

**WEST SENECA COMMUNITY CENTER**  
**1300 Union Road**  
**West Seneca, NY 14224**

**BUDGET COMMITTEE**  
**Minutes 2019-01**  
**June 11, 2019**

Councilman Eugene Hart called the meeting to order at 7:01 PM followed by the Pledge of Allegiance led by Scott Dobe and a moment of silence.

Members Present – Eugene P. Hart, Councilman  
Tina Hawthorne, Town Attorney  
Megan Wnek, Finance Director  
Amy Kobler, Deputy Town Clerk  
Christopher Skalski  
William Cleary  
Maria Klaskala  
Edward Lalley  
Kimberly Walkow  
Stephen Stachowski  
Barbara Lipiew  
David Kims  
David Rogers  
Michael Yost  
Raymond Nalewajek  
William Josefiak  
Joseph Celeste  
Scott Dobe

Members Absent - Suellen McAneney

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### **Administration of Oath**

Deputy Town Clerk Amy Kobler administered an oath of office to the members of the committee.

### **Introduction**

Councilman Hart expressed his gratitude to the committee members and the importance of budgeting in local governments. Councilman Hart hopes that the committee supports the analysis and understanding of the budget to help the public understand and give input into the budget process. Councilman Hart stated that he will be acting as interim chairperson of the committee until the members of the committee decided to elect a permanent chairperson. In the future, Councilman Hart will be acting as a liaison from the Town Board to the committee.

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Councilman Hart stated the need for communication with the Town Board on the future of the committee. He questioned if the committee would like department heads to present their respective budgets to the members. Councilman Hart hopes that the budget committee will give an opinion on the budget to the Town Board after the Town Supervisor's proposal.

#### **Town Attorney Tina Hawthorne**

Town Attorney Tina Hawthorne presented members with the following materials that she believes will be beneficial to the committee-members to begin learning the budget:

- ✓ Member's individual tax bill - stating that line 3 (General Town Tax) and line 4 (Highway Tax) represent the portions of the taxes paid to the Town of West Seneca
- ✓ 'The Citizens Guide to Local Budgets' and 'Understanding the Budget Process': both of which are available from the Office of the New York State Comptroller and are considered beneficial reference material.
- ✓ Town of West Seneca adopted budgets for 2017, 2018, and 2019 - Mrs. Hawthorne reiterated that all presented materials can be found on the NYS Comptroller and Town of West Seneca websites.
- ✓ Supervisors' Transmittal Letter and the Town Warrant - Councilman Hart stated that all claims in a specific warrant are individually approved by a Town Board member before they can be paid. Finance Director Megan Wnek clarified that a clerk enters a specific requested payment, a department head approves the request, the Finance Director overviews the request and submits it to the Town Board for final approval.
- ✓ White Collar Contract, Blue Collar Contract, and PBA agreement
- ✓ Town social media policy - Mrs. Hawthorne reminded all members that they will be under the jurisdiction of the Town Ethics Code. Councilman Hart stated that copies of the Ethics Code were not provided as the Ethics Board is preparing to present a revised Ethics Code to the public. Christopher Skalski questioned if members will receive the updated Ethics Code when it is presented. Councilman Hart assured Mr. Skalski that members will receive the new Ethics Code. Mrs. Hawthorne stated that the Ethics Code will be posted online once it is finalized.

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### **Chairperson Selection**

Mrs. Hawthorne stated that the committee will be selecting a new permanent Chair and a Secretary, and will be following the order of other Town committees. Councilman Hart stated that the committee will be following Robert's Rules of Orders. Councilman Hart additionally stated that minutes will be recorded for the meeting and voted upon at the next meeting.

Councilman Hart stated the committee will be allowed all materials and assistance that the Town Board can legally provide.

### **Director of Finance Presentation**

Director of Finance Megan Wnek presented the attached Budget Committee Presentation.

### **Committee Discussions**

A committee member questioned the timeframe for the committee to submit reports to the Finance Director or Town Board. Councilman Hart replied the committee must decide on a purpose to determine what they will focus on and how long this will take.

Raymond Nalewajek questioned what the committee can focus on that will have the largest impact on the budget. Councilman Hart stated that two unexpected events (Lexington Green flooding and November 2014 snow storm) used up approximately \$3 million combined of fund balance. Councilman Hart stated he believes that healthcare is one of the largest expected expenditures that contribute to the budget, and urged the committee to consider taking this on as a main focus. Councilman Hart said that he believes the committee must focus on individual aspects of the budget, and not push for cuts on the overall budget.

