

Town of Lewiston earns solid financial grades

Drescher & Malecki rep discusses audit

BY TERRY DUFFY
Editor-in-Chief

Beyond news of the commercial-grade solar utility project eyed for Townline Road by Saturn Power, there were a fair amount of other developments from the Lewiston Town Board session on July 26.

The town's auditing firm, Drescher & Malecki LLC, visited that night, where partner Carl Widmer, an external auditor, reviewed many of the town's financial matters for the year ending Dec. 31, 2020. Widmer presented an overall positive report, telling Town Board members, "There were no reportable findings. That's a good thing; that's an accolade to the town."

Widmer said he found no "significant deficiencies or material weaknesses" in the town's financials, saying a review the firm conducted of the town's internal controls was spotless. "Financials are being taken care of well, each year," he said in positive comments directed to town Financial/Budget Director Jacqueline Agnello.

As to the financial highlights, he said a five-year trend of the town's general fund showed positive revenues over expenditures for fiscal year 2020. Widmer said the town experienced cost savings due to its limited operations from the COVID-19 pandemic and its fund balance increased in 2020 by \$375,000. He said the town has available fund balances in many of its accounts, with \$1.9 million in fund balance available in the general fund, or 65% of next year's budget.

Widmer explained the town/outside village fund, or B fund, experienced similar strengths, with revenues coming in over expenditures and sales taxes outperforming the budget despite a year of COVID. "Fortunately, it did perform," he said, noting initial forecasts for municipalities, including for Lewiston, had indicated otherwise.

Fund balance for the B fund improved by \$485,000 for a total fund balance of \$2.8 million in this account, while in the highway fund Widmer said there was an overall decrease in revenues and expenditures. Here, Widmer said the fund balance still managed to increase from \$780,000 to \$850,000. In the water district account, revenues remained consistent with a decrease in spending from the paydown of a bond anticipation note in 2019, plus cost savings seen on the spending side. Here, total fund balance went from \$400,000 to \$1 million, up 34% with \$980,000 considered as available to use.

"This was a fund that in past years drew a lot of attention" due to decreases in past years, Widmer said, noting sewer revenues were also up.

"Overall, a clean bill of health and a positive financial position" for the town, he said. Widmer said there are "no reportable findings on the financial controls side." As to the future, he recommended the town continue to beef up its fund balance policy, to strive from minimum balances and to develop workable spending plans.

Widmer closed by saying that,

"Financially, you are in a good position compared to other New York state towns." On the policy side, he said paying attention to fund balance is really important and that it needs to be factored in the town's future capital plan spending.

In still more news from the work session:

•Town Supervisor Steve Broderick said work on the basketball and tennis courts at Kiwanis Park is now complete, and that attention is now being directed to the outfall building at the town's riverfront park area under construction on Lower River Road. At that session, the board approved for town Engineer Rob Lannon to pursue bids for a range of future work on the structure.

On a related town Parks/Recreation matter, Councilman Bill Geiben said work covering \$96,655 in improvements to the Sanborn playground has begun and is expected to be complete by this fall. Similar work on a \$550,000 Pletcher Road playground improvement project is expected to begin later this fall. Funding for both was approved via recent authorizations by the Niagara River Greenway Commission.

•The town announced that, as planning continues for Lewiston's bicentennial celebrations in 2022, the Historic Preservation Commission will hold a Chiavetta's chicken barbecue fundraiser in preparation for the event. The event will take place from 3-8 p.m. Saturday, Oct. 9, in the parking lot at Lewiston Town Hall. Tickets for the event are now on sale from bicentennial committee members.

It was also announced the town's new bicentennial coins would be on sale at a special tent manned by Town Board members John Jacoby, Bill Geiben and Rob Morreale at the Lewiston Art Festival next weekend.

•The town announced it would hold a public hearing to consider a site plan/special use permit for the Thompson commercial-grade solar utility project under consideration on Ridge Road. The hearing will take place at 6 p.m. Monday, Aug. 23, at Town Hall prior to the Town Board's regular August meeting.

Renowned Lehrer Dance Company visits Lewiston Dance students



Jon Lehrer of the internationally renowned Jon Lehrer Dance Company led Lewiston Dance students during an in-studio dance workshop held at the Lewiston Dance Center. Students learned a dance combination and modern technique from Lehrer and two company members days before their planned Artpark performance on July 17.

"We are so thankful to have such an accomplished choreographer and dancer visit our studio to teach our students," studio owner Rachel Novelli said. "The students learned so much and had a great time."

Lewiston Dance Center is located at 781 Cayuga St. For more information, visit www.lewistondance.com.

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LOWER: Mahi Mahi, Snapper, Carp, Rock Cod, Skate, Monkfish, Crab (Blue, Snow, Dungeness), Perch (Freshwater), Tuna (Fresh Pacific Albacore, Chunk Light).

LOWEST: Anchovies, Butterfish, Calamari, Oysters, Catfish, Whitefish, Scallops, Sardines, Sturgeon, Flounder, Crab (King), Haddock, Tilapia, Clams, Herring, Shad, Crawfish/Crayfish, Trout (Freshwater), Caviar (Saltwater), Hake, Salmon, Shrimp, Pollock, and Sole. (Natural Resources Defense Council, www.nrdc.org)

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