

Motion by Supervisor Meegan, seconded by Councilman Hart, to adopt the following resolution:

BE IT RESOLVED, that the Town Board does hereby adopt the Town of West Seneca 2015 Ad Valorem budget (includes General and Highway Funds) as previously filed by the Town Supervisor and known as the "Preliminary" 2015 Ad Valorem Budget with amendments as contained on the attached pages.

On the question, Councilman Hanley acknowledged the increase from \$800,000 to \$900,000 in the fund balance and stated if an additional \$150,000 was added taxes would be reduced another $\frac{3}{4}$ percent. He liked the idea that the board members would then be forced to make hard decisions next year since the town's bank balance would be reduced.

Councilman Hart voiced his concern with adding another \$150,000 to the fund balance and stated if the Highway and General Fund were considered one fund the town would be left with a 13 percent fund balance. He stated the NYS State Comptroller recommends fund balances fall between 5 and 25 percent and noted our fund balance went from 19 percent at the beginning of the budget process to 13 percent. Councilman Hart stated he would rather err on the side of conservatism.

Finance Director Luke Malecki stated his concern is the town potentially spending more money than the amount brought in and the possibility of issuing short term debt until tax revenues increase. Mr. Malecki further stated the Supervisor's budget showed an increase of \$350,000 and the Town Board added another \$100,000 which essentially doubled the total from last year. He cautioned adding an additional \$150,000 would reflect a total increase of \$600,000.

Councilman Hanley felt strongly about adding another \$150,000 to the fund balance, stating he would like to get the tax increase below 3 percent.

Councilman Hart stated one of the problems with the budget is escalating costs and the lack of savings in future years. He further stated zero based budgeting will add little to the fund balance and reiterated the need to be cautious and conservative in maintaining savings. Councilman Hart thought this is a realistic budget and spoke of potential future savings when the town is out of the water and sewer business.

Mr. Malecki stated the town has \$36 million in short term debt that will eventually go long term. He voiced his concern of a pattern being established of fund balance spending and how that could reflect poorly on the town's bond rating. Mr. Malecki did not recommend spending excess funds, noting it is best to slowly utilize funds and sustain a balance. He stated the overall goal is not to have as high an increase in future years.

Councilman Hanley stated residents do not want more taxes and he feels they have an opportunity to reduce the tax increase by adding \$150,000 to the fund balance.

Mr. Malecki commented on the unbudgeted cost of retirements, referring to \$230,000 in unbudgeted retirement costs in 2014. Supervisor Meegan further commented on the importance of establishing reserve funds for retirements going forward.

Ayes: (2) Supervisor Meegan, Councilman Hart

Noes: (1) Councilman Hanley

Motion Carried

Mr. Malecki stated budget meetings with individual department heads will be part of public work sessions next year.

Councilman Hart questioned if a fund balance policy will be presented in the near future.

Mr. Malecki responded they are working on establishing a fund balance policy and budgetary transfers.

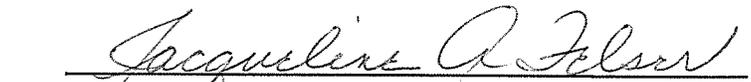
ADJOURNMENT

Motion by Supervisor Meegan, seconded by Councilman Hart, to adjourn the meeting at 3:30 P.M.

Ayes: All

Noes: None

Motion Carried


JACQUELINE A FELSER
TOWN CLERK

Letter of Authorization

To: Erie County Real Property Tax Department

From: Town of West Seneca

Subject: Unpaid items to be included in tax warrant

Date: 10/31/2014

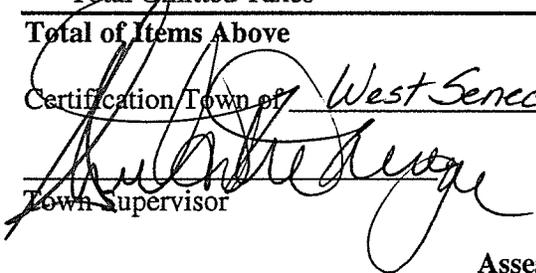
In accordance with New York State Town Law, section 198, the town board has opted to enforce various unpaid accounts for water, sewer, refuse and other unpaid town services as indicated below, by placing a lien upon the real property for which such services were provided. **Be sure to include a copy of the resolution(s) adopting all special town charges.**

