

- A Union Road resident questioned/commented on the following:
 - ✓ Employees receiving raises that are not contractually mandated
 - ✓ Electrical maintenance employees salary increase of 20 percent
 - ✓ Chief of Police and Assistant Chief of Police salary lines increase of 4.5 percent, yet their contract calls for 2.25 percent - Director of Finance Megan Wnek responded the Chief of Police will receive the contracted 2.25 percent as well as longevity.
 - ✓ Sanitation Department salary line increase of 20 percent – Councilman Hart responded Sanitation Department employees are typically the newest employees who all receive annual step increases plus a percentage for up to seven years. Town Attorney John Fenz also noted when the 2017 budget was adopted it did not contain the increases considered for Blue Collar employees due to the contract not being settled; therefore, that gives the effect of a larger increase in the salary line item.
 - ✓ Requested more detail in the budget specifically for salary line items
 - ✓ Questioned how much overtime has been spent thus far for the year and suggested more control on overtime – Mrs. Wnek responded she will provide an overtime report.

- A Delray Avenue resident commented on last year's 8.6 percent increase and stated he would have liked the Town Board to reduce the town workforce. Councilman Hanley stated there is guaranteed numbers of workers in the Highway Department and decreasing those numbers would have to be negotiated with the union. The number of employees in the Buildings & Grounds Department has not increased since 2004, yet the number of parks and buildings the town maintains has increased. Councilman Hanley further noted four large worker's compensation cases settled this year.

- A Covington Drive resident questioned the following:
 - ✓ Recreation Supervisor's salary - Director of Finance Megan Wnek responded the Recreation Supervisor's 2018 salary was \$49,269.87; in accordance with the White Collar contract the Recreation Supervisor will receive a 2.5 percent increase plus a step increase.
 - ✓ Salary increase for the electrical inspector - Ms. Wnek explained the electrical inspector's salary has been shared with the Town of Orchard Park, but that contract is being terminated and the Town of West Seneca will be paying the full salary which will reduce overtime. Supervisor Meegan stated the revenue generated from the electrical inspector well exceeds the salary he is paid.
 - ✓ Number of part-time recreation employees included in the line item increase - Supervisor Meegan stated the number of employees is dependent upon the season and the season is reflective of the dollars being spent. There was also an increase in minimum wage that is reflected in the budget line.
 - ✓ If the town is self-insured for worker's compensation and if there is a consortium for worker's compensation claims - Mr. Fenz stated the town is self insured for worker's compensation cases up to \$600,000 and he is not aware of any consortium but will investigate further. Councilman Hanley responded the town is looking to close out as many old worker's compensation claims as possible.

Town of West Seneca, New York

2019 Budget Hearing
October 15, 2018



2019 Budget Process

| TOWN OF WEST SENECA, NEW YORK | | BUDGET CALENDAR -- 2019 Budget | |
|-------------------------------|--|---|--|
| 1. | The Budget Officer furnishes 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 5, 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

FISCAL YEAR: 01/01/2018 TO 12/31/2018 WARRANT DATE: 10/26/2018 STATE: AD. COUNTY: 5200 TOWN: 9.00
 MAKE CHECK PAYABLE TO: RANK: BILL NUMBER: 1001 PAGE

ACQUEDINE A. FELSER
 RECEIVER OF TAXES
 1250 UNION ROAD
 WEST SENECA, NY 14224

TO PAY IN PERSON:
 Town Hall
 Monday - Friday
 9:00 AM - 5:00 PM

PROPERTY INFORMATION:
 TAX MAP #: DIMENSION: 100.00 X 150.00
 RS: 1 CLASS: 210
 ADDRESS: WEST SENECA
 SCHOOL: WEST SENECA
 FULL MARKET VALUE: 15000.00
 UNIFORM % OF VALUE: 40.00
 ASSESSMENT: 6000

PROPERTY OWNER:

