

# Town of West Seneca

## Public Hearing for the 2025 Preliminary Budget

November 6, 2024



# 2025 Budget Calendar

| <b>TOWN OF WEST SENECA, NEW YORK</b>                                    | <b>BUDGET CALENDAR – 2025 Budget</b>   |
|---|--|
| 1. The Budget Officer furnishes Department Heads with 2024 budget forms | Beginning of June 2024   |
| 2. Department Heads submit estimated 2025 budget to the Budget Officer  | Due by July 31, 2024   |
| 3. The Budget Officer files the tentative budget with the Town Clerk    | Not later than September 15, 2024 Benefit Basis and September 30, 2024 Ad Valorem (Town Law Section 106) |
| 4. The Town Clerk presents the tentative budget to the Town Board       | On or before October 5 (Town Law Section 106)  |

# 2025 Budget Calendar

|   |   |
|---|---|
| 5. The Town Board makes revisions and prepares the preliminary budget; preliminary budget filed with Town Clerk | Prior to public hearing<br>(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<br>(Town Law Section 108)                                 |
| 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, 2024<br>(Town Law Section 109) |
| 8. Final revisions to the preliminary budget are made   | After public hearing but prior to adoption<br>(Town Law Section 109)  |
| 9. The budget is adopted by the governing board   | Not later than November 20, 2024<br>(Town Law Section 109)  |



# General Fund

# Revenue Codes - General Fund

|             |   |
|-------------|---|
| 1000 - 2999 | Local Sources                                   |
| 3000 - 3999 | State Sources                                   |
| 4000 - 4999 | Federal Sources                                 |
| 5000 - 5999 | Interfund Transfers and Proceeds of Obligations |

# Revenues

- Non-Property Tax Distributions by County +\$115,000
- Senior Citizens +\$15,000
- Recreation +\$50,000
- Interest +\$65,000
- Share of Joint Activity +\$61,800
- Sale of Surplus Equipment +\$100,000
- Mortgage Tax -\$100,000
- Appropriated Fund Balance -\$1,100,000

# Appropriation Codes - General Fund

|             |                                     |
|-------------|-------------------------------------|
| 1000 - 1999 | General Government Support          |
| 2000 - 2999 | Education                           |
| 3000 - 3999 | Public Safety                       |
| 4000 - 4999 | Health                              |
| 5000 - 5999 | Transportation                      |
| 6000 - 6999 | Economic Assistance and Opportunity |
| 7000 - 7999 | Culture and Recreation              |
| 8000 - 8999 | Home and Community Service          |
| 9000 - 9099 | Employee Benefits                   |
| 9700 - 9799 | Debt Service                        |
| 9900 - 9999 | Interfund Transfer                  |

# Appropriation Codes - General Fund

|    |                              |
|----|------------------------------|
| .1 | Personal Services            |
| .2 | Equipment and Capital Outlay |
| .4 | Contractual                  |
| .6 | Debt Principal               |
| .7 | Debt Interest                |
| .8 | Employee Benefits            |
| .9 | Interfund Transfer           |



# Personal Services

## **\$14,477.824 – 44.3% of General Fund Appropriations**

- Contract Changes:
  - PBA – 4.0% increase
  - CSEA White Collar – In negotiations
  - CSEA Blue Collar – 3.0% increase
- Elected Officials:
  - Councilmembers: (4): +\$2,520
  - Town Justices: (2): +\$2,642
  - Supervisor: +\$7,500
  - Town Clerk: +\$3,679
  - Highway Superintendent: +\$2,796

# Personal Services

## Proposed Position Funding Changes

- Increase in Deputy Supervisor Salary ledger account (+\$72,750) This reflects a change in the manner in which the Deputy Supervisor's Salary is paid. Combines
- Net Decrease in Supervisor Secretary/Chief of Staff Salary ledger account (-\$56,036)
- Increase in Assessor Salary ledger account (+\$37,184) – to be offset by revenue of \$61,800 from the Town of Lancaster

## Contractual Expenses

### **\$6,392,077 – 19.5% of General Fund Appropriations**

- General Fund Contingency Account -\$12,000
- Traffic Control Equipment Repairs & Maintenance +\$5,000
- Youth Summer Programs -\$5,340
- Veteran's Park Repair & Maintenance -\$89,000
- Sanitary Landfill Disposal +\$31,212
- Recycling Collection +\$20,000
- Historical Property Repair & Maintenance +\$49,000
- Senior Center Repair & Maintenance +\$35,000

