

**WEST SENECA TOWN OFFICES
1300 Union Road
West Seneca, NY 14224**

**TOWN BOARD PROCEEDINGS
2020 Tentative Benefit Basis Budget
& 2020 Tentative Ad Valorem Budget
October 7, 2019**

The meeting was held in the Community Room at the West Seneca Community Center, 1300 Union Road and called to order at 6:00 P.M. by Supervisor Sheila M. Meegan with 30 seconds of silent prayer followed by the Pledge of Allegiance led by Highway Supt. Matthew English.

ROLL CALL:

Present	-	Sheila M. Meegan	Supervisor
		Eugene P. Hart	Councilman
		William P. Hanley Jr.	Councilman

Absent - None

Supervisor Meegan read the Fire Prevention Code instructing the public where to exit in case of a fire or an emergency.

BENEFIT BASIS & PRELIMINARY BUDGET

Motion by Supervisor Meegan, seconded by Councilman Hanley, that proofs of publication and posting of legal notice: "OF A PUBLIC HEARING TO CONSIDER THE 2020 TENTATIVE BENEFIT BASIS BUDGET & 2020 TENTATIVE AD VALOREM BUDGET" in the Town of West Seneca, be received and filed.

Ayes: All Noes: None Motion Carried

Motion by Supervisor Meegan, seconded by Councilman Hart, to open the public hearing.

Ayes: All Noes: None Motion Carried

Director of Finance Megan Wnek gave the attached power point presentation on the proposed 2020 tentative benefit basis budget and 2020 tentative ad valorem budget.

Four residents had the following comments/questions on the proposed budget:

- Use of \$250,000 from the fund balance to keep taxes down; is this appropriate as it could result in a downgrade from Moody’s – Mrs. Wnek responded in past years the amount used from the fund balance was well over \$1 million; the current budget only uses \$250,000 in fund balance.
- Tipping fees increased by 11 percent, but the budget line went up 23 percent – Director of Finance Megan Wnek stated the line was under budgeted in the past and has been increased to meet the contract.
- Do workers compensation costs include payouts – Mrs. Wnek advised that it does include payouts.

- What is health and welfare insurance costs that are included in the Highway Fund – Mrs. Wnek advised the cost is for CSEA dental & vision.
- What is the amount of the total bonded debt – Mrs. Wnek stated she will provide that figure at a future date.
- Why did the cost for public safety dispatchers drop – Mrs. Wnek advised the amount was fixed from a previous year and some positions had been budgeted in the wrong line.
- What is General Liability Fire & Theft Consultation – Supervisor Meegan responded that is the insurance carrier for property & casualty.
- There are two secretaries in the Highway Department, but there is no line item for their salaries – Mrs. Wnek advised they are white collar employees and are paid from line item 2.5110.0144.
- There are 8% & 9% pay raises for some employees, noting some are not union employees – Councilman Hanley advised there are contractual raises and step increases; non-union employees follow the same pay schedule as the white collar contract.
- Sanitation employees work five hours per day and get eight hours pay; suggested reducing the number of laborers to one on the back of the trucks – Highway Supt. Matthew English responded the route would take much longer with only one laborer and would cause more overtime. Mr. English further noted one garbage route was cut about three years ago and the alternates are only making \$12 per hour with no benefits.
- Suggested reducing rubbish pickup to a monthly rather than weekly pickup as other towns have done.
- Commented that Amherst taxes are the same amount as West Seneca with her house having a lower value and suggested outsourcing garbage pickup.
- There is a need to look at how assessments are handled in town.
- A loan from the capital fund – Councilman Hart responded this is a bridge loan until grant money is received.

Motion by Councilman Hanley, seconded by Councilman Hanley, to leave the public comment section open for written comments to be submitted to the Town Clerk's office by October 21, 2019.

Ayes: All

Noes: None

Motion Carried

Motion by Supervisor Meegan, seconded by Councilman Hanley, to adjourn the meeting at 6:40 P.M.

