

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

WORK SESSION
2021 Tentative Benefit Basis Budget
& 2021 Tentative Ad Valorem Budget
October 6, 2020

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 Dickson followed by the Pledge of Allegiance.

ROLL CALL:

Present	-	Gary Dickson	Supervisor
		William Bauer	Councilman
		Joseph Cantafio	Councilman
		William Hanley	Councilman
		Jeffrey Piekarec	Councilman
Absent	-	None	

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

Director of Finance Megan Wnek gave the attached power point presentation on the proposed 2021 tentative Benefit Basis Budget and 2021 tentative Ad Valorem Budget focusing on the Highway Funds and the Special Districts Funds.

Supervisor Dickson reiterated his goal of a 0% increase, money can be moved around if agreed upon.

Engineering Department

- Supervisor Dickson stated a new vehicle will be purchased for the department with the goal of selling it in in two years
- Additionally, it includes \$8,000 for the lease of a multifunction printer
- Councilman Hanley questioned the lighting district with an increase of 10.3% - Ms. Wnek stated there are two different lighting funds, this one is in a special district
- Councilman Hanley questioned the water district capital projects referring to Water District 1 and the 136% increase – Supervisor Dickson stated Erie County has given the town a list of about fifteen capital projects, the top three projects are required by Erie County to continue to provide water, the top three are all in District 1. Town Engineer Tanner explained that the town did not address the streets on the list due to the costs including Transit Road and Seneca Creek Road; due to the break history Lien Road has been moved to the top of the list. If they are not addressed there will be more breaks and incur additional maintenance costs. Mr. Tanner stated should the county roll Transit Road and Seneca Creek Road into their project the Town Engineering Department would complete the surveying, saving the town the expense of hiring an outside firm such as CPL, and Mr. Tanner will put his Engineer stamp on them.
- Councilman Hanley referred to the sewer districts and questioned if the town electricians will complete the electrical work – Mr. Tanner stated his estimates are based on

contractors completing the work, the town does have to buy the equipment, using the town electricians would save money

Highway Funds – General Repairs

- Supervisor Dickson stated different positions have been broken out where they had not been noting the two clerical positions and dog control were moved to the General Fund
- There is \$800,000 available in the Capital Fund for equipment purchases; \$40,000 was put in the line for faster purchases
- General cars were moved to the General Fund
- Many other lines are higher than previous years
- Ms. Wnek stated the budget does not include any possible aid; a budget amendment will be done upon an awarded amount
- Highway Superintendent Adams is concerned about the Labor positions in the General Repairs and the Automotive Mechanics Overtime and stated they are severely underbudgeted due to potential contractual obligations with the union
- Supervisor Dickson questioned if Councilman Bauer had proposed some modifications and now would be time to propose it– Councilman Bauer stated he spoke with Mr. Adams about keeping the Dog Control Officer in the Highway Fund and moving money from one of the Equipment lines to offset some of the part-time labor costs
- Supervisor Dickson stated the overtime budget for Highway is higher than previous years at \$500,000
- Councilman Bauer proposed moving \$30,000 from the 0200 equipment line and put it in the Part-time labor costs. Mr. Adams stated he would rather put extra money in the Automotive Mechanics Overtime in the Highway Fund and part-time Sanitation in the General Fund. Supervisor Dickson questioned if they also took \$10,000 each from Highway Overtime and Blacktop they would have a total of \$50,000 to split between the Mechanics Overtime and Sanitation. Ms. Wnek stated the numbers would not be exact due to social security related to payroll
- Councilman Hanley questioned the count of employees with regards to the contractual requirements and the reduction of \$409,000 – Supervisor Dickson stated the number of employees is fine; there is much uncertainty about sales tax revenue; would like to be at 41 people by the end of 2021 – three people fewer than present active Highway employees; the goal is to avoid any layoffs
- Highway Superintendent Adams reiterated his concern is being underbudgeted should contractual issues arise; will need extra time to review the proposed modifications

Tentative Benefits Basis Budget

Supervisor Dickson reminded all that this is no longer considered the Town Budget as all the districts pay for their own equipment, work, and debt.

Sewer Fund

No comments or questions were received.

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Water Districts

No comments or questions were received.

