



West Seneca
2025
Ad Valorem
Budget

Ad Valorem Budget

- “By Value”
- Paid by every property owner in town

Benefit Basis Budget

- Sewer, water, lighting districts
- Charged, in part, by usage
- Taxes depend on what district your property is in.
- (fire districts are separate)

Your Tax Bill

(Actually, my bill)

Collection: Town & County 2024

Fiscal Year Start: 1/1/2024

Fiscal Year End: 12/31/2024

Warrant Date: 1/4/2024

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
Library Tax	29675375	4.9000	86400.000	1.19604200	\$103.34
County Service Tax	299034343	-0.8000	86400.000	12.59606200	\$1,088.30
General Town Tax	16420306	-6.6000	87600.000	12.90221600	\$1,130.23
Highway Tax	11394671	14.2000	87600.000	8.95333500	\$784.31
Fire Dist 3	822480	6.8000	90000.000	1.82144900	\$163.93
Water Dist 3 Maint	0	0.0000	160.480 Units	0.41628600	\$66.81
San Sewer 13 Trunk	4881100	-1.9000	0.000	0.00000000	\$844.31
San Sewer 13 Gallons	0	0.0000	35.000 Units	1.41658700	\$49.58
					Total Taxes: \$4,230.81

+ school taxes



50%
School



50%
School



14%
County



50%
School



14%
County



22%
Town



50%
School



14%
County



22%
Town



11%
Sewer



50%
School



14%
County



22%
Town



11%
Sewer



3%
Fire,
Water,
Light

Ad Valorem Budget

*

General Town Tax
&
Highway Tax



22%
Town

Benefit Basis Budget

*

(special
districts)



11%
Sewer



>2%
Water
& Light

2025

No Town Tax Increase for
West Seneca taxpayers

Appropriations (Expenditures)

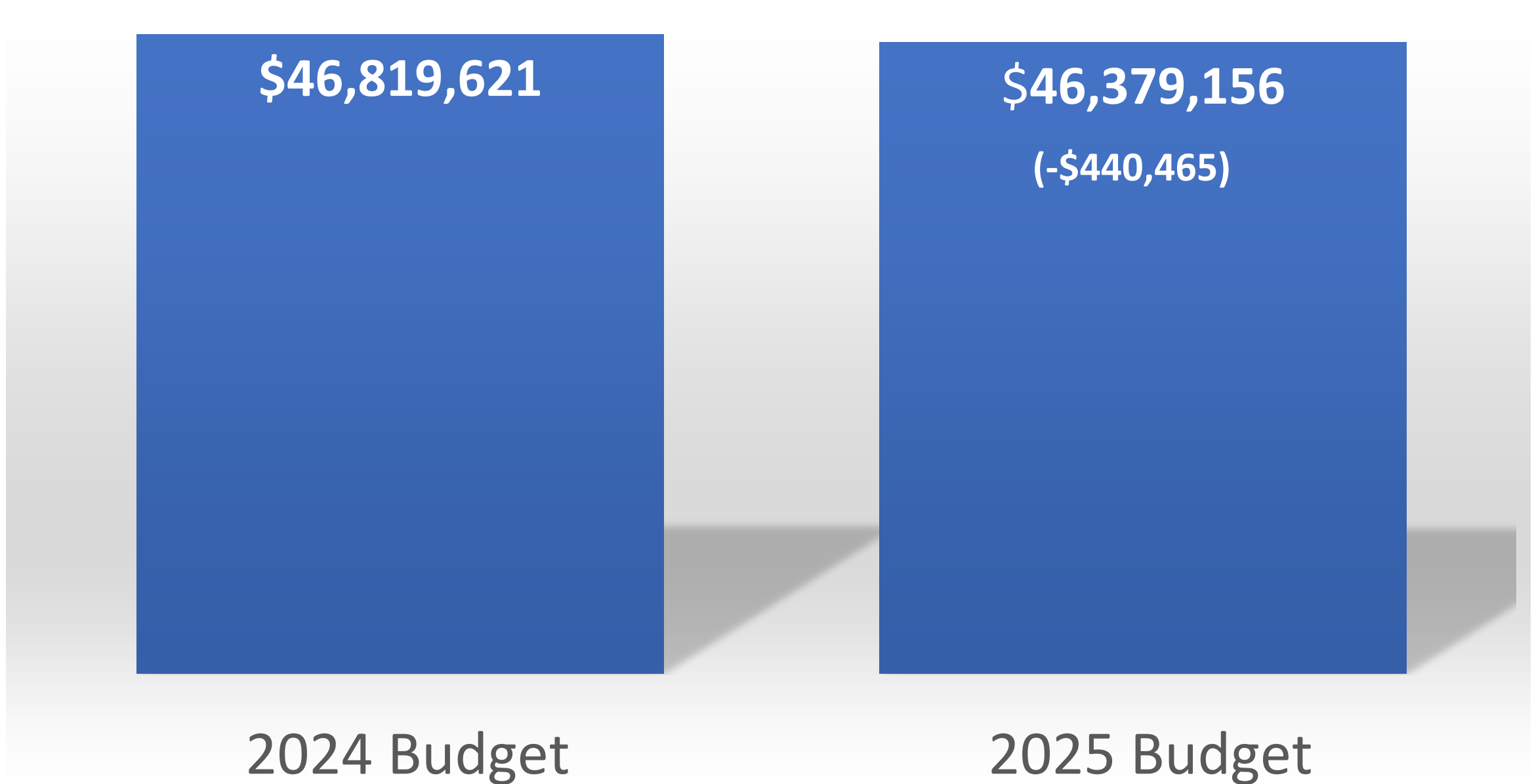
\$46,819,621

2024 Budget

\$46,379,156

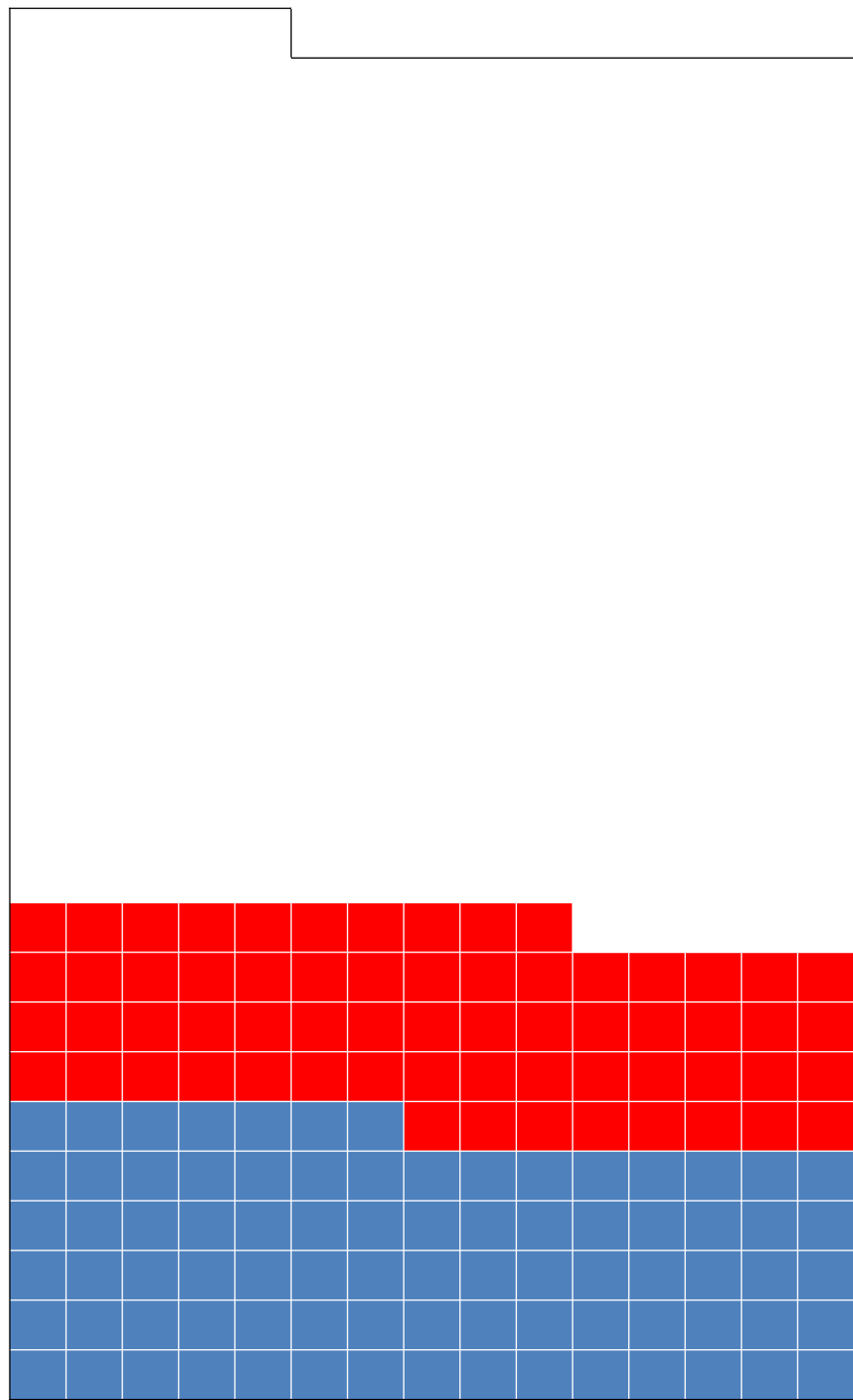
(-\$440,465)