**Contractual  
Expenses  
- Utilities**

**Telephone**

**2024 Adopted Budget**

• \$103,500

**2025 Tentative Budget**

• \$10,930

**Water**

**2024 Adopted Budget**

• \$77,185

**2025 Tentative Budget**

• \$67,286

**Gasoline**

**2024 Adopted Budget**

• \$265,350

**2025 Tentative Budget**

• \$225,578

**Contractual  
Expenses  
- Utilities**

**Electric**

**2024 Adopted Budget**

• \$532,300

**2025 Tentative Budget**

• \$705,590

**Gas**

**2024 Adopted Budget**

• \$90,700

**2025 Tentative Budget**

• \$87,118

# Employee Benefits

## **\$9,314,926 – 28.5% of General Fund Appropriations**

- New York State Retirement Systems
- Blue Collar and PBA Employee Benefits
- Social Security
- Workers' Compensation Insurance
- Hospital & Medical Insurance

## Debt Service

**\$1,792,136 – 5.4% of General Fund Appropriations**

- Serial Bonds
- Bond Anticipation Note
- Energy Performance Contract I
- Energy Performance Contract II

# Transfers

- Transfer to Capital Fund -\$920,000
- Transfers to Reserves
  - Debt Service Reserve -\$205,000





# Highway Fund

# Revenues

- Other Transportation Expense -\$20,000
- Investment Interest +\$150,000
- Interfund Revenue -\$15,308
- Appropriated Fund Balance -\$100,000

Personal  
Services

**\$4,377,349 – 32.5% of Highway Fund  
Appropriations**

# Equipment

- General Repairs +\$10,000

## Contractual Expenses

**\$2,343,950 – 17.4% of Highway Fund  
Appropriations**

- Insurance Charges +\$2,450

## Employee Benefits

### **\$3,860,699 – 28.7% of Highway Fund Appropriations**

- New York State Retirement Systems
- Social Security
- Workers' Compensation Insurance
- Hospital & Medical Insurance

## Debt Service

**\$2,591,376 – 19.2% of Highway Fund Appropriations**

- Serial Bonds
  - Road Reconstruction Projects
  - Purchase of Highway Equipment

# Transfers

- No transfers budgeted



## Fund Balance

Fund Balance Policy states that the Town's unrestricted fund balance should fall between 14% and 18% of the respective operating expenditures

# Summary of Tax Rates - 2025

## Town of West Seneca Summary and Tax Rates 2025 Tentative Budget

|  | General<br>Fund            | Highway<br>Fund           | Combined                   |
|--|----------------------------|---------------------------|----------------------------|
| Total Appropriations                         | \$ 32,910,782              | \$ 13,468,374             | \$ 46,379,156              |
| Total Estimated Revenues and<br>Fund Balance | <u>16,282,882</u>          | <u>2,019,559</u>          | <u>18,302,441</u>          |
| Amount to be Raised by Taxes                 | <u>\$ 16,627,900</u>       | <u>\$ 11,448,815</u>      | <u>\$ 28,076,715</u>       |
| Taxable Valuation                            | 1,284,903,336              | 1,284,903,336             |                            |
| <b>Tax Rate for 2025</b>                     | <b><u>\$ 12.940973</u></b> | <b><u>\$ 8.910254</u></b> | <b><u>\$ 21.851227</u></b> |
| Tax Rate for 2024                            | \$ 12.901256               | \$ 8.950669               | \$ 21.851925               |
| Dollar Increase/(Decrease)                   | 0.03972                    | (0.04042)                 | (0.00070)                  |
| Percentage Increase/ (Decrease)              | 0.31%                      | -0.45%                    | -0.003%                    |



# Special District Funds

## Sewer District Funds

- Net increase of 12.81% for all districts combined
- Includes 20 sewer districts, 2 extensions
- Sewer Service Department
- Major annual components
  - Buffalo Sewer Authority
  - Erie County Sewer Districts
  - Debt Service
  - Equipment Purchases

