

A Budget Hearing of the Town of Hamburg, County of Erie and State of New York was held at the Town Hall, 6100 South Park Avenue, Hamburg, New York on the 23rd day of October 2017.

ROLL CALL:            Steven J. Walters        Supervisor  
                             Michael Quinn, Jr.     Councilman  
                             Thomas Best, Jr.       Councilman

ALSO PRESENT: Catherine A. Rybczynski, Town Clerk; Walter L. Rooth, III, Town Attorney; Joseph Collins, Deputy Town Attorney; Richard Lardo, Principal Engineering Assistant; Michael Quinn, Engineering Consultant; Tom Best, Sr., Highway Superintendent; Martin Denecke, Director of Youth, Recreation and Senior Services; Christopher Hull, Director of Community Development; Samantha Tarczynski, Director of Administration and Finance; Erica Handley & Luke Malecki, Drescher & Malecki; Jennifer Kosmowski, Domestic Violence Advocate.

The Pledge of Allegiance was recited.

Information on location of Fire exits was provided.

Catherine A. Rybczynski, Town Clerk reads the following as published in the Front Page, on the Town of Hamburg's website and the Town Clerk's Official bulletin board

LEGAL NOTICE/TOWN OF HAMBURG  
NOTICE OF HEARING

PLEASE TAKE NOTICE that the Town Board of the Town of Hamburg will hold a public hearing on October 23 2017, at 7:00 p.m. (local time) at the Hamburg Town Hall, 6100 South Park Avenue, Hamburg, New York, in accordance with Section 184 of the Town Law, to provide for changes in the fire protection contracts as follows:

<u>NAME OF COMPANY</u>	<u>2018 CONTRACT REQUEST</u>	<u>2017 CONTRACT</u>
Armor Volunteer Fire Co., Inc.	\$278,720	\$270,117
Big Tree Volunteer Fire Co., Inc.	\$514,219	\$479,235
Lake Shore Volunteer Fire Co., Inc.	\$515,510	\$505,200
Lake View Fire District (Town wide fire protection district)	\$67,332	\$66,665
Newton Abbott Volunteer Fire Co., Inc.	\$462,232	\$453,232
Scranton Volunteer Fire Co., Inc.	\$496,000	\$476,000
Village of Hamburg Volunteer Fire Co., Inc. (Town wide fire protection district)	\$168,407	\$165,105
Woodlawn Volunteer Fire Co., Inc.	\$401,413	\$386,081

These contracts provide for fire protection and ambulance service within and/or outside the boundaries of the respective districts. The term of the above contracts shall be for a period of one (1) year with a privilege of renewal for four (4) additional year terms, as provided in and under the conditions stated in each contract. Full opportunity to be heard will be given to all citizens and parties interested.

BY ORDER OF THE TOWN BOARD OF THE TOWN OF HAMBURG

Dated: September 25, 2017

Catherine Rybczynski  
Town Clerk  
Town of Hamburg

No correspondence was received.

Joseph Sajdak, President of Armor Volunteer Fire Company, Inc., comments they are asking for an increase of approximately 2.6% over the 2017 adopted budget from last year. He notes there have been noticeable increases in training and new purchases. He adds they have had an influx of eleven new members this year and it costs approximately \$3,800 to properly outfit each new member. They have reduced some maintenance costs. He adds fuel prices have increased. He adds charitable gaming revenue has decreased due to new laws enacted in July 2017.

Daniel Bozek, President of Big Tree Volunteer Fire Company, Inc., comments they are asking for a 7.3% increase to their budget from last year. The reason for the increase is due to a replacement of one of their two engines within the next years or so. He states that another reason for the increase is due to additional funds needed for their reserve fund to replace air packs that are eight years old that need to be replaced every ten year. He adds that the addition of eight new members at approximately a cost of \$3,500 per member for new gear. In addition general day to day expenses is another reason for the increase.

Chet Lipka, President of Lake Shore Volunteer Fire Company, Inc., comments they are asking for a 2% increase or \$10,000 above last years budgeted amount. He states the money is going towards their truck account, building maintenance, and renovation funds. He adds that they are trying to build up their account balances to purchase a new fire truck within the next five to seven years. The maintenance of their seventy year old building is an additional expense.

