

TOWN OF SARDINIA



NEW YORK

2016

PRELIMINARY BUDGET

[AS OF 10.28.2015]

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TOWN OF SARDINIA
2016 PRELIMINARY BUDGET
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TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
SUMMARY OF ALL FUND TYPES

	2016				
	Appropriations	Interfund Transfers	Estimated Revenues	Appropriated Fund Balance	Amount to be Raised by Taxation
General Fund	\$ 1,109,258	\$ 543,870	\$ 1,415,730	\$ 237,398	\$ -
Highway Fund	684,500	(284,148)	300,352	100,000	-
Fire Protection District Fund	305,562	(259,722)	5	-	45,835
Lighting Districts Fund	14,275	-	5	7,000	7,270
	\$ 2,113,595	\$ -	\$ 1,716,092	\$ 344,398	\$ 53,105

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
BUDGET SUMMARY

Budget appropriations	\$ 1,653,128
Less: Estimated revenues	(1,415,730)
Appropriated fund balance	<u>(237,398)</u>
Amount to be raised in taxation	<u>\$ -</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
REVENUES - DETAIL BY SOURCE

Account Code	Description	2016 Estimated Revenues
TAX ITEMS		
Real Property Taxes:		
A1090	Interest and Penalties on Real Property Taxes	\$ 2,000
	Total Real Property Taxes	<u>2,000</u>
Non-Property Tax Items:		
A1120	Non-Property Tax Distribution by County	240,000
A1170	Franchise Fees	<u>9,500</u>
	Total Non-Property Tax Items	<u>249,500</u>
DEPARTMENTAL INCOME		
General Government:		
A1255	Clerk Fees	<u>1,000</u>
	Total General Government	<u>1,000</u>
Culture and Recreation:		
A2001	Park and Recreation Charges	<u>12,000</u>
	Total Culture and Recreation	<u>12,000</u>
Home and Community Services		
A2110	Zoning Fees	400
A2115	Planning Fees	<u>500</u>
	Total Home and Community Services	<u>900</u>
USE OF MONEY AND PROPERTY		
A2401	Interest and Earnings	<u>500</u>
	Total Use of Money and Property	<u>500</u>

(Continued)

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
REVENUES - DETAIL BY SOURCE

(Concluded)

LICENSES AND PERMITS		
A2530	Games of Chance	10
A2544	Dog Licenses	2,000
A2555	Building Permits	6,500
A2590	Other Permits	500
A2592	Landfill Permit Fees	1,000,000
A2593	Landfill Environmental Fund	25,000
	Total Licenses and Permits	<u>1,034,010</u>
FINES AND FORFEITURES		
A2610	Fines and Forfeited Bail	46,000
A2611	Fines and Penalties - Dog Cases	100
	Total Fines and Forfeitures	<u>46,100</u>
SALE OF PROPERTY		
A2650	Sales of Scrap	100
	Total Sale of Property	<u>100</u>
MISCELLANEOUS		
A2701	Refunds of Prior Year's Expenditures	500
A2705	Gifts and Donations	50
A2770	Unclassified Revenues	3,000
	Total Miscellaneous	<u>3,550</u>
STATE AID		
A3001	Per Capita	24,850
A3005	Mortgage Tax	41,220
	Total State Aid	<u>66,070</u>
TOTAL GENERAL FUND REVENUES		<u>\$ 1,415,730</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	TOWN BOARD	A1010
DUTIES:	Is the legislative and taxing authority for the Town. Through its power to legislate and approve appropriations, the Town Board shapes the direction of the Town's government.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Councilman (4)	\$ 22,980
	Total personal services	22,980
	Contractual expenses:	
.400	Office Supplies	2,000
	Total contractual expenses	2,000
	Total Town Board	\$ 24,980

DEPT:	JUSTICES	A1110
DUTIES:	Provides State mandated court forum for the litigation of criminal, vehicle and traffic, civil, landlord and tenant and small claims cases having a connection with the Town.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Town Justice	\$ 22,770
.110a	Court Clerk	13,800
.110b	Court Clerk	13,800
	Total personal services	50,370
	Equipment:	
.200	Equipment	1,000
	Total equipment	1,000
	Contractual expenses:	
.400	Contractual	5,500
.410	Prosecutor	5,800
.420	Prosecutor Expense	200
	Total contractual expenses	11,500
	Total Justices	\$ 62,870