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 | % Change from Prior Year | RATE | TAXABLE VALUE | AMOUNT DUE |
|--|-----------|--------------------------|-------------|---------------|------------------|
| LIBRARY TAX | 24122.89 | 2.0000 | 1.06809960 | 6000.00 | 64.08 |
| COUNTY SERVICE TAX | 262963.04 | 6.0000 | 11.91155000 | 6000.00 | 714.69 |
| GENERAL TOWN TAX | 136136.61 | 5.5300 | 11.24819200 | 6000.00 | 674.89 |
| HIGHWAY TAX | 11163.20 | 14.5300 | 9.22416400 | 6000.00 | 553.45 |
| SAN SEWER 3 GALLONS | 274029 | 6.7000 | 0.40000000 | 100.00 Units | 40.00 |
| SAN SEWER 3 GALLONS | 274029 | 6.7000 | 1.45741100 | 6000.00 | 89.24 |
| SAN SEWER 3 GALLONS | 274029 | 6.7000 | 8.42996600 | 6000.00 | 595.25 |
| SAN SEWER 3 GALLONS | 274029 | 6.7000 | 1.10000000 | 6000.00 | 123.40 |
| SAN SEWER 3 | 0 | 0.0000 | 0.00035500 | 1500.00 Units | 5.33 |
| SAN SEWER 3 | 0 | 0.0000 | 40.00000000 | 1.00 Units | 40.00 |
| TOTAL TAXES DUE BY FEBRUARY 15, 2018: | | | | | \$3812.83 |

PAYMENTS RECEIVED

Receipt #: 281283 Date Paid: 0.00 Full Payment - Lock Box Payment
 Tax: 2812.83 Penalty: 0.00 Surcharge: 0.00 Notice Fee: 0.00 Ref. Check Fee: 0.00
 Cash: 0.00 Check: 2812.83 Check #:
 Received from: MKT BANK - Via MKT Lockbox: 281283

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

General Town Tax: \$674.89
 Highway Tax: 553.45

WEST SENECA: SCHOOL 2018 TAXES

FISCAL YEAR: 01/01/2018 TO 06/30/2018 WARRANT DATE: 09/06/2018 STATE: AD. COUNTY: 5200 SCHOOL: 5121431.00
 MAKE CHECK PAYABLE TO: RANK: BILL NUMBER: 1001 PAGE

ACQUEDINE A. FELSER
 RECEIVER OF TAXES
 1250 UNION ROAD
 WEST SENECA, NY 14224

TO PAY IN PERSON:
 Town Hall
 Monday - Friday
 9:00 AM - 5:00 PM

PROPERTY INFORMATION:
 TAX MAP #: DIMENSION: 100.00 X 150.00
 RS: 1 CLASS: 210
 ADDRESS: WEST SENECA
 SCHOOL: WEST SENECA
 FULL MARKET VALUE: 153800.00
 UNIFORM % OF VALUE: 39.60
 ASSESSMENT: 60000
 STAR SAVINGS: 9.80

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 | % Change from Prior Year | RATE | TAXABLE VALUE | AMOUNT DUE |
|---|-----------|--------------------------|-------------|---------------|------------------|
| SCHOOL TAX | 614957.93 | 2.7000 | 44.17384500 | 60000.00 | 2650.71 |
| TOTAL TAXES DUE BY OCTOBER 15, 2018: | | | | | \$2650.71 |

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 | 198.80 | | 2849.51 | | | |
| NOV 1 | NOV 30, 2018 | 2650.71 | 238.56 | | 2889.27 | | | |
| TOTAL TAXES PAID TO DATE: | | | | | | \$0.00 | REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY: | \$2650.71 |