2025 Budget



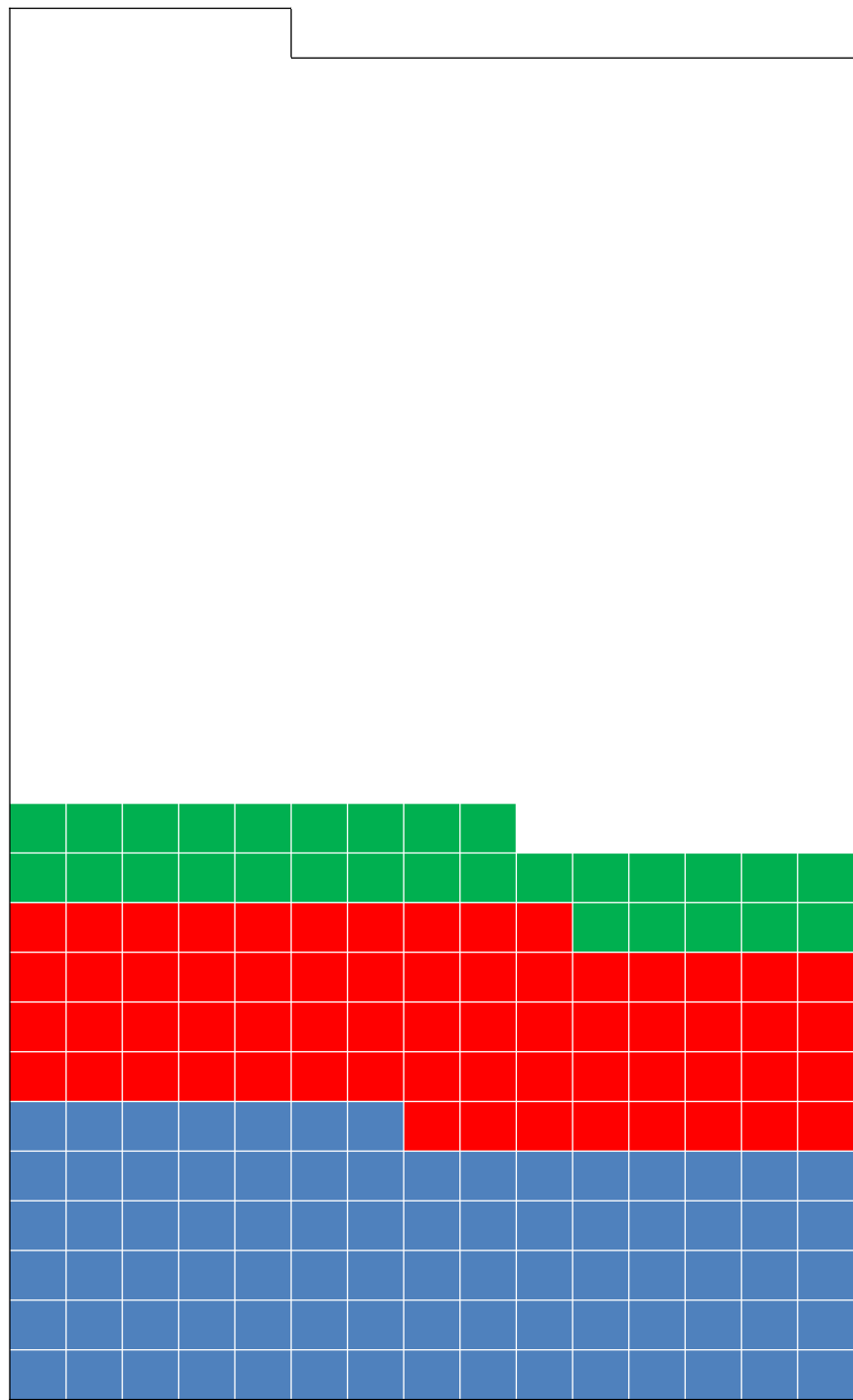
Ad Valorem “Town” Budget





Highway: 15%

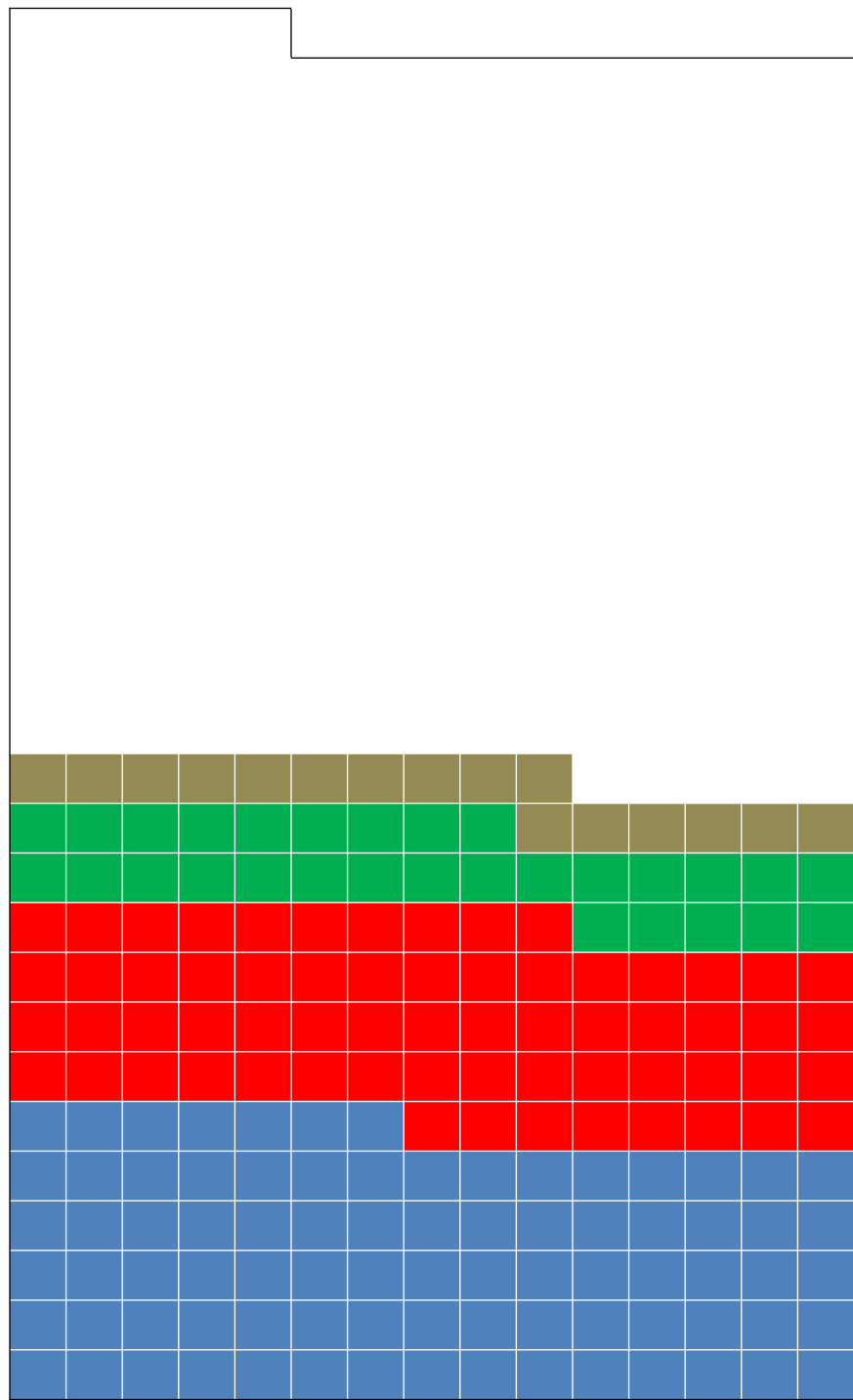
Police: 20%



Sanitation: 8%

Highway: 15%

Police: 20%



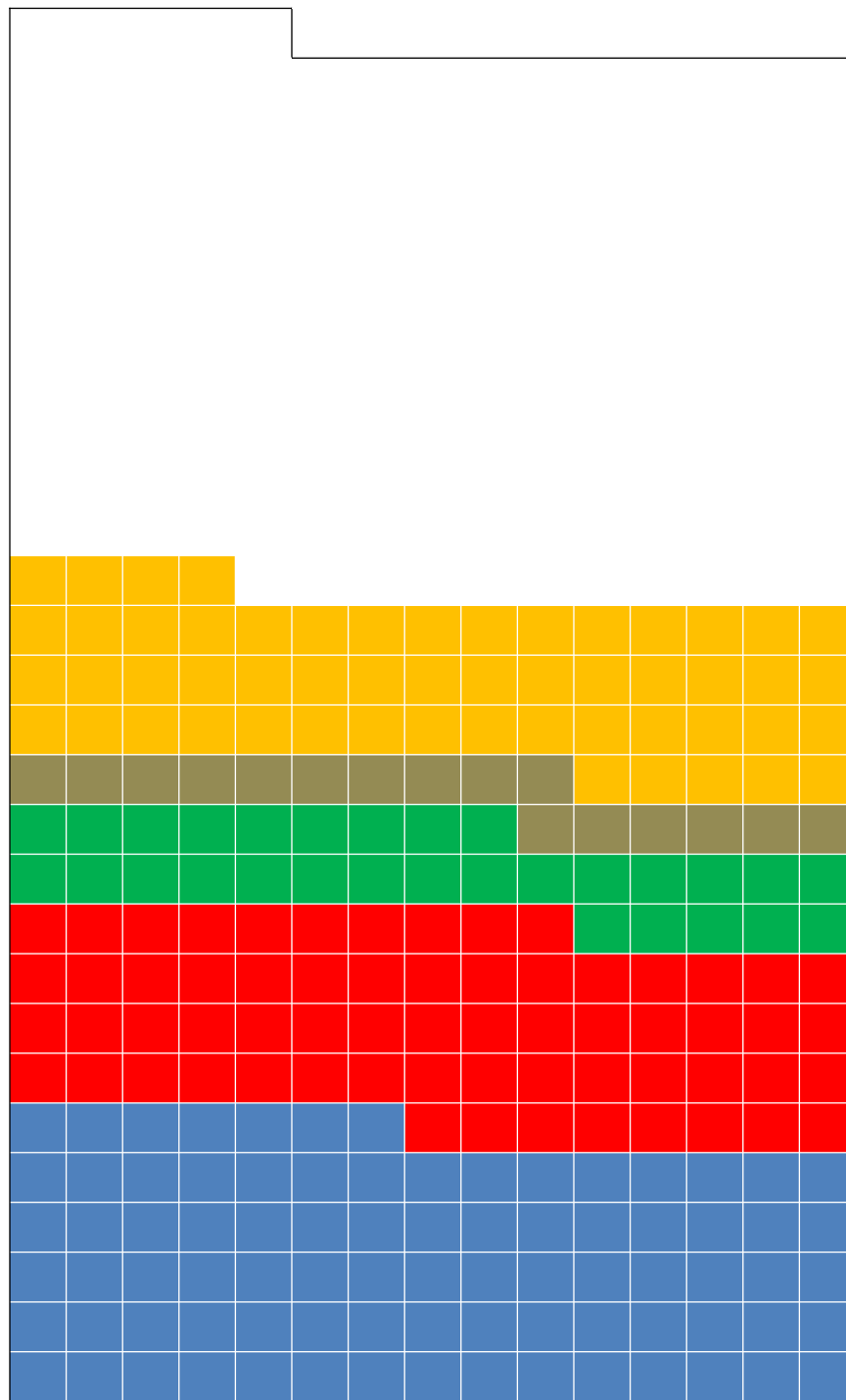