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	SUPERVISOR	A1220
DUTIES:	Provides overall supervision of day to day operations of the Town. The Supervisor also functions as the chief operating and fiscal officer and budget director.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Supervisor	\$ 21,218
.120	Deputy	640
.130	Bookkeeper	17,500
	Total personal services	<u>39,358</u>
	Equipment:	
.200	Equipment	1,000
	Total equipment	<u>1,000</u>
	Contractual expenses:	
.401	Contractual	5,500
.480	Accountants	6,000
	Total contractual expenses	<u>11,500</u>
	Total Supervisor	<u>\$ 51,858</u>

DEPT:	AUDITOR	A1320
DUTIES:	Function provides for expenditures for professional accounting and auditing services.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Annual Audit and Accounting Services	\$ 14,000
	Total contractual expenses	<u>14,000</u>
	Total Auditor	<u>\$ 14,000</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	BUDGET	A1340
DUTIES:	Function provides for expenditures for budgeting process.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 2,950
	Total personal services	2,950
	Contractual expenses:	
.400	Contractual	100
	Total contractual expenses	100
	Total Budget	\$ 3,050

DEPT:	ASSESSMENTS	A1355
DUTIES:	Placing value of new and remodeled property for taxing purposes; maintaining records of all Town property owners, changes in ownership, building permits and exemptions; determining entitlement to exemption; providing all Town property holders with a forum for review of property assessments, and an opportunity to question and participate in the assessment process.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Assessor - Personal Services	\$ 15,530
.140	Assessor - Clerk	5,100
	Total personal services	20,630
	Equipment:	
.200	Equipment	100
	Total equipment	100
	Contractual expenses:	
.400	Contractual	3,000
	Total contractual expenses	3,000
	Total Assessments	\$ 23,730

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	TOWN CLERK	A1410
DUTIES:	Keeping of all Town records (Board meeting minutes, public hearings, etc.); collection of monies and issuing various licenses and permits; responsible for the election process and also serve as a central information office.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Town Clerk	\$ 32,448
.109	Medical Reimbursement	3,900
.110	Deputy Town Clerk	17,500
	Total personal services	53,848
	Equipment:	
.200	Equipment	750
	Total equipment	750
	Contractual expenses:	
.400	Contractual	4,000
	Total contractual expenses	4,000
	Total Town Clerk	\$ 58,598

DEPT:	ATTORNEY	A1420
DUTIES:	Handles all legal matters related to Town business. Researches and answers questions posed by Town officers or employees; handles claims and litigation that the Town may encounter.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Attorney Legal Fees	\$ 58,000
	Total contractual expenses	58,000
	Total Attorney	\$ 58,000

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	ENGINEERING	A1440
DUTIES:	Advises the Town Board on drainage, sewer, creek, and traffic intersection improvement requirements. Administer operations of the Sanitary Sewer Maintenance Department and the Sanitary Sewer Pump Station. Oversee and administer local, state and federal ordinances.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Engineering Fees	\$ 10,000
	Total contractual expenses	<u>10,000</u>
	Total Engineering	<u>\$ 10,000</u>

DEPT:	BOARD OF ETHICS	A1470
DUTIES:		

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Contractual	\$ 100
	Total contractual expenses	<u>100</u>
	Total Board of Ethics	<u>\$ 100</u>

DEPT:	ADMINISTRATION GRANTS	A1490
DUTIES:		

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Administration Grants	\$ 2,500
	Total contractual expenses	<u>2,500</u>
	Total Administration Grants	<u>\$ 2,500</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	OPERATION OF BUILDINGS	A1620
DUTIES:	Provides for maintenance and utilities on Town buildings.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 19,000
	Total personal services	<u>19,000</u>
	Equipment:	
.200	Various	1,000
.220	Town Hall Improvements	10,000
.230	Capital Improvements	<u>267,000</u>
	Total equipment	<u>278,000</u>
	Contractual expenses:	
.410	Electricity	5,000
.420	Heat	9,500
.430	Telephone	5,100
.440	Repairs	10,000
.470	Computer	2,000
.471	Computer Upgrades	500
.490	Other Expenses	<u>6,000</u>
	Total contractual expenses	<u>38,100</u>
	Total Operation of Buildings	<u><u>\$ 335,100</u></u>

DEPT:	POOL PERSONAL SERVICE	A1650
DUTIES:		

