



Town of Niskayuna  
**Long Term**  
**Budget Considerations**  
**Expenses 2024 to 2028**



# Cost Group Categories

- Debt Service
  - Both short and long term debt
  - Non-discretionary
- Personnel Costs
  - Includes salaries, benefits, and related costs (Worker's Comp and Disability insurance, retirement, FICA, etc.)
  - Based on staffing levels
- Operational Costs
  - Includes goods and services needed to conduct daily business
  - Tied to service provision
- Capital Expenses
  - Large purchases such as vehicles, machinery, and building projects
  - Can be decreased by deferring purchases or borrowing
    - Deferring leads to increased operational costs
    - Borrowing leads to increased debt service



# Debt Service – 2024

- Both short and long term debt

- **BANs - \$1,328,631**

- General Fund – \$291,088
- Highway Fund - \$207,960
- Sewer 1 Fund – \$83,600
- Sewer 6 Fund – \$266,326
- Water Fund – \$497,181

- **Bonds - \$2,798,149**

- General Fund – \$132,380
- Highway Fund - \$233,876
- Sewer 1 Fund – \$133,498
- Sewer 6 Fund – \$1,857,299
- Water Fund – \$441,098

**Total Debt Service**  
**\$4,126,780**



# Budgeted Personnel Costs – 2024

- Salary Increases:
  - CSEA White Collar – 2.25% negotiated
  - CSEA Water and Sewer – 5.00% negotiated
  - Highway – 2.50% negotiated
  - Police – 2.25% negotiated
  - Non-union – 2.00% COLA calculated for FT employees
    - specific exceptions by request
- Retirement increase –
  - ERS from 13.1% to 15.2% of payroll
    - an unexpected additional increase of \$227,597
  - PFRS 27.8% to 31.2% of payroll
    - an unexpected additional increase of \$157,657
- Healthcare – 6% increase
- Total by fund-
  - General - \$10,729,844
  - Highway - \$2,757,527
  - Sewer 1 - \$421,054
  - Sewer 6 - \$1,528,520
  - Water - \$1,915,854

**Total Personnel Costs**  
**\$17,349,799**



# Budgeted Operational Costs - 2024

- Costs to provide current level of services
- Operational cost by fund:
  - General - \$2,552,531
  - Highway - \$1,199,550
  - Sewer 1 - \$768,616
  - Sewer 6 - \$930,310
  - Water - \$1,988,300

**Total Operational Costs**  
**\$7,439,307**



# Budgeted Capital Expenses - 2024

- Capital expenses:

- Includes all vehicles and large purchases (e.g. water mains)
- All rolled into the budget beginning in 2023 – not BANs