Electric Lighting Districts: Gas Conversion and Electric Districts

- Councilman Hanley questioned the debt in the Gas conversion districts – Ms. Wnek stated there is no debt in the gas conversion it is in the Electric Lighting Fund

Supervisor Dickson invited discussion of the budget including proposed modifications.

Councilman Cantafio questioned the process and if changes can be made after the public hearing. Supervisor Dickson stated changes can be made based on the public hearing.

Councilman Hanley proposed the following changes:

- Town Attorney
 - Eliminate the new position Salary of account clerk and re-store the part-time clerk at \$32,640
 - Reduce the litigation line \$25,000 to \$175,000
- Reduce the Human Resources funding from \$84,000 to \$24,000 and establish a contract for hourly billing
- The net effect of these changes will be \$92,360 – this will fund the sanitation cuts and the seven employees can receive raises

Supervisor Dickson does not want to take money from the Litigation line, and he would rather have a plan in place before stepping away from EBC.

Councilman Piekarec questioned Councilman Hanley's plan to replace the work of the HR group. Councilman Hanley stated the town is not getting their money's worth from this company and believed Finance and the Town Clerk could assist. Councilman Piekarec would be interested in considering options, but the town does not have anyone inhouse with the HR knowledge required.

Supervisor Dickson questioned where Councilman Hanley took the salary of an in-house HR position into account. Councilman Hanley suggested waiting until 2022 to hire one.

Town Attorney Hawthorne's recommendation came after reviewing the previous year's trends.

Supervisor Dickson questioned if Finance Director is willing to take over HR functions. Ms. Wnek stated she currently handles many HR functions.

Supervisor Dickson questioned Town Clerk Kobler about HR functions. Clerk Kobler stated the office is very busy; she is the Town Clerk and Receiver of Taxes not HR.

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Supervisor Dickson again stated he would like to keep HR until there is a plan and does not think moving money from litigation is appropriate either. Supervisor Dickson prefers a full-time clerk and asked if anyone else had an opinion.

Councilman Cantafio stated he will not be able to decide tonight without speaking with Department Heads.

Councilman Piekarec stated he would be open to voting on each modification separately.

Town Attorney Hawthorne stated her office is very busy and her part-time person struggles to keep up with the workload within the nineteen-hour work week.

Councilman Bauer questioned if a full-time clerk were hired could that person assume some HR duties or share them with Finance. Ms. Hawthorne stated it would depend on the title and expertise of the person; there are many crossovers between the Town Attorney's office and HR, and she is already spending time on some of the responsibilities.

Town Clerk Kobler stated she does not think the company we have is working; the town does need HR and an inhouse employee would provide a better value.

Councilman Cantafio requested a written record of the proposed modifications. Ms. Wnek stated she will work with Councilman Hanley and get his numbers actualized and forward the proposed revisions.

Councilman Bauer stated his concern over a tentative revenue shortfall debt issuance of up to \$600,000 that would be due in two years. There is no revenue source budgeted in 2021 to make a payment toward this loan leaving the entire amount plus interest due in 2022 which equates to about a 2.5% tax increase. Councilman Bauer proposes taking a 1.25% increase this year and 0% increase in 2022; this would alleviate the pressure of raising the full amount in 2022.

Supervisor Dickson stated if money were collected in 2021 it would sit in an account until 2022. There are some possibilities for recovering money including federal aid and a proposal in the NYS legislature to extend the loan period from two years to seven years. Further, a 3% increase in one year is not unheard of.

Councilman Bauer stated as a taxpayer he would prefer an incremental tax increase.

Councilman Piekarec questioned Ms. Wnek if the town would save money by collecting some money now and the rest in 2022. Ms. Wnek stated the money could be placed in a reserve account and collect interest, but interest rates are very low.

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Supervisor Dickson stated another option would be to borrow a small amount from the Sewer Fund but would need to be paid back. Ms. Wnek concurred and stated the money would need to be paid back within the same fiscal year, any balance repaid after would be paid with interest.

Ms. Wnek followed up on Councilman Cantafio's request for figures for hiring four Police Officers in August 2021: Payroll cost for four \$108,000; average Employee Benefits \$41,200 annually; for a total of \$190,000. Ms. Wnek confirmed the addition of two officers would then be half of this amount.