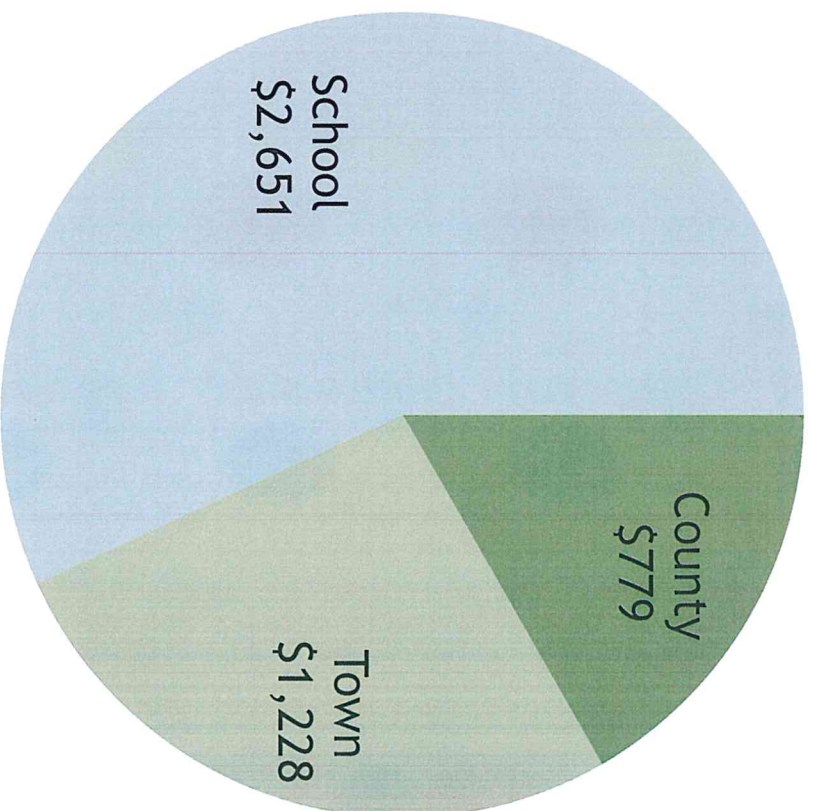
School Tax: \$2,650.71

Buffalo Sewer Authority

| Sewer District | 2017 Payment | 2018 Payment | Increase |
|----------------|--------------------|--------------------|------------------|
| District 1 | \$58,997 | \$67,854 | \$8,857 |
| District 2 | 23,719 | 27,280 | 3,561 |
| District 3 | 13,361 | 15,367 | 2,006 |
| District 4 | 19,065 | 21,928 | 2,863 |
| District 9 | 26,571 | 30,560 | 3,989 |
| District 10 | 8,407 | 9,669 | 1,262 |
| District 13 | 2,553,715 | 2,853,319 | 299,604 |
| District 15 | 941 | 1,422 | 481 |
| Total | <u>\$2,704,776</u> | <u>\$3,027,399</u> | <u>\$322,623</u> |

Breakdown of Tax Bill