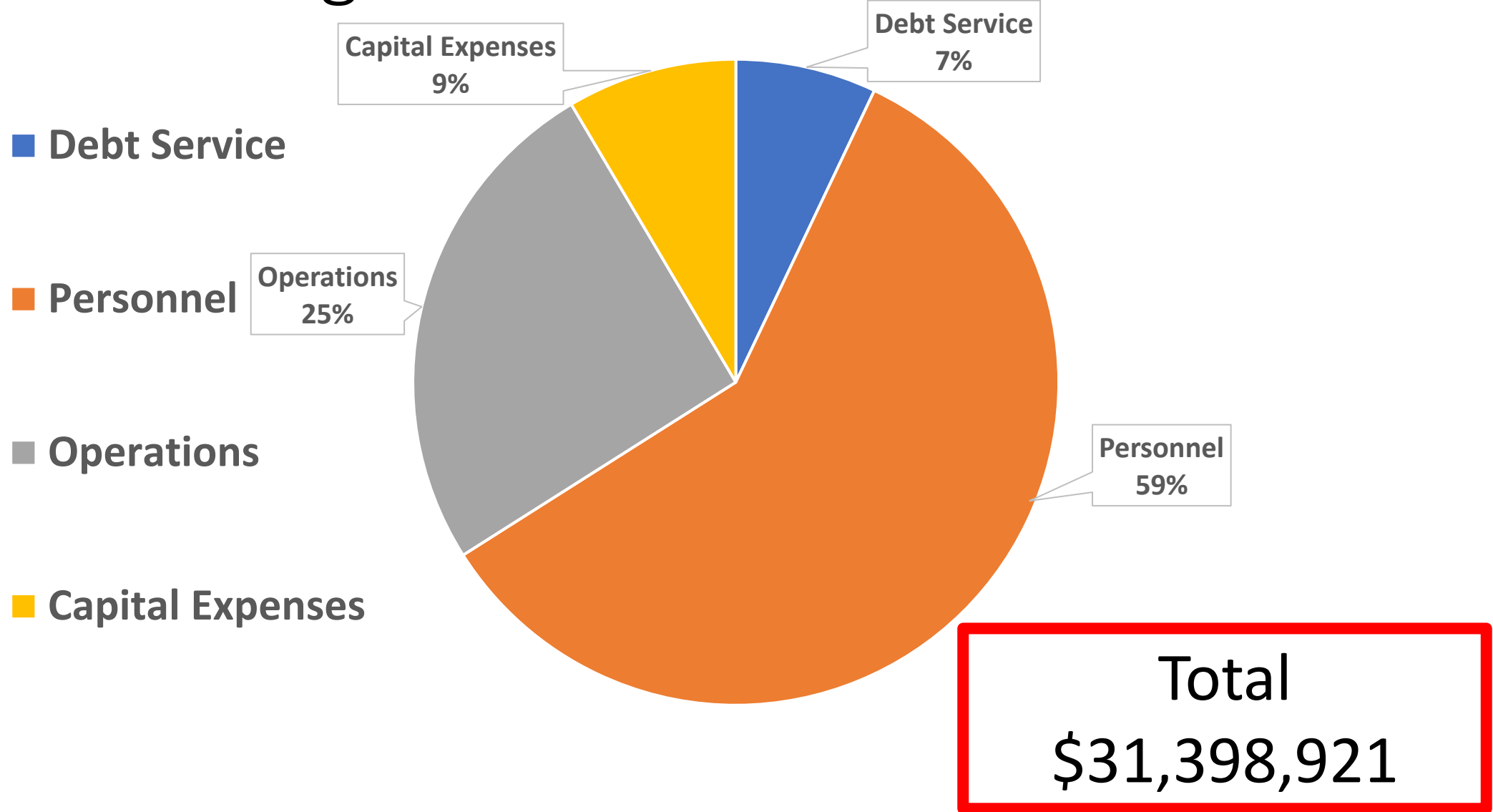
- By fund:

- General - \$762,000
- Highway - \$481,000
- Sewer 1 - \$61,350
- Sewer 6 - \$298,200
- Water - \$880,500

**Total Capital Expenses**  
**\$2,483,050**



# Budget Allocations - 2024





# Debt Service - 2025

- **BANs - \$1,651,870**
  - General Fund – \$181,877
  - Highway Fund - \$595,565
  - Sewer 1 Fund – \$0
  - Sewer 6 Fund – \$0
  - Water Fund – \$874,428
- **Bonds - \$2,755,947**
  - General Fund – \$106,421
  - Highway Fund - \$236,512
  - Sewer 1 Fund – \$133,035
  - Sewer 6 Fund – \$1,841,050
  - Water Fund – \$438,932

**Total Debt Service**  
**\$4,407,817**





# Projected Personnel costs - 2025

- Salary Increases:
  - CSEA White Collar – to be negotiated
  - CSEA Water and Sewer – 4.00% negotiated
  - Highway – 2.25% negotiated
  - Police – 2.25% negotiated
  - Non-union – 2.00% COLA calculated for FT employees
- Retirement –
  - ERS 15.2% of payroll
  - PFRS 31.2% of payroll
- Healthcare – assume 10% increase
- Total by fund-
  - General - \$11,112,963
  - Highway - \$2,857,511
  - Sewer 1 - \$437,712
  - Sewer 6 - \$1,509,954
  - Water - \$1,948,663

**Total Personnel Costs**  
**\$17,947,803**



# Projected Operational Costs - 2025

- Costs to provide current level of services
- Assumes 5% increase\* generally
- Operational cost by fund:
  - General - \$2,677,045
  - Highway - \$1,259,528
  - Sewer 1 - \$807,047
  - Sewer 6 - \$976,826
  - Water - \$2,087,715