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 1,500
	Total personal expenses	<u>1,500</u>
	Total Pool Personal Service	<u><u>\$ 1,500</u></u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	CENTRAL STOREROOM	A1660
DUTIES:		

Account Code	Description	2016 Budget
	Contractual services:	
.470	Copier	\$ 600
.490	Contractual	2,000
	Total contractual expenses	2,600
	Total Central Storeroom	\$ 2,600

DEPT:	CENTRAL PRINTING AND MAILING	A1670
DUTIES:	Pickup and delivery of Town mail for all departments, including interdepartmental mail.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Contractual	\$ 4,000
	Total contractual expenses	4,000
	Total Central Printing and Mailing	\$ 4,000

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	SPECIAL ITEMS
DUTIES:	This function provides data processing services which are not chargeable to any specific department. The Town's Contingent Account is utilized for unanticipated or higher than anticipated expenditures. Appropriation transfers are made as authorized by the Town Board. Actual expenditures are not included within this line item.

Account Code	Description	2016 Budget
	Contractual expenses:	
A1910.400	Unallocated Insurance	\$ 41,500
A1920.400	Municipal Association Dues	1,800
A1935.400	Tax Cancellations and Refunds	100
A1990.400	Contingent Account	<u>15,000</u>
	Total contractual expenses	<u>58,400</u>
	Total Special Items	<u>\$ 58,400</u>
TOTAL GENERAL GOVERNMENT SUPPORT		<u>\$ 711,286</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	PUBLIC SAFETY	A3010
DUTIES:	Provides for the overall safety of all Town residents.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 1,553
	Total personal services	1,553
	Contractual expenses:	
.400	Contractual	200
	Total contractual expenses	200
	Total Public Safety	\$ 1,753

DEPT:	POLICE & CONSTABLE	A3120
DUTIES:	Charge expenditures for police department.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 3,600
	Total personal services	3,600
	Equipment:	
.200	Equipment	500
	Total equipment expenses	500
	Contractual expenses:	
.400	Contractual	500
	Total contractual expenses	500
	Total Police & Constable	\$ 4,600

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	CONTROL OF DOGS	A3510
DUTIES:	Responsible for the control of animals within Town borders and enforcement of laws and regulations relating to such.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Dog Control Officer	\$ 2,850
	Total personal services	2,850
	Contractual expenses:	
.400	Materials and Supplies	1,500
	Total contractual expenses	1,500
	Total Control of Dogs	\$ 4,350

DEPT:	BUILDING CODE ENFORCEMENT	A3620
DUTIES:	Charge expenditures of safety inspections including plumbing, electrical and other building inspections.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Code Enforcement Officer	\$ 23,500
	Total personal services	23,500
	Equipment:	
.200	Equipment	500
	Total equipment expenses	500
	Contractual expenses:	
.400	Contractual	1,500
	Total contractual expenses	1,500
	Total Building Enforcement	\$ 25,500
	TOTAL PUBLIC SAFETY	\$ 36,203

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	REGISTRY OF VITAL STATISTICS	A4020
DUTIES:		

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 810
	Total personal services	810
	Contractual expenses:	
.400	Contractual	100
	Total contractual expenses	100
	Total Registry of Vital Statistics	\$ 910
TOTAL HEALTH		\$ 910

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	HIGHWAY ADMINISTRATION	A5010
DUTIES:	Reviews traffic safety needs and requirements within the Town and Superintendent and Deputy. Other costs relating to highway maintenance are accounted for in the Highway Fund.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Highway Superintendent	\$ 54,855
.110	P.S. Deputy	777
	Total personal services	55,632
	Contractual expenses:	
.400	Contractual	800
	Total contractual expenses	800
	Total Highway Administration	\$ 56,432

DEPT:	GARAGE	A5132
DUTIES:	Provides for the costs of operating and maintaining the highway garage.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.410	Electricity	\$ 5,000
.420	Heating Fuel	8,000
.430	Telephone	2,100
.440	Building Repairs	5,000
.490	Other Expenses	500
	Total contractual expenses	20,600
	Total Garage	\$ 20,600

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	TOWNWIDE STREET LIGHTING	A5182
DUTIES:	Provide street lighting for Town.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.410	Arcade - Entire Town	\$ 2,000
.420	NYSEG - Entire Town	9,000
	Total contractual expenses	11,000
	Total Townwide Street Lighting	\$ 11,000
TOTAL TRANSPORTATION		\$ 88,032

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	PUBLICITY AND VETERAN'S SERVICES	A6XXX
DUTIES:	Defrays the rental costs of rooms for veteran organizations, thus promoting such organizations within the Town.	