B & G: 4%

Sanitation: 8%

Highway: 15%

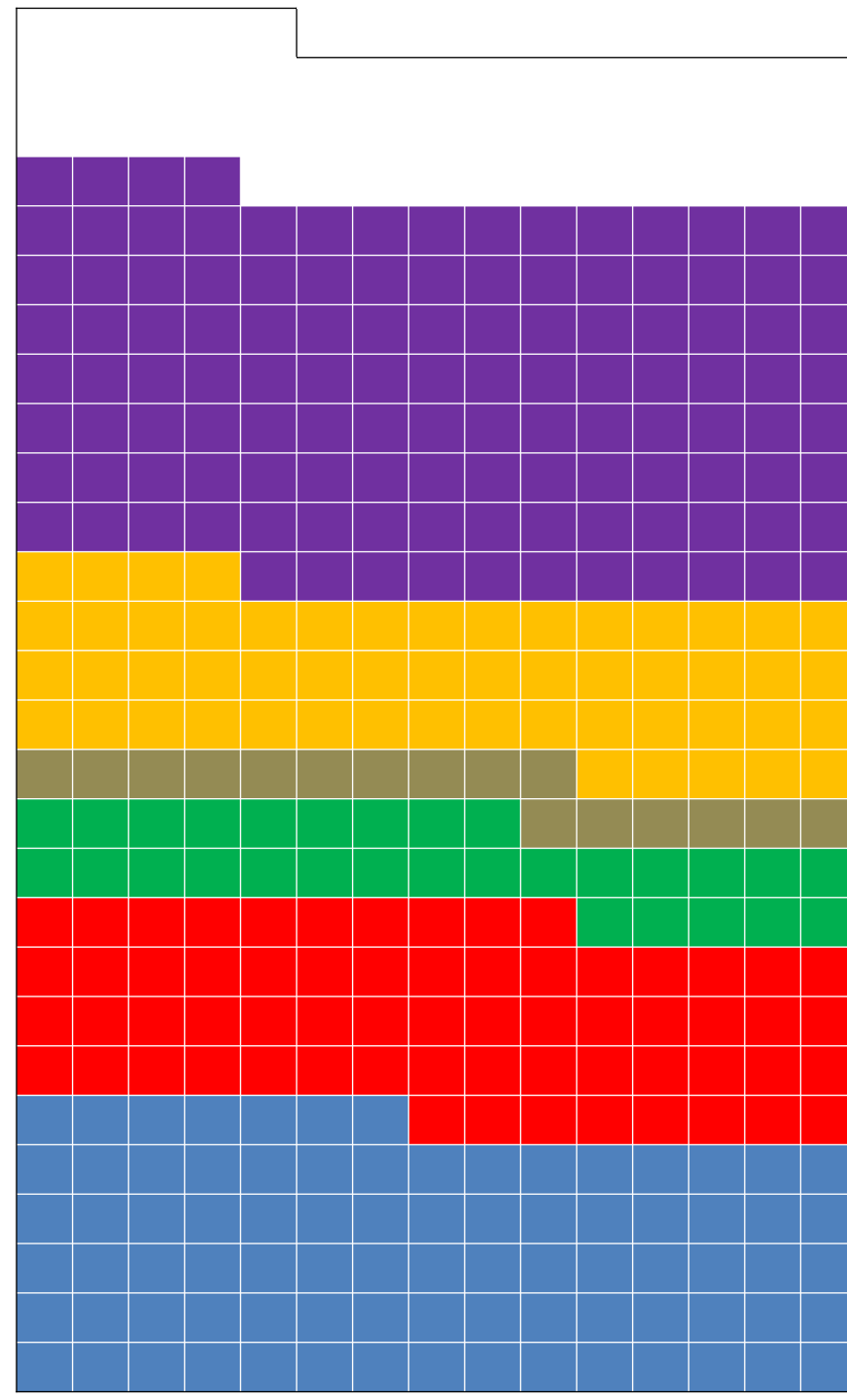
Police: 20%

Supervisor
 Town Board
 Town Clerk
 Assessor
 Engineering
 Code Enforcement
 Finance
 Legal
 Town Courts
 Recreation
 Senior Center
 Insurance
 Utilities



