











- ✓ 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

**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 1<sup>st</sup>

**ADJOURNMENT**

- Motion by Supervisor Dickson, seconded by Councilman Hanley, to adjourn the meeting at 6:47 P.M.

Ayes: All

Noes: None

Motion Carried

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**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**

1. 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.