

PRESENT: Supervisor Brochey; Councilmembers Bax, Ceretto, Conrad, and Winkley; Finance Officer Blazick; Highway Supt. Janese; 2 Press; 7 Residents and Clerk Donna Garfinkel

At the Work Session of October 8, 2015 the Board approved placing unpaid water and sewer on 2016 Town and County taxes. The dollar amounts need to be corrected.

Bax MOVED to approve the sum of \$186,763.35 for the following unpaid water and sewer charges on 2016 Town and County taxes: Water - \$93,334.31; Sewer (Master) - \$84,965.12; Sewer (South) - \$8,463.92, Seconded by Winkley and Carried 5 – 0.

BUDGET REVIEW

Blazick appreciates the Board taking the time to go thru the budget. She distributed a report outlining, line item by line item, what the logic was for the information she had/used.

To answer a question from Winkley, regarding the 2% tax cap, the Town could only raise \$30,000 - \$50,000 to stay under. The alternative would be passing a law, prior to budget approval. Blazick recommends research done during 2016, so that it is on the books and the 2% tax is being built up. Blazick would like to have the mechanism in place for the cap.

HIGHWAY BUDGET

Blazick said Janese has said to basically stick with last years numbers.

Each department pays the highway department for vehicle gas. What is spent is what the department gets. This is based on actual numbers. If the costs goes up the payment goes up, if the cost goes down the payment goes down.

Transportation for Services for Others – This is snow and ice revenue from Niagara County. Total year to date is \$281,000. 2015 budget was \$245,000. The number is based on a ten-year-out average. The dollars are recorded in the year received.

The CHIPS money account for 2015 covers expenses for this year. Blazick said when the Town is budgeting, it an estimate, once received it is filled in. If there is excess, it's carried over, but there has never been excess to carry over.

Sale of Pipe – It is \$1,965 to date. Pipe sales hit in the summer months so possibly \$300 more could be expected. Janese said \$2,500 for 2016 is fine. Blazick said these dollars are recorded in the year the money is received. Janese said in the past it has gone into the revenue for the following year. Blazick disagrees; it is recorded in the year the money comes in.

Miscellaneous Revenue – The sale of scrap and anything misc that is received. There has been no revenue in 2015, Blazick lowered it.

Bax questioned Janese where the expense/revenue is from the Electronic Recycling. Janese said there is a cost, approximately \$2,000 - \$3,000, which will come out of this year's budget. Blazick said this comes from Contractual, there is no revenue involved with this event.

Mulch delivery is down this year. Blazick budgeted \$4,500. Janese said that is more realistic.

H-97 Fund – The Highway Department received more money than any other funds, because the Town has funded their debt, servicing, and the current capital improvement with it.

When using the H-97 Fund, the dollar amount can be seen, and its not getting buried somewhere.

Winkley said that is what the H-97 is for. Blazick said that is what the Town has been using.

Administrative Allocation – This dollar amount will change based on discussions moving forward. This is Finance Officer, Supervisor Confidential Secretary and Jr. Accountant. The salaries are allocated to the departments in which they work for. This was started in 2014.

Insurance Coverage (liability) – Industry wide there is approximately a 3% – 4% increase in coverage. Blazick increased it 5%, because after reviewing, some were not included.

Blazick is looking at the Highway Dept. in salaries as in total, snow removal, general repair, machinery.

General Repair – Personal Services – The report shows each employee, calculating with a 3% increase. Overtime is a huge portion of the budget. Overtime for Snow & Ice was \$85,614, overtime for summer and fall calculated at \$40,000, for a total of \$125,000.

Blazick said calculating all necessary funds to be included; the total salary for highway is \$1,051,707. As the budget stands it totals \$1,000,036.

Seasonal Help – Janese used this as a gap. Blazick kept it at \$15,000.

Permanent Improvements – \$250,000 has been put in there. Blazick questions if this should be raised to \$310,000, for carrying over the \$60,000 for Pletcher Road. Board approves the increase to \$310,000

Bax said prior to Janese, this fund had been grossly underfunded. Anything that can be added would be useful.

If the Town had a regular paving cycle, \$400,000 - \$500,000 would be needed yearly.

Janese requests Machinery Equipment be increased by \$40,000.