Account Code	Description	2016 Budget
	Contractual expenses:	
6220.400	Codification of Laws	\$ 50
6410.400	Publicity	3,500
6510.400	Veterans Services	2,500
	Total contractual expenses	6,050
	Total Publicity and Veteran's Service	\$ 6,050

DEPT:	PROGRAMS FOR THE AGING	A6772
DUTIES:	Provides adult and senior residents with various recreation opportunities. Also provides for food distribution and nutrition services.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Programs for the Aging	\$ 14,000
.410	Meals on Wheels	2,000
.420	Rural Transit	107
	Total contractual expenses	16,107
	Total Programs For the Aging	\$ 16,107
	TOTAL ECONOMIC ASSISTANCE & OPPORTUNITY	\$ 22,157

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	RECREATION ADMINISTRATION	A7020
DUTIES:	Administrative expenditures of the recreation department.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 8,500
	Total personal services	8,500
	Contractual expenses:	
.400	Contractual	500
	Total contractual expenses	500
	Total Recreational Administration	\$ 9,000

DEPT:	PARKS	A7110
DUTIES:	To maintain and improve Town parks and playgrounds, providing residents with clean and safe recreation areas.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 16,000
	Total personal services	16,000
	Equipment:	
.200	Equipment	3,000
	Total equipment	3,000
	Contractual expenses:	
.400	Contractual	3,000
.410	Utilities	5,000
	Total contractual expenses	8,000
	Total Parks	\$ 27,000

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	PLAYGROUNDS AND RECREATION CENTERS	A7140
DUTIES:	Provides structured and safe recreation programs to all Town residents, regardless of race, religion, sex or physical ability. Encourages coordinated leisure service opportunities with various Town youth and athletic organizations.	

Account Code	Description	2016 Budget
	Personal services:	
.110	WR	\$ 1,500
.120	SR	6,500
	Total personal services	8,000
	Equipment:	
.200	Equipment	1,000
.210	WR	800
.220	SR	2,000
	Total equipment	3,800
	Contractual expenses:	
.400	Various	500
.410	Ball Clubs	2,500
.420	Field Trip Registrations	2,500
.430	Field Trip Transportation	2,200
.440	Playgrounds Expense	5,800
	Total contractual expenses	13,500
	Total Playgrounds and Recreation Centers	\$ 25,300

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	SPECIAL RECREATIONAL FACILITIES	A7180
DUTIES:	Charge of recreational expenditures such as beach, pool, stadium, golf course, skating rink, tennis courts, etc.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 30,000
	Total personal services	30,000
	Equipment:	
.200	Equipment	2,500
	Total equipment	2,500
	Contractual expenses:	
.400	Contractual	2,500
	Total contractual expenses	2,500
	Total Special Recreational Facilities	\$ 35,000

DEPT:	HISTORIAN	A7510
DUTIES:	Provides for preserving historical property, information and buildings within the Town.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 1,295
	Total personal services	1,295
	Contractual expenses:	
.400	Other Expenses	100
.410	Sardinia Meeting House	25,000
	Total contractual expenses	25,100
	Total Historian	\$ 26,395

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	CELEBRATIONS	A7XXX
DUTIES:	Celebrations and commemoration of historical events.	

Account Code	Description	2016 Budget
	Contractual expenses:	
7989.410	Other Culture and Celebrations	\$ 5,000
	Total contractual expenses	<u>5,000</u>
	Total Celebrations	<u>\$ 5,000</u>
TOTAL CULTURE & RECREATION		<u>\$ 127,695</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	ZONING BOARD OF APPEALS	A8010
DUTIES:	Expenditures for the zoning board of appeals.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 1,500
	Total personal services	1,500
	Contractual expenses:	
.400	Contractual	275
	Total contractual expenses	275
	Total Zoning Board of Appeals	\$ 1,775

DEPT:	PLANNING BOARD	A8020
DUTIES:	Expenditures for the planning board.	