Allocation of 2018 Ad Valorem Taxes: \$4,658



Ad Valorem Rates per Fund

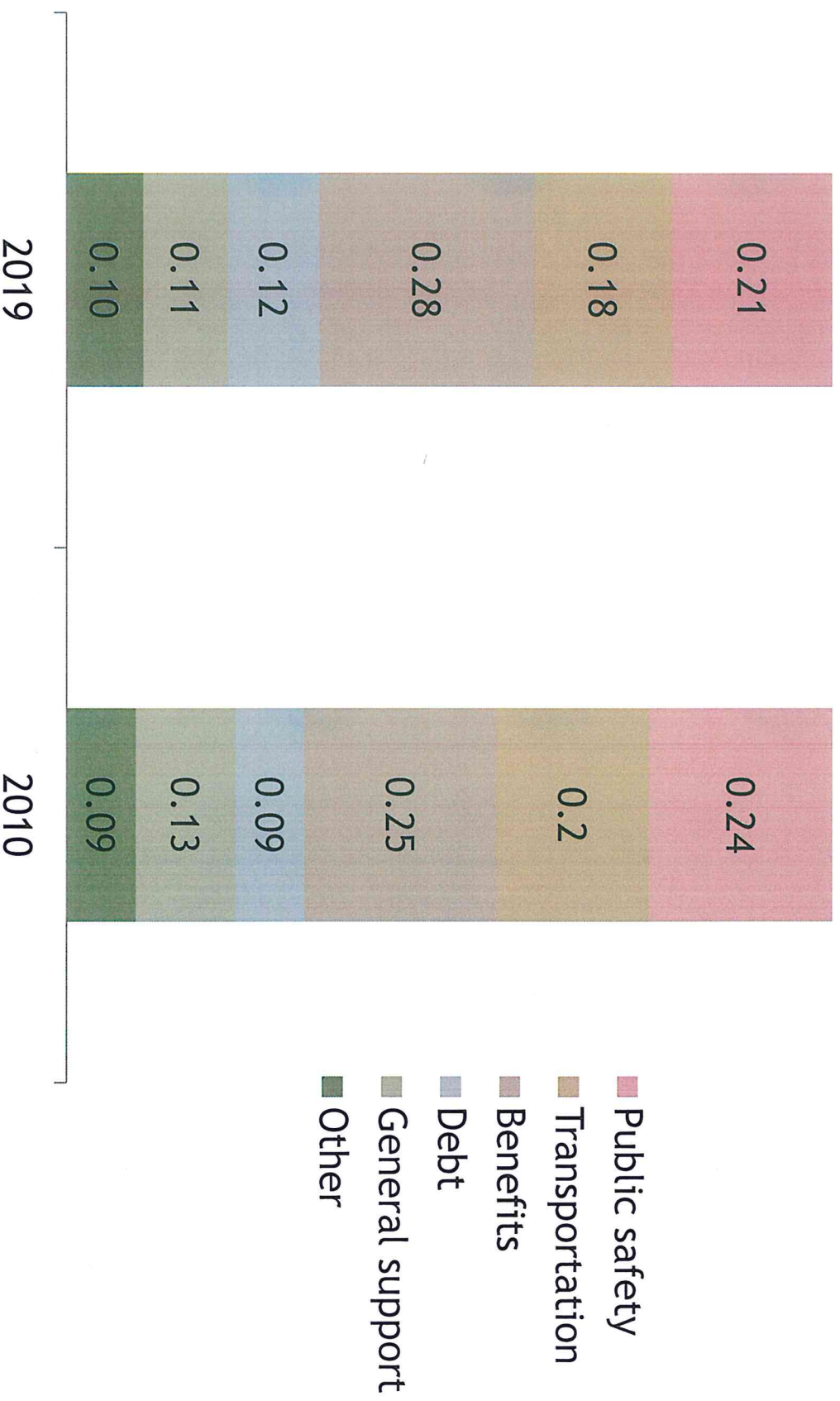
| | General Fund | Highway Fund | Combined |
|---|----------------------|----------------------|----------------------|
| Total appropriations | \$ 27,470,058 | \$ 13,257,906 | \$ 40,727,964 |
| Total estimated revenues and fund balance | <u>12,633,775</u> | <u>2,141,978</u> | <u>14,775,753</u> |
| Amount to be raised by taxes | <u>\$ 14,836,283</u> | <u>\$ 11,115,928</u> | <u>\$ 25,952,211</u> |
| Taxable valuation | 1,219,601,828 | 1,219,601,828 | |
| 2019 tax rate | <u>\$ 12.164858</u> | <u>\$ 9.114391</u> | <u>\$ 21.279249</u> |
| 2018 tax rate | 11.248192 | 9.222024 | 20.470216 |

