

**TOWN OF
LANCASTER, NEW YORK**

2014 ADOPTED BUDGET

**TOWN OF LANCASTER, NEW YORK
2014 ADOPTED BUDGET**

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**TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ADOPTED BUDGET SUMMARY
ALL FUNDS AND DISTRICTS**

	Appropriations	Estimated Revenues	Appropriated Fund Balance	Appropriated Reserves	Amount to be Raised by Taxation
General Budget					
General Fund - Townwide	\$ 9,151,295	\$ 2,110,192	\$ 340,000	\$ 320,000	\$ 6,381,103
General Fund - Town Outside Villages	954,657	725,300	60,000	-	169,357
Police Fund	9,577,073	5,083,500	425,000	-	4,068,573
Highway Fund - Townwide	206,223	8,350	15,000	15,000	167,873
Highway Fund - Town Outside Villages	4,339,405	950,600	200,000	15,000	3,173,805
Misc. Special Revenue - Tree Planting Fee	50,000	20,100	29,900	-	-
Misc. Special Revenue - Police Asset Forfeitures	41,200	10,050	31,150	-	-
Misc. Special Revenue - Recreation Filing Fee	175,000	60,100	114,900	-	-
Misc. Special Revenue - Memorial Garden Fund	2,000	510	1,490	-	-
Subtotal - General Budget	<u>24,496,853</u>	<u>8,968,702</u>	<u>1,217,440</u>	<u>350,000</u>	<u>13,960,711</u>
Special Districts Budget					
Refuse District	2,094,650	23,500	150,000	-	1,921,150
Lighting District	275,503	600	40,000	-	234,903
Fire Protection District	3,771,956	6,500	35,000	-	3,730,456
Water Districts	646,910	5,500	-	100,000	541,410
Subtotal - Special Districts	<u>6,789,019</u>	<u>36,100</u>	<u>225,000</u>	<u>100,000</u>	<u>6,427,919</u>
Subtotal	<u>\$ 31,285,872</u>	<u>\$ 9,004,802</u>	<u>\$ 1,442,440</u>	<u>\$ 450,000</u>	<u>\$ 20,388,630.00</u>
Other Items:					
Delinquent Water Bills - Erie County Water Authority					1,810.24
Property Cleanup Charges					8,515.00
Grand Total					<u>\$ 20,398,955.24</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ALL FUNDS AND SPECIAL DISTRICTS
SUMMARY OF APPROPRIATIONS & REVENUES BY FUNCTION & CATEGORY

2.

	2014 Adopted Budget	Percent of Total
Summary of Appropriations by Function		
General Government Support	3,079,945	9.84%
Public Safety	10,165,995	32.49%
Health	96,033	0.31%
Transportation	3,121,668	9.98%
Culture and Recreation	1,976,978	6.32%
Home and Community Services	2,908,899	9.30%
Undistributed	9,936,354	31.76%
GRAND TOTAL - Appropriations	31,285,872	100.00%

Summary of Appropriations by Category		
Personal Services	10,696,435	34.19%
Equipment	560,000	1.79%
Contractual	10,093,083	32.26%
Employee Benefits	4,743,212	15.16%
Debt Service	2,661,642	8.51%
Interfund Transfer	2,531,500	8.09%
GRAND TOTAL - Appropriations	31,285,872	100.00%

Summary of Revenues by Category		
Real Property Tax Items	921,150	3.13%
Non-Property Tax Items	5,335,000	18.15%
Departmental Income	243,500	0.83%
Intergovernmental Charges	264,500	0.90%
Use of Money and Property	279,352	0.95%
Licenses and Permits	230,500	0.78%
Fines and Forfeitures	202,000	0.69%
Sale of Property and Compensation for Loss	21,100	0.07%
Miscellaneous	143,200	0.49%
State Aid	969,500	3.30%
Federal Aid	10,000	0.03%
Interfund Transfers	385,000	1.31%
Revenues Other Than Real Property Taxes	9,004,802	30.64%
Real Property Taxes	20,388,630	69.36%
GRAND TOTAL - Revenues	29,393,432	100.00%

Appropriated Fund Balance & Reserves	1,892,440	
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TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET SUMMARY, GENERAL FUND - TOWNWIDE

3.

	2014 Adopted Budget
Total Budget Appropriations	\$ 9,151,295
Less: Estimated Revenues	(2,110,192)
Appropriated Fund Balance	(340,000)
Appropriated Mandatory Reserve	(120,000)
Appropriated Debt Service Reserve	<u>(200,000)</u>
Amount to be Raised by Taxation	<u>\$ 6,381,103</u>
Taxable Valuations	\$2,702,302,340
Tax Rate per \$1,000 of Taxable Valuations	\$2.36

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ESTIMATED REVENUES, GENERAL FUND - TOWNWIDE

4.

Account Code		2014 Adopted Budget
	TAX ITEMS	
A1020	Prior Years' Tax Exemptions Removed	10,000
A1081	Other Payments in Lieu of Taxes	380,000
A1090	Interest/Penalty - County Tax Collection	50,000
	TOTAL TAX ITEMS	<u>440,000</u>
	DEPARTMENTAL INCOME	
A1232	Tax Collection Fees (School)	40,000
A1255	Clerk Fees	7,000
A1289	LIDA - for Administrative Support	30,000
A1589	Other Public Safety Income	2,000
A2001	Park and Recreation Charges	45,000
A2025	Pool Charges	5,000
A2089	Youth Program Fees	44,000
A2161	County Allowance - Hot Meals Program	2,000
A2162	Meal Site Contribution - Hot Meals	2,000
A2163	Senior Van Charges	10,000
A2189	Storm Water Pollution Prev. Fee (SWPPP)	2,000
	TOTAL DEPARTMENTAL INCOME	<u>189,000</u>
	INTERGOVERNMENTAL CHARGES	
A2210	General Services Other Governments	2,000
A2215	Election Service Charges	500
A2377	School Soc. Work/Counselor Prog. (A4240)	42,000
	TOTAL INTERGOVERNMENTAL CHARGES	<u>44,500</u>
	USE OF MONEY AND PROPERTY	
A2401	Interest Earnings	12,000
A2410	Rental of Real Property	157,192
A2412	Rental of Real Property - Other Govts.	37,000
	TOTAL USE OF MONEY AND PROPERTY	<u>206,192</u>
	LICENSES AND PERMITS	
A2530	Games of Chance License Fees	500
A2540	Bingo Licenses	10,000
A2544	Dog Licenses	50,000
A2570	Subdivision Filing Fees	5,000
A2580	Public Improvement Permit Fees	3,000
	TOTAL LICENSES AND PERMITS	<u>68,500</u>
	FINES AND FORFEITURES	
A2606	STOP DWI - Court	1,000
A2610	Fines and Forfeited Bail	190,000
A2611	Fines and Penalties - Dog Cases	1,000
	TOTAL FINES AND FORFEITURES	<u>192,000</u>
	COMPENSATION FOR LOSS	
A2650	Sale of Scrap & Excess Material	1,000
A2680	Insurance Recoveries	2,000
	TOTAL COMPENSATION FOR LOSS	<u>3,000</u>
	MISCELLANEOUS	
A2770A	Other Unclassified Revenues	10,000
A2770B	Unclassified Revenues - LVAC W/C Ins. Reimb.	67,000
	TOTAL MISCELLANEOUS	<u>77,000</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ESTIMATED REVENUES, GENERAL FUND - TOWNWIDE