# Sewer District Funds

| District | 2024 Net Levy | 2025 Net Levy | Increase (Decrease) | Percentage Increase (Decrease) |
|----------|---------------|---------------|---------------------|--------------------------------|
| 1        | 176,780       | 185,903       | 9,123               | 5.16%                          |
| 2        | 75,429        | 78,245        | 2,816               | 3.73%                          |
| 3        | 26,897        | 27,584        | 687                 | 2.55%                          |
| 4        | 62,581        | 65,085        | 2,504               | 4.00%                          |
| 5        | 266,973       | 299,341       | 32,368              | 12.12%                         |
| 5E       | 456,556       | 527,705       | 71,149              | 15.58%                         |
| 6        | 763,081       | 793,902       | 30,821              | 4.04%                          |
| 7        | 161,700       | 174,486       | 12,786              | 7.91%                          |
| 8        | 486,283       | 507,270       | 20,987              | 4.32%                          |
| 9        | 41,766        | 43,179        | 1,413               | 3.38%                          |

# Sewer District Funds

| District | 2024 Net Levy | 2025 Net Levy | Increase (Decrease) | Percentage Increase (Decrease) |
|----------|---------------|---------------|---------------------|--------------------------------|
| 10       | 21,558        | 22,266        | 708                 | 3.28%                          |
| 11       | 18,792        | 20,227        | 1,435               | 7.64%                          |
| 12       | 315,552       | 326,719       | 11,167              | 3.54%                          |
| 12L      | 47,251        | 9,874         | 2,23                | 5.55%                          |
| 13       | 5,502,670     | 6,421,163     | 918,493             | 16.69%                         |
| 14       | 105,085       | 10,303        | 5,218               | 4.97%                          |
| 15       | 12,770        | 14,190        | 1,420               | 11.12%                         |
| 18       | 15,663        | 16,944        | 1,281               | 8.18%                          |
| 19       | 47,717        | 50,882        | 3,165               | 6.63%                          |
| 20       | 1,139,185     | 1,257,056     | 117,871             | 10.35%                         |
|          |               |               |                     |                                |

# Sewer District Funds

## - Fund Balance

|                |                      | AUDIT       | F/S              | Use of         | Estimated        | (Deficit Levy) | Estimated  |
|----------------|----------------------|-------------|------------------|----------------|------------------|----------------|------------|
|                |                      | 12/31/23    | Fund Equity      | Fund Equity    | Fund Equity      | Use of         | 12/31/2025 |
|                |                      |             | 1/1/2024         | Included In    | 12/31/2024       | Fund Equity    |            |
|                |                      |             | \$               | 2024 Budget    | \$               | Required       |            |
| Sewer District |                      |             |                  |                |                  |                |            |
| 1              |                      | (82,889)    | 82,889           | 6,400          | 76,489           | -              | 76,489     |
| 2              |                      | (29,778)    | 29,778           | 8,500          | 21,278           | -              | 21,278     |
| 3              |                      | (133,418)   | 133,418          | -              | 133,418          | -              | 133,418    |
| 4              |                      | (147,418)   | 147,418          | 500            | 146,918          | 5,000          | 141,918    |
| 5              |                      | (115,957)   | 115,957          | -              | 115,957          | -              | 115,957    |
| 5E             | Covington Slade Ext. | 4,938       | (4,938)          | -              | (4,938)          | -              | (4,938)    |
| 6              |                      | (1,307,746) | 1,307,746        | 71,000         | 1,236,746        | 30,000         | 1,206,746  |
| 7              |                      | (21,787)    | 21,787           | 5,600          | 16,187           | -              | 16,187     |
| 8              |                      | (205,557)   | 205,557          | 9,000          | 196,557          | -              | 196,557    |
| 9              |                      | (184,173)   | 184,173          | -              | 184,173          | -              | 184,173    |
| 10             |                      | (107,725)   | 107,725          | 800            | 106,925          | 2,000          | 104,925    |
| 11             |                      | (27,958)    | 27,958           | -              | 27,958           | -              | 27,958     |
| 12             |                      | (230,761)   | 230,761          | -              | 230,761          | -              | 230,761    |
| 12L            | I                    | (33,826)    | 33,826           | 8,900          | 24,926           | 3,000          | 21,926     |
| 13             |                      | (2,494,552) | 2,494,552        | -              | 2,494,552        | -              | 2,494,552  |
| 14             |                      | (39,494)    | 39,494           | -              | 39,494           | -              | 39,494     |
| 15             |                      | (18,761)    | 18,761           | 650            | 18,111           | -              | 18,111     |
| 18             |                      | (21,807)    | 21,807           | 4,100          | 17,707           | 500            | 17,207     |
| 19             |                      | (103,143)   | 103,143          | 9,550          | 93,593           | 2,000          | 91,593     |
| 20             |                      | (181,756)   | 181,756          | -              | 181,756          | -              | 181,756    |
|                |                      |             | <u>5,483,568</u> | <u>125,000</u> | <u>5,358,568</u> | <u>42,500</u>  |            |