**Total Operational Costs**  
**\$7,808,160**

\*Assumptions used for increases are based on inflation continuing to decrease



# Projected Capital Expenses - 2025

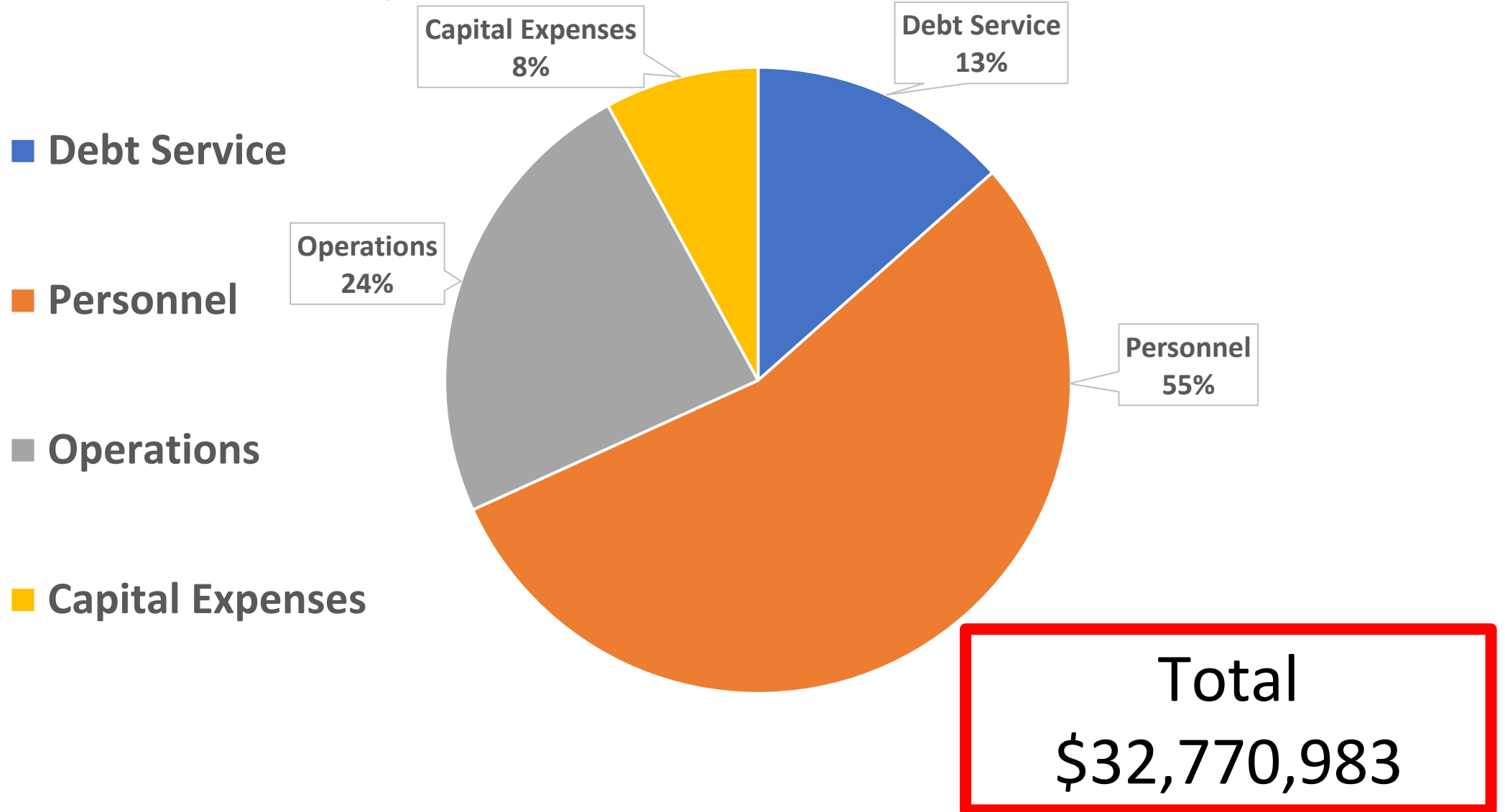
- Capital expenses:
  - Includes all vehicles and large purchases (e.g. water mains)
  - All rolled into the budget beginning in 2023 – not BANs
  - Assumes 5% increase\*
- By fund:
  - General - \$800,100
  - Highway - \$505,050
  - Sewer 1 - \$64,418
  - Sewer 6 - \$313,110
  - Water - \$924,525