5.

Account Code		2014 Adopted Budget
	STATE AID	
A3005	Mortgage Tax	750,000
A3483	Drug Abuse Prevention	3,000
A3485	Yth Init., Soc. Wk/Couns. (I001) (A4240)	1,000
A3820	Youth Bureau (B001)	10,000
A3821	Youth Services (S001) (A7311)	3,000
A3822	Youth Recreation (R001)	3,000
	TOTAL STATE AID REVENUE	<u>770,000</u>
	TRANSFERS	
A5034	Transfer from in from Shade Trees	20,000
A5035	Transfer in from Rec. Filing Fees	100,000
	TOTAL TRANSFERS	<u>120,000</u>
TOTAL TOWNWIDE GENERAL FUND REVENUES & TRANSFERS		<u><u>2,110,192</u></u>

Summary of Revenues by Category		
A1020	Real Property Tax Items	440,000
A1100	Non-Property Tax Items	0
A1200	Departmental Income	189,000
A2200	Intergovernmental Charges	44,500
A2400	Use of Money and Property	206,192
A2500	Licenses and Permits	68,500
A2600	Fines and Forfeitures	192,000
A2600	Sale of Property and Compesation for Loss	3,000
A2700	Miscellaneous	77,000
A3000	State Aid	770,000
A4000	Federal Aid	0
A5000	Interfund Transfers	120,000
	Revenues Other Than Real Property Taxes	<u>2,110,192</u>
A1000	Real Property Taxes	6,381,103
	GRAND TOTAL REVENUES	<u><u>8,491,295</u></u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
GENERAL GOVERNMENT SUPPORT		
A1010	COUNCILMEMBERS	
.1	<u>Personal Services</u>	
.100	Town Councilmembers (4)	75,900
	Total Personal Services	<u>75,900</u>
.4	<u>Contractual Expenses</u>	
.404	Travel and Meal Expense	0
.412	Education Expense	400
.449	Unclassified	0
	Total Contractual Expenses	<u>400</u>
	TOTAL COUNCILMEMBERS	<u>76,300</u>
A1110	TOWN JUSTICE	
.1	<u>Personal Services</u>	
.100	Town Justice (2)	83,768
.100	Clerk Typists (4)	164,468
.100	Stipend for Problem Solving Court Clerk	2,000
.101	Part-time Bailiff (2)	13,000
.102	Overtime	800
.104	Police Officer assigned to Court Security	5,000
.107	Longevity	4,330
.122	Provision for Comp Time & Vac. Sell Back	3,000
	Total Personal Services	<u>276,366</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	2,000
.260	Other Capital Outlay	0
	Total Equipment	<u>2,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,500
.402	Postage	15
.403	Printing and Advertising	1,000
.404	Travel and Meal Expense	1,900
.405	Mileage	150
.408	Dues and Subscriptions	750
.409	Rentals/Leases	480
.410	Professional Services	13,000
.411	Miscellaneous Contractual Services	6,960
.412	Education Expense	400
.417	Jurors Meals	100
.426	Repairs and Maintenance	1,500
.442	Uniforms and Related Equipment	500
.449	Other Unclassified	2,000
	Total Contractual Expense	<u>31,255</u>
	TOTAL TOWN JUSTICE	<u>309,621</u>

Fiscal Note:
Generates Funds (A2606 and A2610)

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1220	SUPERVISOR	
.1	<u>Personal Services</u>	
.100	Supervisor	66,997
.100	Assistant to the Supervisor	49,212
.100	Clerk Typist	41,117
.100	Secretary to Supervisor	40,000
.100	Payroll Supervisor	49,212
.102	Overtime	0
.107	Longevity	2,340
.122	Provision for Comp Time & Vac. Sell Back	4,000
	Total Personal Services	<u>252,878</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	200
	Total Equipment	<u>200</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,200
.403	Printing and Advertising	200
.404	Travel and Meal Expense	700
.405	Mileage	50
.408	Dues and Subscriptions	250
.409	Rentals	420
.412	Education Expense	300
.426	Repairs and Maintenance	500
.449	Other Unclassified	200
	Total Contractual Expenses	<u>3,820</u>
	TOTAL SUPERVISOR	<u>256,898</u>

Fiscal Note:
 Generates Funds (A1289)