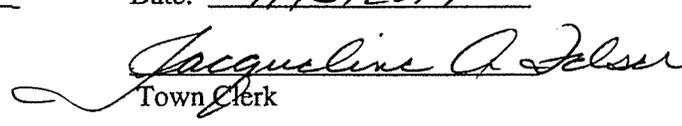
In light of the aforementioned, the Erie County Legislature shall levy in such sums as indicated below and against the applicable properties as provided for on the town assessor's master computer assessment roll file, which is also hereby being delivered by the assessor with this letter of authorization.

• Total Unpaid Water	\$ 2434.10	ECWA + Elma
• Total Unpaid Sewer	\$ -	
• Total Unpaid Refuse	\$ -	
• Total Agric Penalty	\$ -	
• Total Other Charges	\$ 34,813.00	
• Total Omitted Taxes	\$ -	
<hr/>		
Total of Items Above	\$	

Certification Town of West Seneca

Date: 11/5/2014


Town Supervisor


Town Clerk

Assessors Use Only

Date RPS file submitted to County RPTS _____

I hereby certify that the entries on the master assessment roll file delivered herewith equal the amounts as required by the town board as provided for above.

Randall S. Wittmeyer
Assessor

10/31/2014
Date

County RPTS Use Only

Date filed received _____ By: _____

File in balance Yes _____ No _____

Summary of Budget Changes - Sewer Fund

Decrease in Appropriations \$ (171,545)
 Decrease in Estimated Revenues (171,545)

Department / Account	Account Code	2015 Preliminary Budget	Change	2015 Final Budget
APPROPRIATIONS:				
Sewer service department: program Maintenance	03.8100.0445	650,000	(150,000)	500,000
Sewer service department: less: Inter District Charge	03.2100.2801	4,576,903	150,000	4,726,903
Payment to SD 5 for Operation of Disposal Plant:				
District No. 13	03.8113.0520	63,689	(1,925)	61,764
Sewer Department Allocation:				
District No. 1 - Seneca Street	03.8101.0597	119,483	(5,959)	113,524
District No. 2 - Delray, Thorndale and Tindle	03.8102.0597	46,453	(2,347)	44,106
District No. 3 - Edson Street	03.8103.0597	7,788	(396)	7,392
District No. 4 - Oschawa, Duerstein, IC Rd	03.8104.0597	21,970	(1,694)	20,276
District No. 5	03.8105.0597	393,597	(15,275)	378,322
District No. 6	03.8106.0597	425,475	(20,305)	405,170
District No. 7 - Barnsdale and Knox	03.8107.0597	61,488	(3,136)	58,352
District No. 8 - Seneca Street and Kelsey to RR	03.8108.0597	236,010	(9,854)	226,156
District No. 9 - Burch Avenue	03.8109.0597	13,346	(722)	12,624
District No. 10 - Wildwood Avenue	03.8110.0597	13,557	(724)	12,833
District No. 11 - Doris Avenue	03.8111.0597	7,393	(358)	7,035
District No. 12 - Fisher Courts	03.8112.0597	46,747	(2,300)	44,447
District No. 12I - Lackawanna	03.8123.0597	142,090	(6,749)	135,341
District No. 13	03.8113.0597	3,004,292	(78,619)	2,925,673
District No. 15 - Nash Street	03.8115.0597	18,882	(629)	18,253
District No. 18 - Fisher Road	03.8118.0597	6,279	(399)	5,880
District No. 19 - Boardman and Weisner Area	03.8119.0597	18,053	(951)	17,102
Rent Payable to Sewer District No. 13				
District No. 14 - Westgate Subdivision	03.8114.1488	86,218	(1,289)	84,929
District No. 20 - EWAL	03.8120.1486	802,268	(11,988)	790,280
Rent Payable to Sewer District No. 5:				
District No. 5 - Covington and Slade Extension	03.8155.1486	433,086	(8,499)	424,587
Rent Payable to Sewer District No. 6				
District No. 7 - Barnsdale and Knox	03.8107.1487	96,710	(1,921)	94,789
District No. 8 - Seneca Street and Kelsey to RR	03.8108.1487	216,544	(4,287)	212,257
District No. 11 - Doris Avenue	03.8111.1487	11,031	(219)	10,812
Payable to Erie County Joint Sewer District No 6.:				
District No. 12I - Lackawanna	03.8123.1487	24,000	6,200	30,200
District No. 18 - Fisher Road	03.8118.1487	5,000	1,400	6,400
District No. 19 - Boardman and Weisner Area	03.8119.1490	24,000	1,400	25,400

