

DRAFT

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

TOWN BOARD PROCEEDINGS
2021 Tentative Benefit Basis Budget
& 2021 Tentative Ad Valorem Budget
October 19, 2020

Supervisor Gary Dickson called the meeting to order at 6:00 P.M.

ROLL CALL: Present - Gary Dickson Supervisor
William Bauer Councilman
Joseph Cantafio Councilman
William P. Hanley, Jr. Councilman
Jeff 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.

BENEFIT BASIS & PRELIMINARY BUDGET

Motion by Supervisor Dickson, seconded by Councilman Hanley, that proofs of publication and posting of legal notice: "OF A PUBLIC HEARING TO CONSIDER THE 2021 TENTATIVE BENEFIT BASIS BUDGET & 2021 TENTATIVE AD VALOREM BUDGET" in the Town of West Seneca, be received and filed.

Ayes: All Noes: None Motion Carried

Motion by Supervisor Dickson, seconded by Councilman Hanley, 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 2021 tentative benefit basis budget and 2021 tentative ad valorem budget.

Residents had the following comments/questions on the proposed budget:

- ✓ Cuts to the part-time sanitation employees and the Highway Department are not fair to either employees or residents; the incentive of achieving a full-time position keeps them working for the low wage
- ✓ Cuts in the budget effect the services the residents receive
- ✓ The PBA brought Labor Health Management Fund to the town which brought down the cost of health insurance
- ✓ Leaving the Police Department understaffed will negatively affect the services the residents have come to expect from the department. It is inevitable that a large tax increase will occur within a few years to restore the number of officers and level of service.
- ✓ Would like the Town Board to remember the people behind the numbers
- ✓ The town must share the burden collectively
- ✓ What is the town tax rate compared to other towns – Supervisor Dickson stated he believes West Seneca is higher due to the assessments which are a third of the market value. To collect the same amount of money our rate must be higher.
- ✓ Encouraged a town wide revaluation – Supervisor Dickson stated he is in favor of this; he received an estimate that it will cost \$1M that would be paid over four years
- ✓ All must be willing to make sacrifices to help fellow residents

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Residents sent emails with the following points:

- ✓ No unnecessary spending
- ✓ No amendments to the budget that will increase tax rates
- ✓ Concerns regarding resident's job losses, loss of family members and remote learning
- ✓ Many residents on senior incomes cannot afford an increase; Social Security will only be providing a 1.3% increase next year
- ✓ Against 7 non contractual employees receiving an increase
- ✓ Questioned who would perform Human Resources duties if this were cut from the budget
- ✓ Local business cannot afford an increase as they are currently struggling
- ✓ Against extravagant spending
- ✓ Concerns that services will be affected by budget cuts and appreciates the great services of the town as compared to other municipalities
- ✓ How will the \$600,000 loan be repaid – Supervisor Dickson stated the town will take out a deficit note to cover the 2020 shortfall which will be due in two years. There are three things that could mitigate the impact of paying the \$600,000 back including a movement in the NYS legislature to increase the deficit note term from two to seven years, preliminary indications the sales tax income could be higher than the conservative estimate used in the 2021 budget, and federal aid that may be provided yet this year.
- ✓ Residents are faced with enough financial challenges due to Covid-19; this is not the time to increase the tax burden
- ✓ Believe the budget as is to be a comprehensive and workable budget
- ✓ Towns fund balance have been depleted by mismanagement over the years; many residents are on unemployment; landlords are not receiving rents.
- ✓ If the trend of increases continues, residents will be forced to move; even a modest increase will have a negative impact on a family
- ✓ All must do with less this year

Supervisor Dickson noted he is not aware of any proposals by board members to increase taxes.