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1310	DIRECTOR OF FINANCE	
.1	<u>Personal Services</u>	
.100	Director of Administration & Finance	80,988
.107	Longevity	1,940
.122	Provision for Comp Time & Vac. Sell Back	1,800
	Total Personal Services	<u>84,728</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	0
.404	Travel and Meal Expense	400
.405	Mileage	100
.408	Dues and Subscriptions	200
.412	Education Expense	400
.449	Other Unclassified	0
	Total Contractual Expenses	<u>1,100</u>
	TOTAL DIRECTOR OF FINANCE	<u>85,828</u>
A1320	AUDITOR	
.4	<u>Contractual Expenses</u>	
.411	Contractual Services - Audit	28,000
.412	Contractual Services - Other	2,000
	Total Contractual Expenses	<u>30,000</u>
	TOTAL AUDITOR	<u>30,000</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1355	ASSESSMENT	
.1	<u>Personal Services</u>	
.100	Real Prop Appraisal Technician - on step	43,800
.100	Real Property Appraiser	51,941
.100	Clerk Typist	41,117
.102	Overtime	0
.103	Seasonal/Part-time Help	15,433
.107	Longevity	1,820
.122	Provision for Comp Time & Vac. Sell Back	0
	Total Personal Services	<u>154,111</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	3,000
.220	Passenger Vehicles	0
	Total Equipment	<u>3,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,000
.402	Postage	0
.403	Printing and Advertising	500
.404	Travel and Meal Expense	500
.405	Mileage	100
.408	Dues and Subscriptions	300
.410	Professional Services	75,000
.411	Contractual Services	65,000
.412	Education Expense	500
.426	Repairs and Maintenance	1,000
.446	Photo Supplies	200
.449	Unclassified Expenses	250
.460	Internet Access/Web Hosting	4,500
	Total Contractual Expenses	<u>148,850</u>
	TOTAL ASSESSMENT	<u>305,961</u>

Fiscal Note:

Generates Funds (A3040)
Assessment services provided by Town of Clarence
via inter-municipal agreement beginning in 2012

A1356	ASSESSMENT REVIEW BOARD	
.1	<u>Personal Services</u>	
.100	Chairman and Members	6,000
.101	Clerical	1,000
	Total Personal Services	<u>7,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	150
.403	Printing and Advertising	150
.449	Unclassified Expenses	0
	Total Contractual Expenses	<u>300</u>
	TOTAL ASSESSMENT REVIEW BOARD	<u>7,300</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1360	BINGO INSPECTOR/GAMES OF CHANCE	
.1	<u>Personal Services</u>	
.103	Bingo Inspector/Deputy Bingo Inspectors	21,000
.123	Games of Chance Auditor	500
	Total Personal Services	<u>21,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	<u>0</u>
	TOTAL BINGO/GAMES OF CHANCE	<u>21,500</u>

Fiscal Note:
Generates Funds (A2530, A2540)

A1410	TOWN CLERK	
.1	<u>Personal Services</u>	
.100	Town Clerk	71,145
.100	Records Management Officer	6,535
.100	1st Deputy Town Clerk	53,297
.100	2nd Deputy Town Clerk	41,117
.100	Clerk Typist	41,117
.100	Deputy - Tax Department	41,117
.100	Clerk Typist - Tax Department	41,117
.100	Senior Data Processing Clerk	53,297
.101	Part Time Help	31,260
.102	Overtime	0
.103	Extra Help - Vacation	0
.107	Longevity	3,890
.115	Retirement Sell Backs	0
.122	Provision for Comp Time & Vac. Sell Back	5,941
	Total Personal Services	<u>389,833</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	<u>5,500</u>
	Total Equipment	<u>5,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,700
.402	Postage	0
.403	Printing and Advertising	2,400
.404	Travel and Meal Expense	1,090
.405	Mileage	450
.408	Dues and Subscriptions	255
.410	Professional Services	4,050
.411	Miscellaneous Contractual	400
.412	Education Expense	250
.414	Recording Fees	0
.426	Repairs and Maintenance	4,000
.449	Unclassified Expenses	0
.460	Internet Access	1,250
	Total Contractual Expenses	<u>16,845</u>
	TOTAL TOWN CLERK	<u>412,178</u>

Fiscal Note:
Generates Funds (A1255)