Ayes: All

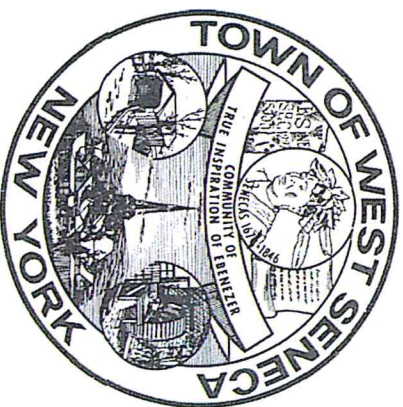
Noes: None

Motion Carried


JACQUELINE A FELSER
TOWN CLERK

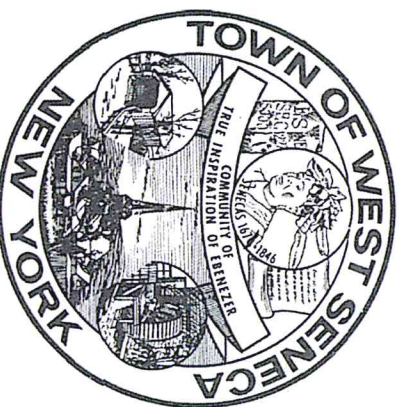
Town of West Seneca, New York

2020 Budget Hearing
October 7, 2019



Town of West Seneca, New York

2020 Budget Hearing
October 7, 2019



2020 Budget Process

TOWN OF WEST SENECA, NEW YORK	BUDGET CALENDAR - 2020 Budget
1. The Budget Officer furnishes Department Heads with 2020 budget forms	First week in June
2. Department Heads submit estimated 2020 budget to the Budget Officer	Due by July 26, 2019
3. The Budget Officer files the tentative budget with the Town Clerk	Not later than September 30, 2019 (Town Law Section 106)
4. The Town Clerk presents the tentative budget to the Town Board	On or before October 5, 2019 (Town Law Section 106)
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)

2020 Budget Process

TOWN OF WEST SENECA, NEW YORK	BUDGET CALENDAR – 2020 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, 2019 (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, 2019 (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 2019 TAXES

TOTAL TAXES PAID TO DATE: \$3946.98

RECEIVER OF TAXES
1250 LINDEN ROAD
WEST SENECA, NY 14224

PROPERTY OWNER:
1

RECEIPT

If you feel the assessment on your property is too high, you have the right to file a reference 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 exemption. Any reduction in assessment will NOT be reflected on this bill.

LENY DESCRIPTION	TAX LEVY	% Change from Prev. Yr. Lev.	RATE	TAXABLE VALUE	AMOUNT DUE
LIBRARY TAX	239109.99	2.0000	1.06652300	60000.00	63.99
COUNTY SERVICE TAX	270183.44	2.7000	11.91748600	60000.00	715.05
GENERAL TOWN TAX	14313.693	0.3800	12.14629500	60000.00	728.50
SAN SEWER 3 GALLONS	111866	0.0000	0.48000000	10000.00	480.00
SAN SEWER 4 GALLONS	111866	13.8000	0.60000000	60000.00	732.00
SAN SEWER 5 GALLONS	311866	13.8000	2.22227500	60000.00	156.34
SAN SEWER 3 GALLONS	311866	13.8000	9.38789100	88.00	863.27
SAN SEWER 4 GALLONS	311866	13.8000	1.10000000	88.00	107.80
SAN SEWER 5	0.0000	0.0000	0.00000000	15000.00	5.33
SAN SEWER 3	0.0000	0.0000	40.00000000	1.00	40.00
TOTAL TAXES DUE BY MARCH 15, 2019:					\$3946.98

