# Amherst Town Board

## Special Meeting of the Town Board

## Minutes

5583 Main Street
Williamsville, NY 14221
www.amherst.ny.us

Francina J. Spoth
Town Clerk

**Thursday, November 9, 2023** | **4:30 PM** | **Amherst Municipal Building**

# I. PLEDGE OF ALLEGIANCE

# II. SPECIAL MEETING

4:30 PM Meeting called to order on November 9, 2023 at Amherst Municipal Building, 5583 Main Street, Williamsville, NY.

| Attendee Name | Organization | Title | Status | Arrived |
|---|---|---|---|---|
| Brian J. Kulpa | Town of Amherst | Supervisor | Present | |
| Deborah Bruch Bucki | Town of Amherst | Deputy Supervisor | Present | |
| Jacqualine Berger | Town of Amherst | Councilmember | Late | 4:40 PM |
| Shawn Lavin | Town of Amherst | Councilmember | Present | |
| Michael Szukala | Town of Amherst | Councilmember | Present | |
| Francina J. Spoth | Town of Amherst | Town Clerk | Present | |
| Timothy Koller | Town of Amherst | Deputy Town Clerk | Present | |
| Samuel A Alba | Town of Amherst | Sr. Deputy Town Attorney | Present | |
| Dan Howard | Town of Amherst | Planning Director | Present | |
| Daryl Bramer | Town of Amherst | Comptroller | Present | |
| Lynda Juul | Town of Amherst | Director of Finance | Present | |
| Robert McCarthy | Town of Amherst | Director of Human Resources | Present | |

# III. COUNCILMEMBER RESOLUTIONS

## *A. SUPERVISOR KULPA:*

**1. Resolution 2023-843**

### Local Law to Override the Tax Levy Limit Established in General Municipal Law §3-C

Public hearing with respect to overriding the tax levy limit for the 2024 Budget.

**10/16/2023**
A motion to open the public hearing was made by Supervisor Kulpa, seconded by Councilmember Berger and unanimously approved 5-0. The public hearing was opened at 7:38 PM.

Supervisor Kulpa presented.

There were no speakers from the public, therefore Supervisor Kulpa moved to close the public hearing, seconded by Councilmember Berger and unanimously approved 5-0. The public hearing was closed at 7:47 PM.

**10/30/2023**
A motion to set a special meeting on November 9, 2023 at 4:30 p.m. for the purposes of considering Resolution 2023-843 as well as any proposed budget amendment resolutions was made by Supervisor Kulpa, seconded by Councilmember Berger and unanimously approved 5-0.

A motion to adjourn to the November 9th Special Town Board meeting was made by Supervisor Kulpa, seconded by Councilmember Berger and unanimously approved 5-0.

**11/9/2023**
Supervisor Kulpa made a motion to approve, seconded by Councilmember Lavin and approved via Roll Call vote 4-1 (nay, Bucki).

| | |
|---|---|
| **RESULT:** | **ROLL CALL VOTE (ADOPTED) [4 TO 1]** |
| **MOVER:** | Brian J. Kulpa, Supervisor |
| **SECONDER:** | Shawn Lavin, Councilmember |
| **AYES:** | Kulpa, Berger, Lavin, Szukala |
| **NAYS:** | Bucki |

**2. Resolution 2023-876**

## Capital Improvement Program (CIP) 2024-2029

The 2024-2029 CIP is available for viewing at the Planning Department, the Town Clerk's Office, and on the Town of Amherst Website (as part of the Town's Overall Budget). The 2024-29 CIP can be found on the following link:

https://www.amherst.ny.us/pdf/planning/cip/231013_supervisors_2024_2029_cip.pdf

**10/30/2023**
A motion to open the public hearing was made by Supervisor Kulpa, seconded by Deputy Supervisor Bucki and unanimously approved 5-0. The public hearing was opened at 7:01 PM.

Supervisor Kulpa gave a brief presentation.

The following speakers addressed the Board:
Jane Cox, 4584 Harlem Rd. - CIP funding for Amherst Central Park

Shelly Schratz, 1952 Kensington Ave. - lack of public participation and budget items

There were no further speakers from the public, therefore Supervisor Kulpa moved to close the hearing and set a decision date for the November 9th Special Town Board meeting, seconded by Councilmember Berger and unanimously approved 5-0. The public hearing was closed at 7:30 PM.

**11/9/2023**
Supervisor Kulpa made a motion to approve, seconded by Councilmember Lavin and unanimsously approved 4-0.

Please note the Board took the vote before Councilmember Berger arrived.