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1420	LAW	
.1	<u>Personal Services</u>	
.100	Town Attorney	49,320
.100	Clerk Typist	41,117
.100	Town Prosecutor	15,535
.102	Overtime	0
.107	Longevity	1,360
.122	Provision for Comp Time & Vac. Sell Back	0
	Total Personal Services	<u>107,332</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	750
	Total Equipment	<u>750</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,000
.402	Postage	250
.403	Printing and Advertising	200
.404	Travel and Meal Expense	0
.405	Mileage	250
.408	Dues and Subscriptions	1,500
.410	Professional Services	50,000
.412	Education Expense	350
.414	Recording Fees	0
.449	Unclassified Expenses	250
	Total Contractual Expenses	<u>54,800</u>
	TOTAL LAW	<u>162,882</u>
A1430	PERSONNEL	
.4	<u>Contractual Expenses</u>	
.402	Postage	0
.405	Mileage	300
.410	Professional Services	60,000
.449	Unclassified Expenses	600
	Total Contractual Expenses	<u>60,900</u>
	TOTAL PERSONNEL	<u>60,900</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1440	ENGINEER	
.1	<u>Personal Services</u>	
.102	Overtime	2,500
	Total Personal Services	<u>2,500</u>
.4	<u>Contractual Expenses</u>	
.403	Printing and Advertising	500
.405	Mileage	400
.410	Professional Services - Retainer	26,172
.411	Professional Services - Other	170,000
.449	Unclassified Expenses	300
.460	Internet Access	
	Total Contractual Expenses	<u>197,372</u>
	TOTAL ENGINEER	<u>199,872</u>
	Fiscal Note:	
	Generates Funds (A2570, A2580)	
A1450	ELECTIONS	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	900
	Total Personal Services	<u>900</u>
	TOTAL ELECTIONS	<u>900</u>
A1460	RECORDS MANAGEMENT	
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	700
	Total Equipment	<u>700</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	150
.410	Professional Services	2,000
.411	Contractual Services	750
	Total Contractual Expenses	<u>2,900</u>
	TOTAL RECORDS MANAGEMENT	<u>3,600</u>
A1480	PUBLIC INFORMATION & SERVICES	
.4	<u>Contractual Expenses</u>	
.410	Professional Services - Town Website	5,000
.449	Unclassified Expenses	0
	Total Contractual Expenses	<u>5,000</u>
	TOTAL PUBLIC INFORMATION & SERVICES	<u>5,000</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1620	BUILDINGS	
.1	<u>Personal Services</u>	
.101	Laborers Aide	39,173
.102	Overtime	6,000
.107	Longevity	1,970
.122	Provision for Comp Time & Vac. Sell Back	0
	Total Personal Services	<u>47,143</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,500
.260	Other Capital Outlay	15,000
	Total Equipment	<u>16,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	0
.406	Telephone - Cell Phone	3,000
.407	Utilities - Water	9,000
.409	Rentals	150
.410	Professional Services	2,000
.411	Misc. Contractual Services	90,000
.426	Repairs and Maintenance	40,000
.433	Resurfacing Materials	0
.434	Landscaping Materials	3,000
.438	Maintenance Materials and Supplies	40,000
.442	Uniforms	1,800
.449	Unclassified Expenses	400
.454	Telephone	36,000
.455	Utilities - Electric	100,000
.456	Utilities - Gas	90,000
	Total Contractual Expenses	<u>415,350</u>
	TOTAL BUILDINGS	<u>478,993</u>
	Fiscal Note:	
	Generates Funds (A2412)	
A1645	CENTRAL FUEL STORAGE	
.4	<u>Contractual Expenses</u>	
.426	Repairs and Maintenance	7,000
	Total Contractual Expenses	<u>7,000</u>
	TOTAL CENTRAL FUEL STORAGE	<u>7,000</u>
A1670	CENTRAL PRINTING AND MAILING	
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	0
	Total Equipment	<u>0</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	5,800
.402	Postage	45,000
.403	Printing and Advertising	11,450
.409	Rentals	33,000
.426	Repairs and Maintenance	1,620
.460	Internet Access	1,350
	Total Contractual Expenses	<u>98,220</u>
	TOTAL CENTRAL PRINTING AND MAILING	<u>98,220</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A1680	CENTRAL DATA PROCESSING	
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	2,000
	Total Equipment	<u>2,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,000
.403	Printing & Advertising	1,000
.404	Travel and Meal Expense	0
.405	Mileage	0
.408	Dues and Subscriptions	750
.410	Professional Services	0
.411	Misc. Contractual Services	10,000
.412	Education Expense	500
.426	Repairs and Maintenance	3,000
.449	Other Unclassified	0
.460	Internet Access	0
	Total Contractual Expenses	<u>16,250</u>
	TOTAL CENTRAL DATA PROCESSING	<u>18,250</u>
	SPECIAL ITEMS	
A1910 .411	UNALLOCATED INSURANCE	335,000
A1920 .411	MUNICIPAL ASSOCIATION DUES	2,000
A1930 .411	JUDGEMENTS AND CLAIMS	10,000
A1940 .411	PURCHASE OF LAND	0
A1950 .411	TAXES & ASSESSMENTS - TOWN PROPERTY	22,000
A1951 .411	EASEMENTS	0
A1960 .411	BOND & NOTE ISSUE EXPENSE	15,000
A1970 .411	TAX CANCELLATIONS & REFUNDS	15,825
A1989 .411	GRANTS CONSULTANTS EXPENSE	32,500
A1990 .411	CONTINGENCY ACCOUNT	50,000
	TOTAL SPECIAL ITEMS	<u>482,325</u>
	TOTAL GENERAL GOVERNMENT SUPPORT	<u>3,023,528</u>
	PUBLIC SAFETY	
A3150	JAIL	
.4	<u>Contractual Expenses</u>	
.417	Prisoners Meals and Exams	100
	Total Contractual Expenses	<u>100</u>
	TOTAL JAIL	<u>100</u>
A3310	TRAFFIC CONTROL	
.4	<u>Contractual Expenses</u>	
.410	Professional Services	0
.426	Repairs and Maintenance	15,000
.455	Utilities - Electric	6,000
	Total Contractual Expenses	<u>21,000</u>
	TOTAL TRAFFIC CONTROL	<u>21,000</u>

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A3510	CONTROL OF DOGS	
.1	<u>Personal Services</u>	
.100	Dog Control Officer	47,577
.103	Asst. Dog Control Officers	45,000
.107	Longevity	1,160
.122	Provision for Comp Time & Vac. Sell Back	1,500
	Total Personal Services	95,237
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	200
.225	Trucks and Related Equipment	700
.240	Radios and Related Equipment	500
	Total Equipment	1,400
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	400
.403	Printing and Advertising	400
.406	Cell Phone	564
.410	Professional Services	0
.419	Kennel Expense	1,800
.426	Repairs and Maintenance	700
.431	Gasoline and Oil	2,000
.432	Automotive Parts and Accessories	1,200
.442	Uniforms	500
.449	Other Unclassified	0
.460	Internet Access	500
	Total Contractual Expenses	8,064
	TOTAL CONTROL OF DOGS	104,701
Fiscal Note:		
Generates Funds: (A2544, A2611)		
	TOTAL PUBLIC SAFETY	125,801

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
	HEALTH	
A4210	DRUG ABUSE COUNCIL	
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,650
.402	Postage	500
.403	Printing and Advertising	1,000
.411	Misc. Contractual Services	1,244
.412	Education Expense	0
	Total Contractual Expenses	4,394
	TOTAL DRUG ABUSE COUNCIL	4,394
	Fiscal Note:	
	State Partially Funds (A3483)	
A4230	MENTAL HEALTH	
.4	<u>Contractual Expenses</u>	
.411	Southeast Com. Work Shop Program	1,000
	Total Contractual Expenses	1,000
	TOTAL MENTAL HEALTH	1,000
A4240	SCHOOL SOCIAL WORKER/COUNSELOR	
.1	<u>Personal Services</u>	
.101	Youth Counselor	49,212
.102	Overtime	1,217
.107	Longevity	2,010
.122	Provision for Comp Time & Vac. Sell Back	750
	Total Personal Services	53,189
.4	<u>Contractual Expenses</u>	
.404	Travel and Meal Expense	100
.405	Mileage	50
.412	Education Expense	100
.419	Unclassified	0
	Total Contractual Expenses	250
	TOTAL SOCIAL WORKER/COUNSELOR	53,439