PAYMENTS RECEIVED

Receiver: Date Paid: Full Payment - Landlord Payment

Cash: 0.00 Check: 226.69 Surcharge: 0.00 Notice Fee: 0.00 Rpt. Check Fee: 0.00

PAID IN FULL

General Town Tax: \$728.80
Highway Tax: \$546.40
Total Ad-Valorem Tax: \$1,275.20

WEST SENECA CENTRAL: SCHOOL 2019 TAXES

TOTAL TAXES PAID TO DATE: \$0.00

RECEIVER OF TAXES
1250 LINDEN ROAD
WEST SENECA, NY 14224

PROPERTY OWNER:
1

MEMORANDUM BILL

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LENY DESCRIPTION	TAX LEVY	% Change from Prev. Yr. Lev.	RATE	TAXABLE VALUE	AMOUNT DUE
SCHOOL TAX	62453615	1.6000	44.56143100	60000.00	2673.69
TOTAL TAXES DUE BY OCTOBER 15, 2019:					\$2673.69

PAYMENT PERIODS

From: To: Tax Amount: Penalty: Notice Fee: Total Due: Amount Paid: Date Paid:

SEP 9 OCT 15, 2019 2673.69 200.53 2673.69 2673.69

OCT 16 OCT 31, 2019 2673.69 240.63 2914.32

NOV 1 DEC 2, 2019 2673.69 240.63 2914.32

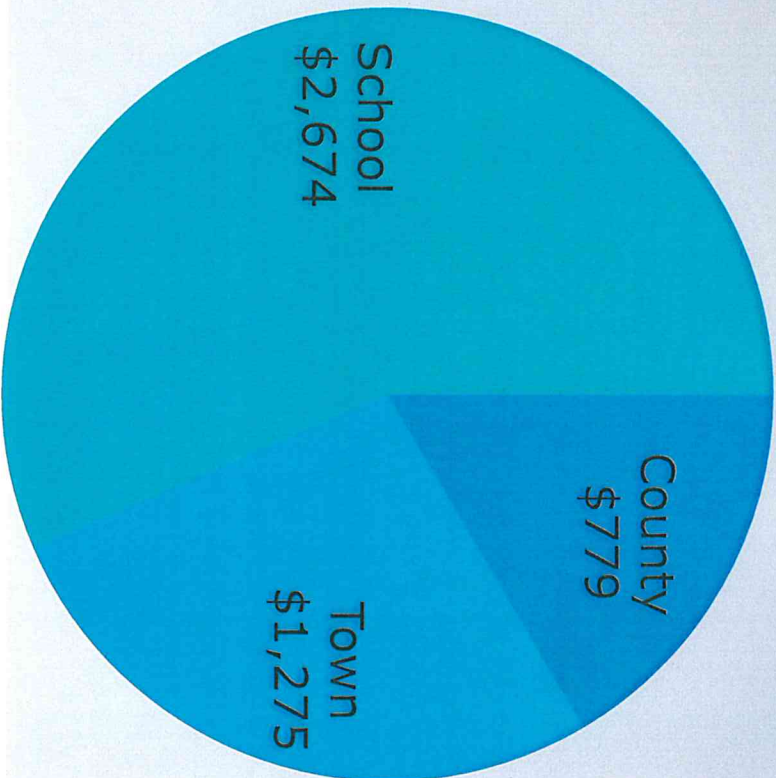
TOTAL TAXES PAID TO DATE: \$0.00 REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY: \$2673.69

School Tax: \$2,673.69

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

Breakdown of Tax Bill

Allocation of 2019 Ad Valorem Taxes:
\$4,728



Ad Valorem Rates per Fund

	General Fund	Highway Fund	Combined
Total appropriations	\$ 28,473,780	\$ 12,755,526	\$ 41,229,306
Total estimated revenues and fund balance	<u>12,771,950</u>	<u>1,698,632</u>	<u>14,470,582</u>
Amount to be raised by taxes	\$ <u>15,701,830</u>	\$ <u>11,056,894</u>	\$ <u>26,758,724</u>
Taxable valuation	1,224,502,894	1,224,502,894	
2020 tax rate	\$ <u>12.823024</u>	\$ <u>9.029700</u>	\$ <u>21.852724</u>
2019 tax rate	12.146696	9.104665	21.251361