**Total Capital Expenses**  
**\$2,607,203**

\*Assumptions used for increases are based on inflation continuing to decrease



# Budget Allocations - 2025





# Debt Service - 2026

- **BANs - \$1,129,754**

- General Fund – \$44,715
- Highway Fund - \$434,631
- Sewer 1 Fund – \$0
- Sewer 6 Fund – \$63,581
- Water Fund – \$586,827

- **Bonds - \$2,431,319**

- General Fund – \$49,656
- Highway Fund - \$705
- Sewer 1 Fund – \$110,588
- Sewer 6 Fund – \$1,806,767
- Water Fund – \$463,605

**Total Debt Service**  
**\$3,561,073**



# Projected Personnel costs - 2026

- Salary Increases:
  - CSEA White Collar – to be negotiated
  - CSEA Water and Sewer – 3.00% negotiated
  - Highway – 2.00% negotiated
  - Police – 2.50% negotiated
  - Non-union – 2.00% COLA calculated for FT employees
- Retirement –
  - ERS 15.2% of payroll
  - PFRS 31.2% of payroll
- Healthcare – assume 10% increase
- Total by fund-
  - General - \$11,528,466
  - Highway - \$2,961,337
  - Sewer 1 - \$454,406
  - Sewer 6 - \$1,651,308
  - Water - \$1,977,102

**Total Personnel Costs**  
**\$18,572,619**



# Projected Operational Costs - 2026

- Costs to provide current level of services
- Assumes 4% increase generally
- Operational cost by fund:
  - General - \$2,781,545
  - Highway - \$1,309,909
  - Sewer 1 - \$839,329
  - Sewer 6 - \$1,015,899
  - Water \$2,171,224

**Total Operational Costs**  
**\$8,117,996**



# Projected Capital Expenses - 2026

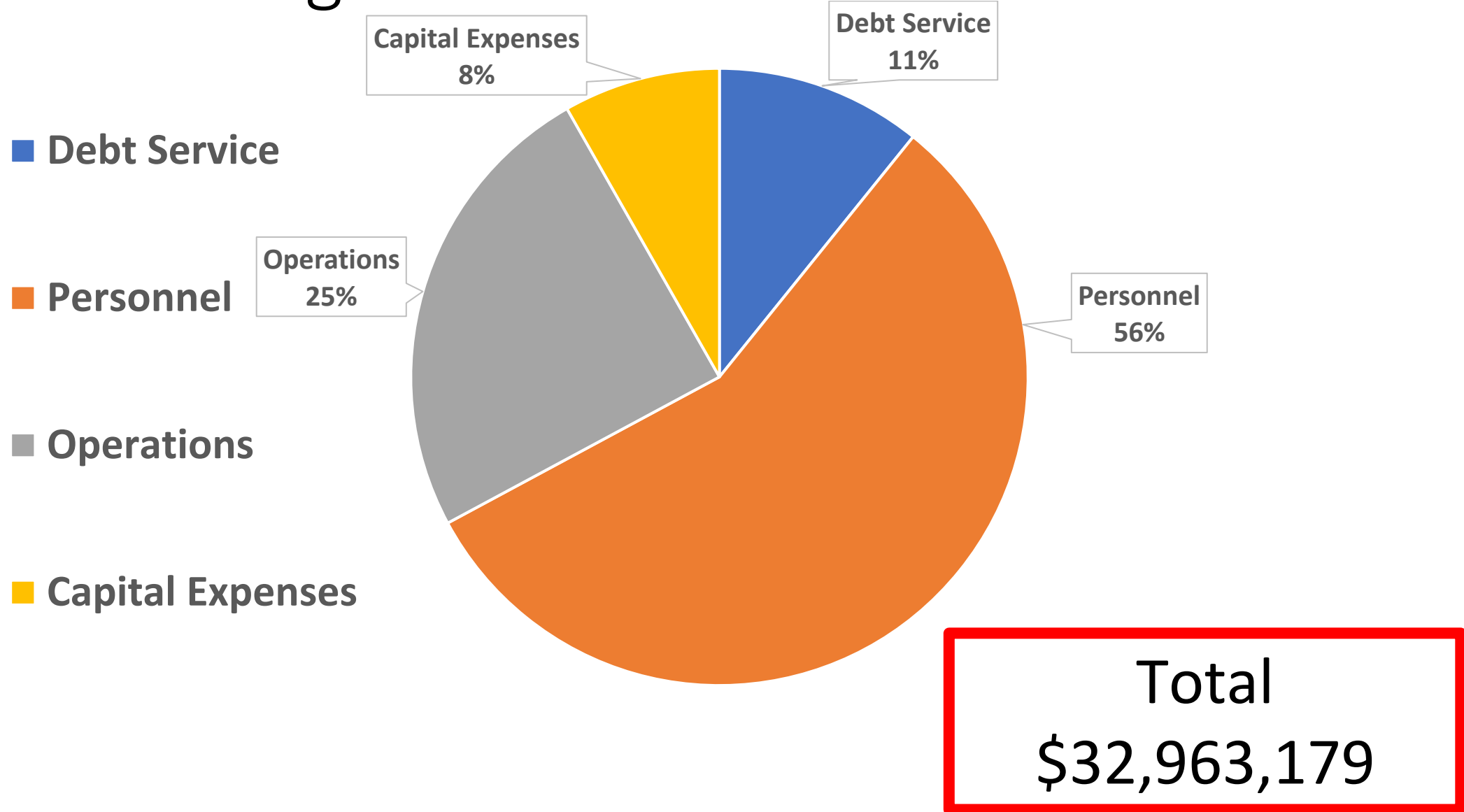
- Capital expenses:
  - Includes all vehicles and large purchases (e.g. water mains)
  - All rolled into the budget beginning in 2023 – not BANs
  - Assumes 4% increase
- By fund:
  - General - \$832,104
  - Highway - \$525,252
  - Sewer 1 - \$66,994
  - Sewer 6 - \$325,634
  - Water - \$961,506