Janese said for the last three years he has not asked for additional funding. The money is tight, so he's using the same numbers as 2015. Some adjustments may be needed to be made.

Janese said he will not ask for additional money for Equipment or additional funds for Permanent Improvements.

Blazick said a lot of departments spend a lot of money in December. The expenses need to be in the year in which they occur. We need to get away from this habit. The mentality of spending the money to spend it, because it is in your budget, can be more costly for the item. Blazick wants departments to know, budgets can be under-spent.

Janese said in his department, there are items that will be needed for the next year, so it is purchased. Items like pipe and asphalt are on State bid.

Machine Contractual – The report states \$112,000, Board agrees to increase to \$115,000.

Blazick requests the Board consider approving an abstract twice a month. This will cut down on Post Audits, vendors calling for payment, but most importantly it gets the numbers in the system up to date. Board members think this is a good idea.

Bax recalls Harris offering a training class, that might be good for department heads which can allow them to input their own documents subject to Blazick's approval. Blazick said due to the skill level and computer use of those involved, she does not suggest this.

Snow Removal Contractual – Last year this account was \$190,000. Blazick used \$160,000 because this is where \$30,000 came from for Equipment. This is per Janese; he said this is a number he can live with.

Janese said it is not clear what salt will cost because there is only one company capable to bid. .

State Retirement – This is the State's number. Medicare and Social Security are a straight percentage of ones salary.

Workers Comp – This has decreased quite a bit. The total invoice for the Town is close to \$37,000.

Unemployment Insurance – Blazick is very concerned about this, she is hoping this is a recording error. This is billed quarterly and there is no expense to the fund, to date. This is last year's numbers. Blazick to look into.

Hospital Medical Insurance – This number received from the Insurance Company. Even though the policy cost is decreasing, it is expected the HRA utilization to increase.

Serial Bonds – This is based on actual, and the BAN that needs to be converted Sept. 1, 2016.

Janese asked for a clarification on an article he read. In the paper it reads: "Marti said a number of factors have contributed to the Town's financial troubles. Ranging from interactive recording practices, poor management and planning, naming the Highway Dept. as an example".

Blazick said when using the quote - "The Highway is the biggest offender", the Board was talking about utilizing the H-97 funds. The article had a lot of accuracy; but they confused the Hydro from the NYPA funds.

Janese asked if there is some issue with the Highway Dept. or if it is simply the needs are the greatest for additional funding. The department takes the funds that are allocated and use them as best as it can.

Bax believes it is a miss-characterization. Bax said the Highway Dept. is probably the most under-budgeted.

Blazick asked Janese to look at eliminating the over-time during the summer. Janese said this happens with paving and leaf pick-up.

Janese has no suggestions in regards to the revenue problems. The Town has had it great for a long, long time, but unfortunately that has changed.

Blazick said with the two changes discussed, totaling \$588,587, will be drawn out of H-97.

\$1.8 Million of the sales tax goes into Highway. Janese said as the sales tax goes down, the need for revenue in going to become static, unless you want to reduce staff or cut services.

Janese feels Blazick, who has not been here for long, did a great job on the budget.

Blazick believes the Town can find grants for the things that are being done to free up those dollars. This is what the Supervisor has done. Brochey goes after every penny he can find. Janese said there are Federal grants for road improvement for Cities.

Blazick said the final Highway budget is \$1,291,097.

Janese thanked the Board for their considerations.

TOWN CLERK/TAX COLLECTOR

Garfinkel also complemented Blazick on the great job she is doing on the budget. The information sheets she distributed totally outline what she is thinking and why.

Blazick asked the Board to keep in mind that this budget is now a combination of the Tax Receiver and the Town Clerk. The increases are based on that.

Town Clerk Personnel – The office employees are affected by union negotiations. Blazick said the Town is not allowed to give increases while in negotiations. No increase has been calculated for those employees.

Winkley suggests anticipating 3%. Brochey said in speaking with the Town of Lockport that would be leverage for them. A 1.5% increase is every penny this Town can afford.

Blazick said this increase could be next year, so when the year comes in and the amount is known, the dollars will need to be found. Use contingency funds. No increases have been calculated in any department that has union negotiations.