Mr. Nalewajek questioned if the unexpected events Councilman Hart mentioned were paid for via the fund balance or bonds. Councilman Hart replied that none of the expenditures were funded by bonds.

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Mr. Nalewajek questioned how much control the Town has over worker's compensation. Councilman Hart replied the Town is self-insured and will be reviewing internal protocols to reduce cost.

Stephen Stachowski questioned if negotiations have begun on the expiring union contracts. Mrs. Hawthorne responded that no formal negotiations have occurred as of yet. Councilman Hart stated that the Town Board must wait for the unions to open negotiations for a contract extension. Mr. Nalewajek questioned if negotiations are subcontracted. Councilman Hart replied labor attorneys for the Town are present at negotiations.

A committee member questioned how lapsed funds as a result of terminations are redistributed into the budget. Ms. Wnek stated budget transfer priority is given to transfers within a department, and then to the General Fund balance.

Mr. Nalewajek questioned if the committee has a contact person for questions outside of meetings. Councilman Hart replied all questions will be directed towards him until a new Chair is appointed.

### **Public Comment**

A member of the public stated that it was difficult to hear and asked committee-members to use their microphones.

### **Upcoming meeting**

Motion by Scott Dobe, seconded by Christopher Skalski, to meet with LMHF and labor attorneys at the next committee meeting, July 8, 2019 to discuss healthcare and union contracts.

Ayes: All

Noes: None

Motion Carried

### **Adjournment**

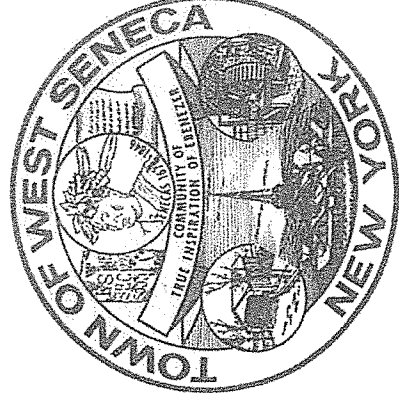
The meeting adjourned at 8:09 P.M.

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**Jacob Kobler**

# Town of West Seneca, New York

June 10, 2019



# The Budget Process

TOWN OF WEST SENECA, NEW YORK	BUDGET CALENDAR – 2019 Budget
1. The Budget Officer finishes Department Heads with 2019 budget forms	First week in June
2. Department Heads submit estimated 2019 budget to the Budget Officer	Due by July 27, 2018
3. The Budget Officer files the tentative budget with the Town Clerk	Not later than September 30, 2018 (Town Law Section 106)
4. The Town Clerk presents the tentative budget to the Town Board	On or before October 3, 2018
5. The Town Board makes revisions and prepares the preliminary budget; preliminary budget filed with Town Clerk	Prior to public hearing (Town Law Section 106)
6. Notice of public hearing	At least five (5) days shall elapse between the date of first publication and the date specified for public hearing (Town Law Section 108)

# 2019 Budget Process

TOWN OF WEST SENECA, NEW YORK	BUDGET CALENDAR – 2019 Budget
7. The public hearing is held	On or before the Thursday immediately following the general election. The hearing may be adjourned from day to day but not beyond November 15, 2018 (Town Law Section 109)
8. Final revisions to the preliminary budget are made	After public hearing but prior to adoption (Town Law Section 109)
9. The budget is adopted by the governing board	Not later than November 20, 2018 (Town Law Section 109)

# Town Budgets

- Ad Valorem Budget
  - Assessed real property value
  - General Fund & Highway Fund
- Benefit Basis Budget
  - Level of services received
  - Sewer Districts, Water Districts, Electric Lighting Districts, Drainage Districts



**TOWN OF WEST SENECA: TOWN & COUNTY 2018 TAXES**

LEGAL YEAR: 09/01/2018 TO 08/31/2019 WARRANT DATE: 08/22/18 STATE AID - COUNTY: 5000 SCIPSE: 10/21/2018 0.00

MAKE CHECK PAYABLE TO: BANK BILL NUMBER PAGE

TO PAY IN PERSON:  
 TO: JACQUELINE A. FELSER  
 RECEIVER OF TAXES  
 1250 UNION ROAD  
 WEST SENECA, NY 14224

PROPERTY INFORMATION:  
 TAX MAP #: 100.00 X 150.00  
 DIMENSIONS: 100.00 X 150.00  
 ES: 1 CLASS: 210  
 ADDRESS: WEST SENECA  
 SCHOOL: WEST SENECA  
 FULL MARKET VALUE: 153800.00  
 REFORM % OF VALUE: 39.00  
 ASSESSMENT: 60000  
 STAR SAVINGS: 0.00

PROPERTY OWNER:

An estimated STAR check will be mailed to you upon issuance by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.