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

2019 - \$1,275.20 | 2020 - \$1,311.16

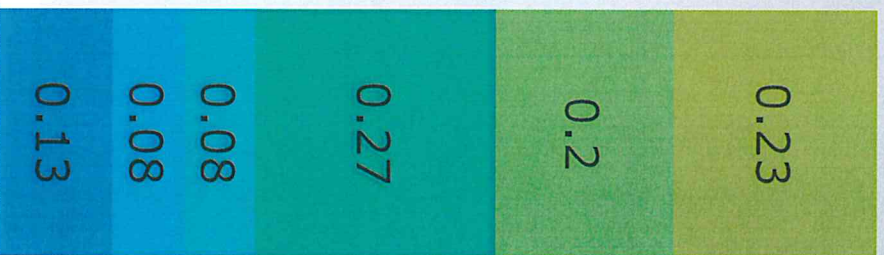
- Monthly increase \$3.00
- Annual increase \$35.96

How Your Ad-valorem Tax Dollar is Budgetted

2020



2011



- Public safety
- Transportation
- Benefits
- Debt
- General support
- Other

Pushing the levy...

- Recycling Contract
- Debt service commitments
- Required employee costs
- Services provided

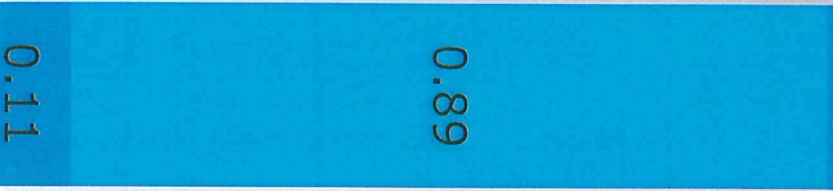
Recycling Contract

- New contract awarded January 28, 2019 to Modern Disposal Services
 - \$43.75 per ton for garbage processing
 - Proposed rates per parcel of \$63.18 for weekly recycling pick-up and \$42.21 for bi-weekly pick-up
 - Flat fee of \$182,700 for recycling processing

What is included in our outstanding bond payments?

	Principal	Interest
General Fund	\$840,000	\$498,325
Highway Fund	\$1,956,000	\$666,625
Sewer Districts Fund	\$524,000	\$615,800
Water Districts Fund	\$165,000	\$77,631

Debt Service



- Other services
- Debt service

2020

TOWN OF WEST SENECA: TOWN & COUNTY 2019 TAXES

TAXAL YEAR: 01/01/2019 TO 12/31/2019 WORKSHEET DATE: 12/31/2018 TOWN: 3902100

STATE AID - COUNTY: 307.2366100 BILL NUMBER: 1 OF 1 FISCAL YEAR: 2019

PROPERTY OWNER: **FCORREINE A REISER**

RECIPIENT TAXES: **1250 LINDSON ROAD WEST SENECA, NY 13224**

TO PAY IN PERSON: **Tuesday, 9:00 AM - 5:00 PM**

PROPERTY INFORMATION: **TAX MAP #: 100.00 X 150.00 DIMENSION: 1 CLASS: 210 ADDRESS: WEST SENECA SCHOOL: FULL MARKET VALUE: 13400.00 UNIFORM % OF VALUE: 39.00 ASSESSMENT: 6000**