Other: 14%
 B & G: 4%
 Sanitation: 8%
 Highway: 15%
 Police: 20%

Health Insurance
Retirement System
Workers' Comp
Social Security



Benefits: 28%

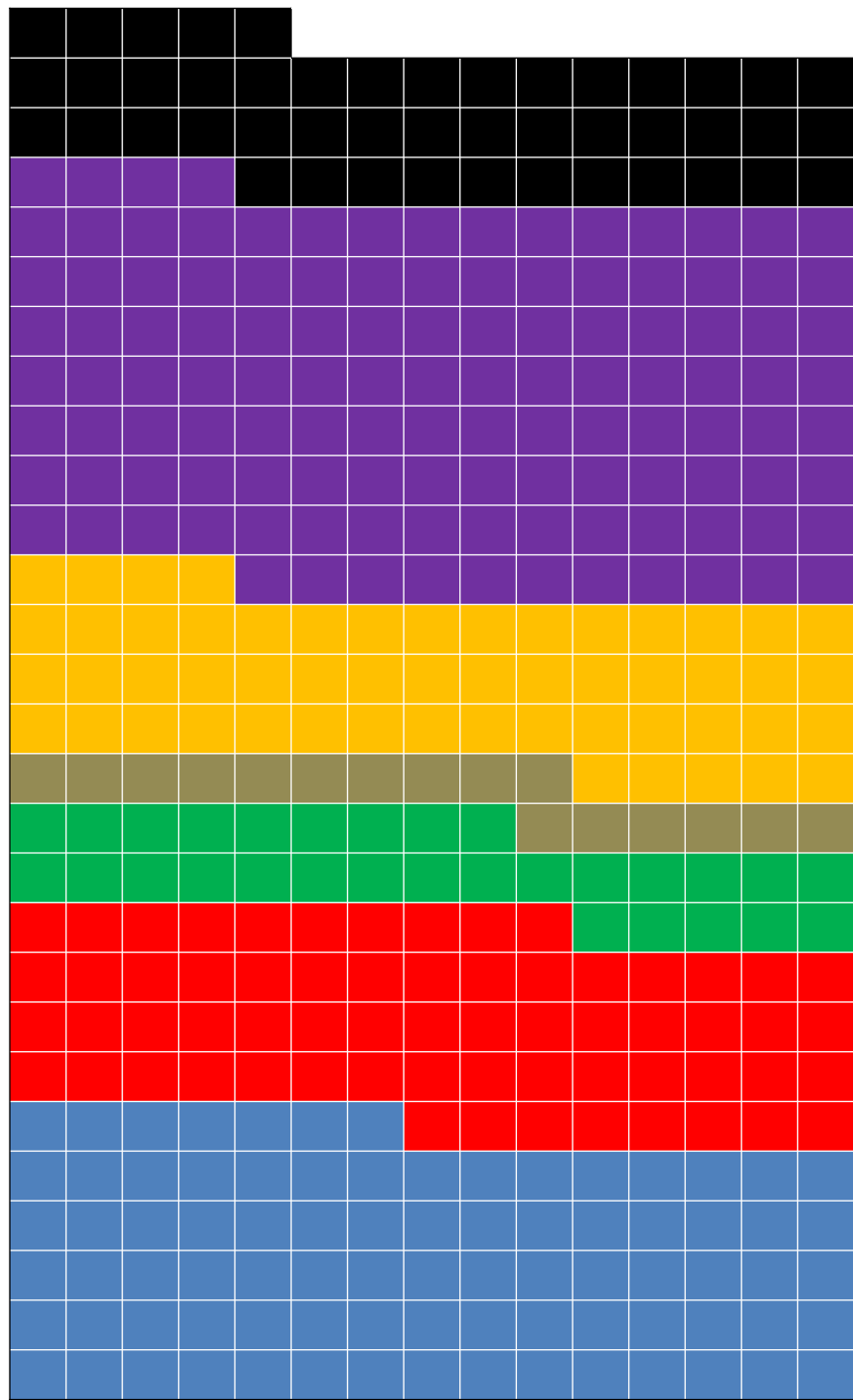
Other: 14%

B & G: 4%

Sanitation: 8%

Highway: 15%

Police: 20%



Debt Svc.: 10%

Benefits: 28%

Other: 14%

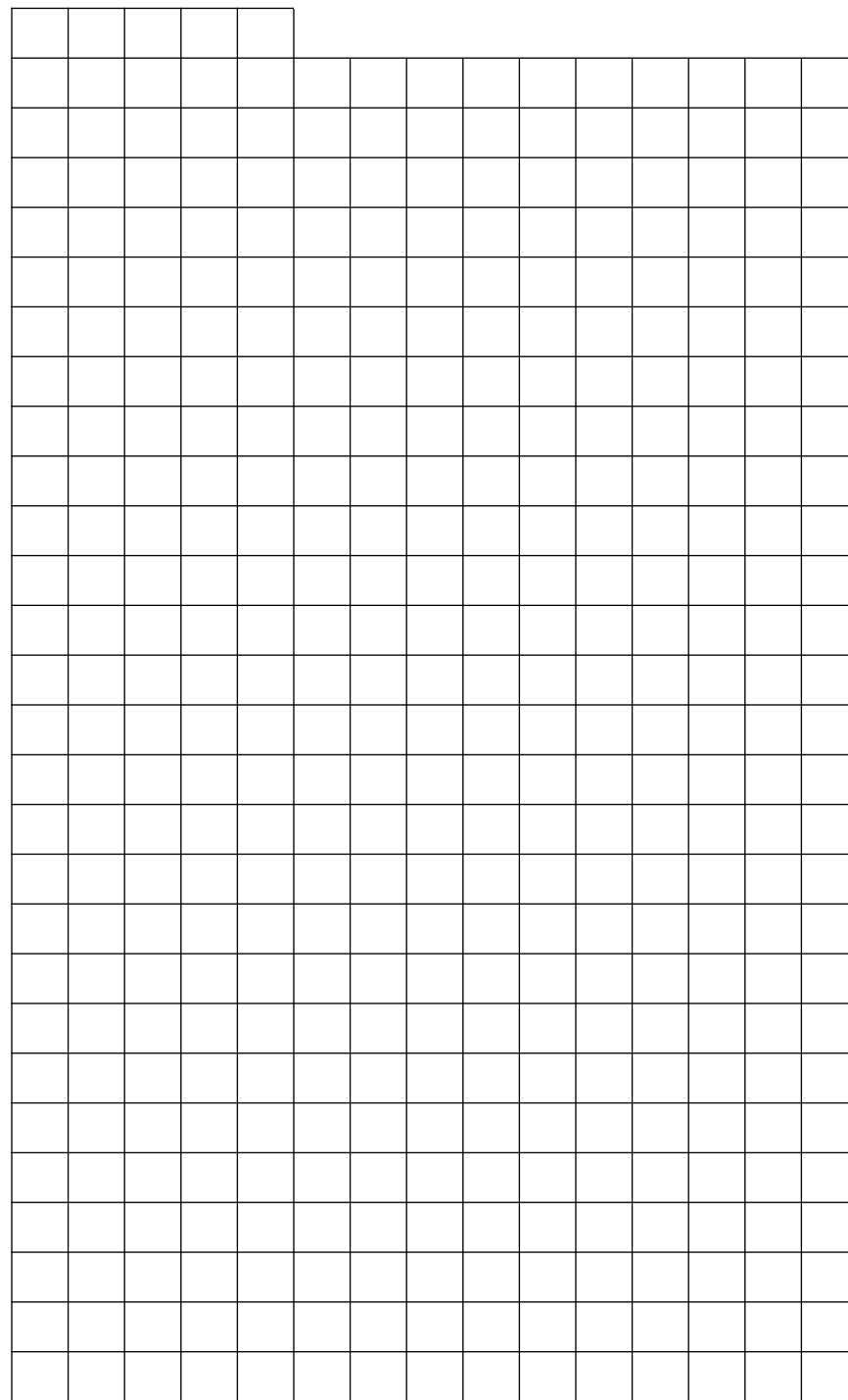
B & G: 4%

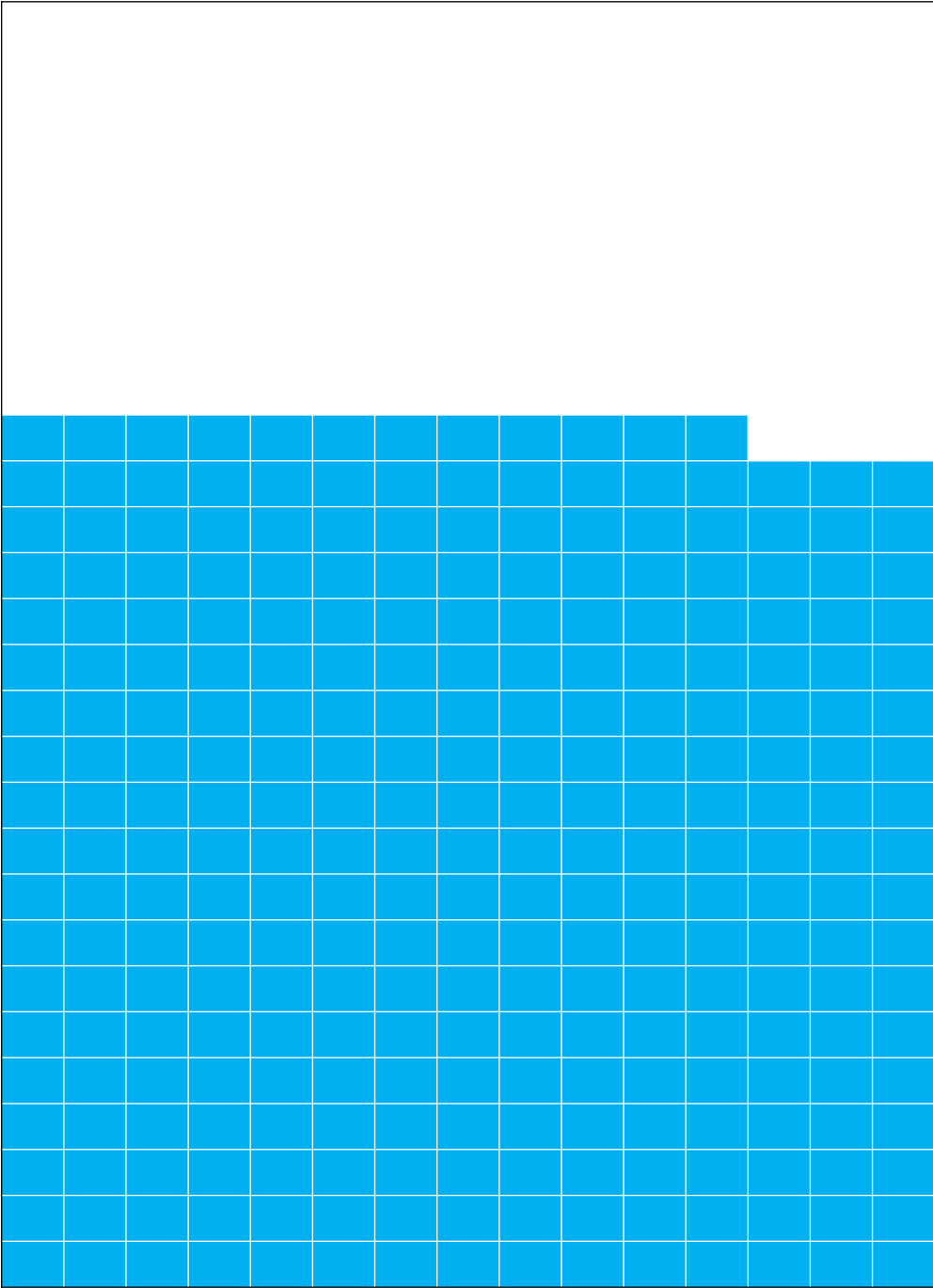
Sanitation: 8%