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Brian J. Kulpa, Supervisor |
| **SECONDER:** | Shawn Lavin, Councilmember |
| **AYES:** | Kulpa, Bucki, Lavin, Szukala |
| **ABSENT:** | Berger |

***B. COUNCILMEMBER LAVIN:***

**1. Resolution 2023-908**

## Amendment to Enhance Financial Transparency

Whereas, the Town of Amherst is committed to providing greater transparency in financial matters for the benefit of its residents;

Now, therefore, be it resolved that the following amendments to the resolution 2023-843 are approved:

Section 1: Four-Year Financial Plan

Once approved, the Town of Amherst's Supervisor Office is hereby required to provide the public with a comprehensive Four-Year Financial Plan. This plan shall include detailed budget projections and potential budget shortfalls over the upcoming four years. The plan shall be made accessible to the public through the official Town of Amherst website, and physical copies shall be made available at the Town Hall and other municipal locations. The Four-Year Financial Plan shall be updated annually to ensure that it remains current and accurate.

The Four-Year Financial Plan shall include, but not be limited to, all of the following information for each of the four fiscal years covered by the financial plan: (I) A projection of all revenues and expenditures of the town for each fiscal year, including debt service. (ii) A projection of cash flow for each fiscal year. (iii) A schedule of projected capital commitments for each fiscal year. (iv) Measures to assure that projected employment levels, collective bargaining agreements, and other employee costs are consistent with projected expenditures and available revenue. (v) Measures to assure compliance with mandates under state and federal law consistent with projected expenditures and available revenue.

(vi) Measures to assure adequate reserves for mandated and other essential programs and activities in the event of an overestimation of revenue, an underestimation of expenditures, or both. (vii) A statement of significant assumptions and methods of estimation used for projections included in the financial plan. (viii) Any other information the town supervisor, comptroller, or director of finance considers appropriate.

This four-year financial plan will sunset in 2028.

Section 2: ~~Quarterly~~ Monthly Budget Monitoring Report

The Town of Amherst's Budgeting and Comptroller Department shall be responsible for providing a ~~Quarterly~~ Monthly Budget Monitoring Report to the Town's leadership and the public. This report will present an overview of the budget projections for the current fiscal year. It shall include detailed statements of revenue collected versus the budgeted figures, expenditure reports comparing actual spending against budgeted amounts, an analysis of the budget surplus or deficit for the quarter, an assessment of fiscal risks and uncertainties, any new policy measures that affect the budget, and, if applicable, recommendations for adjustments to the budget. The report shall be available to any Town Board member upon request at the close of each quarter.

Effective Date: January 1st 2024

This amendment shall take effect on January 1st 2024.

This amendment is incorporated into and becomes a part of the original resolution 2023-843.

**11/9/2023**
A motion to approve was made by Supervisor Kulpa and seconded by Councilmember Lavin. A motion to amend was made by Councilmember Lavin, seconded by Deputy Supervisor Bucki and unanimously approved 5-0. Amendment adds the underlined language. A motion to approve was made by Councilmember Lavin, seconded by Deputy Supervisor Bucki and unanimously approved 5-0.

| | |
|---|---|
| **RESULT:** | **ADOPTED AS AMENDED [UNANIMOUS]** |
| **MOVER:** | Shawn Lavin, Councilmember |
| **SECONDER:** | Deborah Bruch Bucki, Deputy Supervisor |
| **AYES:** | Kulpa, Bucki, Berger, Lavin, Szukala |

## IV. ADJOURNMENT

There being no further business to come before the Town Board, Supervisor Kulpa moved to adjourn, seconded by Deputy Supervisor Bucki and unanimously approved 5-0. The Town Board meeting of November 9, 2023 was adjourned at 4:43 PM.

**Amherst Town Board**
5583 Main Street
Williamsville, NY 14221
**www.amherst.ny.us**

Francina J. Spoth
Town Clerk

Meeting: 11/09/23 04:30 PM
Department: Town Clerk
Initiated by: **Timothy Koller**
Co-Sponsored by:

DOC ID: 28068 **RESOLUTION 2023-843** **ROLL CALL VOTE (ADOPTED)**

# Local Law to Override the Tax Levy Limit Established in General Municipal Law §3-C

Public hearing with respect to overriding the tax levy limit for the 2024 Budget.