Garfinkel has requested an increase of \$10,000 for her position. When taking office in 2014, Garfinkel's starting salary was \$12,000 less than the outgoing Town Clerk. The Town Clerk's department has since consolidated with the Tax Receiver's Office. The responsibility of the Tax Collection is now another duty of the Clerk's Dept.

The work load is very different than that of the prior Town Clerk. The office has taken on many extra procedures to help other departments. One being the responsibility of helping to control the acceptance of vouchers being received from another department.

Bax said like a gate keeper. Garfinkel said that what has been taken on has help things move a lot smoother in the Town Hall.

Garfinkel has asked for the increase that is two years behind due to the Board not allowing an increase to elected officials.

Brochey believes the changes and ideas presented by Garfinkel have saved the Town about \$40,000/year.

Blazick said the additional services being done have helped her. Garfinkel helps to segregate cash from the recording of it. Monies are now taken in from the Senior Center and the Recreation Dept.

There was a lot of conflict in a department and the recording of vouchers being received. Garfinkel now logs in all vouchers received from this department.

Bax said Garfinkel has done a great job, and has no objection to the increase. Collecting of the cash, saving the Town money and being the gate keeper are invaluable services that the department provides.

Blazick believes this will only grow.

Garfinkel said yes. This is working out well. Employees in all departments are learning more functions and can be there for the residents.

Having just one person do the abstract was not smart. Kreps has learned and is doing a great job, and will train Schroeder. Norwich knows everything there is to know about taxes and the water department. A lot of which has been learned since the retirement of the previous Tax Receiver. Everyone works together well.

Bax said the Clerk's office will become more and more central to the operations of the Town.

Brochey said the department has become more efficient.

Blazick asked Garfinkel if Joseph does not return, will she be replacing the position. Garfinkel said she has not thought about this and can't answer.

Blazick was thinking of maybe combining that position and use part of that position, to redistribute her work load.

Town Clerk Equipment – Garfinkel requested \$1,600, but Blazick moved some equipment (calculator) to contractual. It is now \$1,400. Garfinkel said these three items are for the Tax Department.

Town Clerk Contractual – The request is up slightly from last year with the combination of the tax and clerk. These are items that won't change, no matter what department.

Blazick said Garfinkel is the one person that went through every line item, calculated, and projected for 2016. The requests were very detailed and explainable.

The Clerk's office has a vehicle for maintenance (Rossman) that is off the road. It would not pass inspection. This vehicle is used for everything, banking, post office, running for items for all departments in the building, delivering Town Board packets, highway garage, police station, WWTP etc... At this time Rossman is using the Assessors car.

An estimate has been received for a Colorado. Blazick feels the money saved from the consolidation may allow for the purchase. It was suggested looking into a possible electric auto and the use of NYPA dollars or research leasing.

ELECTIONS

The County has taken on a bulk of the payments. There are funds for the Deputy Clerk to return to Town Hall for tabulations on elections days.

The dollars are extremely less than 2015 due to the Special Referendum that was held.

TOWN HALL

Garfinkel said the Town Hall has seen better days. Dollars have been included for some small improvements/fix-ups that need to be taken care of.

Building Equipment – Garfinkel outlined items that will be needed.

Building Contractual – This line item is for electric, gas, water, supplies, anything the Town Hall needs.

Blazick said the electric needs to be shown, even though will be paid with NYPA funds.

At the end of 2015, Ronco will start charging an additional fee for the service of the Town Hall phone system, because of its age. An estimate to upgrade has been received from Ronco at a cost of \$21,000, if done by the end of 2015. No other options have been researched.

There is a copy machine monthly charge (for 2) along with per copy charge for the use of copiers. There are three printers, with yearly maintenance fees along with per page fees. Building and Courts purchased copiers that copy, fax, scan, e-mail, and color. Garfinkel would like to purchase the same type of machine. This would allow the removal of the machine and fees of three printers and one copier.

DOG CONTROL

Dog Control Personnel – Sick-pay incentive needs to be added.

In regards to Dave Sherriff being the Bingo Inspector, this is separate from Dog Control. Blazick questions if Sherriff can work two different jobs for the same entity, and not be counted as over-time. Garfinkel to check with Cich.

Dog Control Equipment – Garfinkel would like to start a fund for the future replacement of the dog van.