**MEMORANDUM BILL**

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to file a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill.

LEVY DESCRIPTION	TAX LEVY	RATE	TAXABLE VALUE	AMOUNT DUE
SCHOOL TAX	61495793	2.7000	44,17849500	60000.00
<b>TOTAL TAXES DUE BY OCTOBER 15, 2018:</b>				<b>2650.71</b>

**PAYMENT PERIODS**

From:	To:	Tax Amount:	Penalty:	Notice Fee:	Total Due:	Amount Paid:	Date Paid:
SEP 6	OCT 15, 2018	2650.71			2650.71		
OCT 16	OCT 31, 2018	2650.71	198.50		2849.21		
NOV 1	NOV 30, 2018	2650.71	235.56		2886.27		

**TOTAL TAXES PAID TO DATE:** 50.00 **REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:** 52650.71

School Tax: \$2,650.71

**TOWN OF WEST SENECA: TOWN & COUNTY 2018 TAXES**

LEGAL YEAR: 09/01/2018 TO 08/31/2019 WARRANT DATE: 08/22/18 STATE AID - COUNTY: 5000 SCIPSE: 10/21/2018 0.00

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TO PAY IN PERSON:  
 TO: JACQUELINE A. FELSER  
 RECEIVER OF TAXES  
 1250 UNION ROAD  
 WEST SENECA, NY 14224

PROPERTY INFORMATION:  
 TAX MAP #: 100.00 X 150.00  
 DIMENSIONS: 100.00 X 150.00  
 ES: 1 CLASS: 210  
 ADDRESS: WEST SENECA  
 SCHOOL: WEST SENECA  
 FULL MARKET VALUE: 153800.00  
 REFORM % OF VALUE: 40.00  
 ASSESSMENT: 64000

PROPERTY OWNER:

An estimated STAR check will be mailed to you upon issuance by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.

**RECEIPT**

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to file a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill.

LEVY DESCRIPTION	TAX LEVY	RATE	TAXABLE VALUE	AMOUNT DUE
LIBRARY TAX	21422139	0.0000	60000.00	64.08
COUNTY SERVICE TAX	262765501	0.0000	60000.00	714.69
GENERAL TOWN TAX	13613461	5.5000	1,238,929.00	674.89
HIGHWAY TAX	11163820	14.5000	9,231,164.00	553.45
SAN SEWER \$ GALLONS	279029	6.7000	40,000.00	40.00
SAN SEWER \$ GALLONS	279029	6.7000	1,457,410.00	89.24
SAN SEWER \$ GALLONS	279029	6.7000	8,429,966.00	595.75
SAN SEWER \$ GALLONS	279029	6.7000	14,001,245.00	124.10
SAN SEWER \$	0	0.0000	0.00	533
SAN SEWER \$	0	0.0000	4,000,000.00	400.00
<b>TOTAL TAXES DUE BY FEBRUARY 15, 2018:</b>				<b>3812.83</b>

**PAYMENTS RECEIVED**

Date Paid:	Full Payment - Lock Box Payment	Notice Fee: 0.00	Ret. Check Fee: 0.00
Tax: 2812.83			
Case: 0.00			
Check: 2812.83			
Check F:			

**TOTAL TAXES PAID TO DATE:** 2812.83 **PAID IN FULL**

General Town Tax: \$674.89  
 Highway Tax: 553.45

# Ad Valorem Rates per Fund

	General Fund	Highway Fund	Combined
Total appropriations	\$ 27,447,468	\$ 13,245,715	\$ 40,693,182
Total estimated revenues and fund balance	<u>12,633,775</u>	<u>2,141,978</u>	<u>14,775,753</u>
Amount to be raised by taxes	<u>\$ 14,813,693</u>	<u>\$ 11,103,737</u>	<u>\$ 25,917,429</u>
Taxable valuation	1,219,565,662	1,219,565,662	
2019 tax rate	<u>\$ 12.146696</u>	<u>\$ 9.104665</u>	<u>\$ 21.251360</u>
2018 tax rate	11.248192	9.222024	20.470216

# The Top Seven

Police	\$ 7,879,834	19.4%
Highway	6,727,127	16.5%
Health insurance	6,467,608	15.9%
Debt service	4,702,260	11.6%
Retirement payments	3,055,000	7.5%
Refuse and recycling	2,550,820	6.3%
Buildings and grounds	1,818,628	4.5%
	<u>\$33,201,277</u>	81.6%
Total Ad Valorem budget	<u>\$40,693,183</u>	