RECEIPT

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LEVY DESCRIPTION	TAX LEVY	EXEMPTIONS	RATE	TAXABLE VALUE	AMOUNT DUE
LIBRARY TAX	2.5910939		1.0665330	60,000.00	61.99
COUNTY SERVICE TAX	2.70185414		11.9174660	60,000.00	718.05
GENERAL TOWN TAX	14813.0923		121.4669500	60,000.00	728.80
HIGHWAY TAX	11106.2425		-0.5000	9,106,723.00	546.40
SAN SEWER 5 GALLONS	311.866		0.40000000	100,000 Units	40.00
SAN SEWER 5 GALLONS	311.866		13.8000	60,000.00	18.54
SAN SEWER 5 GALLONS	311.866		5.27272500	60,000.00	18.54
SAN SEWER 5 GALLONS	311.866		1.16792900	98,000 Units	50.27
SAN SEWER 5 GALLONS	311.866		13.8000	15,000 Units	7.13
SAN SEWER 5	0		0.0000	1,000 Units	-0.00
TOTAL TAXES DUE BY MARCH 8, 2019:			40.000000000		\$2946.98

PAYMENTS RECEIVED

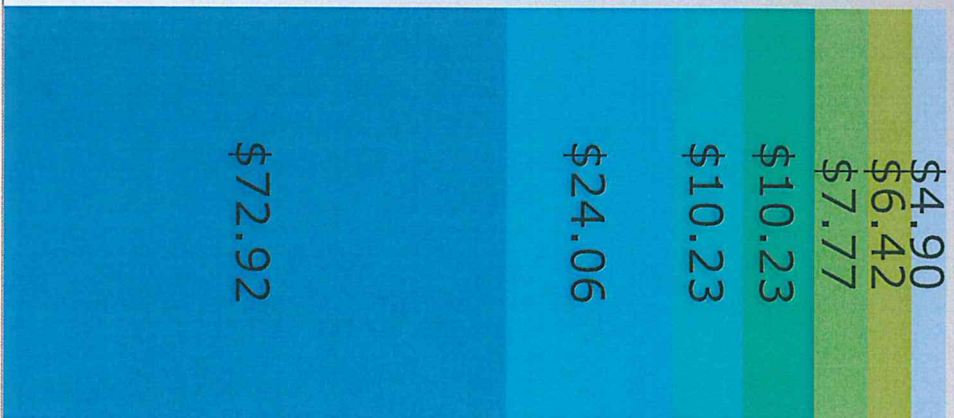
Receipt#: **2946.98** Date Paid: **0.00** Full Payment - Lockbox Payment Ret. Check Fee: **0.00**

Cash: **0.00** Check: **2946.98** Surcharge: **0.00** Notice Fee: **0.00** Check #:

TOTAL TAXES PAID TO DATE: \$2946.98 PAID IN FULL

On an average assessed home of \$60,000 (FMV \$150,000), \$147.28 of your \$1,311.16 Ad-valorem tax goes towards debt service costs.

What makes up this year's \$147.28?



Debt Service

- Ice rink
- Police headquarters
- General equipment
- Garbage totes
- Street lighting
- Community Center/Library
- Roads

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 – however there is no increase to health insurance appropriations for the 2020 budget
- Retirement system
 - Mandated payments to the retirement systems have almost doubled over the past ten years

Services Provided

Police	\$8,231,923	19.96%
Highway	6,463,949	15.68%
Refuse & Recycling	2,896,430	7.02%
Total Ad-Valorem Budget	\$41,229,306	

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 Increase	Monthly Escrow
\$ 30,000	\$ 75,000	\$ 18.04	\$ 1.50
40,000	100,000	24.05	2.00
50,000	125,000	30.03	2.50
60,000	150,000	35.96	3.00
70,000	175,000	42.10	2.51
80,000	200,000	48.11	4.01
90,000	225,000	54.12	4.51
100,000	250,000	60.14	5.01
110,000	275,000	66.15	5.51
120,000	300,000	72.16	6.01
130,000	325,000	78.18	6.51
140,000	350,000	84.19	7.02
150,000	375,000	90.20	7.52
200,000	500,000	120.27	10.02
250,000	625,000	150.34	12.53