John Wicka, Secretary of Lake View Fire District, comments they are requesting a 1% increase from the last year. He adds this is due to the increase in membership over the last few years, the increase in the contribution for their length of service program, and in addition worker's compensation cost for 2018 is rising approximately 10%. He states that their reserve accounts have been down with the purchase of the new rescue pumper that was put into service in April 2017. He adds that their station house needed a new roof at a cost of approximately \$85,000.

Mark Bernas, President of Newton Abbott Volunteer Fire Company, Inc., comments they are asking for a \$9,000 or 1.99% increase. He adds this is due to an increase in their vehicle maintenance for their aging fleet. He states the increase is due to the increased ambulance work in the last two years, continued maintenance to their heavy rescue, training costs, and the increase of physical assessments given to members on an annual basis.

Michael Quinn, President of Scranton Volunteer Fire Company, Inc., comments they are asking for a 4.2% increase which is equivalent to \$20,000. He adds this is due to having to purchase new equipment. He states that they have a need to start planning for air bottle replacements due to regulations at a cost of \$1,800 or \$1,900 per air bottle and there are about thirty-five total to be replaced. He adds that they have rearranged their budget and are going into a long range capital planning process and are hoping to have a physical document by the end of the year to add to their bylaws. He adds that down the road they will need to replace their 30 year old ladder truck. He states that their 2018 Fun Drive proceeds are going to go towards new gear for the members.

Harley Moses, President of Village of Hamburg Volunteer Fire Company, Inc., comments they are asking for a 2% increase. He states the increase is due to maintenance. He adds they are also in need

of new equipment and gear that has to be replaced every ten years. He adds in the future they will need to replace the aerial truck.

The following spoke concerning the public hearing:

Joseph Killian, Don Wiess, Councilman Best, John Wicka, Supervisor Walters

**1.**

On a motion of Supervisor Walters, seconded by Councilman Best, the following resolution was

ADOPTED	Ayes	3	Walters, Best, Quinn
	Noes	0	

**RESOLVED**, that the Town Board close the public hearing.

Catherine A. Rybczynski, Town Clerk reads the following as published in the Front Page, on the Town of Hamburg's website and the Town Clerk's Official bulletin board:

LEGAL NOTICE  
TOWN OF HAMBURG  
NOTICE OF PRELIMINARY BUDGET

NOTICE IS HEREBY GIVEN that the preliminary budget of the Town of Hamburg for the fiscal year beginning January 1, 2018 has been completed and filed in the Office of the Town Clerk, 6100 South Park Avenue, Hamburg, New York, where it is available for inspection by any interested person, at reasonable hours. Additionally, an exemption report is also available for inspection.

FURTHER NOTICE IS HEREBY GIVEN, that the Town Board of the Town of Hamburg pursuant to Section 121(b)(1) of the State and Local Fiscal Assistance Act of 1972, as amended, and all other applicable statutes, will meet and review said preliminary budget and hold a public hearing thereon at Hamburg Town Hall, 6100 South Park Avenue, Hamburg, New York at 7:00 p.m. (local time) on October 23, 2017, and that at such hearing any person may be heard in favor or against the preliminary budget as compiled and for or against any items therein contained.

PURSUANT to Section 108 of the Town Law, the proposed salaries of the following Town Officers are hereby specified as follows:

Supervisor	\$82,123
Councilman (4) each	\$19,210
Town Clerk	\$71,870
Highway Superintendent	\$81,266
Justices (2) each	\$59,652

BY ORDER OF THE TOWN BOARD OF THE TOWN OF HAMBURG

Dated: September 25, 2017

CATHERINE RYBCZYNSKI  
Town Clerk  
Town of Hamburg

No correspondence was received.

Supervisor Walters and Luke Malecki review the proposed 2018 Town of Hamburg Budget Public Hearing hand out as per attached.