Fiscal Note:
Funded by LCSD A2377 and
by State A3485

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A4320	YOUTH-AT-RISK PROGRAMS	
.1	<u>Personal Services</u>	
.4	<u>Contractual Expenses</u>	
.411	Contractual Pmt to LCSD for Y-A-R program	34,000
	Total Contractual Expenses	<u>34,000</u>
	TOTAL YOUTH-AT-RISK PROGRAMS	<u>34,000</u>
	Fiscal Note:	
	Effective October 2002, this program was shifted from the Town to the LCSD, with the Town contributing 50% of Salary & Fringe Benefits of the Program Coordinator.	
	TOTAL HEALTH	<u>92,833</u>
	TRANSPORTATION	
A5010	SUPERINTENDENT OF HIGHWAYS	
.1	<u>Personal Services</u>	
.100	Highway Superintendent	69,788
.100	Clerk Typist	41,117
.102	Overtime	500
.103	Part Time Help	12,000
.107	Longevity	860
.122	Provision for Comp Time & Vac. Sell Back	750
	Total Personal Services	<u>125,015</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,500
	Total Equipment	<u>1,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,000
.404	Travel/Meal Expense	1,000
.405	Mileage	0
.406	Telephone - Cell Phone	1,000
.408	Dues and Subscriptions	350
.409	Rentals	950
.412	Education Expense	400
.426	Repairs and Maintenance	1,000
.428	Public Safety Equipment	1,250
.460	Internet Access	1,000
	Total Contractual Expense	<u>7,950</u>
	TOTAL SUPERINTENDENT OF HIGHWAYS	<u>134,465</u>
	TOTAL TRANSPORTATION	<u>134,465</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
	CULTURE AND RECREATION	
A7020	RECREATION ADMINISTRATION	
.1	<u>Personal Services</u>	
.100	Clerk typists (2)	82,234
.101	Recreation Attendant	41,117
.102	Overtime	1,000
.107	Longevity	2,890
.122	Provision for Comp Time & Vac. Sell Back	1,000
	Total Personal Services	<u>128,241</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,000
	Total Equipment	<u>1,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	4,100
.402	Postage	25
.403	Printing and Advertising	5,000
.404	Travel and Meal Expense	100
.405	Mileage	1,000
.408	Dues and Subscriptions	900
.409	Rentals	600
.412	Education Expense	400
.421	Repair of Office Equipment	1,000
.446	Photo Supplies	50
.449	Other Unclassified	100
.454	Telephone	4,600
.460	Internet Access	850
	Total Contractual Expense	<u>18,725</u>
	TOTAL RECREATION ADMINISTRATION	<u>147,966</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7110	PARKS	
.1	<u>Personal Services</u>	
.100	General Crew Chief	73,571
.101	Foreman	57,096
.101	Laborers (5)	204,496
.101	Laborer Aide	39,173
.102	Overtime	25,000
.103	Seasonal Maintenance & Night Supervision	25,000
.107	Longevity	9,780
.122	Provision for Comp Time & Vac. Sell Back	4,000
	Total Personal Services	<u>438,116</u>
.2	<u>Equipment</u>	
.220	Passenger Vehicles	0
.225	Trucks & Related Equipment	28,000
.230	Other Motorized Equipment	5,000
.250	Recreation Equipment	0
	Total Equipment	<u>33,000</u>
.4	<u>Contractual Expenses</u>	
.403	Printing & Advertising	0
.404	Travel and Meal Expense	0
.405	Mileage	100
.407	Utilities - Water	0
.409	Rentals	4,000
.411	Contractual Services	3,000
.424	Repairs of Trucks and Equipment	40,000
.426	Stationary Plant & Bldg. Equip.	10,000
.431	Gasoline and Oil	50,000
.432	Auto Parts and Accessories	4,000
.433	Resurfacing Materials	0
.434	Landscaping Materials	10,000
.435	Chemicals	200
.438	Bldg Maint Materials and Supplies	10,000
.439	Janitorial Supplies	0
.442	Uniforms	3,000
.449	Other Unclassified	0
.455	Utilities - Electric	30,000
	Total Contractual Expenses	<u>164,300</u>
	TOTAL PARKS	<u>635,416</u>
Fiscal Note:		
Generates Funds (A3822)		

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7140	PLAYGROUNDS AND RECREATION	
.1	<u>Personal Services</u>	
.103	Arts & Crafts Supervisors	12,000
.103	Recreation Supervisors	19,500
.103	Tennis Supervisors	8,500
.103	Summer Playground Workers	34,000
.103	Tennis Instructors	10,500
	Total Personal Services	<u>84,500</u>
.2	<u>Equipment</u>	
.250	Recreation Equipment	2,000
	Total Equipment	<u>2,000</u>
.4	<u>Contractual Expenses</u>	
.405	Mileage	2,000
.409	Rentals	4,000
.411	Contractual Services	15,000
.415	Special Celebrations	2,000
.426	Repairs and Maintenance	2,000
.429	Recreation Equipment Repairs	2,500
.440	Recreation Supplies	38,000
.441	Public Safety Supplies	500
.442	Uniforms	200
.446	Photo Supplies	150
.449	Other Unclassified	100
	Total Contractual Expenses	<u>66,450</u>
	TOTAL PLAYGROUNDS AND RECREATION	<u>152,950</u>

Fiscal Note:
 Partially Funded by State (Part of A3822)
 and Generates Funds (A2001)

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7180	POOL	
.1	<u>Personal Services</u>	
.103	Pool Supervisors	33,000
.103	Lifeguards	42,000
	Total Personal Services	75,000
.2	<u>Equipment</u>	
.210	Equipment & Other Capital Outlay	9,000
	Total Equipment	9,000
.4	<u>Contractual Expenses</u>	
.405	Mileage	50
.408	Dues & Subscriptions	1,200
.409	Rentals	0
.411	Contractual Services	1,000
.426	Stationary Plant & Bldg. Equipment	2,000
.428	Public Safety Equipment	250
.429	Recreation Equipment	250
.435	Chemicals	4,000
.438	Bldg Maint Materials and Supplies	300
.442	Uniforms and Shoes	1,800
.449	Other Unclassified Expenses	0
	Total Contractual Expenses	10,850
	TOTAL POOL	94,850
	Fiscal Note:	
	Generates Funds (A2025)	
A7270	BAND CONCERTS	
.4	<u>Contractual Expenses</u>	
.411	Contractual Services	9,000
	Total Contractual Expenses	9,000
	TOTAL BAND CONCERTS	9,000

