

Audit: Wheatfield in 'decent position' to weather COVID-19-related financial problems

BY MICHAEL DEPIETRO
Interim Tribune Editor

Despite the effects of the pandemic, the Town Wheatfield received a generally favorable review of its finances this week by independent auditing firm Drescher and Malecki. However, the town was cautioned to monitor its finances closely as harsh reductions in sales tax revenue and state aid funding are looming.

Company partner and representative Matthew Montalbo said the audit field work was performed primarily during the beginning and most severe points of the COVID-19 outbreak.

According to Montalbo, this year, due to the financial ramifications of COVID-19, the town could potentially be seeing between 10-25% decreases in its sales tax revenue. He noted the town wasn't alone in this predicament, as the pandemic has negatively impacted virtually all municipalities throughout the area.

The good news, Montalbo said, was that the town was in a "decent position" financially to weather these adverse effects. However, he urged town officials to keep an eye on its general fund balance and monitor future spending.

The town saw an increase of \$272,000 in its general fund balance between 2018-19 and currently has nearly \$800,000 in unassigned funds. However, that increase was due to a one-time sale of property in the Witmer Road area. With looming hits to sales tax revenues and significant cuts in state aid, Montalbo said to prepare for some turbulence heading into next year's budget discussions.

"When you look at your fund balances within the general fund ... the unassigned portion is really the one (to) keep an eye on because that's the truly available funds," Montalbo said. "Your total fund balance increased to \$1.6 million. When you focus in on the unassigned portion, it was at \$792,000 at the end of 2019. That represents 18.5% of your appropriations. ... Government finance officers give a best practice of (maintaining) a minimum of two months operating (costs); about 16.67% is where they put that. So you're above that level for 2019."

"... But we do have to kind of consider this in the context of what's going on in 2020 and how revenues are being impacted by, not only the economy and the restrictions that COVID-19 kind of provided, but also the impact on the New York state budget."

"When you look at going forward, (and) projections for 2020 - sales tax represents about \$5 million in 2019 ... a pretty substantial revenue to the town. ... Everybody is trying to project where this sales tax is going to go. There's been ranges for anywhere from 10%, to 25% being kind of in the most severe scenario. ... But even 10% is a half a million dollars in revenue."

Despite the concerns, he said the town is in a stable enough financial position that it should be able to weather those hits.

"I've given this presentation to a lot of towns this year and everybody is going through the same situation," Montalbo said. "... For (the Town of Wheatfield), we feel you're in a stable position as of the

end of 2019. I'm sure you're starting to see some of those reduced revenues, at least from sales tax, but I think, when you look at the overall budget - certainly you've got to be conservative - but in your major funds, outside of refuse, (the town is) certainly in a decent position to be flexible and kind of absorb some of those changes."

Montalbo also noted that for nearly all of the town's major funds, revenues continued to outpace expenditures, with the lone exception being its refuse fund, which saw a \$170,000 decrease in fund balance from 2018 to 2019. Montalbo said the town currently has more than enough to sustain the hit but that it would be an area officials should monitor.

"So the (refuse fund) balance was in a stable position and it still is as at the end of 2019, just under \$500,000 ... but when you look at your 2020 budget, it also assumes another about a \$150,000 difference. So it's something to keep an eye on in 2021 and beyond. Certainly even with a \$150,000 hit there is enough fund balance to sustain it, but once you start getting into 2021, 2022, that's where those revenues have to come in line with the expenditures," Montalbo said.

Speaking on the matter, Supervisor Don MacSwan and Town Attorney Matthew Brooks said the additional costs were the result of state-mandated cooperative bidding practices and that they were taken back by the resulting increases.

"You noted how this has affected other municipalities - that's something I don't think anybody expected," MacSwan said. "... It wasn't just a minor hit, it was a major hit, which we really weren't prepared for."

Brooks added, "We had worked out a deal to extend (our contracts), but as an effect of state law competitive bidding, I think that worked to our disadvantage. We had to send it out to bid and that increased our costs substantially."

Montalbo ultimately concluded his presentation reaffirming the town's positive audit results, but cautioned the board to be measured and restrained when it comes to its finances.

"In conclusion, we talked about the stability at the end of 2019 and some of the impacts of 2020 and going forward. From an internal control standpoint ... we did not identify any material weaknesses or significant deficiencies in the internal controls," Montalbo said. "Going forward, looking at the budget process - obviously it's so difficult to project - but being as conservative as possible."

Afterward, MacSwan discussed some of the challenges officials will face heading into budget season.

"I think that (Budget Director Ed Mongold) knows, and the Town Board knows, that we're trying to trim as much as we possibly can projecting ahead towards next year - especially since it doesn't look like this COVID-19 is going to disappear overnight. So this year's budget is going to be very difficult. We've already taken measures to limit spending, equipment, etc. So hopefully we'll get a good report," MacSwan said.

IN THE NEWS



Thanking community

The Masonic Temple recently placed a banner in Ransomville thanking community members who have been active in helping others during the COVID-19 pandemic. The Masons didn't produce the banner, but are showing their appreciation by posting it for the community to see. (Photo by Wayne Peters)

Lewiston Senior Center reopening continues

News received this week from Melinda Olick, director of the Town of Lewiston Senior Center, finds the site slowly continuing its reopening process.

"The center is currently open for limited activities, Olick said. That includes the popular lunch program, which is provided by the Niagara County Office for Aging. "We'll be bringing (other) activities back in a gradual manner." Among the returning games is bingo, which will take place at 1 p.m. Wednesday, Sept. 23. "In addition, our billiards room is open and looking for players."

Olick said COVID-19 safeguards are in place at the center, but actual coronavirus testing is not being conducted at the site. She said there has been some confusion in the community and wished to clarify that information to visitors. "A COVID questionnaire is available and temperatures will be taken prior to entry. A facemask is required and social distancing with a limited capacity for visitors is also in place," Olick noted.

For more information, visitors are asked to call the Lewiston Senior Center at 754-2071.

COVID-19 will be notified by the medical center.

NFMMC to conduct COVID-19 testing at Portage Road Tops

Niagara Falls Memorial Medical Center will conduct diagnostic testing for COVID-19 from 1-4 p.m. Friday, Sept. 18, at Tops Markets, 1000 Portage Road, Niagara Falls.

A Memorial Medical Center physician will provide prescriptions to authorize tests for Niagara Falls residents. There will be no charge for the testing, which is supported by Community Development Block Grant funding allocated by Mayor Robert Restaino and the City Council.

Testing will be conducted by collecting saliva samples to be analyzed by a Western New York laboratory.

Those wanting to be tested should not eat or drink anything, brush their teeth, smoke tobacco products or vape for 30 minutes prior to being tested.

People who test positive for

Youngstown Lions chicken BBQ

The Youngstown Lions Club will hold a drive-thru Chiavetta's chicken barbecue from 3-6 p.m. Saturday, Oct. 17, at the Youngstown Fire Hall, 625 Third St.

A press release said, "Fundraising is difficult in this time of COVID-19 limitations. To support our mission and to observe social distancing, the Lions have decided to hold our first drive-thru fundraiser."

Presale tickets are available for \$10 a dinner at the Porter Town Hall or by contacting any Youngstown Lions Club member. Tickets are also available on the day of the event for \$12 a dinner. For further information, contact Terry Cummings at 550-6268 or Debbie Fleck at 870-1109.

Proceeds will benefit improvements to Lions Park and local charities. Lions Club fundraisers also support the Youngstown Lions Neil Riordan Memorial Scholarship fund.

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