Department / Account	Account Code	2015 Preliminary Budget	Change	2015 Final Budget
ESTIMATED REVENUES:				
Real property taxes:				
District No. 1 - Seneca Street	03.2101.1001	201,116	(5,959)	195,157
District No. 2 - Delray, Thorndale and Tindle	03.2102.1001	72,552	(2,347)	70,205
District No. 3 - Edson Street	03.2103.1001	22,049	(396)	21,653
District No. 4 - Oschawa, Duerstein, IC Rd	03.2104.1001	59,700	(1,694)	58,006
District No. 5	03.2105.1001	290,195	(4,851)	285,344
District No. 5 - Covington and Slade Extension	03.2155.1001	465,311	(8,499)	456,812
District No. 6	03.2106.1001	623,540	(11,754)	611,786
District No. 7 - Barnsdale and Knox	03.2107.1001	157,592	(5,057)	152,535
District No. 8 - Seneca Street and Kelsey to RR	03.2108.1001	465,740	(14,141)	451,599
District No. 9 - Burch Avenue	03.2109.1001	38,470	(722)	37,748
District No. 10 - Wildwood Avenue	03.2110.1001	19,909	(724)	19,185
District No. 11 - Doris Avenue	03.2111.1001	18,095	(577)	17,518
District No. 12 - Fisher Courts	03.2112.1001	76,942	(2,300)	74,642
District No. 12I - Lackawanna	03.2123.1001	202,119	(549)	201,570
District No. 13	03.2113.1001	4,441,393	(66,452)	4,374,941
District No. 14 - Westgate Subdivision	03.2114.1001	87,937	(1,229)	86,708
District No. 15 - Nash Street	03.2115.1001	20,044	(629)	19,415
District No. 18 - Fisher Road	03.2118.1001	11,240	1,001	12,241
District No. 19 - Boardman and Weisner Area	03.2119.1001	42,603	449	43,052
District No. 20 - EWAL	03.2120.1001	870,131	(11,038)	859,093
District No. 5:				
Charge to Sewer District No 13	03.2105.0013	82,279	(1,925)	80,354
Charge to Covington and Slade Extension	03.2105.0055	433,086	(8,499)	424,587
District No. 6:				
Charge to Sewer District No. 4	03.2106.0004	20,980	(417)	20,563
Charge to Sewer District No. 7	03.2106.0007	96,710	(1,921)	94,789
Charge to Sewer District No. 8	03.2106.0008	216,544	(4,287)	212,257
Charge to Sewer District No. 11	03.2106.0011	11,031	(219)	10,812
Charge to Erie County Sewer District No. 1	03.2106.0012	85,976	(1,707)	84,269
District No. 13:				
Charge to Elma Sewer District No. 2	03.2113.0002	16,298	(244)	16,054
Charge to West Seneca SD#14	03.2113.0014	86,218	(1,289)	84,929
Charge to Orchard Park SD No. 16	03.2113.0016	24,945	(373)	24,572
Charge to Orchard Park SD No. 17	03.2113.0017	4,532	(67)	4,465
Charge to Orchard Park SD No. 18	03.2113.0018	8,750	(131)	8,619
Charge to West Seneca EWAL District	03.2113.0200	802,166	(11,988)	790,178
District No. 14 - Westgate Subdivision:				
Charge to OP SD No. 14	03.2114.0014	4,013	(60)	3,953
District No. 20 - EWAL:				
Charge to New York State School	03.2120.0001	63,522	(950)	62,572

