

TOWN OF SARDINIA,



NEW YORK

2013

ADOPTED

BUDGET

(NOVEMBER 8, 2012)

TOWN OF SARDINIA
2013 ADOPTED BUDGET
TABLE OF CONTENTS

	Page
Summary—All Funds and Special Districts	1
<i>General Fund</i>	
Estimated Revenue	2
Appropriations	4
<i>Highway Fund</i>	
Estimated Revenues	32
Appropriations	33
<i>Special Districts</i>	36
Estimated Fund Balance at December 31, 2012	40
Schedule of Salaries of Elected Town Officials.....	41
Appendix A - Assessor's Exemption Impact Report	

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
SUMMARY OF ALL FUND TYPES

	2013				
	Appropriations	Interfund Transfers	Estimated Revenues	Appropriated Fund Balance	Amount to be Raised by Taxation
General Fund	\$ 855,897	\$ 260,983	\$ 1,573,510	\$ (456,630)	\$ -
Highway Fund	603,000	-	308,333	294,667	-
Fire Protection District Fund	261,108	(260,983)	125	-	-
Lighting Districts Fund	14,625	-	-	-	14,625
	<u>\$ 1,734,630</u>	<u>\$ -</u>	<u>\$ 1,881,968</u>	<u>\$ (161,963)</u>	<u>\$ 14,625</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
REVENUES - DETAIL BY SOURCE

Account Code	Description	2013 Estimated Revenues
TAX ITEMS		
Real property taxes:		
A1090	Interest and Penalties on Real Property Taxes	\$ 4,000
	Total real property taxes	<u>4,000</u>
Non-property tax items:		
A1120	Nonproperty tax distribution by County	250,000
A1170	Franchise Fees	<u>15,000</u>
	Total non property tax items	<u>265,000</u>
DEPARTMENTAL INCOME		
General Government:		
A1255	Clerk Fees	<u>2,000</u>
	Total General Government	<u>2,000</u>
Culture and Recreation:		
A2001	Park and Recreation Charges	<u>12,000</u>
	Total Culture and Recreation	<u>12,000</u>
Home & Community Services		
A2110	Zoning Fees	500
A2115	Planning Fees	<u>1,000</u>
	Total Home & Community Services	<u>1,500</u>
USE OF MONEY AND PROPERTY		
A2401	Interest and Earnings	7,500
A2420	Natural Gas Lease	<u>100</u>
	Total Use of Money and Property	<u>7,600</u>

(Continued)

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
REVENUES - DETAIL BY SOURCE

(Concluded)

LICENSES AND PERMITS

A2530	Games of Chance	10
A2544	Dog Licenses	2,000
A2555	Building Permits	6,000
A2590	Other Permits	3,000
A2592	Landfill Permit Fees	1,100,000
A2593	Landfill Environmental Fund	25,000
	Total Licenses and Permits	1,136,010

FINES AND FORFEITURES

A2610	Fines and Forfeited Bail	55,000
A2611	Fines and Penalties - Dog Cases	100
	Total Fines and Forfeitures	55,100

SALE OF PROPERTY

A2650	Sales of Scrap	100
	Total Sale of Property	100

STATE AID

A3001	Per Capita	27,000
A3005	Mortgage Tax	37,000
A3021	State Aid Jcap Grant	13,500
A3089	Grants	2,000
	Total State Aid	79,500

TOTAL GENERAL FUND REVENUES	\$ 1,573,510
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TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.100	Councilman (4)	\$ 21,648
	Total personal services	<u>21,648</u>
	Contractual expenses:	
.400	Office Supplies	<u>3,000</u>
	Total contractual expenses	<u>3,000</u>
	Total Town Board	<u>\$ 24,648</u>