Account Code	Description	2016 Budget
	Personal services:	
.100	Personal Services	\$ 5,000
	Total personal services	5,000
	Equipment:	
.200	Equipment	100
	Total equipment	100
	Contractual expenses:	
.400	Contractual	800
.410	Planner	1,500
	Total contractual expenses	2,300
	Total Planning Board	\$ 7,400

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	ASSESSMENT REVIEW	A8040
DUTIES:	Expenditures for assessment review.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.410	Bar	\$ 1,000
.420	Other	1,600
	Total contractual expenses	2,600
	Total Assessment Review	\$ 2,600

DEPT:	ENVIRONMENTAL CONTROL	A8090
DUTIES:	To provide consulting in matters concerning the protection of the Town's natural resources.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Contractual	\$ 25,000
	Total contractual expenses	25,000
	Total Environmental Control	\$ 25,000

DEPT:	COMMUNITY BEAUTIFICATION	A8510
DUTIES:	Expenditures for community beautification including gardens, murals, etc.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.400	Contractual	\$ 5,000
	Total contractual expenses	5,000
	Total Environmental Control	\$ 5,000

TOTAL HOME & COMMUNITY SERVICES	\$ 41,775
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TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	EMPLOYEE BENEFITS	A9XXX
DUTIES:	Provides for the costs of employee benefits as required by contract with the various unions which represent Town employees or by Town Board rules and regulations.	

Account Code	Description	2016 Budget
	Contractual expenses:	
A9010.800	State Retirement	\$ 17,000
A9030.800	Social Security	21,000
A9040.800	Workers' Compensation	15,000
A9050.800	Unemployment Insurance	6,500
A9060.800	Hospital and Medical Insurance	16,200
A9089.800	Medicare	5,500
	Total contractual expenses	81,200
TOTAL EMPLOYEE BENEFITS		\$ 81,200

DEPT:	INTERFUND TRANSFERS	A9901
DUTIES:	Provides for operating transfers to other funds.	

Account Code	Description	2016 Budget
	Transfers to Other Funds:	
A9901.900	Transfer to Highway Fund	\$ 284,148
A9901.910	Transfer to Fire Protection Fund	259,722
A9901.920	Transfer to Lighting Fund	-
	Total Transfers to Other Funds	543,870
TOTAL INTERFUND TRANSFERS		\$ 543,870

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	GENERAL FUND TOTALS
DUTIES:	To summarize, by classification, the total expenditures and appropriations.

Account Code	Description	2016 Budget
.100	Personal services	\$ 368,876
.200	Equipment	291,250
.400	Contractual expenses	367,932
.800	Employee Benefits	81,200
.900	Interfund Transfers	543,870
	Total Expenditures and Interfund Transfers	<u>\$ 1,653,128</u>
	<u>Expenditures:</u>	
	General Government Support	\$ 711,286
	Public Safety	36,203
	Health	910
	Transportation	88,032
	Economic Assistance & Opportunity	22,157
	Culture & Recreation	127,695
	Home & Community Services	41,775
	Employee Benefits	81,200
	Total Expenditures	<u>1,109,258</u>
	Interfund Transfers	543,870
	Total Expenditures and Interfund Transfers	<u>\$ 1,653,128</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
HIGHWAY FUND
BUDGET SUMMARY

Budget appropriations	\$ 684,500
Less: Estimated revenues	(584,500)
Appropriated fund balance	<u>(100,000)</u>
Amount to be raised in taxation	<u>\$ -</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
HIGHWAY FUND
REVENUES—DETAIL BY SOURCE

Account Code	Description	2016 Estimated Revenues
TAX ITEMS		
Non-Property Tax Items:		
D1120	Non-Property Tax Distribution by County	\$ 130,000
	Total Non-Property Tax Items	<u>130,000</u>
DEPARTMENTAL INCOME		
D2300	Transportation services	4,000
D2302	Snow Removal - Other Governments	<u>124,000</u>
	Total Departmental Income	<u>128,000</u>
USE OF MONEY AND PROPERTY		
D2401	Interest and Earnings	<u>100</u>
	Total Use of Money and Property	<u>100</u>
SALE OF PROPERTY		
D2650	Sales of Scrap	500
D2665	Sale of Equipment	<u>1,500</u>
	Total Sale of Property	<u>2,000</u>
STATE AID		
D3501	CHIPS Aid	<u>40,252</u>
TOTAL HIGHWAY FUND REVENUES		\$ <u>300,352</u>
D5031	Transfer in from General Fund	<u>284,148</u>
TOTAL HIGHWAY FUND REVENUES & TRANSFER FROM GENERAL FUND		\$ <u>584,500</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
HIGHWAY FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	GENERAL REPAIRS	D5110
DUTIES:	Provides for maintaining and repairing the Town's highways. Expenditures are in accordance with the highway agreement between the Town Board and the Highway Superintendent.	