Summary of Budget Changes - General Fund

Decrease in Appropriations	\$ (23,719)
Increase in Appropriated Fund Balance	100,000
Decrease in Estimated Revenues	(123,719)

Department / Account	Account Code	2015 Preliminary Budget	Change	2015 Final Budget
APPROPRIATIONS:				
<u>Town Board</u>				
Salaries of Councilmembers (2)	1.1010.0100	\$ 44,840	\$ (840)	\$ 44,000
<u>Town Justice</u>				
Contractual Expenses	1.1110.0400	6,500	(1,500)	5,000
Court Stenographer Fees	1.1110.0404	18,000	(3,000)	15,000
Membership Dues	1.1110.0406	2,000	(500)	1,500
Continuing Education and Training	1.1110.0414	5,000	(1,000)	4,000
Reference Materials	1.1110.0419	-	250	250
Print, Litigation and Other Expenses	1.1110.0448	5,000	(725)	4,275
<u>Supervisor</u>				
HR Consultant (to 1.1430)	1.1220.0451	50,000	(50,000)	-
<u>Assessor</u>				
Office Supplies	1.1355.0400	3,300	(300)	3,000
Postage	1.1355.0411	6,650	(650)	6,000
Continuing Education and Training	1.1355.0414	1,500	(500)	1,000
Gasoline	1.1355.0416	570	(70)	500
<u>Town Clerk</u>				
Office Supplies	1.1410.0400	9,000	(3,000)	6,000
Programmed Maintenance	1.1410.0444	7,000	(1,000)	6,000
Printing, Literature and Other Expenses	1.1410.0448	6,000	(500)	5,500
<u>Personnel</u>				
HR Consultant	1.1430.0451	-	45,000	45,000
<u>Town Engineer</u>				
Seasonal & Temporary Help	1.1440.0149	8,000	(1,000)	7,000
Continuing Education and Training	1.1440.0414	4,500	(500)	4,000
Gasoline	1.1440.0416	3,500	(500)	3,000
Equipment Repair & Maintenance	1.1440.0443	12,000	(4,000)	8,000
<u>Buildings</u>				
Cleaning Supplies	1.1620.0417	40,000	(2,500)	37,500
Electricity	1.1620.0421	80,000	(10,000)	70,000
Gas	1.1620.0422	45,000	(10,000)	35,000
Repair & Maintenance	1.1620.0445	30,000	(5,000)	25,000
<u>Central Printing & Mailing</u>				
Equipment	1.1670.0200	9,500	(2,500)	7,000
Office Supplies	1.1670.0400	30,400	(400)	30,000
Printing, Advertising & Publishing	1.1670.0448	5,000	(1,000)	4,000
Computer/Software Maintenance	1.1670.0460	120,000	10,000	130,000
<u>Special Items</u>				
General Liability, Fire & Theft Consultation	1.1910.0425	175,000	10,000	185,000
Taxes & Assessments on Town Property	1.1950.0462	7,000	(2,000)	5,000
Contingent Account	1.1990.0480	132,000	(12,000)	120,000