The following spoke concerning the public hearing:

Bob Reynolds, Supervisor Walters, Don Wiess, Councilman Best, Councilman Quinn

**2.**

On a motion of Supervisor Walters, seconded by Councilman Quinn, the following resolution was

ADOPTED	Ayes	3	Walters, Best, Quinn
	Noes	0	

**RESOLVED**, that the Town Board close the public hearing.

**3.**

On a motion of Councilman Quinn, seconded by Councilman Best, the following resolution was

ADOPTED	Ayes	2	Best, Quinn
	Noes	1	Walters

**WHEREAS**, the Town Board authorizes Supervisor Walters to immediately sign all previously dated transfers of funds submitted by the Highway Superintendent in order to balance all line items in Highway and Buildings and Grounds accounts.

The following spoke concerning resolution #3:

Supervisor Walters, Councilman Best, Highway Superintendent Best, Don Wiess

**4.**

On a motion of Supervisor Walters, seconded by Councilman Best, the following resolution was

ADOPTED                   Ayes   3           Walters, Best, Quinn

                              Noes   0

**RESOLVED**, that the Town Board approve the Audit of Cash Disbursements as follows:

TOWN BOARD AUDIT OF CASH DISBURSEMENTS - OCTOBER 23, 2017

			VOUCHER #'S
OPERATING FUND:			
BATCH #	182	\$16,082.32	92487-92508
BATCH #	183	\$108,689.68	92509-92589
BATCH #	184	\$1,738.57	92590-92600
BATCH #	185	\$74,643.25	92601-92638
BATCH #	186	\$26,806.52	92641-92657
BATCH #	187	\$1,928.75	92659-92667
TOTAL OPERATING FUND DISBURSEMENTS:			\$229,889.09
TRUST AGENCY			
BATCH #	4	\$255.22	92639-2640
TOTAL TRUST & AGENCY DISBURSEMENTS:			\$255.22
CAPITAL FUND DISBURSEMENTS:			
BATCH #	33	\$7,428.00	92658
BATCH #			
TOTAL CAPITAL FUND DISBURSEMENTS:			\$7,428.00
PAYROLL:			
PR #	P/R #21	\$681,191.06	
PR #			\$681,191.06
TOTAL PAYROLL DISBURSEMENTS:			
PETTY CASH			\$0.00
TOTAL CASH DISBURSEMENTS SUBMITTED FOR AUDIT:			\$918,763.37

**5.**

On a motion of Supervisor Walters, seconded by Councilman Best, the following resolution was

ADOPTED           Ayes   3       Walters, Best, Quinn

                      Noes   0

**RESOLVED**, that the Town Board adjourn at 8:55 PM.

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Catherine A. Rybczynski, R.M.C.  
Town Clerk



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# TOWN OF HAMBURG

## 2018 Proposed Budget Public Hearing

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October 23, 2017

### Budget Process

Timing	Process
Early July	Requests are sent to each department head
Early August	Departmental requests due to Supervisor and are then reviewed and evaluated
Mid-August	Meetings are held with each department
Aug. to mid-Sept.	Payrolls, benefits, debt service, estimate revenues are all computed
Mid-Sept	Complete budgets for each fund, determine tax rate implications and make adjustments
September 30	Provide Tentative Ad Valorem Budget to Council, Town Clerk, and public for review
October 23	Hold public hearing, consider comments and make adjustments
Before Nov. 20	Adopt budget and submit to County (by 11/20)

## Funds within the Budget

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- ✓ General Fund
- ✓ Highway Fund
- ✓ Town Outside Village Fund
- ✓ Insurance Reserve Fund
- ✓ Special Districts
  - ✓ Sewer Districts
  - ✓ Water Districts
  - ✓ Fire Protection Districts
  - ✓ Street Lighting District
  - ✓ Hydrant District
- ✓ Enterprise Funds
  - ✓ Golf Course
  - ✓ Ice Arena
  - ✓ Town Park
  - ✓ Woodlawn Beach

2

## Budgetary Components

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- Estimated revenues
- Appropriations
- Appropriated fund balance
- Tax levy

3

# Budget Challenges

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Revenues:

- NYS VLT allotment below committed level
- State aid sources
- Low interest rates continue
- Limited departmental revenue opportunities

4

# Budget Challenges

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§ 54-L of State Finance Law:

Local governments to receive 3.5% of the Net Win, of which the Town of Hamburg would receive 75% and the County 25%