**Total Capital Expenses**  
**\$2,711,491**





# Budget Allocations – 2026





# Debt Service - 2027

- **BANs - \$634,233**

- General Fund – \$0
- Highway Fund - \$0
- Sewer 1 Fund – \$13,052
- Sewer 6 Fund – \$40,203
- Water Fund – \$580,978

- **Bonds - \$2,424,129**

- General Fund – \$48,556
- Highway Fund - \$706
- Sewer 1 Fund – \$110,282
- Sewer 6 Fund – \$1,800,497
- Water Fund – \$464,092

**Total Debt Service**  
**\$3,058,362**



# Projected Personnel costs - 2027

- Salary Increases:
  - CSEA White Collar – to be negotiated
  - CSEA Water and Sewer – 2.50% negotiated
  - Highway – to be negotiated
  - Police – to be negotiated
  - Non-union – 2.00% COLA calculated for FT employees
- Retirement –
  - ERS 15.2% of payroll
  - PFRS 31.2% of payroll
- Healthcare – assume 10% increase
- Total by fund-
  - General - \$11,964,808
  - Highway - \$3,074,767
  - Sewer 1 - \$471,606
  - Sewer 6 - \$1,712,062
  - Water - \$2,003,408

**Total Personnel Costs**  
**\$19,226,651**



# Projected Operational Costs - 2027

- Costs to provide current level of services
- Assumes 3% increase generally
- Operational cost by fund:
  - General - \$2,552,531
  - Highway - \$1,349,206
  - Sewer 1 - \$864,509
  - Sewer 6 - \$1,046,375
  - Water - \$2,236,360