Highway: 15%

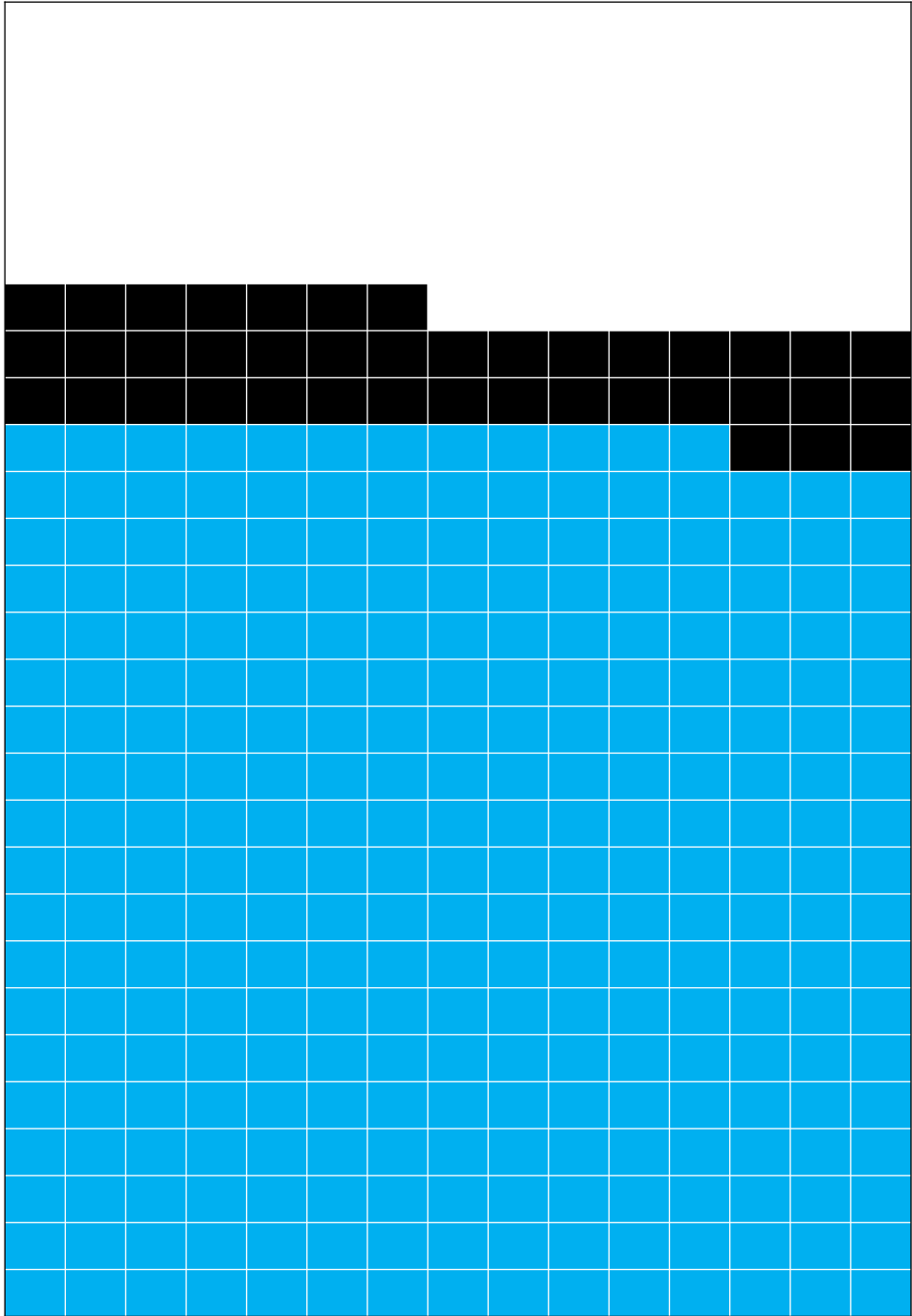
Police: 20%

Another view



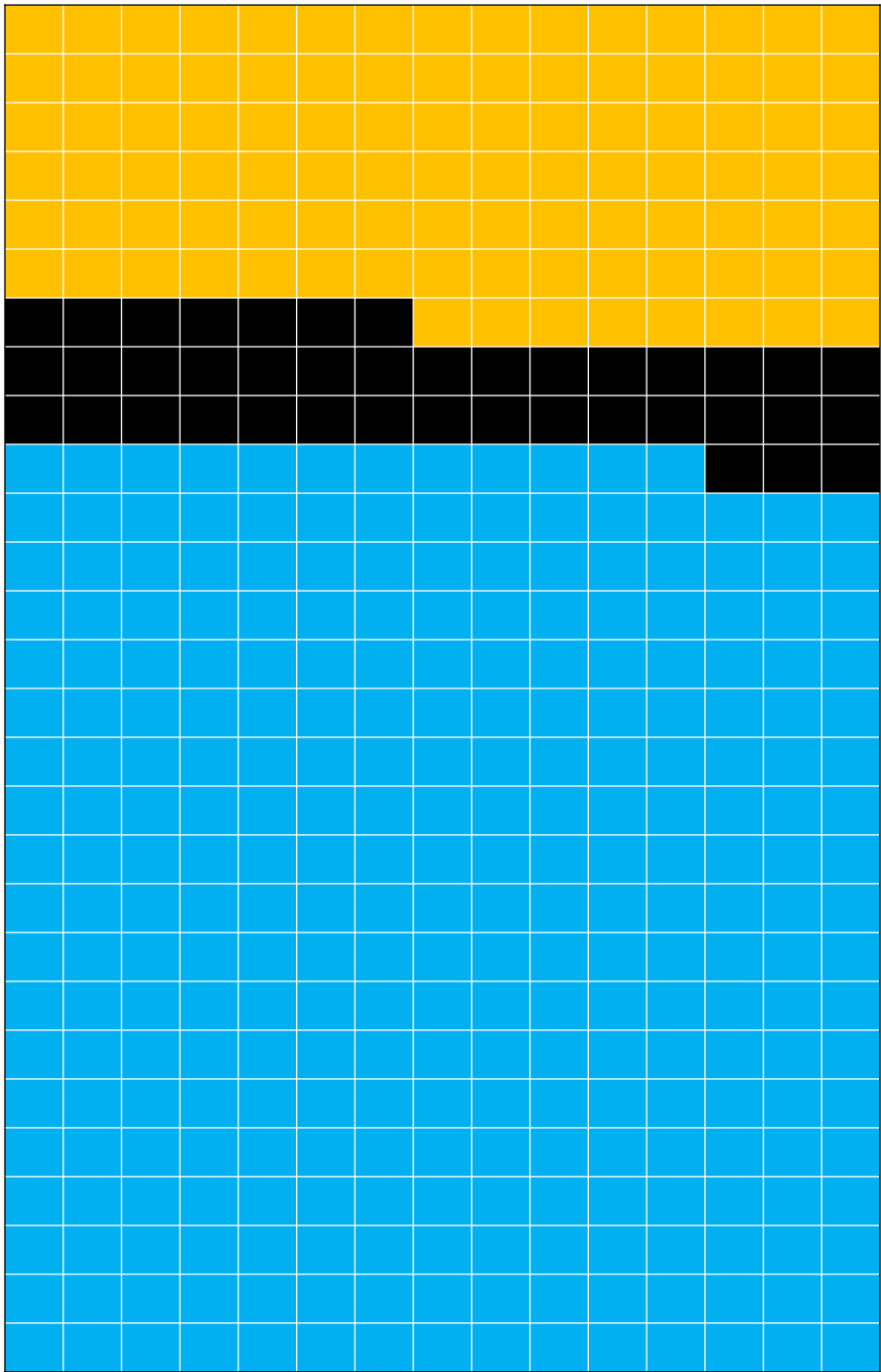


Personnel: 67%



Debt Svc.: 10%

Personnel: 67%

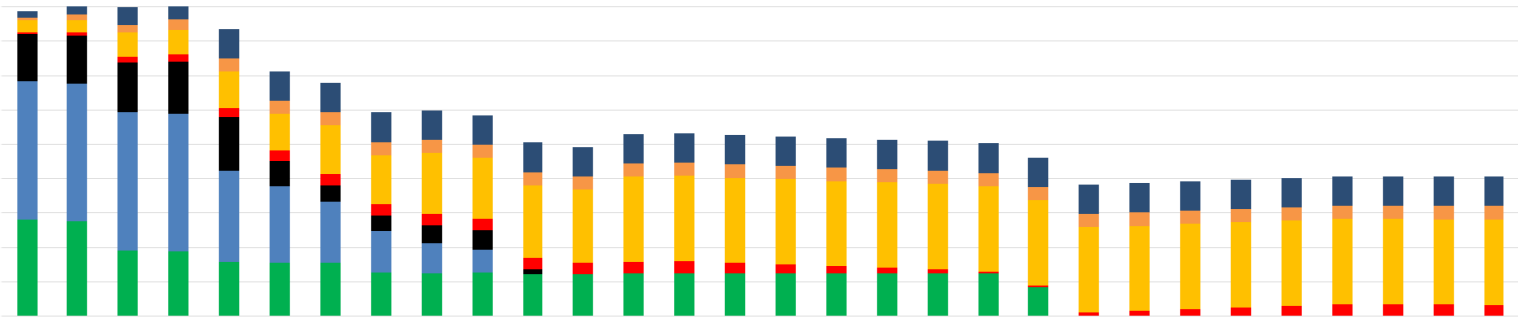


Other: 23%

Debt Svc.: 10%

Personnel: 67%

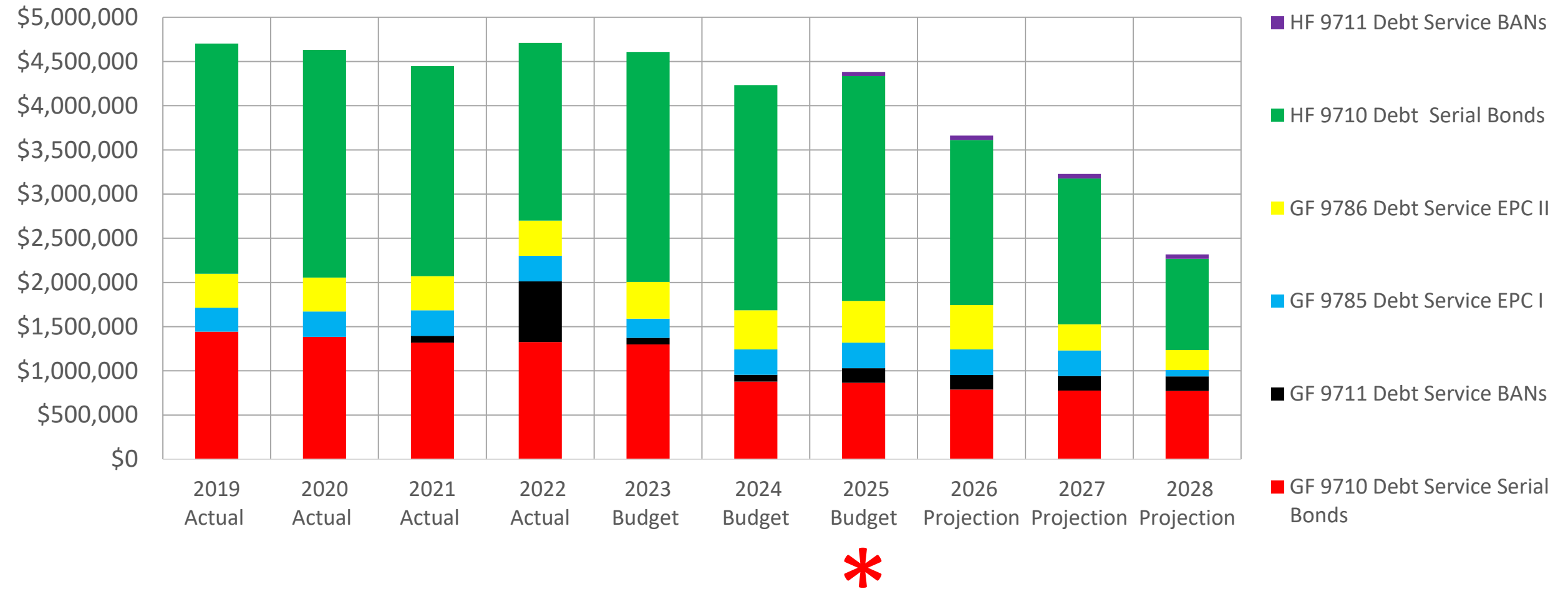
Town of West Seneca Debt Schedule



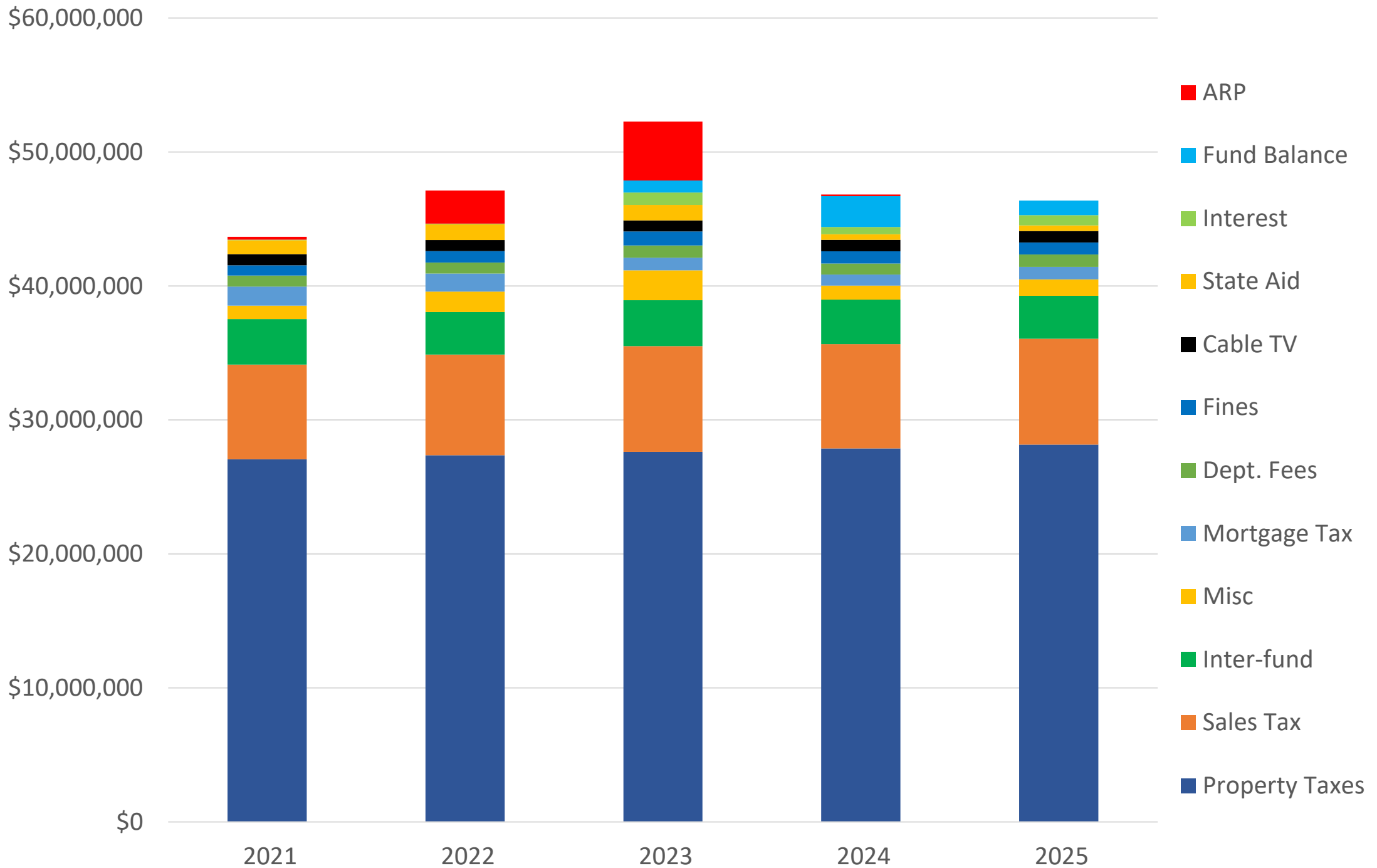
CURRENT DEBT

1. General Fund (Library)