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	<u>2013</u> Budget
	Personal services:	
.100	Town Justice	\$ 21,334
.110	Court Clerk	<u>26,215</u>
	Total personal services	<u>47,549</u>
	Equipment:	
.200	Equipment	<u>2,000</u>
	Total equipment	<u>2,000</u>
	Contractual expenses:	
.400	Contractual	4,500
.410	Prosecutor	5,000
.420	Prosecutor Expense	<u>200</u>
	Total contractual expenses	<u>9,700</u>
	Total Justices	<u>\$ 59,249</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.100	Supervisor	\$ 19,964
.120	Deputy	612
.130	Bookkeeper	<u>17,510</u>
	Total personal services	<u>38,086</u>
	Equipment:	
.200	Equipment	<u>1,000</u>
	Total equipment	<u>1,000</u>
	Contractual expenses:	
.401	Contractual	7,000
.480	Accountants	<u>6,000</u>
	Total contractual expenses	<u>13,000</u>
	Total Supervisor	<u>\$ 52,086</u>

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

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
.400	Annual Audit and Accounting services	\$ <u>7,000</u>
	Total contractual expenses	<u>7,000</u>
	Total Auditor	<u>\$ 7,000</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Total personal services	\$ <u>2,742</u>
		<u>2,742</u>
	Contractual expenses:	
.400	Total contractual expenses	<u>100</u>
		<u>100</u>
	Total Budget	\$ <u>2,842</u>

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.	

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Assessor - Personal services	\$ 14,606
.140	Assessor - Clerk	<u>5,100</u>
	Total personal services	<u>19,706</u>
	Equipment:	
.200	Equipment	<u>100</u>
	Total equipment	<u>100</u>
	Contractual expenses:	
.400	Contractor	<u>3,550</u>
	Total contractual expenses	<u>3,550</u>
	Total Assessments	\$ <u>23,356</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.100	Town Clerk	\$ 30,568
.109	Medical Reimbursement	3,915
.110	Deputy Town Clerk	<u>17,510</u>
	Total personal services	<u>51,993</u>
	Equipment:	
.200	Equipment	<u>2,000</u>
	Total equipment	<u>2,000</u>
	Contractual expenses:	
.400	Contractual	<u>3,200</u>
	Total contractual expenses	<u>3,200</u>
	Total Town Clerk	<u>\$ 57,193</u>

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	<u>2013</u> Budget
	Contractual expenses:	
.400	Attorney legal fees	\$ <u>62,000</u>
	Total contractual expenses	<u>62,000</u>
	Total Attorney	<u>\$ 62,000</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Contractual expenses:	
.400	Engineering Fees	\$ 10,000
	Total contractual expenses	10,000
	Total Engineering	\$ 10,000

DEPT:	BOARD OF ETHICS	A1470
DUTIES:		

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
.400	Contractual	\$ 100
	Total contractual expenses	100
	Total Board of Ethics	\$ 100

DEPT:	ADMINISTRATION GRANTS	A1490
DUTIES:		

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
.400	Administration grants	\$ 2,500
	Total contractual expenses	2,500
	Total Administration Grants	\$ 2,500

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services	
.100	Personal services	\$ 18,540
	Total personal services	<u>18,540</u>
	Equipment:	
.200	Various	1,000
.220	Town Hall Improvements	<u>10,000</u>
	Total equipment	<u>11,000</u>
	Contractual expenses:	
.410	Electricity	4,500
.420	Heat	10,000
.430	Telephone	4,000
.440	Repairs	4,500
.470	Computer	2,000
.471	Computer Upgrades	4,000
.490	Other expenses	<u>6,000</u>
	Total contractual expenses	<u>35,000</u>
	Total Operation of Buildings	<u>\$ 64,540</u>

DEPT:	POOL PERSONAL SERVICE	A1650
DUTIES:		

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services	
.100	Total personal expenses	\$ 2,100
		<u>2,100</u>
	Tota Pool Personal Service	<u>\$ 2,100</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	CENTRAL STOREROOM	A1660
DUTIES:		

Account Code	Description	<u>2013</u> Budget
	Contractual services	
.470	Copier	\$ 500
.490	Contractual expenses	<u>2,000</u>
	Total contractual expenses	<u>2,500</u>
	Total Central Storeroom	<u>\$ 2,500</u>

