



Finance Director Laura Landers gave a power point presentation on the budget process. She explained that the benefit basis budget is a tax based on various formulas and includes sewer, water, lighting and industrial park districts. Ms. Landers also noted that the benefit basis budget decreased \$243,000 from last year. The ad valorem budget is based on an assessed valuation of property and includes the general and highway funds. Components of the budget include appropriations, estimated revenues, appropriated fund balance and assessed valuations. Ms. Landers reviewed the proposed summary of tax rate changes for the general and highway funds showing an overall combined increase of approximately \$0.01 per thousand of assessed valuation and noting the combined general and highway fund tax rate of \$17.45 proposed in 2014 is less than the actual tax rate in 2007 and a .05% increase over the 2013 rates. Total appropriations for all funds included in the proposed budget are \$44,090,786, whereas the total tax levy for all funds is \$28,610,796 which is \$990,000 under the tax cap. Budget challenges include reduced revenues due to declining interest rates; appropriations such as for high fuel costs, mandated NYS Retirement System payments which are 88 percent higher than payments in 2010, and required capital improvements (street reconstruction projects - \$11,880,000; police expansion and ADA project at Town Hall - \$2,000,000; Burchfield, Metz house & town recreational improvements - \$300,000; and the second phase of required improvements to sewer districts 5, 13 and 20 - \$7,000,000). The general fund will use \$450,000 of appropriated fund balance and the highway fund will use \$800,000. Ms. Landers stated the taxable assessed valuation increased \$6,765,813 or approximately .5% over last year. Changes from the tentative budget include additional revenues in state aid-per capita estimated at \$348,552 and additional funding of \$124,000 from West Seneca Schools for the school resource officers. It was noted the majority of the budget is spent on public safety (34 percent) and employee benefits (30 percent). Ms. Landers further stated they normally look to the amount of unassigned fund balance as a measure of fiscal stability and 5 to 25 percent is typical of municipalities to retain as unassigned. The unassigned fund balance is \$3,314,000 which is 14 percent of the 2013 budget appropriations of \$23,567,476. Finally, the percent of total taxes paid in the Town of West Seneca are broken down as follows: County of Erie -17 percent; Town of West Seneca - 26 percent; West Seneca Central School District - 57 percent.

Councilman Hart commented that the budget is probably at the lowest tax rate they are going to get this year. He challenged department heads to make every effort to save even the smallest amount in the upcoming year as there will be more and more debt service for the sewer remediation program and they may be spending significant funds on economic development.

Councilman Rusinski stated he did not see much room to move on the budget and thought it was an appropriate utilization of fund balance. He thanked Chief Denz for the recent agreement with the West Seneca School District concerning the school resource officers which resulted in increased revenue for the town. Councilman Rusinski further commented on the energy savings in electric in some departments and not others and stated he will be looking at that.