**Total Operational Costs**  
**\$8,361,518**



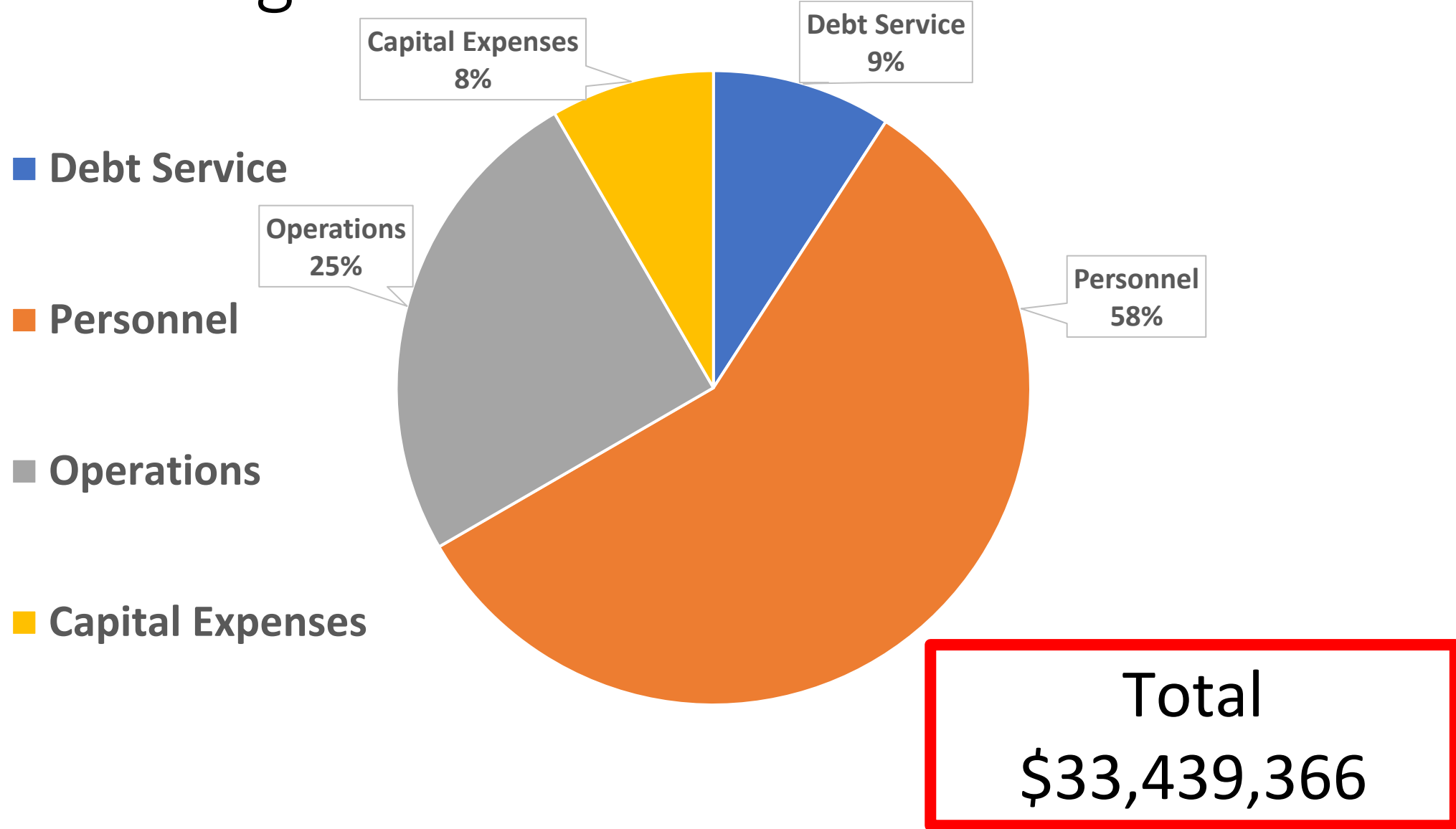
# Projected Capital Expenses - 2027

- Capital expenses:
  - Includes all vehicles and large purchases (e.g. water mains)
  - All rolled into the budget beginning in 2023 – not BANs
  - Assumes 3% increase
- By fund:
  - General - \$857,067
  - Highway - \$541,010
  - Sewer 1 - \$69,004
  - Sewer 6 - \$335,403
  - Water - \$990,351

**Total Capital Expenses**  
**\$2,792,835**



# Budget Allocations – 2027





# Debt Service - 2028

- BANA - \$0
- Bonds - \$2,386,239
- General Fund – \$11,126
- Highway Fund - \$713
- Sewer 1 Fund – \$111,916
- Sewer 6 Fund – \$1,798,430
- Water Fund – \$464,057

**Total Debt Service**  
**\$2,386,239**



# Projected Personnel costs - 2028

- Salary Increases:
  - CSEA White Collar – to be negotiated
  - CSEA Water and Sewer – 2.50% negotiated
  - Highway – to be negotiated
  - Police – to be negotiated
  - Non-union – 2.00% COLA calculated for FT employees
- Retirement –
  - ERS 15.2% of payroll
  - PFRS 31.2% of payroll
- Healthcare – assume 10% increase
- Total by fund-
  - General - \$12,430,239
  - Highway - \$3,195,984
  - Sewer 1 - \$489,910
  - Sewer 6 - \$1,776,425
  - Water - \$2,030,360