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

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
.400	Contractual expenses:	\$ <u>5,700</u>
	Total contractual expenses	<u>5,700</u>
	Total Central Printing and Mailing	<u>\$ 5,700</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Contractual expenses:	
A1910.400	Unallocated Insurance	\$ 38,000
A1920.400	Municipal Association Dues	1,750
A1935.400	Tax Cancellations and Refunds	500
A1990.400	Contingent Account	<u>15,000</u>
	Total contractual expenses	<u>55,250</u>
	Total Special Items	<u>\$ 55,250</u>
TOTAL GENERAL GOVERNMENT SUPPORT		<u>\$ 431,064</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	<u>2013</u> Budget
	Personal services:	
.100	Total personal services	\$ <u>1,500</u>
		<u>1,500</u>
	Contractual expenses:	
.400	Total contractual expenses	<u>250</u>
		<u>250</u>
	Total Public Safety	\$ <u>1,750</u>

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

Account Code	Description	<u>2013</u> Budget
	Personal services:	
.100	Total personal services	\$ <u>3,600</u>
		<u>3,600</u>
	Equipment:	
.200	Total equipment expenses	<u>600</u>
		<u>600</u>
	Contractual expenses:	
.400	Total contractual expenses	<u>500</u>
		<u>500</u>
	Total Police & Constable	\$ <u>4,700</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.100	Dog Control Officer	\$ 2,678
	Total personal services	2,678
	Contractual expenses:	
.400	Materials and Supplies	2,000
	Total contractual expenses	2,000
	Total Control of Dogs	\$ 4,678

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

Account Code	Description	<u>2013</u> Budget
	Personal services:	
.100	Code Enforcement Officer	\$ 22,147
.110	Code Enforcement Officer	5,000
	Total personal services	27,147
	Equipment:	
.200	Total equipment expenses	1,000
	Contractual expenses:	
.400	Total contractual expenses	1,500
	Total Building Enforcement	\$ 29,647
TOTAL PUBLIC SAFETY		\$ 40,775

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	REGISTRY OF VITAL STATISTICS	A4020
DUTIES:		

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Total personal services	\$ <u>762</u>
		<u>762</u>
	Contractual expenses:	
.400	Total contractual expenses	<u>500</u>
		<u>500</u>
	Total Registry of Vital Statistics	\$ <u>1,262</u>
TOTAL HEALTH		\$ <u>1,262</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.100	Highway Superintendent	\$ 51,216
.110	P.S. Deputy	730
	Total personal services	51,946
	Contractual expenses:	
.400	Contractual expenses	1,000
	Total contractual expenses	1,000
	Total Highway Administration	\$ 52,946

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

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
.410	Electricity	\$ 5,000
.420	Heating Fuel	10,000
.430	Telephone	2,000
.440	Building Repairs	10,000
.490	Other expenses	1,000
	Total contractual expenses	28,000
	Total Garage	\$ 28,000

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
.410	Arcade - Entire Town	\$ 3,000
.420	NYSEG - Entire Town	<u>7,000</u>
	Total contractual expenses	<u>10,000</u>
	Total Townwide Street Lighting	<u>\$ 10,000</u>
TOTAL TRANSPORTATION		<u>\$ 90,946</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	2013 Budget
	Contractual expenses:	
6220.400	Codification of Laws	\$ 50
6410.400	Publicity	4,000
6510.400	Veterans services	2,500
	Total contractual expenses	<u>6,550</u>
	Total Publicity and Veteran's Service	<u>\$ 6,550</u>

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	2013 Budget
	Contractual expenses:	
.400	Programs for the Aging	\$ 16,000
.410	Meals on Wheels	8,000
	Total contractual expenses	<u>24,000</u>
	Total Programs For the Aging	<u>\$ 24,000</u>

