described as follows:

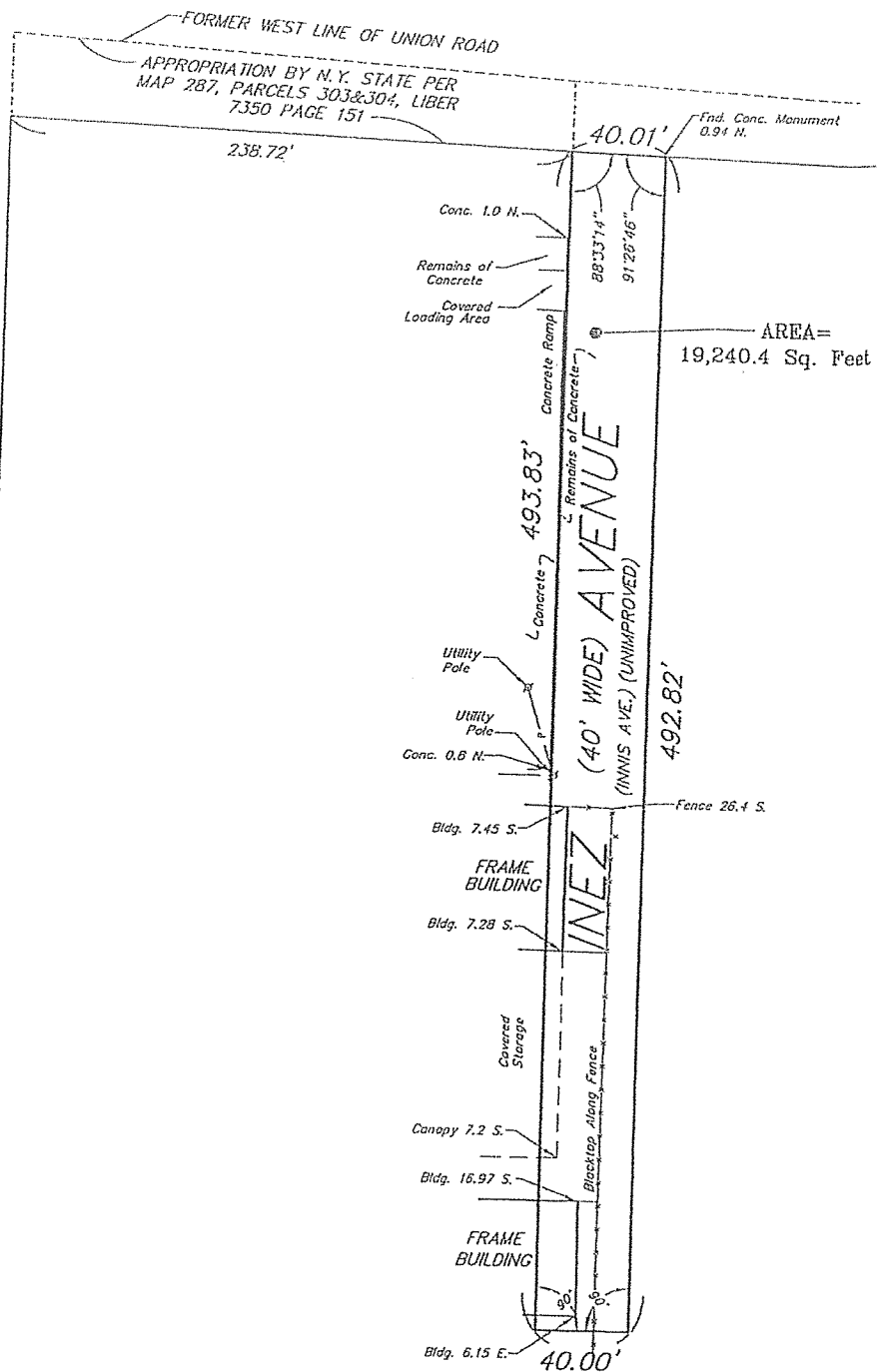
BEGINNING at the intersection of the westerly line of Union road (as widened by Notice of Appropriation being Map 287, Parcel 304 and recorded in Liber 7350 of Deeds, page 151), and the northerly line of Inez Avenue; Thence southerly along the westerly line of Union Road as widened 40.01 feet to the southerly line of Inez Avenue; Thence westerly along the southerly line of Inez Avenue 492.82 feet to a point; Thence northwesterly at interior angle of 90°, a distance of 40.00 feet to the northerly line of Inez Avenue; Thence easterly along the northerly line of Inez Avenue at interior angle of 90°, a distance of 493.83 feet to the west line of Union Road at the True Point and Place of Beginning.

This parcel containing 19,240.4 Square Feet more or less.



# UNION (WIDTH VARIES) ROAD

MEYER ROAD  
(66' WIDE)  
(MYER RD., NORTH SENECA ST.)  
(GEMCOR DRIVE)



INSTRUMENT(S) UTILIZED IN DETERMINING LOCATION OF BOUNDARY LINES: Map Cover 640  
 THIS SURVEY WAS PREPARED WITHOUT THE BENEFIT OF A CURRENT ABSTRACT OF TITLE AND IS SUBJECT TO ANY STATE OF FACTS THAT MAY BE REVEALED IN SAID ABSTRACT.  
 NOTE: PROPERTY CORNER MONUMENTS WERE NOT PLACED AS PART OF THIS SURVEY.

THIS SURVEY MAP WAS PREPARED IN ACCORDANCE WITH THE CURRENT STANDARDS FOR LAND SURVEYS ADOPTED BY THE BAR ASSOCIATION OF EDE COUNTY AT THE REQUEST OF Jim Jorge  
  
 FRANCIS C. DELLES NYSPLS No. 050477

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 BUFFALO, NEW YORK 14225  
 PHONE (716) 631-5140 ~ FAX 631-3811

AMEND: \_\_\_\_\_  
 SURVEY DATE: 4-1-14  
 DRAWING DATE: 11-26-19  
 SCALE: 1" = 60'  
 "ALL RIGHTS RESERVED"

PART OF LOT 84 SECTION \_\_\_\_\_ TOWNSHIP \_\_\_\_\_ RANGE \_\_\_\_\_ OF THE: \_\_\_\_\_  
 Ebenezer Lands SURVEY - \_\_\_\_\_ Frie COUNTY NY

THIS MAP VOID UNLESS EMBOSSED WITH NEW YORK STATE LICENSED LAND SURVEYOR'S SEAL. ALTERING ANY ITEM ON THIS MAP IS A VIOLATION OF THE LAW EXCEPT AS PROVIDED IN SECTION 7209, PART 2, OF THE NEW YORK