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7310	YOUTH BUREAU	
.1	<u>Personal Services</u>	
.100	Executive Director	68,320
.100	Clerk Typist	41,117
.102	Overtime	904
.103	Part Time Seasonal Help	2,839
.107	Longevity	3,460
.122	Provision for Comp Time & Vac. Sell Back	2,628
	Total Personal Services	<u>119,268</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,500
.225	Passenger Vehicles - Van	0
	Total Equipment	<u>1,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	750
.402	Postage	400
.403	Printing and Advertising	750
.404	Travel and Meal Expense	700
.405	Mileage	200
.408	Dues and Subscriptions	300
.411	Consulting Services	0
.412	Education Expense	100
.426	Repairs and Maintenance	800
.431	Gasoline and Oil	1,150
.432	Auto Parts and Accessories	500
.446	Photo Supplies	100
.449	Other Unclassified	100
.460	Internet Access	1,000
	Total Contractual Expenses	<u>6,850</u>
	TOTAL YOUTH BUREAU	<u>127,618</u>

Fiscal Note:
Partially State Funded (A3820)
Generates Funds (A2089)

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7311	YOUTH SERVICES	
.1	<u>Personal Services</u>	
.100	Youth Counselor	49,212
.100	Program Coordinator	49,212
.100	Youth Court Coordinator	49,212
.102	Overtime	3,243
.103	Program Leader (Part-time)	12,000
.107	Longevity	2,880
.122	Provision for Comp Time & Vac. Sell Back	946
.125	Summer Theater Workshop, Art, Tutoring and Creative Writing	39,820
	Total Personal Services	<u>206,525</u>
.2	<u>Equipment</u>	
.210	Office Furniture & Equipment	1,200
	Total Equipment	<u>1,200</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,500
.403	Printing and Advertising	100
.404	Travel and Meal Expense	1,500
.405	Mileage	100
.411	Contractual Services	3,500
.412	Education Expense	300
.449	Other Unclassified	150
.450	Summer Theater Workshop, Art, Tutoring and Creative Writing	14,000
	Total Contractual Expenses	<u>22,150</u>
	TOTAL YOUTH SERVICES	<u>229,875</u>
	Fiscal Note:	
	Partially State Funded (A3821 and A3827)	
	Generates Funds (A2089)	
A7320	YOUTH DEVELOPMENT PROGRAM	
.4	<u>Contractual Expenses</u>	
.411	Contractual Services	237,000
	Total Contractual Expenses	<u>237,000</u>
	TOTAL YOUTH DEVELOPMENT PROGRAM	<u>237,000</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7410	LIBRARY - LANCASTER BRANCH	
.4	<u>Contractual Expenses</u>	
.411	Contractual Services	2,894
.422	Buildings	0
.426	Repairs and Maintenance	28,980
.433	Resurfacing Materials	0
.434	Landscaping Materials	500
.449	Other Unclassified	0
	Total Contractual Expenses	<u>32,374</u>
	TOTAL LIBRARY - LANCASTER BRANCH	<u>32,374</u>

Fiscal Note:

Primary Funding From Erie County (Separate Budget)

A7510	HISTORIAN	
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	250
.404	Travel and Meal Expense	0
.408	Dues and Subscriptions	0
.411	Contractual Services	250
.412	Education Expense	0
.413	Microfilm	500
.426	Repairs and Maintenance	0
.446	Photo Supplies	250
.449	Other Unclassified	1,750
	Total Contractual Expenses	<u>3,000</u>
	TOTAL HISTORIAN	<u>3,000</u>
A7550	CELEBRATIONS	
.4	<u>Contractual Expenses</u>	
.415	Special Celebrations and Civic Clean-up Campaign	7,000
	Total Contractual Expenses	<u>7,000</u>
	TOTAL CELEBRATIONS	<u>7,000</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A7610	PROGRAMS FOR THE AGING	
.1	<u>Personal Services</u>	
.100	Recreation Leader	43,489
.101	Outreach Worker	14,000
.101	Evening Supervision	14,000
.102	Overtime	500
.107	Longevity	2,840
.126	Senior Van Drivers	35,000
.127	Arts/Crafts/Ceramics	20,000
.128	Hot Meals Workers	28,000
	Total Personal Services	<u>157,829</u>
.2	<u>Equipment</u>	
.210	Furniture and Other Equipment	1,000
	Total Equipment	<u>1,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,000
.403	Printing and Advertising	500
.405	Mileage	100
.408	Dues and Subscriptions	400
.409	Rentals	8,000
.410	Meals on Wheels	25,000
.411	Contractual Services	3,000
.415	Special Celebrations and Clean up	100
.426	Equipment Repairs and Maintenance	1,500
.431	Gasoline and oil	15,000
.432	Auto Parts and Supplies	1,000
.440	Recreation Supplies	1,500
.444	Kitchen Supplies	1,500
.445	Hot Meals Expenses	2,200
.449	Other Unclassified Expenses	300
.460	Internet Access	1,000
	Total Contractual Expenses	<u>62,100</u>
	TOTAL PROGRAMS FOR THE AGING	<u>220,929</u>
	Fiscal Note:	
	Hot Meals Program Generates Funds A2161, A2162	
	Senior Van Program Generates Funds A2163	
A7989	OTHER CULTURE AND RECREATION	
.4	<u>Contractual Expenses</u>	
.449	Support for Hull House Restoration	2,000
	Total Contractual Expenses	<u>2,000</u>
	TOTAL OTHER CULTURE AND RECREATION	<u>2,000</u>
	TOTAL CULTURE AND RECREATION	<u>1,899,978</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
	HOME AND COMMUNITY SERVICES	
A8510	FORESTRY & COMMUNITY BEAUTIFICATION	
.1	<u>Personal Services</u>	
.101	Laborers (3)	153,372
.101	Laborer Aide	39,173
.102	Overtime	3,000
.122	Provision for Comp Time & Vac. Sell Back	2,000
.131	Grass Cutters	68,000
	Total Personal Services	<u>265,545</u>
.2	<u>Equipment</u>	
.225	Trucks	28,000
.230	Other Equipment	0
	Total Equipment	<u>28,000</u>
.4	<u>Contractual Expenses</u>	
.403	Printing & Advertising	100
.408	Dues and Subscriptions	1,000
.411	Misc. Contractual Services	4,000
.412	Education Expense	0
.426	Repair & Maintenance of Equipment	35,000
.434	Landscaping Materials	4,000
.435	Chemicals	400
.438	Bldg Maint Materials and Supplies	800
.441	Public Safety Supplies	300
.442	Uniforms & Related	1,500
.446	Photo Supplies	100
.449	Other Unclassified	300
	Total Contractual Expenses	<u>47,500</u>
	TOTAL FORESTRY & COMMUNITY BEAUTIFICATION	<u>341,045</u>
A8540	DRAINAGE	
.1	<u>Personal Services</u>	
.100	Coordinator, Part-time	5,450
.101	Hourly Wages of Highway Dept Labor	80,000
.102	Overtime	2,500
.103	Seasonal Help	2,000
	Total Personal Services	<u>89,950</u>
.4	<u>Contractual Expenses</u>	
.408	Dues and Subscriptions	1,250
.409	Equipment Rental	2,000
.410	Professional Services	6,000
.411	Drainage Work by Outside Contractors	0
.426	Materials & Supplies	40,000
.428	Public Safety Equipment	500
.445	Small Tools	1,000
.449	Other Unclassified	500
	Total Contractual Expenses	<u>51,250</u>
	TOTAL DRAINAGE	<u>141,200</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2014 Adopted Budget
A8810	CEMETERIES	
.4	<u>Contractual Expenses</u>	
.449	Support for Lancaster Rural Cemetery	10,000
	Total Contractual Expenses	<u>10,000</u>
	TOTAL CEMETERIES	<u>10,000</u>
	TOTAL HOME AND COMMUNITY SERVICES	<u>492,245</u>
	UNDISTRIBUTED	
	EMPLOYEE BENEFITS	
A9010 .801	STATE RETIREMENT	530,000
A9030 .803	SOCIAL SECURITY	256,551
A9040 .804	WORKERS' COMP. INS. - EMPLOYEES	75,000
A9040 .810	WORKERS' COMP INS. - AMBULANCE	67,000
A9042 .809	EMPLOYEE MEDICAL EXPENSE	2,000
A9042 .811	EMPLOYEE DRUG TESTING	2,000
A9045 .805	GROUP LIFE INSURANCE	12,000
A9050 .806	UNEMPLOYMENT	10,000
A9060 .114	HEALTH INSURANCE BUY OUT PROGRAM	55,000
A9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	129,000
A9060 .824	HRA ADMINISTRATIVE FEES	150
A9060 .879	AFFORDABLE CARE ACT - PCORI FEE	500
A9060 .880	AFFORDABLE CARE ACT - TRANS. RE-INS FE	7,000
A9089 .115	RETIREMENT SELL BACKS	40,000
A9089 .813	SECTION 125 PLAN SERVICE CHARGES	1,500
A9089 .814	EMPLOYEE ASSISTANCE PROGRAM	1,200
	TOTAL EMPLOYEE BENEFITS	<u>1,188,901</u>
	DEBT SERVICE	
A9710 .601	SERIAL BOND - PRINCIPAL	855,000
A9710 .701	SERIAL BOND - INTEREST	389,594
	TOTAL SERIAL BONDS	<u>1,244,594</u>
A9730 .601	BOND ANTICIPATION NOTES - PRINCIPAL	131,500
A9730 .701	BOND ANTICIPATION NOTES - INTEREST	22,950
	TOTAL BOND ANTICIPATION NOTES	<u>154,450</u>
	TOTAL DEBT SERVICE	<u>1,399,044</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