TOTAL ECONOMIC ASSISTANCE & OPPORTUNITY **\$ 30,550**

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Total personal services	\$ <u>9,000</u>
		<u>9,000</u>
	Contractual expenses:	
.400	Contractual expenses	<u>250</u>
	Total contractual expenses	<u>250</u>
	Total Recreational Administration	\$ <u>9,250</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Total personal services	\$ <u>15,000</u>
		<u>15,000</u>
	Equipment:	
.200	Total equipment	<u>4,000</u>
		<u>4,000</u>
	Contractual expenses:	
.400		3,000
.410	Utilities	<u>5,000</u>
	Total equipment	<u>8,000</u>
	Total Parks	\$ <u>27,000</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.110	WR	\$ 1,500
.120	SR	<u>9,000</u>
	Total personal services	<u>10,500</u>
	Equipment:	
.210	WR	3,000
.220	SR	<u>3,000</u>
	Total equipment	<u>6,000</u>
.400	Various Equipment	500
.410	Ball Clubs	2,000
.420	Field Trip Registrations	2,000
.430	Field Trip Transportation	1,000
.440	Playgrounds Expense	<u>1,000</u>
	Total contractual expenses	<u>6,500</u>
	Total Playgrounds and Recreation Centers	\$ <u>23,000</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Personal services:	
.100	Total personal services	\$ 31,000 <u>31,000</u>
	Equipment:	
.200	Total equipment	<u>9,000</u> 9,000
	Contractual expenses:	
.400	Total contractual expenses	<u>2,500</u> 2,500
	Total Special Recreational Facilities	<u>\$ 42,500</u>

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

Account Code	Description	<u>2013</u> Budget
	Personal services:	
.100	Total personal services	\$ 1,200 <u>1,200</u>
	Contractual expenses:	
.400	Other expenses	150
.410	Sardinia Meeting House	<u>25,000</u>
	Total contractual expenses	<u>25,150</u>
	Total Historian	<u>\$ 26,350</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	<u>2013</u> Budget
	Contractual expenses:	
7989.410	Other Culture & Celebrations	\$ <u>100</u>
	Total contractual expenses	<u>100</u>
	Total Celebrations	\$ <u>100</u>
TOTAL CULTURE & RECREATION		\$ <u>128,200</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Total personal services	\$ <u>2,000</u>
		<u>2,000</u>
	Contractual expenses:	
.400	Total contractual expenses	<u>250</u>
		<u>250</u>
	Total Zoning Board of Appeals	\$ <u>2,250</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Personal services:	
.100	Total personal services	\$ <u>5,150</u>
		<u>5,150</u>
	Equipment:	
.200	Total equipment	<u>250</u>
		<u>250</u>
	Contractual expenses:	
.400		2,000
.410	Planner	<u>1,000</u>
	Total contractual expenses	<u>3,000</u>
	Total Planning Board	\$ <u>8,400</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Contractual expenses:	
.410	Bar	\$ 1,500
.420	Other	250
	Total contractual expenses	<u>1,750</u>
	Total Assessment Review	<u>\$ 1,750</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Contractual expenses:	
.400	Total contractual expenses	\$ <u>25,000</u>
	Total Environmental Control	<u>\$ 25,000</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Contractual expenses:	
.400	Total contractual expenses	\$ <u>1,000</u>
	Total Environmental Control	<u>\$ 1,000</u>

TOTAL HOME & COMMUNITY SERVICES	<u>\$ 38,400</u>
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TOWN OF SARDINIA, NEW YORK
2013 Adopted 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.	

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Contractual expenses:	
A9010.800	State Retirement	\$ 18,700
A9030.800	Social Security	30,000
A9040.800	Workers' Compensation	15,000
A9050.800	Unemployment Insurance	10,000
A9060.800	Hospital and Medical Insurance	15,000
A9089.800	Medicare	<u>6,000</u>
	Total contractual expenses	<u>94,700</u>
TOTAL EMPLOYEE BENEFITS		\$ <u>94,700</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2013 Budget</u>
	Transfers to Other Funds:	
A9901.900	Transfer to Highway Fund	\$ -
A9901.910	Transfer to Fire Protection Fund	260,983
A9901.920	Transfer to Lighting Fund	-
	Total Transfers to Other Funds	<u>260,983</u>
TOTAL INTERFUND TRANSFERS		\$ <u>260,983</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	<u>2013 Budget</u>
.100	Personal services	\$ 363,847
.200	Equipment	36,950
.400	Contractual expenses	360,400
.800	Employee Benefits	94,700
.900	Interfund Transfers	260,983
		<u>\$ 1,116,880</u>
	<u>Expenditures:</u>	
	General Government Support	\$ 431,064
	Public Safety	40,775
	Health	1,262
	Transportation	90,946
	Economic Assistance & Opportunity	30,550
	Culture & Recreation	128,200
	Home & Community services	38,400
	Employee Benefits	94,700
	Total Expenditures	<u>855,897</u>
	Interfund Transfers	260,983
	Total Expenditures and Interfund Transfers	<u>\$ 1,116,880</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
HIGHWAY FUND
REVENUES—DETAIL BY SOURCE

