Regular Town Board Meeting 6:00 PM

PRESENT: Supervisor S. Broderick; Councilmembers W. Burg, R. Morreale, J. Myers & S. Waechter; Police Chief M. Salada; Bldg. Insp. T. Masters; Water Crew Ch. J. Dell; WPCC Ch. Op. J. Ritter; Hwy Sup. M. Weiss; Eng. B. Lannon; Atty. A. Bax; Rec. Director T. Smith; 1 Press; 0 Residents & Town Clerk T. Burns

ZOOM: Finance Director J. Agnello

EXCUSED: Dep. Sup. W. Conrad; Sr. Coordinator M. Olick

Supervisor called the meeting to order, followed by the Pledge of Allegiance and a moment of silent reflection.

2025 AUDIT PRESENTATION - DRESCHER & MALECKI

Carl Widmer is with Drescher Malecki and is finishing up the Towns 2025 audit. This presentation captures a quick summary about what the audit process accomplishes, what Drescher & Malecki's responsibilities are and what the Town's responsibilities are and then moves on to a quick snapshot of the actual financial performance for the Town's major funds. The audit deliverables will tell you what all the products are, auditor communications and then the numbers with financial statement updates and observations.

The audit deliverables is a book received each year. As the basic financial statements, this is for the fiscal year end of December 31, 2025. It's going to report on all the funds of the Town. In addition to the financial statement, there's an auditor communications letter and a management letter which is an opportunity to share best practices. Drescher & Malecki works with a lot of municipalities across the state and a lot of Towns locally so if they see a way different towns are doing things they like to share their best ideas. If there's anything out there that they thought would be appropriate to help out the Town of Lewiston, they would include that in the letter.

Drescher & Malecki takes a look at the Town Clerk's Office including the Clerk Department, Tax Receiving and Justice Department who receives a separate audit under a separate cover on a cash basis to see what the major receipts were that came in and the job in those departments is essential to see what was due or owed and then hand it over to ultimately who should be receiving it whether it be the Town or passing along payments to the Justice or the County for property taxes.

The final item that's already wrapped up is the Annual Financial Report. The State Comptroller's Office has a portal that they like to receive all municipality and states financial information in a specific format. They put together this portal and Drescher & Malecki helps the Town take their financial statements and put them into the format the state requires. That report was due by April 1st and was already submitted.

Each year, as the auditors, Drescher & Malecki has the requirement to communicate certain items to the Board. The first is their responsibility under generally accepting auditing standards. Their responsibility is to perform the audit, to come in and then give their opinion on those financial statements. It's often a misconception that the financial statements belong to Drescher & Malecki. Those are the Towns financial statements. There are just a couple pages that have their letterhead on it that states their opinion on the financial statements. This is all the towns information. It is the auditor's job to apply standard auditing procedures, assess risk, perform the audit and then give their professional opinion. Widmer said they are hired to perform a financial statement audit, not to perform a search for fraud.

Essentially there are estimates and policies that go into the Town's financial statements that if you were to change how any of those are applied or calculated, the auditor's would want to let the Board know so they could take last years financial statements and easily compare them to the current year so if there are any major changes due to accounting standards or even a change in Town Policy, they would have the responsibility to tell the Board. Thankfully, there were no major changes in 2025.

If Drescher & Malecki is putting their professional opinion on the Town's financial statements, it means whoever reads those financial statements is relying on their firm to provide assurance that their numbers are fairly stated and can be relied upon. If that's the case, it's imperative that they don't have any conflicts of interest and are truly independent from the Town. Something they do with all of their clients is evaluate the relationships and who they have on staff to make sure there aren't any issues or conflicts of interests.

Widmer said if there were any issues with getting access to the information or a limit of scope, they would have a responsibility to report it. They had full access to all records and no issues. Included in the presentation are the major funds of the Town.

<u>General Fund</u> – When you look at the General Fund, for 5 years you can see some years expenditures were higher than revenues and vise versa. That's how it functions when you're operating as a government, you almost want to have a net zero. Raise enough revenue to afford the services and goods that you provide against revenues. For 2025, total expenditures were pretty consistent at 3.5 million and revenues fell just below 3 million resulting in a net decrease of $534,000. Something to note, the General Fund adopted a budget expecting to use $500,000, very close to what was anticipated. Unassigned fund balance was $515,000 which represents 15% of the total spending.

<u>Town – Outside Village Fund</u> – In 2025, $542,000 was used and the budget anticipated using a little over $200,000 so, more was spent than expected during the budget process. Spending has been higher than monies coming in. Total fund balance is at 1.6 million, the available portion is $945,000 which represents 22%, a decrease from last year.

<u>Highway District Fund</u> – For 2025, there was an overall increase of activity for both spending and revenues coming in. there was a $53,000 increase in fund balance whereas the budget anticipated using $300,000. The fund is sitting at about 1.9 million, the available portion is $1,377,000.00 and represents 30% of what is being spent.