Supervisor Dickson stated the total assessed value of the town increase by 0.5% equating to a few hundred dollars in income.

Councilman Bauer questioned what is budgeted for sales tax revenue for 2021. Ms. Wnek stated \$6.1 million. Supervisor Dickson stated the town received \$6.2 million in 2018 and \$6.4 million in 2019; this figure is a conservative amount.

Councilman Hanley stated the report from the Erie County Clerk's office indicates the transfer tax is 50% above projections for this year which provides revenue for the town.

Supervisor Dickson questioned the Town Board if they would like to modify the budget for the collection of a portion of the debt issuance. They did not.

Motion by Supervisor Dickson, seconded by Councilman Piekarec, to adopt the 2021 Tentative Benefit Basis Budget and 2021 Tentative Ad Valorem Budget as the 2021 Preliminary Benefit Basis Budget and 2021 Preliminary Ad Valorem Budget.

On the question, Councilman Hanley asked if changes could still be made. Supervisor Dickson said yes.

Councilman Piekarec stated members of the public can speak at the October 19, 2020 public hearing.

Councilman Cantafio thanked Supervisor Dickson, Ms. Wnek, and Department Heads for their hard work on the budget.

Ayes: All

Noes: None

Motion Carried

Supervisor Dickson suggested issuing tickets for residents to attend the public hearing to adhere to the meeting limit restrictions and questions from those not attending should be emailed to the Town Clerk

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Motion by Supervisor Dickson, seconded by Councilman Hanley, to adjourn the meeting at 7:43 P.M.

Ayes: All

Noes: None

Motion Carried



AMY M. KOBLER, TOWN CLERK



October 6, 2020 – Highway & Special District
Funds

▶ **Town of West Seneca Work
Session to Develop 2021
Preliminary Budget**

Highway Fund - Personal Services

- 2.5110.0144 – Regular Labor decrease of \$409,951
 - 1 employee counted in the general fund as dog control officer
 - 2 account clerks moved to the general fund
 - Currently down from beginning of 2020 by 2 retirements
 - Anticipating 3 retirements mid-year 2021

Highway Fund - Equipment

- \$35,000 – 2.5110.0200 General Equipment
- \$10,000 – 2.9950.975.1 Transfer to Capital
- \$815,218 – Reserve for Capital Equipment Purchases*

*Use of the reserve is subject to the same covenants as if the equipment were financed with the issuance of debt

Highway Fund - Gasoline

- Expenditures – increase of \$160,000
- Revenues – increase of \$160,000
- Net Effect of Zero

Highway Fund - Contingent Account

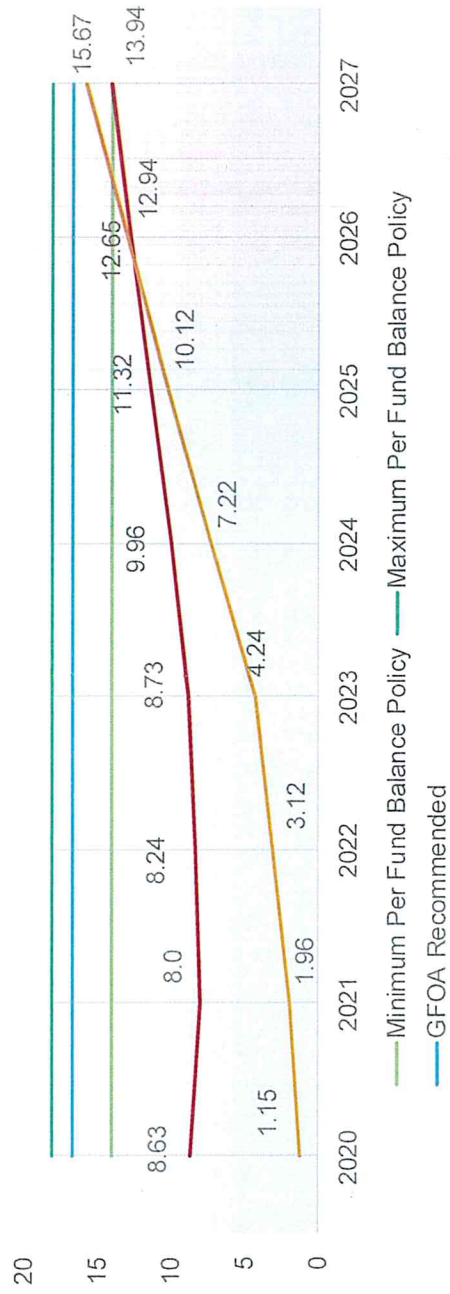
- \$50,000
- Maximum of 10 percent of the total of the amounts otherwise appropriated for the purposes for which the fund is established
- Will be evaluated in the Spring of 2021