Effect on Escrow on an Average Home (FMV \$150,000)

2018 - \$1,228.34 | 2019 - \$1,276.75

- Monthly increase \$4.03
- Annual increase \$48.41

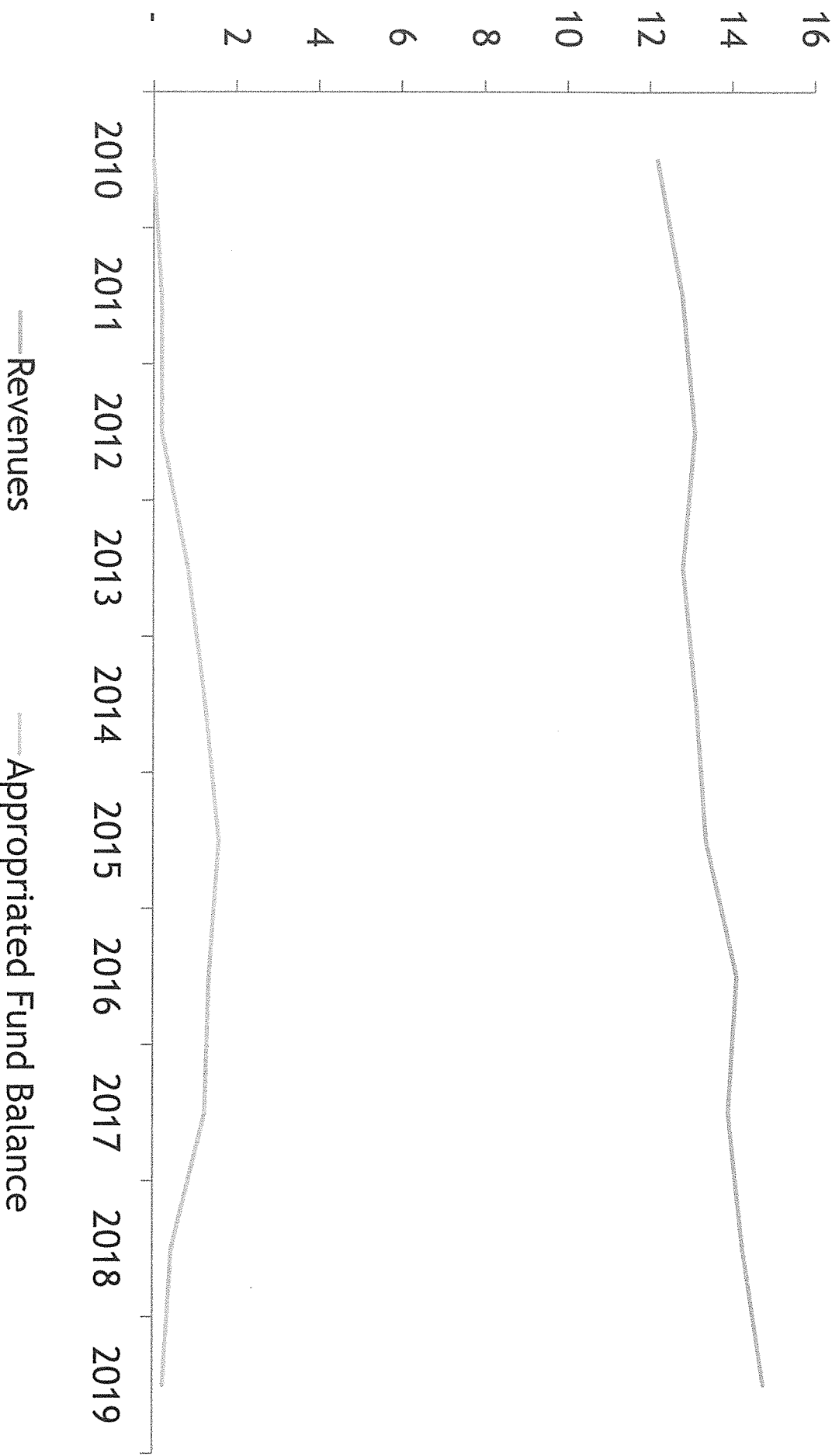
How Your Ad-valorem Tax Dollar is Budgeted