Account Code	Description	2013 Estimated Revenues
TAX ITEMS		
Non-property tax items:		
D1120	Nonproperty tax distribution by County	\$ 160,000
	Total non property tax items	<u>160,000</u>
DEPARTMENTAL INCOME		
D2300	Transportation services	4,000
D2302	Snow Removal - Other Governments	<u>107,983</u>
	Total Departmental Income	<u>111,983</u>
USE OF MONEY AND PROPERTY		
D2401	Interest and Earnings	<u>1,250</u>
	Total Use of Money and Property	<u>1,250</u>
SALE OF PROPERTY		
D2650	Sales of Scrap	500
D2665	Sale of Equipment	<u>3,000</u>
	Total Sale of Property	<u>3,500</u>
STATE AID		
D3501	CHIPS Aid	<u>31,600</u>
TOTAL HIGHWAY FUND REVENUES		<u>\$ 308,333</u>
D5031	Transfer in from General Fund	<u>-</u>
TOTAL HIGHWAY FUND REVENUES & TRANSFER FROM GENERAL FUND		<u>\$ 308,333</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	2013 Budget
	Personal services:	
.120	Personal Services	\$ 78,200
.121	Deputy Superintendent	-
.130	Overtime	2,500
.140	Part-time	2,500
	Total personal services	83,200
	Contractual expenses:	
.420	Fuel & Lube	38,000
.430	Parts & Labor	30,000
.440	Road Construction Material	125,000
.455	Sidewalk Construction Material	1,000
.490	Other Expenses	1,000
	Total contractual expenses	195,000
	Total General Repairs	\$ 278,200

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

Account Code	Description	2013 Budget
	Equipment	
.200	Equipment	\$ 5,000
	Total Equipment	5,000
	Contractual Expenses:	
.430	Repairs and Maintenance	20,000
	Total contractual expenses	20,000
	Total Machinery	\$ 25,000

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	2013 Budget
	Personal Services	
.120	Personal Services	\$ 78,200
.121	Deputy Superintendent	-
.130	Overtime	28,100
.140	Part-time	3,000
	Total personal services	109,300
	Contractual Expenses:	
.430	Parts & Labor	10,000
.450	Sand & Salt	43,000
.490	Other Expenses	1,500
	Total contractual expenses	54,500
	Total Snow Removal	\$ 163,800

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	2013 Budget
	Employee Benefits	
D9010.800	State Retirement	\$ 50,000
D9030.800	Social Security	15,000
D9040.800	Workers' Compensation	22,000
D9050.800	Unemployment Insurance	5,000
D9060.800	Hospital and Medical Insurance	40,000
D9089.800	Medicare Employment Benefits	4,000
	Total Employee Benefits	<u>\$ 136,000</u>

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

Account Code	Description	2013 Budget
	Classifications:	
.100	Personal Services	\$ 192,500
.200	Equipment	5,000
.400	Contractual	269,500
.800	Employee Benefits	136,000
	Total	<u>\$ 603,000</u>
	General Repairs (Maintenance of Streets)	278,200
	Machinery	25,000
	Snow Removal	163,800
	Employee Benefits	136,000
		<u>\$ 603,000</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
FIRE PROTECTION DISTRICT FUND
REVENUES—DETAIL BY SOURCE

Account Code	Description	2013 Estimated Revenues
SF2401	Interest & Earnings	125
	TOTAL FIRE PROTECTION DISTRICT FUND REVENUES	<u>\$ 125</u>
SF5031	Transfer in from General Fund	<u>260,983</u>
	TOTAL FIRE PROTECTION DISTRICT FUND REVENUES & TRANSFER FROM GENERAL FUND	<u>\$ 261,108</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	2013 Budget
	Contractual expenses:	
.430	Fire Protection - Water	\$ 5,000
.440	Fire Company Dispatch	35,000
.471	Snow Plowing	750
.480	Fire Company Contract	154,537
.491	Fire Company CNT Apparatus	<u>35,821</u>
	Total contractual expenses	<u>231,108</u>
	Miscellaneous contractual expenses:	
9010.800	Retirement Benefit - LOSAP	5,000
9040.800	Workers Compensation	<u>25,000</u>
	Total misc. contractual expenses	<u>30,000</u>
	Total Fire Protection District Fund	<u>\$ 261,108</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
LIGHTING DISTRICTS FUND
REVENUES—DETAIL BY SOURCE