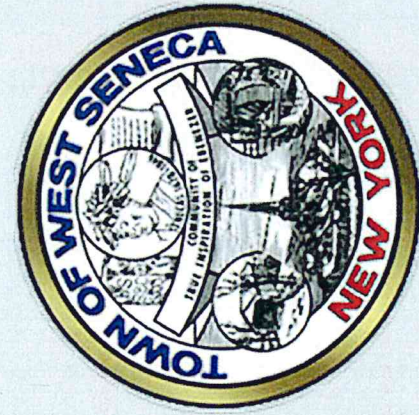
Motion by Supervisor Dickson, seconded by Councilman Cantafio, to table the public hearing for receipt of additional emails and adjourn the meeting at 7:07 P.M.

Ayes: All

Noes: None

Motion Carried

AMY M. KOBLER
TOWN CLERK

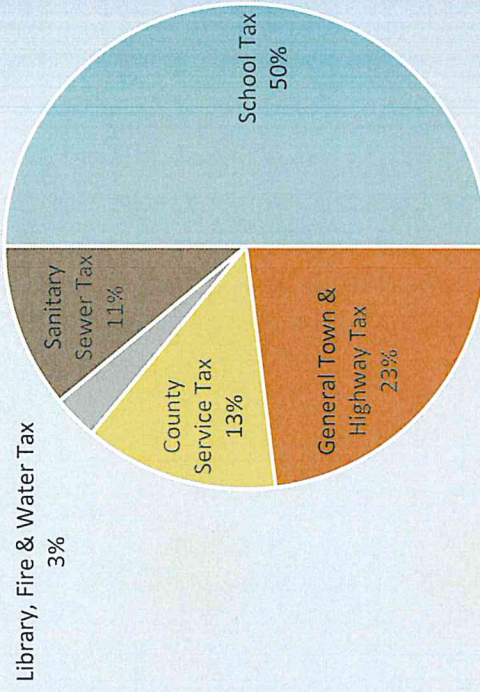


Town of West Seneca, NY 2021 Preliminary Budget Hearing

OCTOBER 19, 2020

What makes up your tax bill?

Taxes Based on Average Assessed Home in 2020



Types of 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

Benefit Basis
Budget

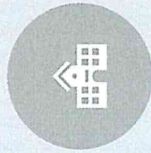
Sewer Districts Fund



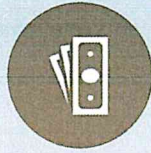
NET INCREASE OF
2.04%



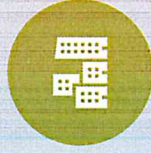
SEWER SERVICE
DEPARTMENT



20 DISTRICTS & 2
EXTENSIONS



ALLOCATION OF
GENERAL FUND AND
HIGHWAY FUND COSTS



BUFFALO SEWER
AUTHORITY



ERIE COUNTY SEWER
DISTRICTS



DEBT SERVICE



EQUIPMENT

Sewer Districts Fund - 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 Rate	2021 Rate	Increase
Water District 1	0.494048	1.164507	0.670459
Water District 2	0.003069	0.006782	0.003713
Water District 3	0.311016	0.438135	0.127119
Water District 4	0.002747	0.006093	0.003346
Water District 6	0.000000	0.407804	0.407804
Water District 7	0.000212	0.000205	-0.000007
Water District 8	0.004490	0.004652	0.000162
Water District 9	0.005643	0.009595	0.003952