Account Code	Description	2016 Budget
	Personal services:	
.120	Personal Services	\$ 88,000
.130	Overtime	3,000
.140	Part-time	3,000
	Total personal services	94,000
	Contractual expenses:	
.420	Fuel and Lube	47,500
.430	Parts and Labor	25,000
.440	Road Construction Material	125,000
.455	Sidewalk Construction Material	1,000
.490	Other Expenses	1,000
	Total contractual expenses	199,500
	Total General Repairs	\$ 293,500

DEPT:	HIGHWAY MACHINERY	D5130
DUTIES:	Provides for the purchase and repair of highway machinery.	

Account Code	Description	2016 Budget
	Equipment	
.200	Equipment	\$ 25,000
	Total equipment	25,000
	Contractual Expenses:	
.430	Repairs and Maintenance	15,000
	Total contractual expenses	15,000
	Total Machinery	\$ 40,000

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
HIGHWAY FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	SNOW REMOVAL	D5142
DUTIES:	Provides for Town-wide snow and ice control and removal.	

Account Code	Description	2016 Budget
Personal services:		
.120	Personal Services	\$ 88,000
.130	Overtime	32,000
.140	Part-time	<u>3,000</u>
	Total personal services	<u>123,000</u>
Contractual expenses:		
.430	Parts and Labor	15,000
.450	Sand and Salt	55,000
.490	Other Expenses	<u>1,000</u>
	Total contractual expenses	<u>71,000</u>
	Total Snow Removal	<u><u>\$ 194,000</u></u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
HIGHWAY FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	EMPLOYEE BENEFITS
DUTIES:	Provides for the costs of employee benefits as required by contract with the various unions which represent Town employees or by Town Board rules and regulations.

Account Code	Description	2016 Budget
Employee Benefits		
D9010.800	State Retirement	\$ 50,000
D9030.800	Social Security	16,000
D9040.800	Workers' Compensation	28,000
D9050.800	Unemployment Insurance	5,000
D9060.800	Hospital and Medical Insurance	53,000
D9089.800	Medicare Employment Benefits	<u>5,000</u>
Total Employee Benefits		<u>\$ 157,000</u>

DEPT:	HIGHWAY FUND TOTALS
DUTIES:	To summarize, by classification, the total expenditures and appropriations.

Account Code	Description	2016 Budget
Classifications:		
.100	Personal Services	\$ 217,000
.200	Equipment	25,000
.400	Contractual	285,500
.800	Employee Benefits	<u>157,000</u>
	Total Highway Fund	<u>\$ 684,500</u>
	General Repairs (Maintenance of Streets)	\$ 293,500
	Machinery	40,000
	Snow Removal	194,000
	Employee Benefits	<u>157,000</u>
	Total Highway Fund	<u>\$ 684,500</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
FIRE PROTECTION DISTRICT FUND
BUDGET SUMMARY

Budget appropriations	\$ 305,562
Less: Estimated revenues	(259,727)
Appropriated fund balance	<u>-</u>
Amount to be raised in taxation	<u>\$ 45,835</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
FIRE PROTECTION DISTRICT FUND
REVENUES—DETAIL BY SOURCE

Account Code	Description	2016 Estimated Revenues
SF1001	Real Property Taxes	\$ 45,835
SF2401	Interest and Earnings	5
	TOTAL FIRE PROTECTION DISTRICT FUND REVENUES	<u>45,840</u>
SF5031	Transfer in from General Fund	<u>259,722</u>
	TOTAL FIRE PROTECTION DISTRICT FUND REVENUES & TRANSFER FROM GENERAL FUND	<u><u>\$ 305,562</u></u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
FIRE PROTECTION DISTRICT FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	FIRE PROTECTION DISTRICT FUND	SF3410
DUTIES:	Provides for fire protection services throughout Town.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.440	Fire Company Dispatch	\$ 35,700
.471	Snow Plowing	750
.480	Fire Company Contract	170,573
.491	Fire Company CNT Apparatus	39,539
	Total contractual expenses	246,562
	Miscellaneous contractual expenses:	
9010.800	Retirement Benefit - LOSAP	32,000
9040.800	Workers Compensation	27,000
	Total miscellaneous contractual expenses	59,000
	Total Fire Protection District Fund	\$ 305,562