28.

Account Code		2014 Adopted Budget
INTERFUND TRANSFERS		
A9901	TRANSFERS TO OTHER FUNDS	
.9	<u>Interfund Transfers</u>	
.901	Pmt. to Police Fund for townwide dispatch	265,000
.904	Transfer to Self-Ins. Fd - Employee Health Ins.	511,000
.905	Transfer to Self-Ins. Fd - Retiree Health Ins.	18,500
	Total Interfund Transfers	<u>794,500</u>
	TOTAL TRANSFERS TO OTHER FUNDS	<u>794,500</u>
	TOTAL INTERFUND TRANSFERS	<u>794,500</u>
	TOTAL UNDISTRIBUTED	<u>3,382,445</u>
	TOTAL APPROPRIATIONS, GENERAL FUND - TOWNWIDE	<u>9,151,295</u>

RECAPITULATION, GENERAL FUND - TOWNWIDE

Summary of Appropriations by Function		
A1000	General Government Support	3,023,528
A3000	Public Safety	125,801
A4000	Health	92,833
A5000	Transportation	134,465
A7000	Culture and Recreation	1,899,978
A8000	Home and Community Services	492,245
A9000	Undistributed	3,382,445
	GRAND TOTAL	<u>9,151,295</u>

Summary of Appropriations by Category		
	Personal Services	3,258,606
	Equipment	110,250
	Contractual	2,399,994
	Employee Benefits	1,188,901
	Debt Service	1,399,044
	Interfund Transfer	794,500
	GRAND TOTAL	<u>9,151,295</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET SUMMARY, GENERAL FUND - TOWN OUTSIDE VILLAGES

29.

	2014 Adopted Budget
Total Budget Appropriations	\$ 954,657
Less: Estimated Revenues	(725,300)
Appropriated Fund Balance	<u>(60,000)</u>
Amount to be Raised by Taxation	<u>\$ 169,357</u>
Taxable Valuations	\$1,980,233,340
Tax Rate per \$1,000 of Taxable Valuations	\$0.09

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ESTIMATED REVENUES, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2014 Adopted Budget
	REAL PROPERTY TAX ITEMS	
B1020	Prior Years' Tax Exemptions Removed	100
B1081	Other Payments in Lieu of Taxes	10,000
	TOTAL REAL PROPERTY TAX ITEMS	<u>10,100</u>
	NON-PROPERTY TAX ITEMS	
B1170	Franchise Fees	350,000
	TOTAL NON-PROPERTY TAX ITEMS	<u>350,000</u>
	DEPARTMENTAL INCOME	
B1560	Safety Inspection Fees	15,000
B1603	Vital Statistics Fees	10,000
B2110	Zoning Fees	4,000
	TOTAL DEPARTMENTAL INCOME	<u>29,000</u>
	INTERGOVERNMENTAL CHARGES	
B2210	General Services, Other Governments	23,000
	TOTAL INTERGOVERNMENTAL CHARGES	<u>23,000</u>
	USE OF MONEY AND PROPERTY	
B2401	Interest Earnings	1,000
B2410	Rental of Real Property (Cell Towers)	50,000
	TOTAL USE OF MONEY & PROPERTY	<u>51,000</u>
	LICENSES AND PERMITS	
B2501	Business and Occupational Licenses	2,000
B2555	Building and Alterations Permits	120,000
B2570	Commercial Site Plan Review Fees	15,000
B2590	Permits - Other	5,000
	TOTAL LICENSES AND PERMITS	<u>142,000</u>
	SALE OF PROPERTY/COMPENSATION FOR LOSS	
B2680	Insurance Recoveries	100
	TOTAL SALE OF PROPERTY/COMPENSATION FOR LOSS	<u>100</u>
	MISCELLANEOUS	
B2770	Other Unclassified Revenues	100
	TOTAL MISCELLANEOUS	<u>100</u>
	STATE AID	
B3001	State Aid - Per Capita	120,000
	TOTAL STATE AID	<u>120,000</u>
	TOTAL GENERAL FUND - TOWN OUTSIDE VILLAGES REVENUES AND TRANSFERS	<u><u>725,300</u></u>