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| **RESULT:** | **ROLL CALL VOTE (ADOPTED) [4 TO 1]** |
| **MOVER:** | Brian J. Kulpa, Supervisor |
| **SECONDER:** | Shawn Lavin, Councilmember |
| **AYES:** | Kulpa, Berger, Lavin, Szukala |
| **NAYS:** | Bucki |

# LOCAL LAW NO. _____-2023

# TOWN OF AMHERST

# COUNTY OF ERIE, STATE OF NEW YORK

## A Local Law To Override The Tax Levy Limit Established In General Municipal Law §3-c

**Be it enacted by the Town Board of the Town of Amherst as follows:**

**Section 1. Title.**

This Local Law shall be referred to as, "A Local Law To Override The Tax Levy Limit Established In General Municipal Law §3-c."

**Section 2. Legislative Intent and Purpose**

While a cap on the property tax levy may provide "political appeal in its simplicity," according to the New York Conference on Mayors' Mayoral Task Force on Mandate and Property Tax Relief, a cap without specific exclusions - such as costs associated with health care, pensions, extraordinary capital expenditures and reductions in state aid - and relief from state mandates results in destructive local budget deficits, decimated municipal work forces and a dangerous reduction in essential services provided by local governments.

In order to provide essential municipal services, and truly achieve property tax relief, the state must first reform the cost drivers that lead to high property taxes in New York, particularly the many mandates on local governments pertaining to collective bargaining and managing workforce costs.

In addition, several years of high inflation rates, coupled with Federal Reserve interest rate increases, has increased costs in government purchasing and borrowing, leading to higher operating expenses, while many areas of governmental revenue still lag. This affects the ability of government at all levels to balance their budget without eroding fund balance. Furthermore, it was proven during the COVID-19 pandemic that fund balance is essential to continuing operations during times of adversity.

It is the intent of this Local Law to allow the Town of Amherst the flexibility to adopt a budget for the fiscal year commencing 2024 that requires a property tax levy in excess of the "tax levy limit" defined by General Municipal Law §3-c if necessary to provide essential services. The law further provides the mechanism whereby if the state comptroller determines that the Town has exceeded the 2% tax levy cap, then the Town is in a position to allocate funds to pay the difference.

**Section 3. Authority**

This Local Law is adopted pursuant to Subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government's governing body to override the property tax cap for the 2024 fiscal year by the adoption of a Local Law approved by a vote of sixty percent (60%) of said governing body.

**Section 4. Tax Levy Limit Override**

The Town Board of the Town of Amherst is hereby authorized to adopt a budget for the fiscal year commencing in 2024 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

**Section 5. Amendment of Chapter 175**

Therefore, Chapter 175 of the Code of the Town of Amherst is amended, specifically to add a new Article, Article XIII. Real Property Tax Levy 2024, to incorporate the authorization to adopt a budget for the fiscal year commencing in 2024 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

**Section 6. Severability**

If a Court determines that any clause, sentence, paragraph, subdivision or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the Court's order or judgment shall not affect, impair or invalidate the remainder of this Local Law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 7. Effective Date.**

This Local Law shall take effect immediately and be filed in the Office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law and published pursuant to Section 130 of the Town Law and Chapter 28 of the Code of the Town of Amherst.

**Francina J. Spoth, Town Clerk**
**Town of Amherst**
**County of Erie, State of New York**

**Amherst Town Board**
5583 Main Street
Williamsville, NY 14221
**www.amherst.ny.us**

Francina J. Spoth
Town Clerk

Meeting: 11/09/23 04:30 PM
Department: Town Clerk
Initiated by: **Timothy Koller**
Co-Sponsored by:

DOC ID: 28127 **RESOLUTION 2023-876** **ADOPTED**

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**FINANCIAL IMPACT:**

tbd

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|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Brian J. Kulpa, Supervisor |
| **SECONDER:** | Shawn Lavin, Councilmember |
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| **ABSENT:** | Berger |

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Francina J. Spoth
Town Clerk

Meeting: 11/09/23 04:30 PM
Department: Councilmembers
Initiated by: **Shawn Lavin**
Co-Sponsored by:

DOC ID: 28203 **RESOLUTION 2023-908** **ADOPTED AS AMENDED**

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**FINANCIAL IMPACT:**

TBD

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| **RESULT:** | **ADOPTED AS AMENDED [UNANIMOUS]** |
| **MOVER:** | Shawn Lavin, Councilmember |
| **SECONDER:** | Deborah Bruch Bucki, Deputy Supervisor |
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