Water Districts Fund

Repairs and Maintenance

- Increase of \$83,000 from 2020

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

Lighting Districts Funds

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

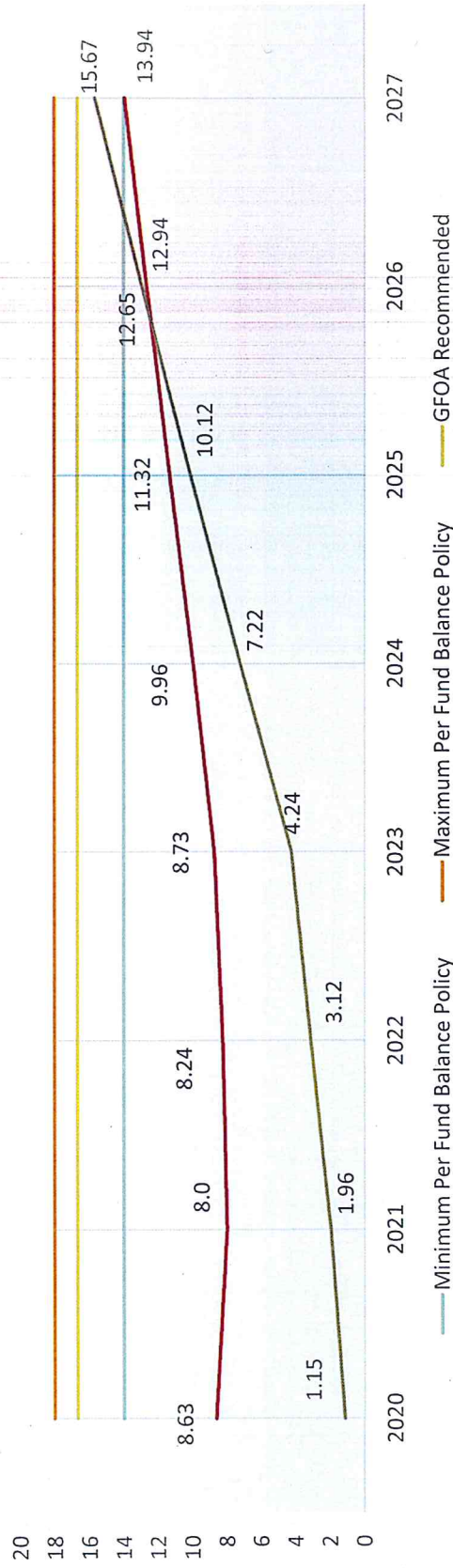
Ad Valorem
Budget

Preliminary Budget Summary & Tax Rates

	General Fund	Highway Fund	Combined
Total appropriations	\$ 28,223,015	\$ 12,578,476	\$ 40,801,491
Total estimated revenues and fund balance	<u>12,184,832</u>	<u>1,678,336</u>	<u>13,863,168</u>
Amount to be raised by taxes	\$ <u>16,038,183</u>	\$ <u>10,900,140</u>	\$ <u>26,938,323</u>
Taxable valuation	1,230,813,417	1,230,813,417	
2021 tax rate	\$ <u>13.030556</u>	\$ <u>8.856046</u>	\$ <u>21.886602</u>
2020 tax rate	12.842904	9.043699	21.886603
Dollar increase/(decrease)	0.18765	(0.18765)	(0.00000)
Percentage increase/(decrease)	1.46%	-2.07%	0.00%

Fund Balance

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



Revenues

In Lieu of Taxes -\$49,944

Non Property Tax Distributions by County +\$50,000

State Aid – Per Capita -\$69,710

TV Cable Franchise Fees +\$50,000

Building and Alteration Permits -\$65,000

Recreation Charges -\$110,000

Fines and Forfeited Bail -\$50,000

Expenditures

Personal Services

Contractual Expenses

Employee Benefits

Debt Service

General Fund - Equipment

Account Code	Description	Estimated Cost
1.1440.0200	Engineering Vehicle	\$45,000
1.1440.0200	Multi-Function Plotter (Lease & Supplies)	8,000
1.1621.0200	Video Surveillance Equipment	2,500
1.3120.0200	Patrol PC Mobile Data Terminals (5)	30,000
1.3120.0208	Police Interceptor Patrol SUVs (6)	220,000
1.3120.0209	AR-15 Rifles	10,000
1.3120.0211	Dispatch Equipment	5,000
1.3620.0200	Code Enforcement Vehicle	45,000
1.7110.0200	Buildings & Grounds Vehicles & Equipment	160,000
1.7140.0216	Annual Maintenance Recreation Software	6,000
1.7140.0216	ID Card Printer	3,000
1.8161.0200	Garbage & Recycling Totes (620)	31,000

\$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 - Equipment

Services Provided