# Water District Funds

| District | 2023 Net Levy | 2024 Net Levy | Increase (Decrease) | Percentage Increase (Decrease) |
|----------|---------------|---------------|---------------------|--------------------------------|
| 1        | 80,842        | 58,513        | (22,329)            | -27.62%                        |
| 2        | 28,779        | 27,032        | (1,747)             | -6.07%                         |
| 3        | 153,947       | 126,434       | (27,513)            | -17.87%                        |
| 4        | 19,692        | 16,609        | (3,083)             | -15.66%                        |
| 6        | 25,712        | 0,221         | (5,491)             | -21.36%                        |
| 7        | 379           | 70            | (309)               | -81.53%                        |
| 8        | 2,507         | 2,364         | (143)               | -5.70%                         |
| 9        | 7,949         | 8,081         | 132                 | 1.66%                          |
|          |               |               |                     |                                |



# Water District Funds

- Fund Balance

|                                       | <u>AUDIT<br/>12/31/23</u> | <u>F/S<br/>Fund Equity<br/>1/1/2024</u> | <u>Use of<br/>Fund Equity<br/>Included In<br/>2024 Budget</u> | <u>Estimated<br/>Fund Equity<br/>12/31/2024</u> | <u>(Deficit Levy)<br/>Use of<br/>Fund Equity<br/>Required</u> | <u>Estimated<br/>12/31/2025</u> |
|---------------------------------------|---------------------------|---|---|---|---|---------------------------------|
| <b>Water Districts</b>                |                           |   |   |   |   |                                 |
| 1                                     | (312,786)                 | 312,786                                 | -   | 312,786   | 20,000  | 292,786                         |
| 2                                     | (83,569)                  | 83,569                                  | -   | 83,569  | 2,000   | 81,569                          |
| 3                                     | (149,673)                 | 149,673                                 | 100   | 149,573   | 20,000  | 129,573                         |
| 4                                     | (89,926)                  | 89,926                                  | -   | 89,926  | 3,000   | 86,926                          |
| 6                                     | (166,289)                 | 166,289                                 | -   | 166,289   | 5,000   | 161,289                         |
| 7                                     | (11,133)                  | 11,133                                  | -   | 11,133  | 300   | 10,833                          |
| 8                                     | (33,532)                  | 33,532                                  | 4,010   | 29,522  | 4,000   | 25,522                          |
| 9                                     | (27,985)                  | 27,985                                  | -   | 27,985  | -   | 27,985                          |
|                                       |                           | <u>874,893</u>                          | <u>4,110</u>  | <u>870,783</u>                                  | <u>54,300</u>   |                                 |
| <b>Drainage Maintenance Districts</b> |                           |   |   |   |   |                                 |
| 1                                     | (9,229)                   | 9,229                                   | -   | 9,229   | -   | 9,229                           |
| 2                                     | (20,294)                  | 20,294                                  | -   | 20,294  | -   | 20,294                          |
|                                       |                           | <u>29,523</u>                           | <u>-</u>  | <u>29,523</u>                                   | <u>-</u>  | <u>29,523</u>                   |

# Lighting District Funds

- Gas Conversion Lighting Districts – Net increase of 4.88%
  - based on usage
- Electrical Lighting Districts – Net increase of 4.34%
  - based on usage and EPCII payments

# Lighting District Funds

- Each District appropriated fund balance for use with the exception of the following Districts:
  - EL District 5
  - EL District 43
  - EL District 46
  - EL District 50
  - EL District 63
  - EL District 65
  - EL District 66

# Town of West Seneca

## Public Hearing for the 2025 Preliminary Budget

November 6, 2024