2. Highway Fund
3. Energy Performance Contracts

DEBT SERVICE

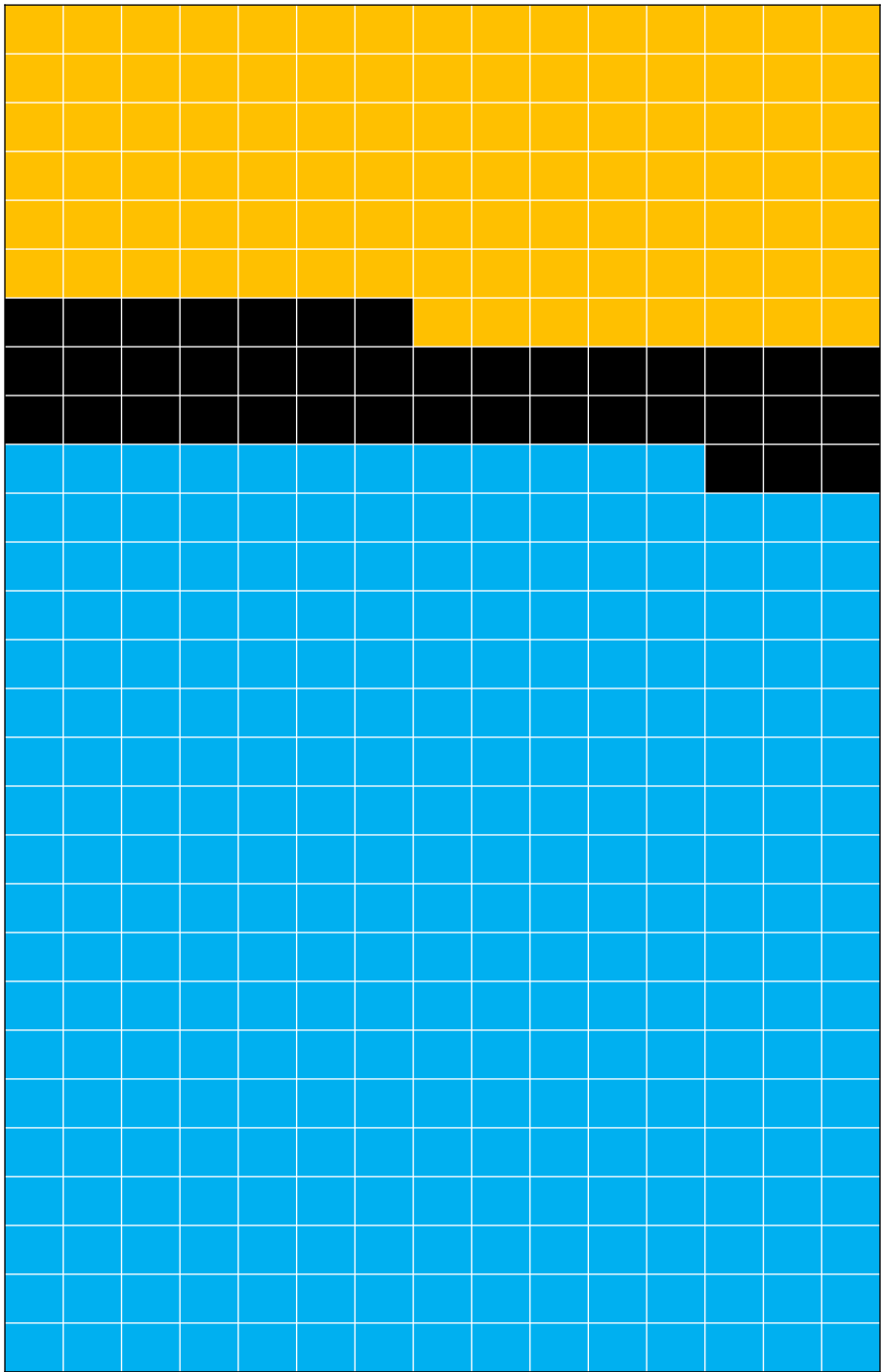


REVENUE



WHAT ABOUT
CUTTING TAXES??

- **Cut costs**



Other: 23%

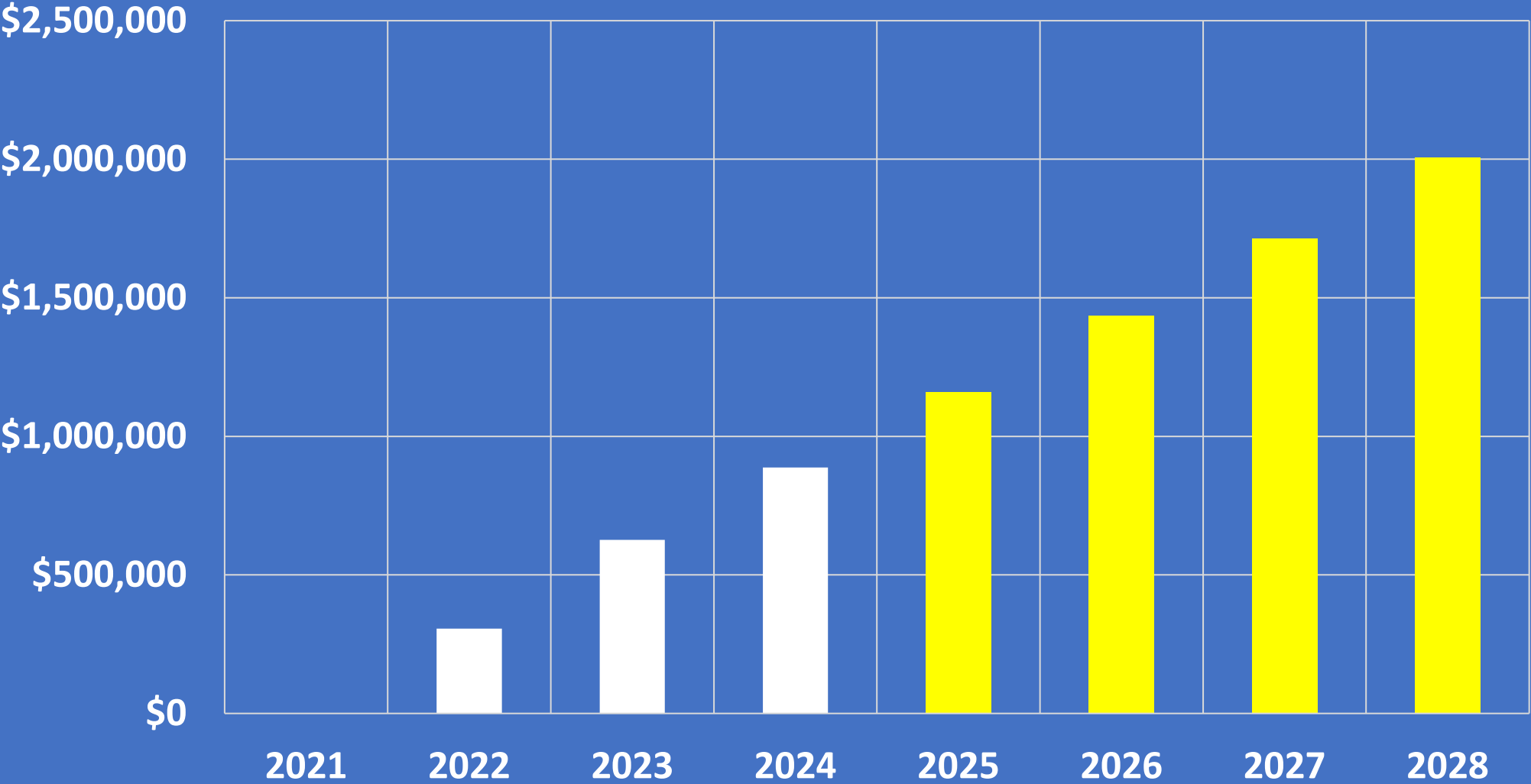
Debt Svc.: 10%

Personnel: 67%

- **Cut costs**
- **Increase Revenue**

- **Increase Revenue**
 - **Departmental fees**
 - **New development**

Economic Development Since 2021 (cumulative)



