SENECA TOWN BOARD

Financial Workshop Minutes | May 13th, 2026

PRESENT	
ROSLYN GRAMMAR *Town Supervisor*	**HALEY EAGLEY** *Town Clerk*
JIM MALYJ *Deputy Supervisor*	**DEB WRIGHT** *Bookkeeper*
JASON MOSHER *Councilman*	**SHANA JO HILTON** *Assessor*
JESSE ORBAKER *Councilman*	
KAREN MOON *Councilwoman*	

Supervisor Grammar called the workshop to order at 5:00 pm. The 3rd Financial Workshop of the Town of Seneca was held on May 13th, 2026, at the Town Hall, 3675 Flint Rd., Stanley, NY 14561.

SUPERVISOR'S REPORT

Supervisor Grammar presented a spreadsheet to the Board that showed the actual revenue versus the actual expenditures over the last 3 years, and it was broken down by account- General, Highway, Water, Lighting Districts, and Sewer. She explained that she hopes to have 2025 numbers within a few weeks and will be entering those numbers when she received them.

She explained that there was a column for revenue and a column for expenses and that any Landfill revenue would be called out separately as well as projections moving forward. For Projections, she took the expense trends and averaged out the percentage. She then used that percentage average to build out the projections moving forward.

WATER

She explained that for Water, the projections were highlighted in yellow. She used numbers from the actual metered sales trends, not just the total revenue. Total revenue would include extra sales to customers for repairs and other various items.

The spreadsheet showed that, even with excluding the Landfill completely, the Water Department has made a profit for the last 3 years and is projected to make a profit in 2025 as well. Supervisor Grammar took the total revenue of metered sales and subtracted the expenses.

Councilman Mosher asked if she was including Wages in these expenses and she responded that these numbers were all inclusive- meaning wages, healthcare, and anything else that the water department would spend money on. Councilman Mosher then explained that looking at the 2024 budget, we had appropriations estimated at $1,270,000 for the Water Department, but the spreadsheet on the screen showed expenses for 2024 at $831,000. This looks like a $500,000 gap to him. He wanted to know if we were that far off in our budget that we would be a half a million dollars off. Supervisor Grammar explained that that number in the 2024 appropriations most-likely included the Landfill Capital Reserve Project. Further explaining that in 2024, we took Landfill money for the capital project of $580,000.

Councilman Mosher asked our past-bookkeeper, Shana Jo Hilton, to clarify that what Supervisor Grammar was talking about happened in 2023. Supervisor Grammar stated that this project was in 2024 numbers and that it was carried over. She offered the Annual Financial Report from that year if anyone wanted to see it.

Councilman Mosher asked if we got any money back from fronting the grant for the Water Capital Project. Mrs. Hilton explained that we didn't front any money for the grant and that we're paying our 66%. Councilman Mosher added that back when we were diverting funds, we were supposed to be putting money into the Tax Stabilization Fund. Further

explaining that we stopped participating in that and diverted that money into the Water Capital Project for roughly 5 years. Mrs. Hilton confirmed that this was correct. Councilman Mosher wanted to make sure that we were paid back from that now and Mrs. Hilton explained that there was never a "loan" and the Town Board financed the Geneva Capital Improvement Project with Casella money. Councilman Mosher stated that he thought we were going to be getting money back from the grant. Mrs. Hilton stated that Geneva has just been taking that money and it already factors in what we've been paying. Councilman Mosher said that he was under the impression that there would be money returned when the grant was received.

Councilman Mosher then asked if the project was completed yet. Supervisor Grammar stated that the goal is to have it finished by end of June or early July. This is all weather dependent and whenever they finish, we will get that last bill for whatever we owe.

Councilman Mosher asked if the difference between $1,200,000 that we appropriated and the $831,000 that we spent on the displayed spreadsheet was the difference of that project. Supervisor Grammar confirmed and stated that she took that number out of the equation (and placed it on the side) because it is just a one-off and not to be expected or planned with in the future.

Councilman Mosher then stated that when he looks at the 2025 budget, we allocated $1,300,000 to water and he wanted to know how we came up with that number. Supervisor Grammar stated that this was just a projection as she doesn't have the final Annual Financial Report numbers back yet. She is expecting that information within the next couple of weeks, and she will input those numbers and share it all. Supervisor Grammar added that none of this displayed spreadsheet is what was budgeted- this entire sheet is *actual* numbers. The budget could be different from what was *actually* spent and received.