<u>Water District Fund</u> – All 5 years presented more income was brought in than what was spent. In the event something goes wrong, repairs and fixes get expensive so carrying a higher fund balance is the goal of smaller municipalities. Total fund balance rose about $400,000 in 2025. Revenues and spendings have increased. Total fund balance is at 2.9 million and nearly the entire portion is available for spending.

<u>Sewer District Fund</u> – There was an increase in spending which is attributed to in 2025, the Sewer District sent over a million dollars of a transfer out to the Capital Projects Fund for doing significant sewer district work resulting in a net decrease of $722,000. Total spending was 4.1 million and revenues were 3.4 million. Total fund balance is about 2.4 million and there is 1.2 million available which represents 29% of spent monies.

Widmer said he is available for questions. In addition to the numbers, they look at how things are done regarding policies or procedures and there were no findings. Widmer thanked Agnello for her help with the audit.

AGENDA AMENDMENTS

Broderick – Police Union Contract; Waechter – Senior Center Renovations; Burns – Key Fob Doors - Tabled

Agenda

Burg MOVED to approve the agenda, as amended. Seconded by Myers and carried 5-0.

PRIVILEGE OF THE FLOOR – No one wished to speak

DEPARTMENT HEAD STATEMENTS

Water Crew Ch. J. Dell

The Water Department posted a mini-bid on the NYS Office of General Services for a utility truck and received two bids back. VanBortel Ford, Inc. bid $64,854.73 and DeLacy Ford bid $63,280.32.

Utility Truck Bid - Water

Morreale MOVED to accept the bid from DeLacy Ford in the amount of $63,280.32. Seconded by Burg and carried 5-0.

WPCC Ch. Op. J. Ritter

Ritter said the Morgan Drive relief sewer is almost complete. All the trenching and digging is done; all the pipe is in the ground. They will have to make one more connection, concrete work and then clean up.

Hwy Sup. M. Weiss

The Highway Department has been paving around Hillside Drive and Orchard Drive. The next round of paving will be August 24th.

Rec. Director T. Smith

Baseball season is winding down. There is about 3 weeks left of summer camp. The Village of Lewiston Recreation Department and the Town Recreation Department have teamed up and created a youth advisory committee which will meet quarterly throughout the year. they are looking for young leaders from the ages of 10-17 to give ideas, feedback and improve the community.

APPROVAL OF MINUTES

Minutes

Morreale MOVED to approve the minutes from the 6/22/2026 Regular Town Board Meeting. Seconded by Myers and carried 5-0.

ABSTRACT

Abstract

Waechter MOVED to approve Regular Abstract of Claims Numbered 26-01988 thru 26-02147 and recommended payment in the amount of $361,952.71 with a Post Audit in the amount of $19,320.16. Seconded by Morreale and carried 5-0.

OLD/PENDING BUSINESS - None

NEW BUSINESS - None

SUPERVISOR BRODERICK

Broderick and Attorney Giambra have been in union negotiations with the Police Department for a little over a year and they have come to an agreement.

Police Union Contract

Burg MOVED to approve the Police contract with the Town of Lewiston and Teamsters Local 264. Seconded by Waechter and carried 5-0.

Waechter MOVED to approve the Supervisor to sign the Police contract with the Town of Lewiston and Teamsters Local 264. Seconded by Burg and carried 5-0.

Legal:

There was a proposed Local Law 1-2025 "Terminating the Environmental Commission and Creating the Planning and Environmental Review Board". There was a Public Hearing but it was never voted on. The Board will need to close the Public Hearing and vote.

Local Law Environmental Commission

Waechter MOVED to close the Public Hearing for "A Local Law Terminating the Environmental Commission and Creating the Planning and Environmental Review Board". Seconded by Morreale and carried 5-0.

Waechter would like to table this Local Law so she and Burg can work on it. She believes there are vague sections in the law with little direction.

Bax presented a Tender Agreement. There was an issue with the original contractor of Riverfront Park. The Board declared the contract in violation and entered into negotiation with his bond company. That has resulted in this Tender Agreement. This will resolve the issue with the Bonding Company and the Town of Lewiston. The contract will be awarded to A-1 Landcare. This is costing the Bond company and the Town nothing. The Town is being held to the original bid. This is an example where the performance bond worked and the Town is very fortunate that A-1 got the bid which was put out by the Bond Company.

Tender Agreement

Burg MOVED to approve the presented Tender Agreement. Seconded by Morreale and carried 5-0.

Waechter MOVED to approve the Supervisor to sign the Tender Agreement. Seconded by Burg and carried 5-0.

Bax said now that the Tender Agreement is approved and signed, the Town needs someone to complete the work and A-1 Landcare was the lowest bidder.

A-1 Landcare Contract

Burg MOVED to approve the presented contract with A-1 Landcare. Seconded by Waechter and carried 5-0.