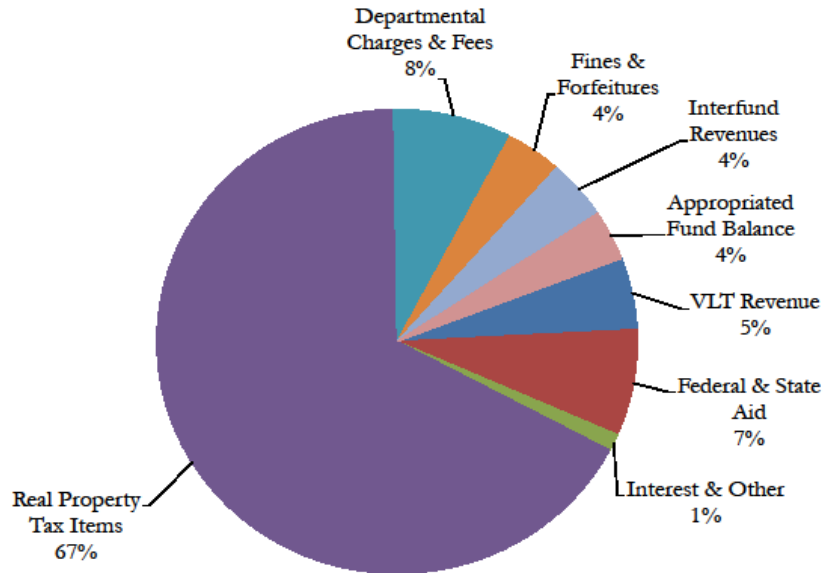


Estimated based on formula	\$ 2,150,000
Estimated 2018 VLT	<u>865,679</u>
Annual revenue lost	<u>\$ 1,284,321</u>

5

## General Fund Sources of Revenue

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6

## Budget Challenges

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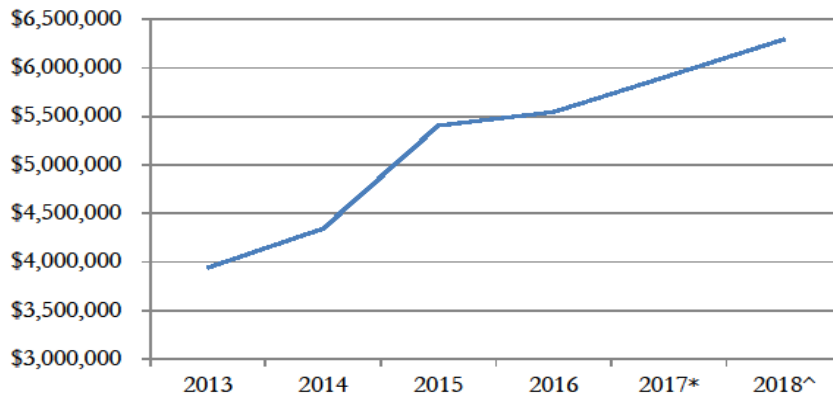
Appropriations:

- Continued increases in health insurance costs
- Capital reinvestment
- Retirement system costs have stabilized at high levels
- Salaries and personnel costs
- Mandated pay-outs for retiring employees

7

## Health Insurance

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\* Estimated 2017 based on current trends.  
 ^ Budgeted.

8

## Retirement Systems

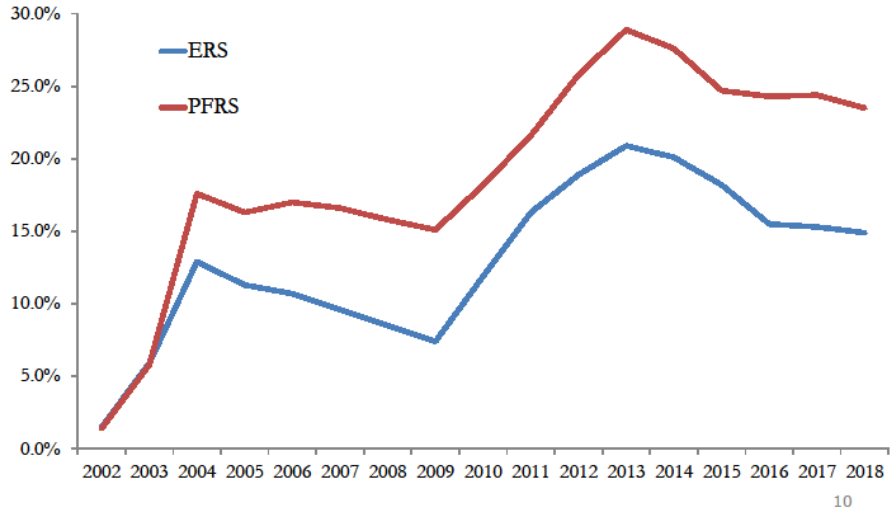
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Mandated payments to the retirement systems have more than doubled since 2009.