Councilman Orbaker said that for quite a few years now, he was under the impression that the water department has been operating in a deficit, but this spreadsheet is showing him that the Water Department has been holding its own. 2023 was close, but still green and that was because they did the Fort Hill project that was not expected. That project skewed that number.

Councilman Mosher then said that when he goes back to look at the 2022 budget, it shows that we allocated $934,000 to the Water Department but it's only showing $738,000 in expenses, and he wanted to clarify that we were $200,000 over in our budget. Adding that we just left the remainder in fund balance. Supervisor Grammar stated that he is correct, anything that was leftover was moved into the Fund Balance.

Councilman Orbaker said that it looks like the Water Department isn't sitting where we thought it was and Councilman Mosher added that we'll have to wait to see what comes back with 2025 numbers. Mr. Mosher added that this year will be a lot different, because we added another person that we weren't expecting to add.

HIGHWAY

Supervisor Grammar stated that the Highway Numbers are broken out pretty much the same. These are actual numbers, not budgeted. She added that the Highway Department has relied on the Landfill money the most over the years and with how it all works currently, they will always be in a deficit without that money. She added that this makes sense because most Highway Departments don't have many sources of revenue as tax dollars, most of the time, go to the Highway Department.

Supervisor Grammar stated that CHIPS money has consistently gone up. While there's no guarantee for that money, New York hasn't really stopped that type of money and that's why Advocacy Day in Albany is a big deal for Highway Superintendents.

Supervisor Grammar stated that looking at these numbers, while $1,500,000-$2,000,000 is a significant number to make up; however, based on previous conversations she was expecting this to be even worse. So, she appreciates having actual numbers so that we can see the gap that we need to fill. Sewer and Special Lighting also have a gap.

The board discussed comparisons between towns and tax rates; however, it can be hard to compare towns when you try to factor in similarities. Total miles of road, assessments, tax base, and businesses within the town change the way other towns can be compared to ours.

One way the board discussed bridging the gap was possibly coming up with a better fleet management program. Possible increasing the longevity of our equipment if we can. Councilman Malyj added that you don't want to stretch every single truck out for possibility of having more than one go down in a snowstorm; but we need to try to stretch one or two out. Councilman Orbaker said that he would like us to pick one truck and push it if we can just to see how far we can go (being that we have never really pushed them and don't know the capability). He added that with his own employer, he could walk into the office at any given moment and get exact information on exactly how much they've spent on any of their pieces of equipment and he thinks it would be worth trying that with one of our trucks to see what happens. Supervisor Grammar said that one thing she wanted to add is that Highway Superintendent King is a great record keeper, so she can assume that he's already keeping the records diligently. Councilman Mosher said that one tough thing would be that they don't just have one brand of everything like some places do. They've got a mixture of brands- so it would be hard to push one truck out and gauge the rest of them based on that information.

Supervisor Grammar posed the question to the board of what they would rather see- spending more time and funds on heavier maintenance for these vehicles or let them go and have a rotation plan that's quicker. Councilman Orbaker asked how old the truck was that went down this past winter and Supervisor Grammar stated that she thinks that was the 2-year-old truck. Councilman Orbaker added that with his job, that's what they do all winter long is tear things apart and go through them to make sure their back in shape by the next season. Councilman Mosher stated a good point, that the Highway Department doesn't have that luxury in the wintertime and Councilman Orbaker said that they could possibly come up with a plan where they look at tractors and other equipment in the wintertime and rotate trucks in and out of the shop throughout the summer. Councilman Mosher asked which MEO in the Highway Department would be the one to do this and Councilman Orbaker said it would be MEO Hollowell who is also a mechanic.

There were various conversations about electric vehicle mandates, road longevity, and how some farmers are working towards cutting down road-commutes with large farm equipment. All these thoughts tie into what will have to be thought about and discussed when we need to make up this gap in the Highway Department.

Supervisor Grammar expressed that her initial thoughts on where and how they would like to move forward. The discussion and information today showed that whatever tax we will end up implementing in the future essentially has to cover the Highway Department as of now. The 2025 numbers could change the conversation, but she doesn't project that this will happen. Highway Superintendent King has done his Highway Equipment Rotation Plan and he and Supervisor Grammar have had discussions on whether they should push the equipment; however, this topic should continue being spoken about.