Blazick said departments are telling her that they have been saving money yearly for future purchases of such items. Blazick does not find any transfers into a Capital fund for these dollars. Even though departments have had it in their budget, Blazick does not think it is being honored. There is an H account for equipment reserve that has been at \$319 since 2012.

Dog Control Contractual – These items are for the running of the office. Slight increase from last year to cover clothing.

REGISTRAR

Registrar Personnel – No increase in the salary of the Clerk.

Registrar Equipment

Registrar Contractual – Slight increase from last year to cover conferences to learn new State death certificate filling process.

Garfinkel thanked the Board for their considerations.

REVENUES

A-Fund

INTEREST & PENALTY-REAL PROPERTY - A00-1000-1090-0000 - \$20,000.00

The tax base is based on total assessments of the Town. In order to exceed the tax cap a local law must be passed prior to approving the budget. Also, note that any special assessment that we decide to assess on French Landing will get added into the calculation. If the fire departments are going to want more money, this will need to be added.

MODERN TIPPING FEES - A00-1000-1170-0000 - \$690,300.00

Modern has estimated 2016 tipping fees at \$690,300. This includes the amount listed in previous years as Town of Lewiston plus the Art Park portion. Both amounts will go into this account for 2016.

Blazick asked the Board what dollar amount should be used for the budget.

Bax and Ceretto suggest using the dollar amount Modern supplied.

MODERN HOST FEE - A00-1000-1170-0101 – \$500,000.00

Based on the Host Agreement and is a set dollar amount per year.

HAZARDOUS WASTE TAX - A00-1000-1170-0102 – \$50,000.00

Waste Management paid Lewiston \$152,728.39 for 2015. Lewiston was told this will be the last check. They are at capacity. This was also said in 2014, it was verbal so it is hear-say. Last years payment was \$157,000. Blazick asked the Board what dollar amount to use for the budget.

Board agrees on \$75,000.

MODERN (RECREATION/PARKS) - A00-1000-1170-0103 - \$77,805.00

Modern submitted a memo outlining recreation portion as \$77,805 for 2016 compared to \$91,105 for 2015. Actual so far is \$43,897 for half the year.

ENERGY CREDIT M&T UTILITIES - A00-1000-1189-0000 - \$52,000

The following is an outline of what each fund has used to date, and this is what 2016 will be based on: A - \$38,172.26; B - \$113,504.73; DB - \$28,862.98; H44 (Ice Rink) - \$4,683.86; SS1 - \$63,020.74; SS2 - \$20,078.91; SS3 - \$1,645.67; SL0 - \$4,573.29; SW1- \$12,217.10

This amount is reimbursed through the HYDR monetization funds paid on a monthly basis.

Pat Brown has said the Hydro money does have to go into the fund that paid the utilities.

TAX COLLECTOR FEE - A00-1000-1232-0000 - \$550.00

To date it is \$370. Annualized would be \$550.00

CLERK FEES - A00-1000-1255-0000 - \$2,500.00

Expected revenue of \$3250. This amount is comparable to 2015.

PUBLIC POUND CHARGE & DOG - A00-1000-1550-0000 - \$250.00

To date, \$175.00 has been collected.

ENGINEERING GIS SERVICE - A00-1000-1589-0900 - \$20.00

This is the charge for Town maps.

SENIORS VAN RECEIPTS - A00-1000-1972-0000 - \$1,800.00

Current year balance is \$1,265. Looking at the last 12 months, it's at \$2,000.

CAMBRIA SENIORS REVENUE - A00-1000-1972-0200 - \$4,000.00

Dollars received in February for Cambria residents to use the van.

PARK & RECREATION - A00-1000-2001-0000 - \$19,000.00

Blazick would like to discuss this when Recreation Director Dashineau is present.

RECREATION SPECIAL EVENT - A00-1000-2012-0000 - \$125,000.00

Blazick would like to discuss this when Recreation Director Dashineau is present.

CONCESSION REVENUE - A00-1000-2020-0000 - \$25,000.00

Blazick would like to discuss this when Recreation Director Dashineau is present.

NIAGARA COUNTY VAN REIMBURSE - A00-1000-2389-0000 - \$6,000.00

It is not believed to change. Kept as last year's amount.

BINGO LICENSES - A00-1000-2540-0000 - \$2,400.00

Bingo licenses were \$2,239 in 2014 and at \$1,627 so far this year which would annualize to \$2,440.