	System		Total
	Employees	Police & Fire	
<i>2009</i>	<i>601,318</i>	<i>701,664</i>	<i>1,302,982</i>
<b>2018 (budget)</b>	<b>1,453,000</b>	<b>1,490,000</b>	<b>2,943,000</b>

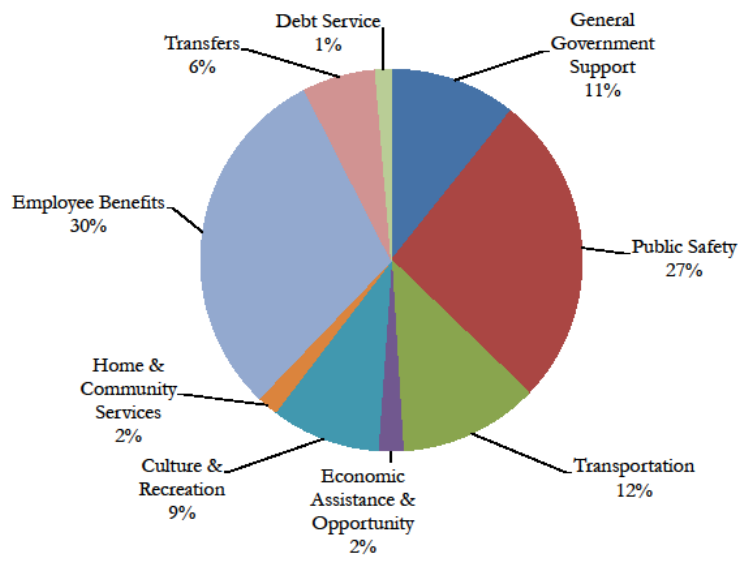
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## Retirement Rates



10

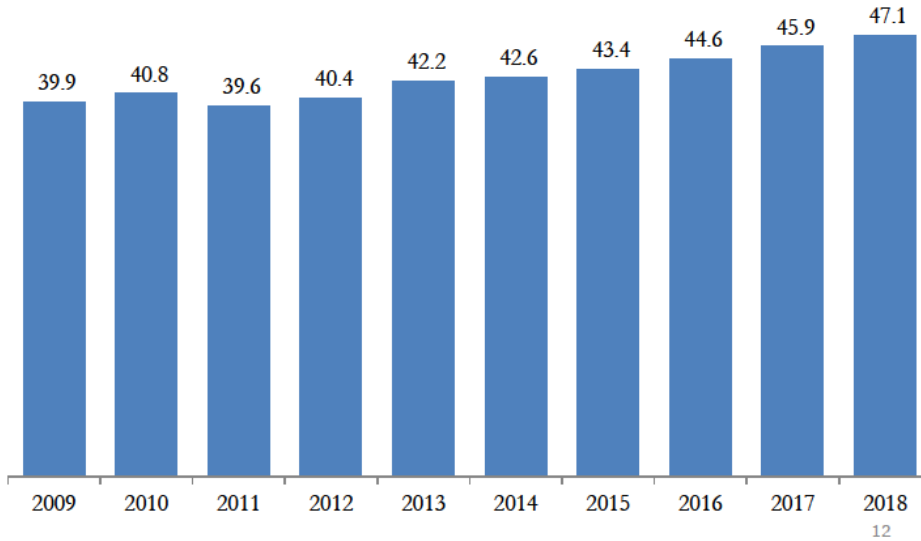
## All Operating Funds Allocation of Appropriations