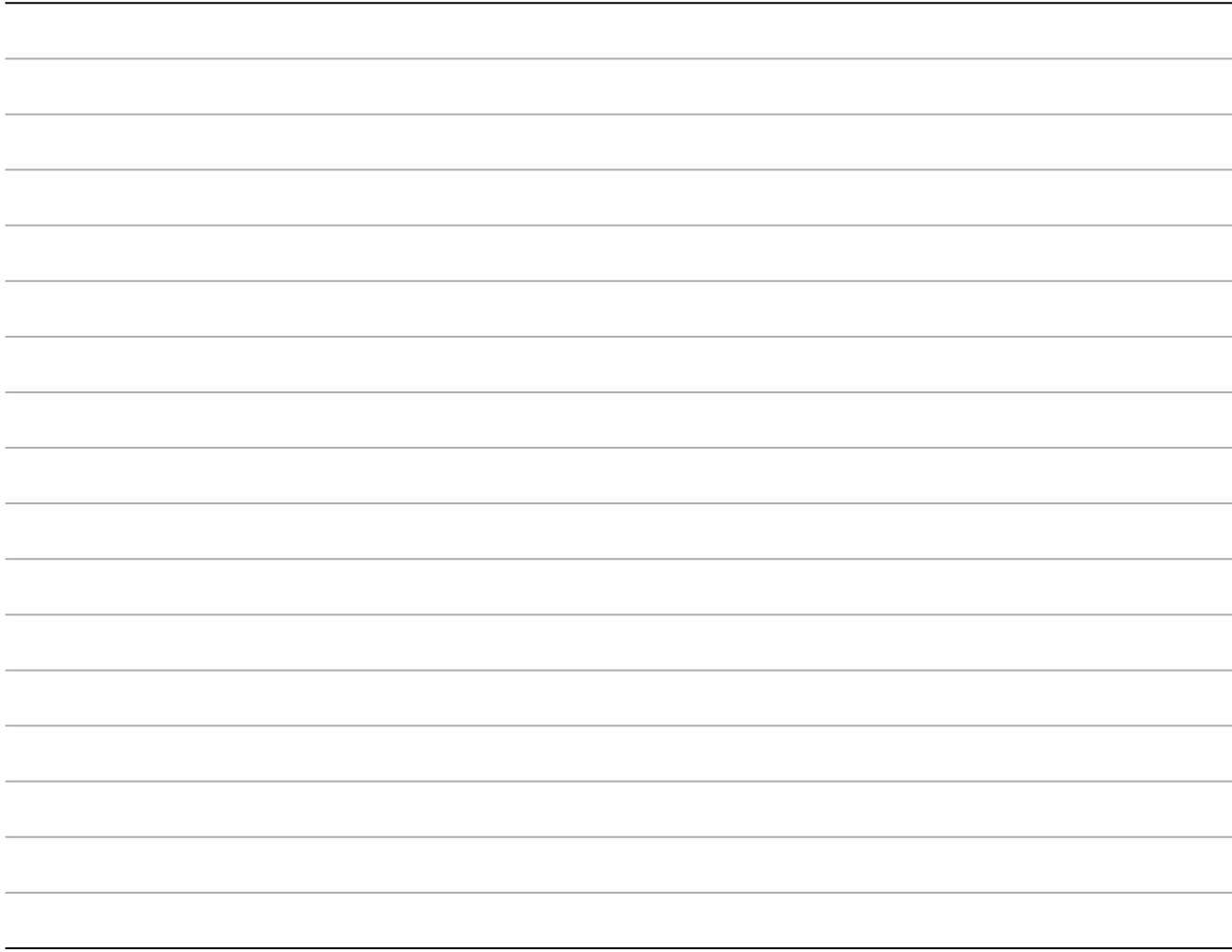
Tax Cap

Tax Levy Increase 2%*

Tax Cap - \$1.7M

\$1,700,000

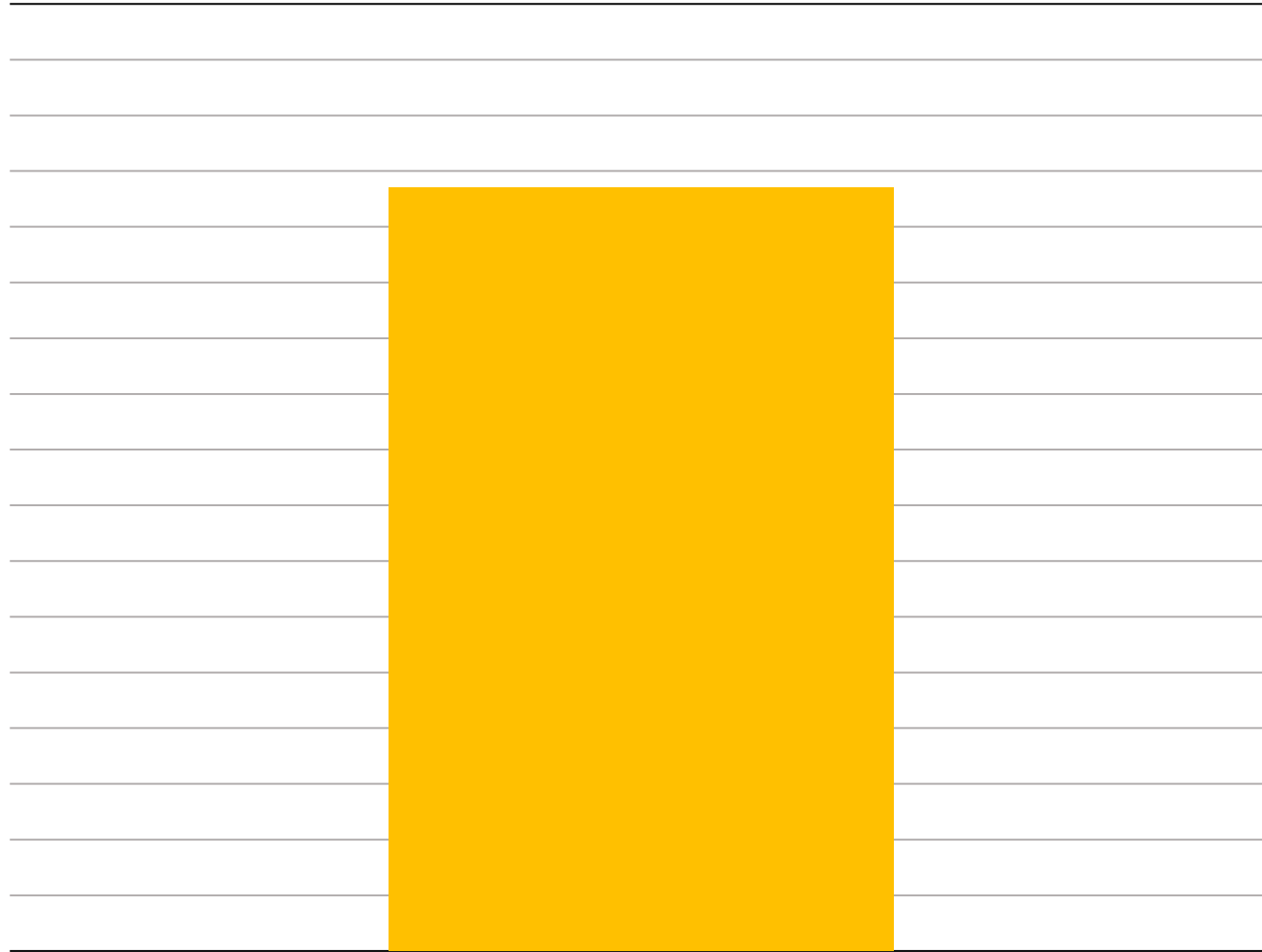
\$0



Tax Cap - \$1.7M

\$1,700,000

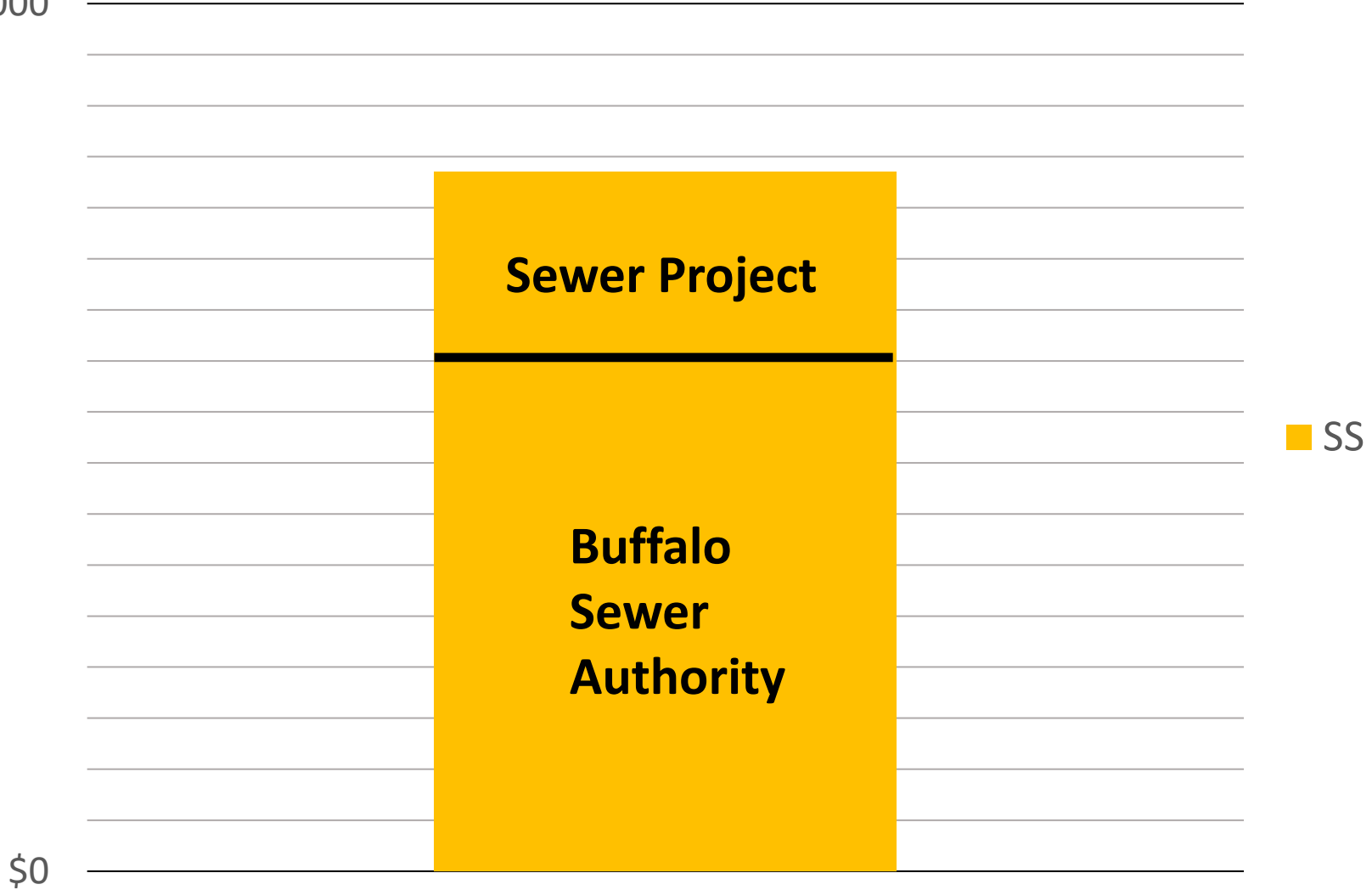
\$0



■ SS

Tax Cap - \$1.7M

\$1,700,000

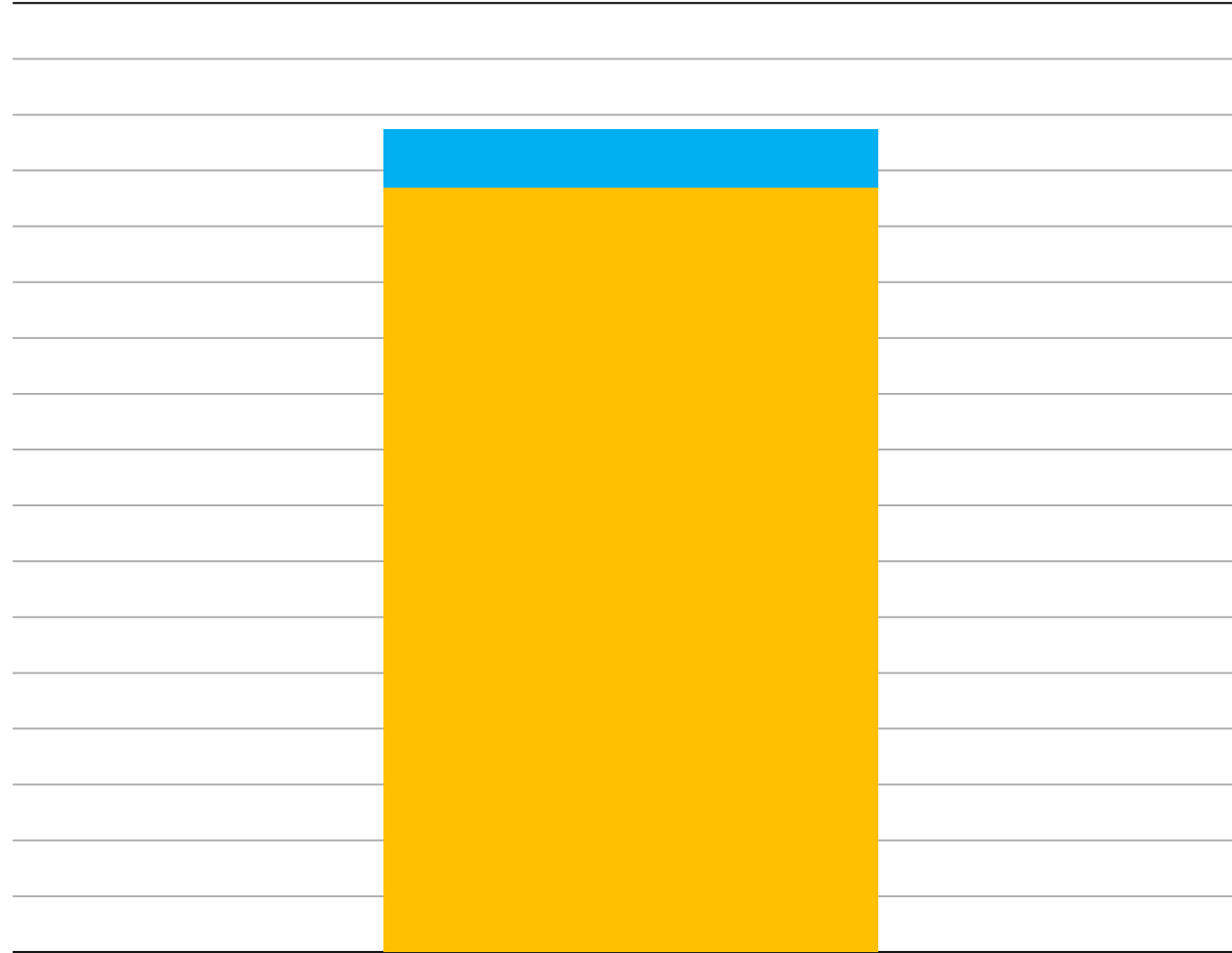


\$0

Tax Cap - \$1.7M

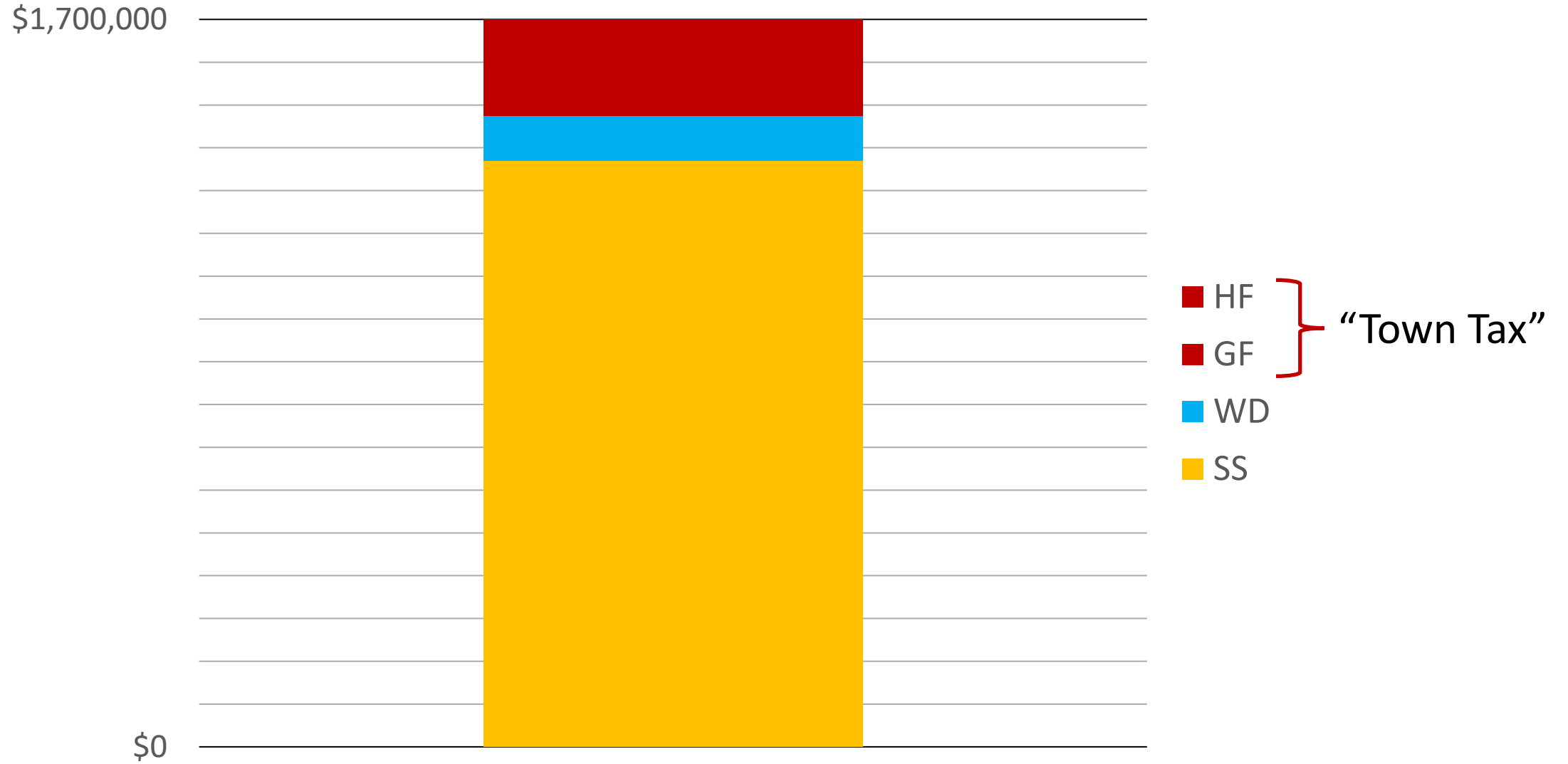
\$1,700,000

\$0



WD
SS

Tax Cap - \$1.7M