Account Code	Description	2013 Estimated Revenues
SL2401	Interest & Earnings	\$ -
	TOTAL LIGHTING FUND REVENUES	\$ -
SL5031	Transfer in from General Fund	-
	TOTAL LIGHTING DISTRICTS FUND REVENUES & TRANSFER IN FROM GENERAL FUND	\$ -

TOWN OF SARDINIA, NEW YORK
2013 Adopted 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	<u>2013</u> Budget
	Contractual expenses:	
.413	Chaffee Hamlet	\$ 2,000
.414	Allen West	175
.421	Sar. Hamlet	7,500
.422	Miller Ave.	2,800
.423	Allen West	500
.424	Timeless & Joshua	1,650
	Total contractual expenses	<u>14,625</u>
	Total Lighting Districts Fund	<u>\$ 14,625</u>

TOWN OF SARDINIA, NEW YORK
2013 Adopted Budget
ESTIMATED FUND BALANCE

	Actual Fund Balance <u>12.31.11</u>	Projected Fund Balance <u>Activity - 2012</u>	Estimated Fund Balance <u>12.31.12</u>	Appropriated (Increase in) Fund Balance <u>2013</u>
General Fund	\$ 2,925,452	\$ (155,760)	\$ 2,769,692	\$ (456,630)
Highway Fund	1,011,382	-	1,011,382	\$ 294,667
Fire Protection District Fund	(173,963)	-	(173,963)	\$ -
Lighting Districts Fund	16,610	-	16,610	\$ -

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

Councilman	\$ 5,412
Councilman	5,412
Councilman	5,412
Councilman	5,412
Town Justice	10,667
Town Justice	10,667
Supervisor	19,964
Town Clerk	30,568
Superintendent of Highways	51,216

APPENDIX A
ASSESSOR'S EXEMPTION IMPACT REPORT

Equalized Total Assessed Value 241,867,984

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	126,207	0.05
13100	CO - GENERALLY	RPTL 406(1)	16	3,167,069	1.31
13500	TOWN - GENERALLY	RPTL 406(1)	4	2,162,586	0.89
14110	USA - SPECIFIED USES	STATE L 54	1	84,310	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	1,247,069	0.52
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	11	1,995,690	0.83
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	3	59,310	0.02
25230	NONPROF CORP - MORAL/MENTAL IF	RPTL 420-a	7	4,188,448	1.73
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	178,793	0.07
26100	VETERANS ORGANIZATION	RPTL 452	1	43,103	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	298,103	0.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	501,724	0.21
27350	PRIVATELY OWNED CEMETERY LAN	RPTL 446	5	207,069	0.09
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	19	1,885,657	0.78
41121	ALT VET EX-WAR PERIOD-NON-COM	RPTL 458-a	16	239,974	0.10
41123	ALT VET EX-WAR PERIOD-NON-COM	RPTL 458-a	53	754,164	0.31
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	240,626	0.10
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	50	1,233,822	0.51
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	9	255,557	0.11
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	14	415,990	0.17
41400	CLERGY	RPTL 460	2	5,172	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	224,828	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	118	5,339,602	2.21
41800	PERSONS AGE 65 OR OVER	RPTL 467	14	860,719	0.36
41801	PERSONS AGE 65 OR OVER	RPTL 467	77	3,644,967	1.51
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	3	333,581	0.14

Equalized Total Assessed Value 241,867,984

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	382,586	0.16
Total Exemptions Exclusive of System Exemptions:			445	29,694,141	12.28
Total System Exemptions:			2	382,586	0.16
Totals:			447	30,076,728	12.44

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: N/A