11

## Appropriation History

All Funds (\$ millions)



## Budget Factors

### Appropriated Fund Balance/Reserves:

- General Fund: \$600,000
- Town Outside Village Fund: \$1,500,000
- Highway Fund: \$0

### Taxable Assessed Valuation:

	2017	2018	Change
Town Outside Village	\$ 1,797,451,745	\$ 1,804,907,453	\$ 7,455,708
Village of Hamburg	323,626,451	325,633,748	2,007,297
Village of Blasdell	66,682,217	66,378,546	(303,671)
<b>Total</b>	<b>\$ 2,187,760,413</b>	<b>\$ 2,196,919,747</b>	<b>\$ 9,159,334</b>

## Summary of Proposed Tax Changes

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	Town-Outside Village Residents	Village Residents
	<u>          </u>	<u>          </u>
Tax Rate Summary for 2018 (Proposed):		
General Fund	\$ 5.0357	\$ 5.0357
Town Outside Village Fund	2.4297	-
Highway - DA (Bridges)	0.0455	0.0455
Highway - DB	3.2173	-
<b>Rate (per \$1,000 of assessed valuation)</b>	<b><u>\$ 10.7283</u></b>	<b><u>\$ 5.0812</u></b>
<b>Actual tax rates - 2017</b>	<b><u>\$ 10.5773</u></b>	<b><u>\$ 4.9242</u></b>
<b>Dollar Change</b>	<b><u>\$ 0.1509</u></b>	<b><u>\$ 0.1571</u></b>

14

## Tax Impact

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- 2018 proposed rate increase from 2009:
  - \$1.74 for residents outside the villages
  - \$1.04 for village residents
  
- Average increase over the past ten years:
  - 1.65% for residents outside the villages
  - 2.17% for village residents
  
- 2018 estimated tax bill increase on a \$100k assessed home:

	Outside Villages	Village
	<u>          </u>	<u>          </u>
Annualized	\$ 15.09	\$ 15.71
Monthly escrow	\$ 1.26	\$ 1.31

15



## Tax Composition

TOWN OF HAMBURG TOWN RESIDENT \$100,000 ASSESSED VALUE	
<b>CAPITAL CHARGES</b>	<b>23.64</b>
<b>MANDATORY SERVICES</b>	
GOVERNMENT SERVICES	174.84
PUBLIC SAFETY	219.16
COMMUNITY SVCS/REC	7.43
<b>**** BALANCE ****</b>	<b>401.43</b>
<b>NONMANDATORY SERVICES</b>	
GOVERNMENT SERVICES	23.74
PUBLIC SAFETY	397.77
COMMUNITY SVCS/REC	226.25
<b>**** BALANCE ****</b>	<b>647.76</b>
<b>TOTAL DUE</b>	<b>1072.83</b>

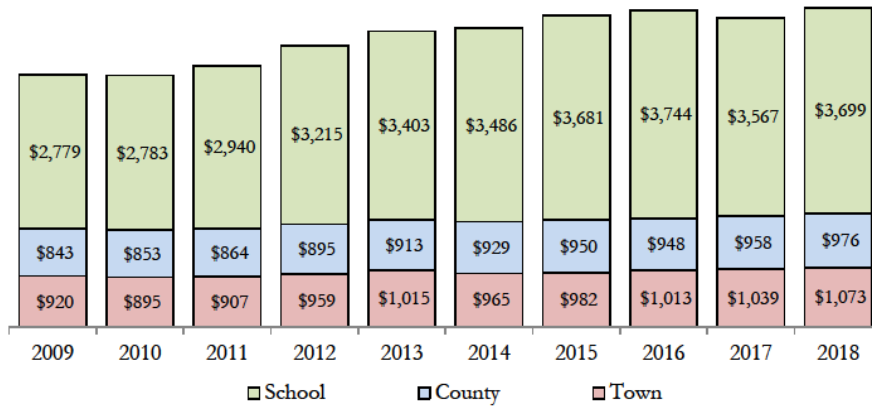
16

## Tax Composition

TOWN OF HAMBURG VILLAGE RESIDENT \$100,000 ASSESSED VALUE	
<b>CAPITAL CHARGES</b>	<b>16.87</b>
<b>MANDATORY SERVICES</b>	
GOVERNMENT SERVICES	140.24
PUBLIC SAFETY	59.38
COMMUNITY SVCS/REC	1.24
<b>**** BALANCE ****</b>	<b>200.86</b>
<b>NONMANDATORY SERVICES</b>	
GOVERNMENT SERVICES	20.94
PUBLIC SAFETY	46.60
COMMUNITY SVCS/REC	207.14
<b>**** BALANCE ****</b>	<b>274.68</b>
<b>TOTAL DUE</b>	<b>492.41</b>