Department / Account	Account Code	2015 Preliminary Budget	Change	2015 Final Budget
<u>Police</u>				
Salary of Bingo Inspector - Part Time	1.3120.0156	4,500	(900)	3,600
Police Community Policing Program Salary	1.3120.0164	18,000	(3,000)	15,000
Police Supplies	1.3120.0400	70,000	(20,000)	50,000
Ammunition	1.3120.0409	10,000	(500)	9,500
Gasoline	1.3120.0416	152,000	(12,000)	140,000
Other Expenses	1.3120.0419	66,000	(4,000)	62,000
Police Training Course	1.3120.0459	35,000	(1,500)	33,500
<u>Electrical Department</u>				
Equipment Repairs & Maintenance	1.3410.0443	2,500	(500)	2,000
Maintenance to Dispatch Console	1.3410.0445	1,000	(500)	500
<u>Dog Control</u>				
Equipment Repair & Maintenance	1.3510.0443	2,000	(500)	1,500
<u>Buildings and Grounds - Animal Control</u>				
Gas	1.3511.0422	5,000	(1,000)	4,000
<u>Building & Plumbing Inspection</u>				
Salary of Housing Inspector	1.3620.0139	20,733	6,200	26,933
Equipment	1.3620.0200	6,200	(6,200)	-
Mandated Training	1.3620.0414	2,300	(500)	1,800
Gasoline	1.3620.0416	4,000	(200)	3,800
Other Expenses	1.3620.0419	3,895	(300)	3,595
Programmed Maintenance	1.3620.0444	2,160	(300)	1,860
<u>Superintendent of Highways</u>				
Continuing Education and Training	1.5010.0414	1,500	(500)	1,000
Equipment Repair & Maintenance	1.5010.0443	1,000	(500)	500
Sign Maintenance	1.5010.0445	20,000	(2,000)	18,000
<u>Highway Garage</u>				
Telephone	1.5132.0420	4,500	(500)	4,000
Electric	1.5132.0421	15,000	(2,000)	13,000
Gas	1.5132.0422	30,000	(4,000)	26,000
Water	1.5132.0423	6,000	(3,000)	3,000
Building Repairs	1.5132.0452	20,000	(5,000)	15,000
<u>Street Lighting</u>				
Highway Lighting - Electric	1.5182.0421	350,000	25,000	375,000
<u>Buildings & Grounds</u>				
Electric	1.7110.0421	10,000	(1,500)	8,500
Gas	1.7110.0422	11,000	(2,000)	9,000
Water	1.7110.0423	25,000	(2,500)	22,500
Park Building Maintenance	1.7110.0463	10,000	(2,000)	8,000
<u>Recreation</u>				
Salary of Director	1.7140.0100	35,000	10,000	45,000
Sports / Recreation Equipment	1.7140.0230	17,500	(2,500)	15,000
Equipment Repair & Maintenance	1.7140.0443	3,100	(500)	2,600
Printing & Advertising	1.7140.0448	3,600	(100)	3,500
<u>Ice Rink</u>				
Recreation Equipment	1.7141.0230	1,600	(200)	1,400
<u>Buildings & Grounds - Ice Rink</u>				
Telephone	1.7142.0420	2,500	(800)	1,700
Water	1.7142.0423	4,000	(500)	3,500