Pushing the levy...

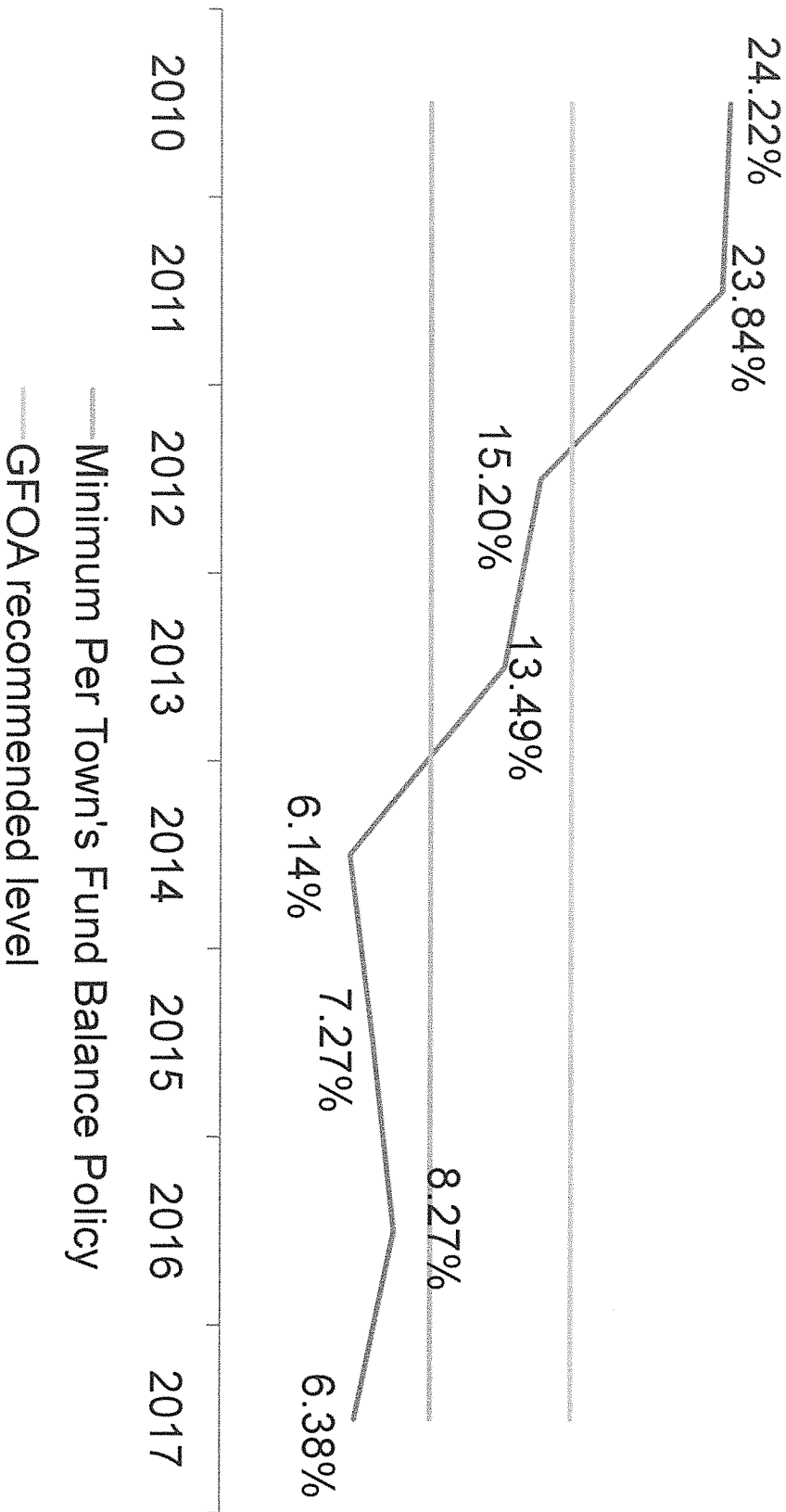
- Level of fund balance available
- Debt service commitments
- Services provided
- Required employee costs