Supervisor Grammar brought up that she and Bookkeeper Wright have had three meetings and there's a fourth follow up for a demo regarding a municipal management system (we are currently utilizing Williamson Law Book Company and Edmunds). Supervisor Grammar added that Mrs. Wright has been here roughly 5 months and has been great right from the get-go. She adds a set of outside eyes and has taken over a lot of things. She also added that we have started to attempt to streamline a lot of the processes in the office here. Bookkeeper Wright has taken over the purchasing of any office supplies or bathroom supplies for all the departments. Supervisor Grammar has had some discussions with Bookkeeper Wright about utilizing a Purchase Order system instead of everyone ordering for themselves whenever they want. As of now, there is no way to track who orders what or where and when- so there have been duplicate orders in the past and the orders would happen whenever anyone asked. It's an extremely manual process and difficult to keep it all in one place.

Supervisor Grammar told the Board that she was extremely blunt with Williamson Law Book Company (which is currently utilized for Town Clerk fees, Water Billing, Bookkeeping, Payroll, and Budgeting). She called the company and told them she needed someone to come out to our office to talk with us as we have a lot of concerns and issues with the system. She was blunt in telling them that they needed to come here and convince us to stay with them for our software. The Town received a 30-minute phone call out of that conversation and while we learned a few new things, it didn't really convince us without a doubt that we needed to keep this software.

Supervisor Grammar added that we have an exploratory call and Demo with Edmunds, which is the same system that CEO Hoover utilizes for the Code & Zoning Office. They offer Town Clerk, Utility Billing, Tax Collection, and many other areas that could help us in the Town Hall. Supervisor Grammar explained that between all the departments in the Town, the Department Heads are spending hours every week simply doing paperwork that isn't necessary today. She added

that where she was previously employed utilized spreadsheets to analyze data and the Town of Seneca largely relies on spreadsheets to input manual data. A new system would help immensely.

Councilman Mosher asked if there were any AI Programs out there that may be able to take those spreadsheets and input the data. Supervisor Grammar responded that the Edmunds company has an option like this and we will have that demo coming up. She ended this conversation explaining to the Board that Williamson Law in today's world is just not functional. We shouldn't be spending the amount of time that we are just entering data. In addition, Clerk Eagley has two separate credit card systems- one for water billing and another for everything else. Currently, Williamson does not work with other credit card processors- so we have no choice but to use them. We're looking to try and streamline all of that into one system so there aren't so many pieces to the puzzle. Councilman Mosher added that it's always been a very antiquated system.

Councilman Orbaker added that it would be a good idea to have Highway Superintendent King come to the next/ or one of the financial meetings. Supervisor Grammar added that June is a very busy month for everyone and she would like to shoot for end of June or July for the next one. She preferred not to put a date out right now as she wants the Annual Financial Report from 2025 before having the next meeting and she doesn't have a set date on when she will have that report. The plan is to move forward working with Highway Superintendent King and the Highway Department and the date of this meeting will be out when we decide.

With nothing else to be discussed, the workshop was adjourned at 6:30 pm.

Respectfully submitted,
Haley S. Eagley
Town Clerk

Water Dept				Projections			
Year	**2022**	**2023**	**2024**	2025*	2026*	2027*	2028*
Total Revenue	$ 843,786.81	$ 964,540.32	$ 1,194,633.44				
Metered Sales Only	$ 768,397.95	$ 876,696.26	$ 1,080,701.28	$ 1,286,034.52	$ 1,530,381.08	$ 1,821,153.49	$ 2,167,172.65
Landfill Capital Project Revenue	$ -	$ -	$ 580,500.00				
Total Expenses	$ 738,589.60	$ 936,424.49	$ 831,519.04	$ 898,040.56	$ 969,883.81	$ 1,047,474.51	$ 1,131,272.47
Profit (Excluding landfill revenue)	$ 105,197.21	$ 28,115.83	$ 363,114.40				
Expense Trends		$ 197,834.89	$ (104,905.45)	$ 66,521.52	$ 71,843.25	$ 77,590.70	$ 83,797.96
		27%	-11%	8%			
Metered Sales Trends		$ 108,298.31	$ 204,005.02	$ 205,333.24	$ 244,346.56	$ 290,772.41	$ 346,019.16
		14%	23%	19%			