**Total Personnel Costs**  
**\$19,922,918**





# Projected Operational Costs - 2028

- Costs to provide current level of services
- Assumes 3% increase generally
- Operational cost by fund:
  - General - \$2,951,002
  - Highway - \$1,389,682
  - Sewer 1 - \$890,444
  - Sewer 6 - \$1,077,767
  - Water - \$2,303,451

**Total Operational Costs**  
**\$8,612,346**



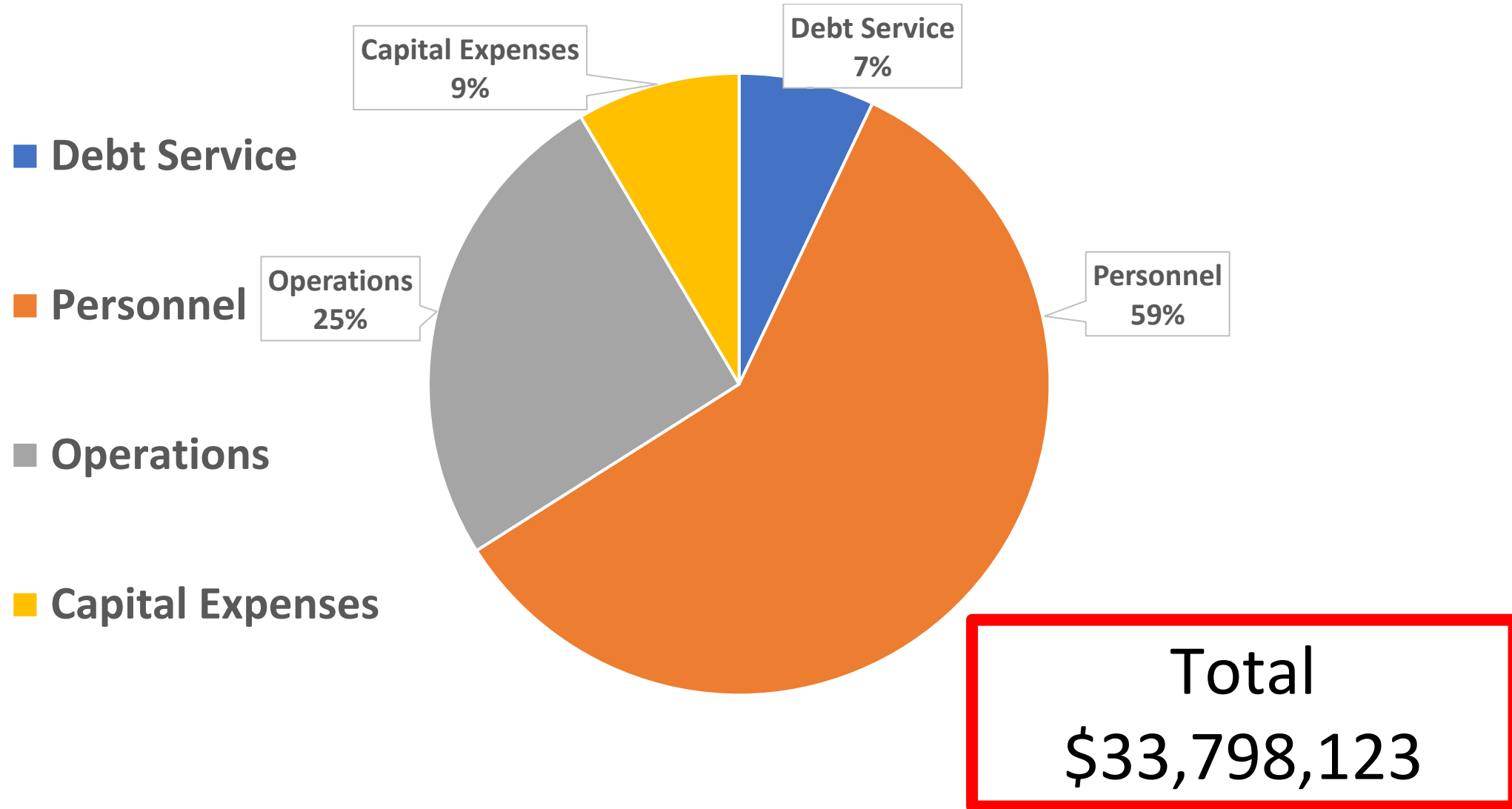
# Projected Capital Expenses - 2028

- Capital expenses:
  - Includes all vehicles and large purchases (e.g. water mains)
  - All rolled into the budget beginning in 2023 – not BANs
  - Assumes 3% increase
- By fund:
  - General - \$882,779
  - Highway - \$557,240
  - Sewer 1 - \$71,074
  - Sewer 6 - \$345,466
  - Water - \$1,020,062