Appropriated Fund Balance and Revenue Trends (\$ millions)

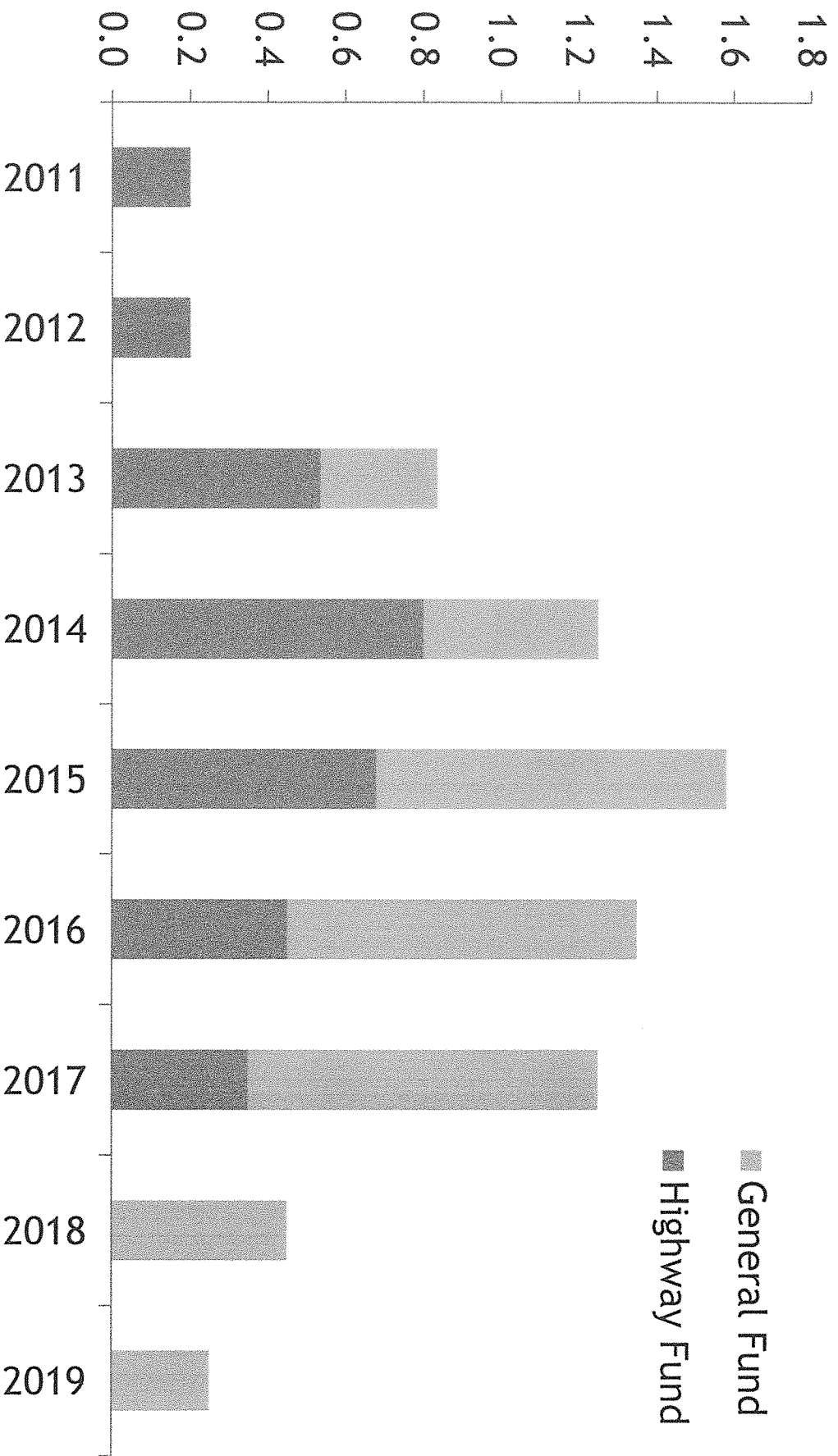


Available Savings

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



Use of Appropriated Fund Balance (\$ millions)





Short-term vs. Long-term debt

In July 2018 the Town converted all of its outstanding Bond Anticipation Notes to Bonds to lock in a low interest rate of 3.28%.

What is included in our outstanding bond payments?

| | Principal | Interest |
|----------------------|-------------|-----------|
| General Fund | \$905,249 | \$540,118 |
| Highway Fund | \$1,903,830 | \$712,508 |
| Sewer Districts Fund | \$523,315 | \$623,413 |
| Water Districts Fund | \$164,651 | \$79,758 |

Debt Service

0.12
2019

Debt service

Other services

TOWN OF WEST SENECA: TOWN & COUNTY 2018 TAXES

| | | |
|---------------------------------------|-----------------------|-------------|
| FISCAL YEAR: 01/01/2018 to 12/31/2018 | WARSAW DATE 1/26/2017 | TOWN \$1.00 |
| STATE AD - COUNTY | 5.00 | PAGE |
| BANK | BILL NUMBER | 104 1 |

MAKE CHECK PAYABLE TO:

ROCHELLE A FELSER
RECEIVER OF TAXES
139 HIXSON ROAD
WEST SENECA, NY 14224

TOWNSHIP PERSONS:

TO WHOM
Monday - Friday
9:00 AM - 5:00 PM

PROPERTY INFORMATION

TAX MAP #:
DIMENSION: 100.00 X 150.00
RS: 1 CLASS: 210
ADDRESS: WEST SENECA
SCHOOL:
FULL MARKET VALUE:
UNIFORM % OF VALUE:
ASSESSMENT: 15000.00
40.00
60000

PROPERTY OWNER:

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 | % Over/Under Tax Rate | RATE | TAXABLE VALUE | AMOUNT DUE |
|--|-----------|-----------------------|-------------|---------------|------------------|
| LIBRARY TAX | 24423.89 | 21000 | 1.68801900 | 60000.00 | 64.08 |
| COUNTY SERVICE TAX | 262956.64 | 6.0000 | 11.29135000 | 60000.00 | 714.69 |
| GENERAL TOWN TAX | 136134.61 | 5.5000 | 11.24819200 | 60000.00 | 674.89 |
| HIGHWAY TAX | 111638.20 | 14.5000 | 9.22116400 | 60000.00 | 553.45 |
| SAN SEWER 5 GALLONS | 274029 | 6.7000 | 0.40000000 | 100.00 Units | 40.00 |
| SAN SEWER 5 GALLONS | 274029 | 6.7000 | 1.48741100 | 60000.00 | 89.24 |
| SAN SEWER 5 GALLONS | 274029 | 6.7000 | 8.42909600 | 60000.00 | 905.75 |
| SAN SEWER 5 GALLONS | 274029 | 6.7000 | 1.11000000 | 114.00 Units | 125.40 |
| SAN SEWER 5 | 0 | 0.0000 | 0.00035500 | 15000 Units | 53.5 |
| SAN SEWER 5 | 0 | 0.0000 | 40.00000000 | 1.00 Units | 40.00 |
| TOTAL TAXES DUE BY FEBRUARY 15, 2018: | | | | | \$3812.83 |