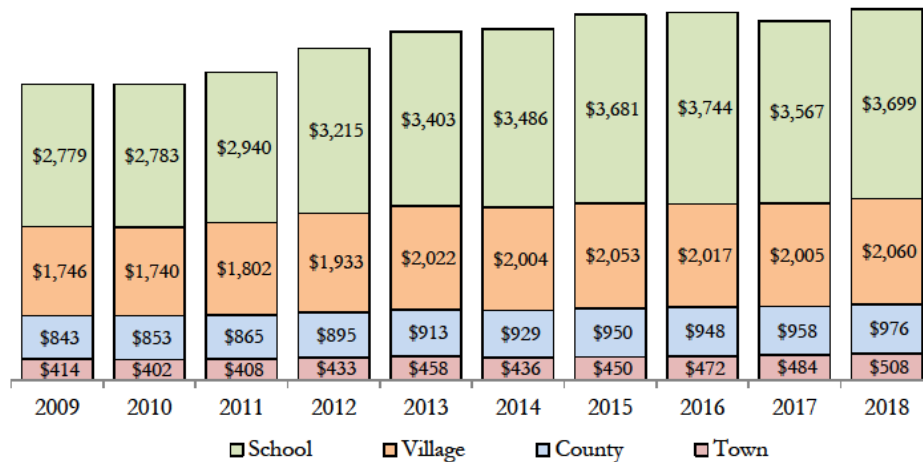
17

Composition of Tax Bill (\$) ^  
 Tax Payer within Town of Hamburg and Hamburg School District  
 (last ten years)



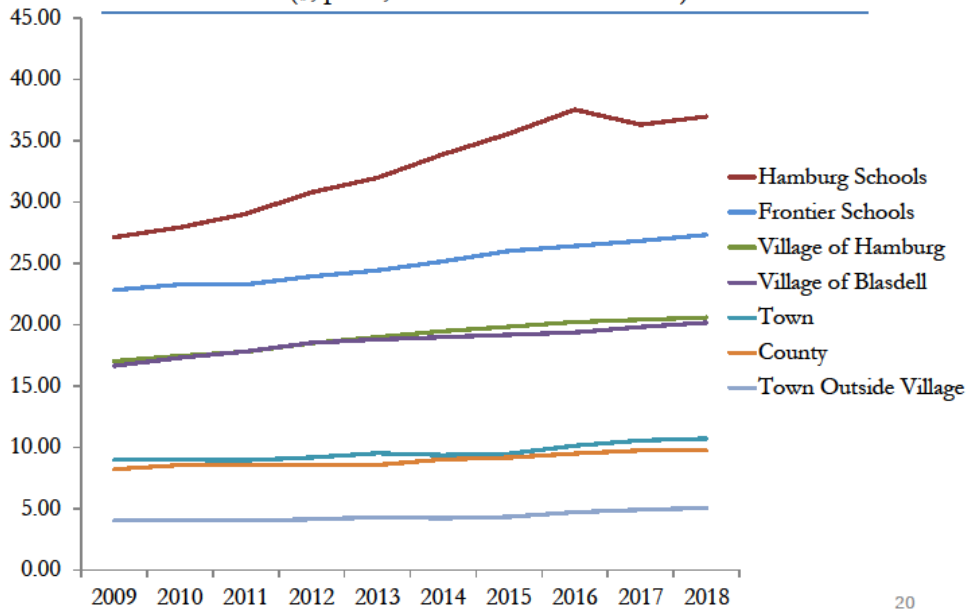
^ Based on a home with 2009 fair market value of \$164,000 adjusted for inflation to 2017 fair market value of \$189,000 (\$100,000 assessed value)