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
LIGHTING DISTRICTS FUND
BUDGET SUMMARY

Budget appropriations	\$ 14,275
Less: Estimated revenues	(5)
Appropriated fund balance	<u>(7,000)</u>
Amount to be raised in taxation	<u>\$ 7,270</u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
LIGHTING DISTRICTS FUND
REVENUES—DETAIL BY SOURCE

Account Code	Description	2016 Estimated Revenues
SL1001	Real Property Taxes	\$ 7,270
SL2401	Interest and Earnings	5
	TOTAL LIGHTING FUND REVENUES	<u>7,275</u>
SL5031	Transfer in from General Fund	<u>-</u>
	TOTAL LIGHTING DISTRICTS FUND REVENUES & TRANSFER IN FROM GENERAL FUND	<u><u>\$ 7,275</u></u>

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
LIGHTING DISTRICTS FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	LIGHTING DISTRICTS FUND	SL5182
DUTIES:	Provides for street lighting services throughout certain areas of the Town.	

Account Code	Description	2016 Budget
	Contractual expenses:	
.413	Chaffee Hamlet	\$ 2,200
.414	Allen West	175
.421	Sar. Hamlet	7,000
.422	Miller Ave.	2,500
.423	Allen West	600
.424	Timeless and Joshua	1,800
	Total contractual expenses	14,275
	Total Lighting Districts Fund	\$ 14,275

TOWN OF SARDINIA, NEW YORK
2016 Preliminary Budget
ESTIMATED FUND BALANCE

	Actual Fund Balance <u>12.31.14</u>	Projected Fund Balance <u>Activity - 2015</u>	Estimated Fund Balance <u>12.31.15</u>	Appropriated Fund Balance <u>2016</u>
General Fund	\$ 2,533,874	\$ (76,579)	\$ 2,457,295	\$ 237,398
Highway Fund	475,083	(98,000)	377,083	\$ 100,000
Fire Protection District Fund	45,570	-	45,570	\$ -
Lighting Districts Fund	22,495	-	22,495	\$ 7,000

TOWN OF SARDINIA, NEW YORK
Schedule of Salaries of Elected Town Officials

Councilman	\$ 5,745
Councilman	5,745
Councilman	5,745
Councilman	5,745
Town Justice	11,385
Town Justice	11,385
Supervisor	21,218
Town Clerk	32,448
Superintendent of Highways	54,855

APPENDIX A
ASSESSOR'S EXEMPTION IMPACT REPORT

Equalized Total Assessed Value 256,588,081

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	135,556	0.05
13100	CO - GENERALLY	RPTL 406(1)	16	3,401,667	1.33
13500	TOWN - GENERALLY	RPTL 406(1)	4	2,322,778	0.91
14110	USA - SPECIFIED USES	STATE L 54	1	90,556	0.04
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	294,259	0.11
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	11	2,183,981	0.85
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	4	106,667	0.04
25230	NONPROF CORP - MORAL/MENTAL II	RPTL 420-a	7	4,511,111	1.76
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	192,037	0.07
26100	VETERANS ORGANIZATION	RPTL 452	1	46,296	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	320,185	0.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	538,889	0.21
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	5	222,407	0.09
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	12	1,379,567	0.54
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	69	1,004,243	0.39
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	64	1,593,007	0.62
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	29	1,072,667	0.42
41400	CLERGY	RPTL 460	2	5,556	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	202,222	0.08
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	125	5,558,496	2.17
41800	PERSONS AGE 65 OR OVER	RPTL 467	12	733,076	0.29
41801	PERSONS AGE 65 OR OVER	RPTL 467	70	3,188,244	1.24
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	1	165,556	0.06

Equalized Total Assessed Value 256,588,081

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	418,889	0.16
<p>Total Exemptions Exclusive of System Exemptions: 443 29,269,022 11.41</p> <p>Total System Exemptions: 2 418,889 0.16</p> <p>Totals: 445 29,687,911 11.57</p>					

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____