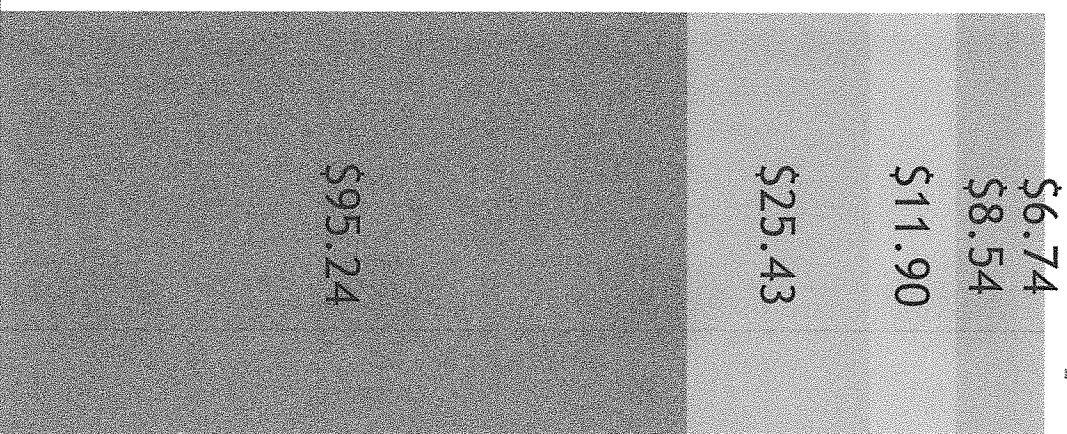
PAYMENTS RECEIVED

Receipt #: _____ Date Paid: 0.00 Full Payment - Lock Box Payment
 Tax: 2812.83 Penalty: 0.00 Surcharge: 0.00 Notice Fee: 0.00 Ret. Check Fee: 0.00
 Cash: 0.00 Check: 2812.83 Check #: _____
 Received from M&T BANK - Via M&T Lockbox: 2812.83

| | | |
|----------------------------|---------|--------------|
| TOTAL TAXES PAID TOWNSHIP: | 2812.83 | PAID IN FULL |
|----------------------------|---------|--------------|

On an average assessed home of \$60,000 (FMV \$150,000), \$147 of your \$1,276 Ad-valorem tax goes towards debt service costs.

What makes up the annual \$147?



■ Police headquarters

■ General equipment

■ Garbage totes

■ Community Center/Library

■ Roads

Debt Service

Services Provided

| | | |
|-------------------------|--------------|--------|
| Police | \$7,879,834 | 19.35% |
| Highway | 6,727,127 | 16.52% |
| Refuse & Recycling | 2,560,820 | 6.29% |
| | | |
| Total Ad-Valorem Budget | \$40,727,963 | |

Employee Costs

- Contracted wage increases
 - White Collar, Blue Collar and Police Benevolent Association contracts
- Health insurance
 - Cost to provide health insurance has increased over \$2.8 million since 2010
- Retirement system
 - Mandated payments to the retirement systems have almost doubled over the past ten years

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

| If my assessed value is: | My FMV is: | Annual | | Monthly | |
|-----------------------------|------------|----------|---------|----------|--------|
| | | Increase | Escrow | Increase | Escrow |
| \$ 30,000 | \$ 75,000 | \$ 24.27 | \$ 2.02 | | |
| 40,000 | 100,000 | 32.36 | 2.70 | | |
| 50,000 | 125,000 | 40.45 | 3.37 | | |
| 60,000 | 150,000 | 48.41 | 4.03 | | |
| 70,000 | 175,000 | 56.63 | 4.72 | | |
| 80,000 | 200,000 | 64.72 | 5.39 | | |
| 90,000 | 225,000 | 72.81 | 6.07 | | |
| 100,000 | 250,000 | 80.90 | 6.74 | | |
| 110,000 | 275,000 | 88.99 | 7.42 | | |
| 120,000 | 300,000 | 97.08 | 8.09 | | |
| 130,000 | 325,000 | 105.17 | 8.76 | | |
| 140,000 | 350,000 | 113.26 | 9.44 | | |
| 150,000 | 375,000 | 121.35 | 10.11 | | |
| 200,000 | 500,000 | 161.91 | 13.48 | | |
| 250,000 | 625,000 | 202.26 | 16.85 | | |