Highway Fund - Debt Service

- Road Reconstruction Projects
- Purchase of Highway Equipment

Highway Fund - Fund Balance

Unrestricted Fund Balance as a Percentage of
Appropriations
General Fund - Red
Highway Fund - Yellow



Engineering Department

- Equipment purchases
 - Vehicle - \$45,000
 - Multi-Function Plotter Lease - \$8,000

▸ Sewer Districts Fund

- Net increase of 2.04%
- Sewer Service Department
- 20 Districts & 2 Extensions
- Allocation of General Fund and Highway Fund Costs
- Buffalo Sewer Authority
- Erie County Sewer Districts
- Debt Service
- Equipment

Sewer Districts Equipment

Sewer District No.	Description	Estimated Cost
Sewer Service Dept.	Root Cutter Upgrades/Replacement Parts	\$14,000
Sewer District 5	Generator at Plant 5	70,000
Sewer District 5	Generator and Transfer Switch at Maryon	85,000
Sewer District 5	Pumps at Maryon Lift Station	75,000
Sewer District 6	Steel Man Doors at Plant 6	6,000
Sewer District 6	Garage Door Operators at Plant 6	5,000
Sewer District 12	Steel Man Door at Plant 12	3,500
Sewer District 12	Stairs at Plant 12	25,000
Sewer District 13	Liberty Lane Pumps	75,000
Sewer District 12	Transfer to Capital Reserve – Generator	10,000

Water Districts Fund

District No.	2020 Net Levy	2021 Net Levy	Increase	Percentage Increase
Water Dist. 1	116,833	275,735	158,902	136.01%
Water Dist. 2	13,378	29,561	16,183	120.97%
Water Dist. 3	114,235	160,989	46,754	40.93%
Water Dist. 4	9,190	20,388	11,198	121.85%
Water Dist. 6	0	27,027	27,027	100.00%
Water Dist. 8	2,332	2,416	84	3.60%
Water Dist. 9	4,803	8,167	3,364	70.04%

Water Districts Fund – Repairs and Maintenance

District No.	2020 R&M Budget	2021 R&M Budget	Increase
Water Dist. 1	6,000	35,000	29,000
Water Dist. 2	4,000	20,000	16,000
Water Dist. 3	15,000	35,000	20,000
Water Dist. 4	6,000	12,000	6,000
Water Dist. 6	6,000	12,000	6,000
Water Dist. 8	2,000	5,000	3,000
Water Dist. 9	2,000	5,000	3,000

Water Districts – Capital Projects

- Lein Road - \$415,950
- Seneca Creek Road - \$308,003
- Transit Road - \$645,013
- Funded by Debt Service for Water District No. 1 based on estimates received from Financial Advisors for a 15 year bond

Water Districts Fund – Effect on a Household

District No.	2020 Rate	2021 Rate	Increase
Water Dist. 1	0.494048	1.164507	0.670459
Water Dist. 2	0.003069	0.006782	0.003713
Water Dist. 3	0.311016	0.438135	0.127119
Water Dist. 4	0.002747	0.006093	0.003346
Water Dist. 6	0.000000	0.407804	0.407804
Water Dist. 7	0.000212	0.000205	-0.000007
Water Dist. 8	0.004490	0.004652	0.000162
Water Dist. 9	0.005643	0.009595	0.003952

Lighting Districts

- Gas Conversion Lighting Districts – Net increase of 2.65% based on usage
- Electric Lighting Districts – Net increase of 10.53% based on usage and EPCII payments