**Total Capital Expenses  
\$2,876,062**

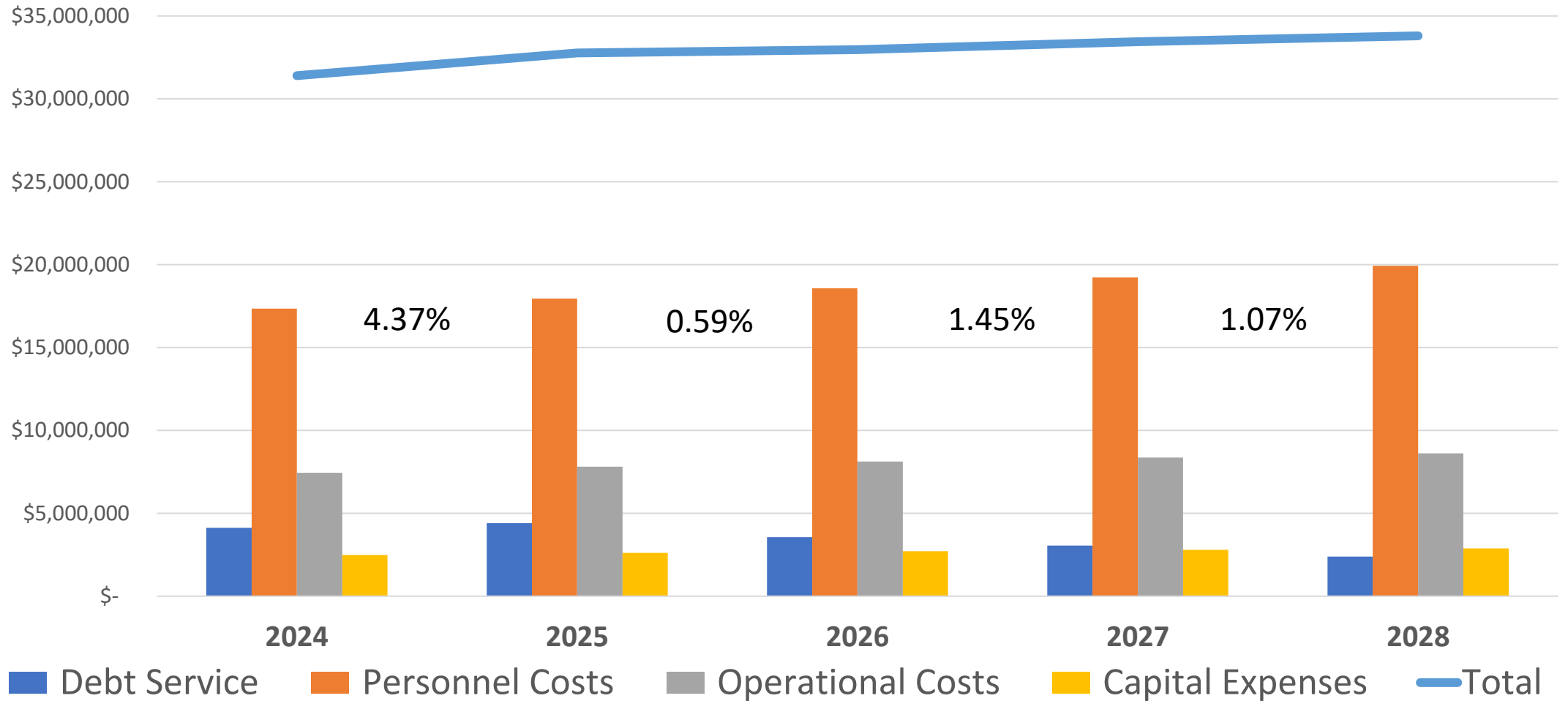


# Budget Allocations – 2028





# Projected Expenses





Questions?