# The Remaining 18.4%

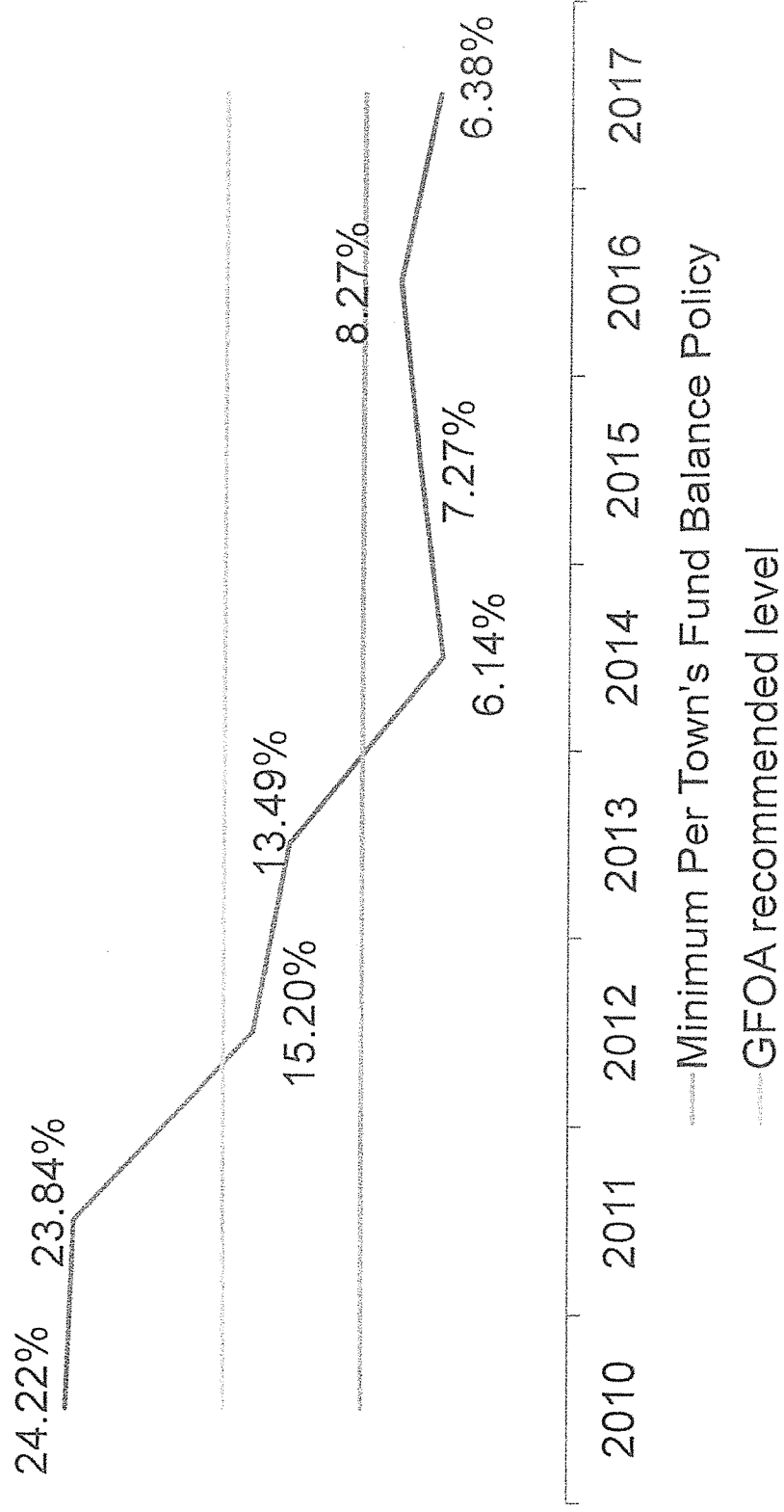
Required services	\$ 5,732,790	14.1%
Capital reinvestment	320,000	0.8%
Culture/recreation	441,542	1.1%
Senior services	308,076	0.8%
Other public safety	564,683	1.4%
Personnel	65,000	0.2%
Drainage, trees, disaster pre	59,815	0.1%
	<u>\$ 7,491,906</u>	18.4%
Total Ad Valorem budget	<u>\$ 40,693,183</u>	

## The Decision

- \$245,000 is approximately 1.0% on the combined ad-valorem tax rate.
- A cut of \$200,000 will provide about \$10 annual savings to a \$150,000 home (FMV).