Composition of Tax Bill (\$) ^  
 Tax Payer within Village of Hamburg and Hamburg School District  
 (last ten years)



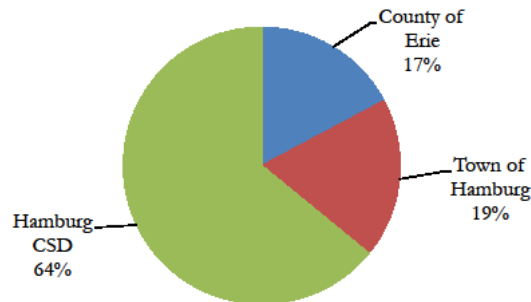
^ Based on a home with 2009 fair market value of \$164,000 adjusted for inflation to 2017 fair market value of \$189,000 (\$100,000 assessed value)

### Tax Rate Comparison Ten Year History (\$, per 1,000 of assessed valuation)



20

### Percent of Taxes Paid 2017 Rates



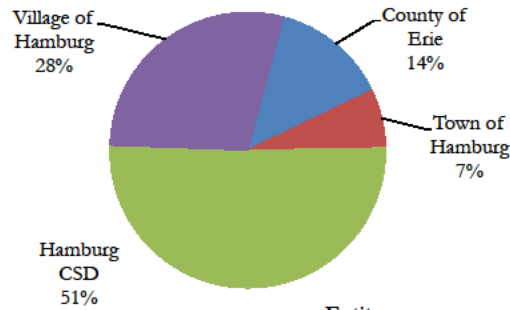
Assumes that the taxpayer lives in the Town (outside villages) and in the Hamburg Central School District.

Entity	Tax Rate
County of Erie	\$ 9.76
Town of Hamburg	10.58
Hamburg Central School District	<u>36.32</u>
<b>Total</b>	<b><u>\$ 56.66</u></b>

21

## Percent of Taxes Paid

2017 Rates



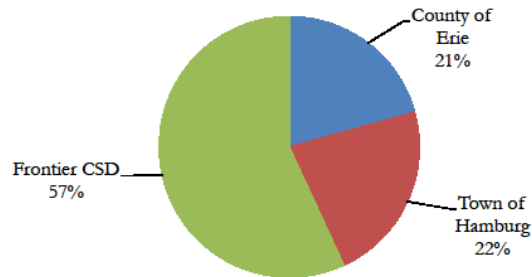
Assumes that the taxpayer lives in the Village of Hamburg and in the Hamburg Central School District.

Entity	Tax Rate
County of Erie	\$ 9.76
Town of Hamburg	4.92
Village of Hamburg	20.42
Hamburg Central School District	<u>36.32</u>
<b>Total</b>	<b><u>\$ 71.42</u></b>

22

## Percent of Taxes Paid

2017 Rates



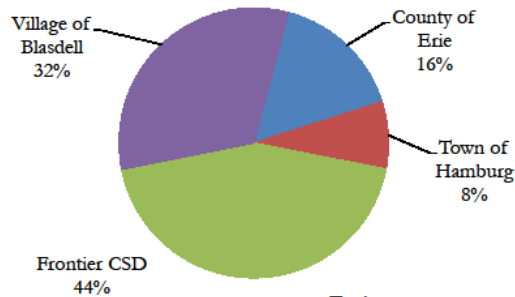
Assumes that the taxpayer lives in the Town (outside villages) and in the Frontier Central School District.

Entity	Tax Rate
County of Erie	\$ 9.76
Town of Hamburg	10.58
Frontier Central School District	<u>26.85</u>
<b>Total</b>	<b><u>\$ 47.19</u></b>

23

## Percent of Taxes Paid

2017 Rates



Assumes that the taxpayer lives in the Village of Blasdell and in the Frontier Central School District.

Entity	Tax Rate
County of Erie	\$ 9.76
Town of Hamburg	4.92
Village of Blasdell	19.83
Frontier Central School District	<u>26.85</u>
<b>Total</b>	<b><u>\$ 61.36</u></b>

24

## Hamburg

2018 Budget Public Hearing

We look forward to your comments and suggestions to further improve the budget.