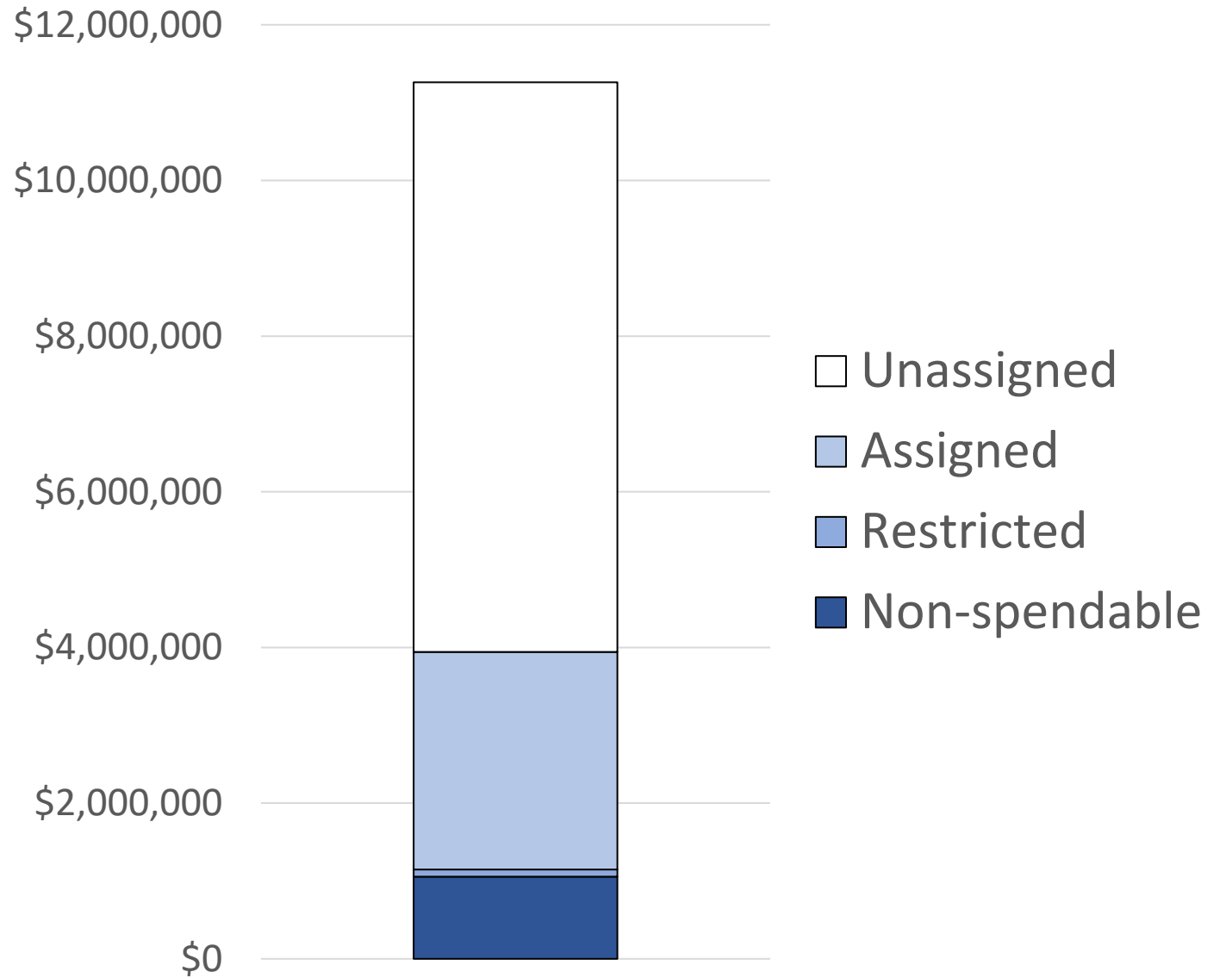


FUND BALANCE POLICY

July 20, 2020

14% to 18%
of budget appropriations

**FUND
BALANCE
(General Fund)**



FUND BALANCE ANALYSIS

	General Fund	Highway Fund
Unassigned FB	\$7,316,596	\$4,253,559
Appropriation	\$32,910,782	\$13,468,374
Percentage	22.2%	31.5%
Appropriated FB	-\$1,100,000	-\$100,000
Remaining FB	\$6,216,596	\$4,153,559
Percentage	18.9%	30.8%