<u>Myers MOVED to approve the Supervisor to sign the contract. Seconded by Morreale and carried 5-0.</u>

<u>Finance</u>:

The Finance Director asked for approval to process the following 2025 budget revisions:

1. A request to move $4,858 to Recreation Seasonal Ice Rink Personnel – A00-7310-0100-4403 from Recreation Contractual – A00-7310-0400-0000, to cover the 2025 audit adjustment for the accrual of 2025 payroll work hours paid in 2026.

2. A request to move $5,978 to Police Personnel – B00-3120-0100-0000 from Police SRO Revenue– B00-1000-1520-0220, to cover the 2025 audit adjustment for the accrual of 2025 payroll work hours paid in 2026.

3. A request to move $24,890 to General Repairs Personnel – DB0-5110-0100-0000 from General Repairs Contractual – DB0-5110-0400-0000, to cover the 2025 audit adjustment for the accrual of 2025 payroll work hours paid in 2026.

4. A request to mover $5,535 to Transmission & Distribution Personnel – SW1-8340-0100-0000 from Transmission & Distribution Equipment – SW1-8340-0200-0000, to cover the 2025 audit adjustment for the accrual of 2025 payroll work hours paid in 2026.

<u>Morreale MOVED for approval as presented. Seconded by Myers and carried 5-0.</u>

The Finance Director asked for approval to process the following 2026 budget revisions:

Budget Revisions

1. A request to move $245 to Recreation Concessions Personnel – A00-7310-0100-4402 from Recreation Seasonal Personnel – A00-7310-0100-0000, to cover Concessions payroll expenses.

2. A request to move $1,131 to Recreation Concessions Contractual – A00-7310-0402-0000 from Recreation Contractual – A00-7310-0400-0000, to cover concession contractual expenses.

3. A request to move $750 to Police Contractual – B00-3120-0400-0000 from Police Sale of Scrap Revenue – B00-1000-2650-0000, to cover night range rental expenses.

4. A request to move $500 to Safety Inspections Gasoline – B00-3620-0400-3510 from Transfer from Other Funds – B00-1000-5031-1189, to cover gasoline expenses.

5. A request to move $1,280 to Machinery Equipment – DB0-5130-0200-0000 from General Repairs Contractual – DB0-5110-0400-0000, to cover the purchase of a new payloader.

<u>Morreale MOVED for approval as presented. Seconded by Myers and carried 5-0.</u>

<u>COUNCILMAN BURG</u> – Nothing to report

COUNCILMAN MORREALE

Morreale presented a request for sewer forgiveness for a new pool liner at 930 James Drive in the amount of $217.66.

Sewer Dis. Pool - 930 James Dr.

Morreale MOVED to approve the sewer forgiveness for a new pool liner in the amount of $217.66. Seconded by Myers and carried 5-0.

Morreale introduced Local Law 4 of the year 2026 "A Local Law Imposing a Moratorium on the Placement, Installation, Use, Storage and Occupancy of Shipping Containers Within the Town of Lewiston, Niagara County, New York". A copy of the text of the law is on file at the Town Clerks Office and available for review on the Town website. A Public Hearing will be scheduled for August 24, 2026 at 6:00PM.

Schedule Public Hearing LL # 4-2026

Waechter MOVED to schedule a Public Hearing on Local Law 4-2026 for Monday, August 24, 2026 at 6:00PM. Seconded by Burg and carried 5-0.

COUNCILMAN MYERS – Nothing to report

COUNCILWOMAN WAECHTER

The Town nullified the original contract for the Senior Center Kitchen and Bathroom Project and went out to bid. There was one bid received from Northeast Landscape in the amount of $80,840. The Senior Center will be closed during renovations

Senior Center Renovation Bid - Northeast Landscape

Waechter MOVED to accept the bid from Northeast Landscape in the amount of $80,840 to be paid from the A-Fund. Seconded by Burg and carried 5-0.

Broderick said a bid was approved a couple months ago for the bathrooms at the Outfall Building. One of the complaints with Riverfront Park was there weren't any facilities close by; you had to walk up to the top of the hill. Phase 1 of Riverfront Park did not address the bathrooms. There is a company there now that is putting men and women's bathrooms into the Outfall Building. Zimmerman has been there every day, Broderick gives Zimmerman a lot of credit, Zimmerman has moved this project across the finish line. Zimmerman has also been working hard at the Police Station. The Town took over the Police Station Building from Lew-Port. There used to be a lease agreement for $1/year and Lew-Port gave the Town the building and we knew when we got the building there were renovations that were required. There are new windows, new doors, an HVAC unit and eventually a new roof. Riverfront Park is Greenway money; the Police Station is H98 money. H98 money is $850,000 the Town receives from the Power Authority and the Town has been conservative with that money.

RESIDENT STATEMENTS – none

Morreale MOVED to adjourn. Seconded by Myers and carried 5-0. 6:42 P.M.

Transcribed and
Respectfully submitted by:

Tamara Burns
Town Clerk