Department / Account	Account Code	2015 Preliminary Budget	Change	2015 Final Budget
<u>Library</u>				
Repair & Maintenance	1.7410.0445	5,000	(1,000)	4,000
<u>Charles Burchfield Center</u>				
Electric	1.7420.0421	10,000	(1,500)	8,500
Gas	1.7420.0422	6,000	(1,000)	5,000
<u>Historical Property</u>				
Telephone	1.7520.0420	2,500	(500)	2,000
Electric	1.7520.0421	1,800	(300)	1,500
Gas	1.7520.0422	2,500	(100)	2,400
Repair & Maintenance	1.7520.0452	2,500	(500)	2,000
<u>Senior Citizens</u>				
Cleaning Supplies	1.7620.0417	7,000	(500)	6,500
Telephone	1.7620.0420	3,000	(200)	2,800
Gas	1.7620.0422	-	500	500
Equipment Repair & Maintenance	1.7620.0443	3,000	(500)	2,500
Repair & Maintenance	1.7620.0445	2,000	(500)	1,500
Craft Material & Supplies	1.7620.0475	4,500	(500)	4,000
<u>Building & Grounds - Senior Citizens</u>				
Electricity	1.7621.0421	25,000	(2,000)	23,000
Repair & Maintenance	1.7621.0445	20,000	(2,000)	18,000
<u>Zoning Board</u>				
Secretary - Part Time	1.8010.0139	6,228	(2,358)	3,870
<u>Sanitation</u>				
Regular Laborers (16)	1.8160.0144	670,119	75,000	745,119
Departmental Supplies	1.8160.0400	1,000	(200)	800
Equipment Repair & Maintenance	1.8160.0443	65,000	(10,000)	55,000
Outside Services	1.8160.0452	19,000	(9,000)	10,000
Tires	1.8160.0492	10,000	5,000	15,000
Rental of Heavy Equipment	1.8160.0491	2,000	(1,500)	500
<u>Recycling</u>				
Equipment	1.8161.0200	2,500	(1,500)	1,000
Departmental Supplies	1.8161.0400	1,000	(500)	500
Television Disposal	1.8161.0409	-	1,500	1,500
Printing, Advertising, etc.	1.8161.0448	3,000	(1,000)	2,000
<u>Drainage</u>				
Regular Laborers	1.8540.0144	5,000	(5,000)	-
<u>Employee Benefits</u>				
State Retirement	1.9010.0801	852,000	6,000	858,000
Social Security	1.9030.0802	889,272	5,974	895,246
Hospital & Medical Insurance	1.9060.0807	3,354,000	15,000	3,369,000
Net reduction in appropriations			<u>(23,719)</u>	
APPROPRIATED FUND BALANCE:				
Appropriated Fund Balance	1.0599	800,000	100,000	900,000
ESTIMATED REVENUES				
Real property taxes	1.1001	12,592,061	(190,719)	12,401,342
Non Property Tax Distributions by County	1.1120	5,550,000	100,000	5,650,000
TV Cable Franchise Fees	1.1170	655,000	35,000	690,000
Police Service WS Schools	1.1670	254,000	7,000	261,000
Interfund Revenue - Highway	1.2801.1	475,000	<u>(75,000)</u>	400,000
Net reduction in estimated revenues			<u>(123,719)</u>	

Summary of Budget Changes - Highway Fund

Decrease in Appropriations		\$	(57,000)
Decrease in Appropriated Fund Balance			(20,000)
Decrease in Estimated Revenues			(37,000)

Department / Account	Account Code	2015 Preliminary Budget	Change	2015 Final Budget
APPROPRIATIONS:				
<u>General Repairs</u>				
Gasoline, Oil and Grease, etc.	2.5110.0416	350,000	(10,000)	340,000
Guard Rail & Curbing Repairs	2.5110.0445	25,000	(5,000)	20,000
Safety Committee Supplies	2.5110.0466	-	10,000	10,000
<u>Machinery</u>				
Highway Equipment	2.5130.0200	5,000	(500)	4,500
<u>Snow & Miscellaneous</u>				
Rugs	2.5140.0401	2,000	(500)	1,500
Coveralls & Rain Gear	2.5140.0488	6,000	(1,000)	5,000
Interfund Services	2.5140.0491	475,000	(75,000)	400,000
<u>Snow Removal (Town Highways)</u>				
Cinders, Salt, Gasoline, Oil & Anti Freeze	2.5142.0416	275,000	<u>25,000</u>	300,000
			<u>(57,000)</u>	
APPROPRIATED FUND BALANCE:				
Appropriated Fund Balance	2.0599	700,000	(20,000)	680,000
ESTIMATED REVENUES:				
Real property taxes	1.1001	8,960,596	(37,000)	8,923,596