Highway Dept

Year	2022	2023	2024	2025*	2026*	2027*	2028*
Revenue Sources							
Intergov Revenue (Snow Rem/Fuel/Salt)	$ 115,575.09	$ 132,945.47	$ 122,406.55				
Property Sales	$ 30,277.90	$ 1,526.10	$ 112,177.82				
Interest and Earnings	$ 12,980.49	$ 64,231.21	$ 83,029.35				
CHIPS Revenue	$ 400,622.85	$ 433,019.19	$ 433,345.40				
Landfill Host Agreement Revenue	$ 2,074,115.98	$ 1,800,000.00	$ 1,300,000.00				
Revenue Total	$ 2,633,572.31	$ 2,431,721.97	$ 2,050,959.12				
Revenue Total Minus Landfill	$ 559,456.33	$ 631,721.97	$ 750,959.12	$ 871,112.58	$ 1,010,490.59	$ 1,172,169.09	$ 1,359,716.14
Total Expenses	$ 1,703,655.99	$ 1,557,909.94	$ 2,009,202.35	$ 2,210,122.59	$ 2,431,134.84	$ 2,674,248.33	$ 2,941,673.16
Revenue (excluding Landfill) - Expenses	$ (1,144,199.66)	$ (926,187.97)	$ (1,258,243.23)				
Expense Trends		$ (145,746.05)	$ 451,292.41	$ 200,920.24	$ 221,012.26	$ 243,113.48	$ 267,424.83
		-9%	29%	10%			
Revenue Trends (Excluding Landfill)		$ 72,265.64	$ 119,237.15	$ 120,153.46	$ 139,378.01	$ 161,678.49	$ 187,547.05
		13%	19%	16%			

General

Year	2022	2023	2024	2025*	2026*	2027*
Revenue Sources						
Interest/Penalties Real Prop Taxes	$ 1,733.64	$ 2,549.49	$ 2,003.00			
Non Prop Tax Distribution by County	$ 1,291,767.60	$ 1,314,802.72	$ 1,299,099.06			
Dept Income (Not including Landfill Revenue)	$ 37,278.75	$ 27,093.49	$ 38,666.55			
Interest/Earnings/Property Rental	$ 92,951.68	$ 211,511.16	$ 368,635.01			
Licenses and Permits	$ 13,144.00	$ 10,061.50	$ 10,458.20			
Fines and Forfeitures	$ 13,218.50	$ 23,507.00	$ 13,985.50			
Sales of Property/Comp of Loss	$ 78.00	$ 30,284.00	$ 245.00			
State Aid	$ 92,568.73	$ 76,366.01	$ 95,982.81			
Federal Aid (ARPA)	$ -	$ -	$ 273,845.33			
Landfill Revenue	$ -	$ 318,927.14	$ 1,182,866.44			
Total Revenue Including Landfill	$ 1,542,777.52	$ 2,015,495.57	$ 3,285,916.90			
Total Revenue Minus Landfill	$ 1,542,777.52	$ 1,696,568.43	$ 2,103,050.46	$ 2,460,569.04	$ 2,878,865.77	$ 3,368,272.96
County Tax Buydown	$ 500,000.00	$ 400,000.00	$ 300,000.00			
Total Expenses including County Tax Buydown	$ 1,296,994.35	$ 1,406,455.71	$ 1,513,967.06			
Total Expenses Minus County Tax Buydown	$ 796,994.35	$ 1,006,455.71	$ 1,213,967.06	$ 1,493,179.48	$ 1,836,610.77	$ 2,259,031.24
Revenue (No Landfill) - Expenses (No Buydown)	$ 745,783.17	$ 690,112.72	$ 889,083.40			
Expense Trends (excluding county buydown)		$ 209,461.36	$ 207,511.35	$ 279,212.42	$ 343,431.28	$ 422,420.48
		26%	21%	23%		
Revenue Trends (Excluding Landfill)		$ 153,790.91	$ 406,482.03	$ 357,518.58	$ 418,296.74	$ 489,407.18
		10%	24%	17%		