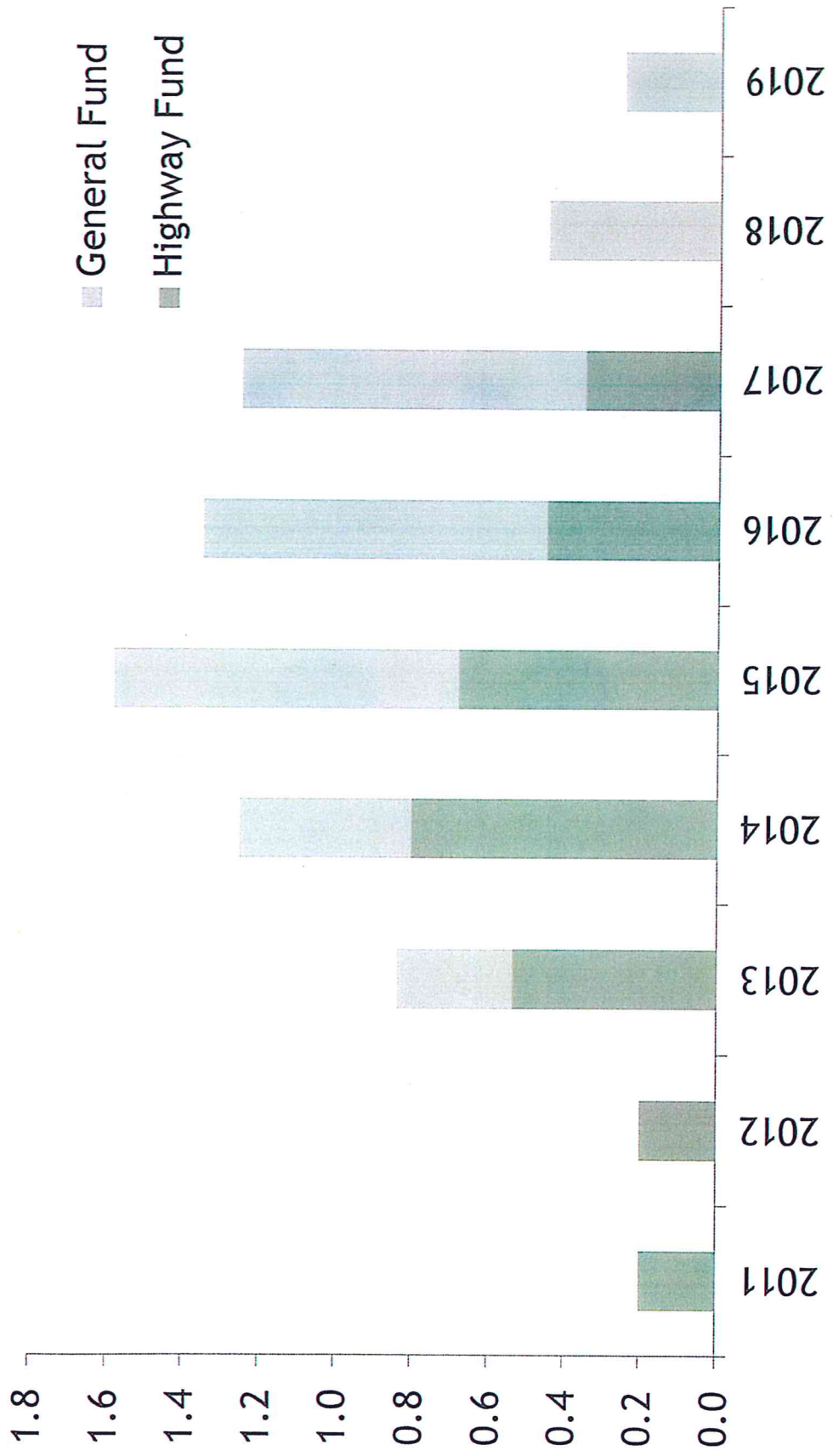
# Available Savings

Available Fund Balance as a Percentage  
of Subsequent Year's Appropriations  
General Fund and Highway Fund



# Use of Appropriated Fund Balance

(\$ millions)



# Local Tax Cap Law

2019 Tentative Net Operating	\$24,764,361
2018 Net Operating	<u>24,325,143</u>
Increase in Net Operating Appropriations	439,218
2% of 2018 Net Operating	<u>486,503</u>
Under Local Tax Cap Law	\$47,285





# Questions - please contact

Megan K. Wnek, CPA

Director of Finance

Town of West Seneca

P: (716) 558-3208

[mwnek@twsny.org](mailto:mwnek@twsny.org)