DOG LICENSES - A00-1000-2544-0000 - \$20,000.00

Blazick lowered the estimated amount from Garfinkel to \$20,000.

FINES & FORFEITED BAIL - A00-1000-2610-0000 - \$325,000.00

Winkley questioned if this amount includes the traffic car. Blazick said no. She would like to discuss this with Police and the Justices.

MISCELLANEOUS REVENUES - A00-1000-2770-0000 - \$1,500.00

Used the dollar amount from 2014 budget

ADMIN FEE - POWER ALLOCATION - A00-1000-2770-0100 - \$30,000.00

The NYPA HYDRO fund for 2015 called for admin fees of \$75,000. This will be used to set up a new data base to be used for the refund to residents.

STATE REVENUE SHARING - A00-1000-3001-0000 - \$85,000.00

Blazick used the 2015 amount because it is consistent to what was actually received. The Board may want to consider lowering this.

TRANSFER FROM OTHER FUNDS - A00-1000-5031-0000 - \$492,296.00

This will change depending on completion of the budget.

Blazick feels the Board should stay out of the Appropriated Retained Earnings until the BAN has been finalized.

IN LIEU OF TAXES - B00-1000-1120-0000 - \$81,000.00

The Bridge Commission is the only in lieu Blazick is aware of.

SALES TAX - B00-1120-0000 - \$1,764,000.00

This is the same as last year.

FRANCHISE TAX (CABLE) - B00-1000-1170-0000 - \$176,000.00

Fees are paid twice per year, March and September. Current year fee is \$176,741.81. Expect fee to stay consistent next year.

TOWER REVENUE - B00-1000-1170-0300 - \$5,000.00

Annual fees paid, year to date is \$5,000. Expect fees to be consistent in 2016.

ENERGY CREDIT M&T UTILITIES - B00-1000-1189-0000 - \$151,000.00

Discussed.

POLICE FEES - B00-1000-1520-0000 - \$3,000.00

Will discuss with the Police Department.

POLICE CONSOLIDATION FUND - B00-1000-1520-0100 - \$284,000.00

Will discuss with the Police Department.

CERTIFIED COPIES (REGISTRAR) - B00-1000-2189-0000 - \$29,000.00

Represents dollars charged for birth certificates, marriage licenses and death certificates. Clerk estimated \$26,000. Current revenue to 9/5/15 is \$19,751, which would annualize to \$29,000.

NIAGARA COUNTY CASINO RECEIPTS - B00-1000-2390-0000 - \$60,000.00

Blazick suggests \$60,000. This amount will fluctuate.

BUILDING PERMITS - B00-1000-2555-0000 - \$40,000.00

This account is for building permits - roof, fence, pool permits and plumbing fee, electric inspections and demo permits. Blazick still needs to understand this department.

PUBLIC HEARINGS & MISC - B00-1000-2560-0000 - \$2,700.00

Used last years amount.

SITE PLAN/SUB-DIVISION APPLICATIONS - B00-1000-2660-0000 - \$3,000.00

Used last years amount.

Brochey questioned if the Mawhiney clay mining fee has been received. Blazick said no. Conrad thought Masters was doing this. Brochey said Masters thought Davis was handling this.

Paperwork has been submitted, but not complete. Winkley said if Mawhiney is not paying the fees, Masters should shut down the mine. Bax said Masters is trumped by the State.

Winkley said if the DEC said it is okay, part of that is they meet the Town's requirements. Winkley suggests putting on the agenda so it can be addressed.

STORM WATER FEE - B00-1000-2660-0100 - \$6,500.00

There is no revenue to date for 2015

MORTGAGE TAX - B00-1000-3005-0000 - \$180,000.00

Current year numbers are way under last year but that could be due to the timing of payments. Current year receipt so far is \$95,000, which is almost exactly the amount, collected at this time in 2014. Blazick used last year's budget, by estimate of \$182,943.19.

INTER-FUND TRANSFER – B00-1000-5031-0000 - \$155,360.00 - Already discussed.

Bax MOVED to adjourn the meeting, Seconded by Winkley and Carried 5 – 0.

Respectfully Submitted and Transcribed by:

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Donna R. Garfinkel
Town Clerk