Summary of Revenues by Category

B1020	Real Property Tax Items	10,100
B1100	Non-Property Tax Items	350,000
B1200	Departmental Income	29,000
B2200	Intergovernmental Charges	23,000
B2400	Use of Money and Property	51,000
B2500	Licenses and Permits	142,000
B2650	Sale of Property and Compensation for Loss	100
B2700	Miscellaneous	100
B3000	State Aid	120,000
	Revenues Other Than Real Property Taxes	<u>725,300</u>
B1000	Real Property Taxes	169,357
	GRAND TOTAL REVENUES	<u><u>894,657</u></u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET

BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2014 Adopted Budget
	GENERAL GOVERNMENT SUPPORT	
	SPECIAL ITEMS	
B1970 .411	TAX CANCELLATIONS & REFUNDS	853
	TOTAL SPECIAL ITEMS	853
	TOTAL GENERAL GOVERNMENT SUPPORT	853
	PUBLIC SAFETY	
B3620	SAFETY INSPECTION	
.1	<u>Personal Services</u>	
.100	Code Enforcement Officer	65,660
.100	Code Enforcement Officer (for village work)	7,000
.100	Asst. Code Enforcement Officer (2)	103,350
.100	Building and Zoning Clerk (2)	82,234
.102	Overtime Pay	5,500
.103	Part Time Help	30,000
.107	Longevity	5,780
.115	Retirement Sell Backs	0
.122	Provision for Comp Time & Vac. Sell Back	5,000
	Total Personal Services	304,524
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	3,000
.220	Passenger Vehicles	25,000
	Total Equipment	28,000
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	3,000
.403	Printing and Advertising	1,000
.404	Travel and Meal Expense	600
.405	Mileage	400
.406	Telephone - Cell Phone	1,350
.408	Dues and Subscriptions	750
.410	Professional Services	5,000
.411	Contractual Services	1,000
.412	Education Expense	2,500
.426	Repairs and Maintenance	5,000
.431	Gasoline and Oil	5,000
.432	Auto Parts & Supplies	400
.438	Maintenance Materials & Supplies	50
.442	Uniforms and Related	1,050
.446	Photo Supplies	140
.449	Other Unclassified	0
	Total Contractual Expenses	27,240
	TOTAL SAFETY INSPECTION	359,764

Fiscal Note:
Generates Funds (B1560, B2501, B2555)

TOWN OF LANCASTER, NEW YORK
2014 BUDGET

BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2014 Adopted Budget
B3670	DISASTER PREPAREDNESS	
.1	<u>Personal Services</u>	
.100	Disaster/Safety Coordinator	18,314
	Total Personal Services	18,314
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	750
.211	Mobile Equipment	0
.220	Passenger Vehicles	0
.225	Trucks and Related Equipment	5,000
.240	Radios and Related Equipment	3,000
.245	Public Safety Equipment	7,000
.260	Other Capital Outlay	0
	Total Equipment	15,750
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	3,000
.403	Printing and Advertising	500
.404	Travel and Meal Expense	250
.405	Mileage	0
.406	Telephone - Cell Phone	1,500
.408	Dues and Subscriptions	1,000
.409	Rentals	1,000
.410	Professional Services	2,000
.411	Miscellaneous Contractual Expenses	6,000
.412	Education Expense	750
.426	Repairs and Maintenance	4,000
.431	Gasoline and Oil	2,000
.438	Public Safety Supplies	7,500
.442	Uniforms	500
.446	Photo Supplies	500
.449	Other Unclassified	4,000
.454	Telephone	1,600
.460	Internet Access/Web Hosting	2,000
	Total Contractual Expenses	38,100
	TOTAL DISASTER PREPAREDNESS	72,164
	TOTAL PUBLIC SAFETY	431,928
	HEALTH	
B4020	REGISTRAR OF VITAL STATISTICS	
.1	<u>Personal Services</u>	
.100	Registrar of Vital Statistics	3,000
	Total Personal Services	3,000
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	200
	Total Contractual Expenses	200
	TOTAL REGISTRAR OF VITAL STATISTICS	3,200
	Fiscal Note:	
	Generates Funds (B1603)	
	TOTAL HEALTH	3,200

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2014 Adopted Budget
	HOME AND COMMUNITY SERVICES	
B8010	ZONING	
.1	<u>Personal Services</u>	
.100	Chairman	2,106
.100	Members (6)	9,810
.100	Clerk	3,390
	Total Personal Services	<u>15,306</u>
.4	<u>Contractual Expenses</u>	
.403	Printing and Advertising	0
.404	Travel and Meal Expense	0
.405	Mileage	75
.408	Dues and Subscriptions	0
.410	Professional Services	0
.412	Education Expense	150
	Total Contractual Expenses	<u>225</u>
	TOTAL ZONING	<u>15,531</u>
	Fiscal Note:	
	Generates Funds (B2110)	
B8020	PLANNING	
.1	<u>Personal Services</u>	
.100	Chairman	4,122
.100	Members (6)	19,326
.103	Clerk, Part time	2,100
	Total Personal Services	<u>25,548</u>
.4	<u>Contractual Expenses</u>	
.404	Travel and Meal Expense	975
.405	Mileage	0
.408	Dues and Subscriptions	300
.412	Education Expense	225
	Total Contractual Expense	<u>1,500</u>
	TOTAL PLANNING	<u>27,048</u>
	Fiscal Note:	
	Partially Generates Funds (B2110)	
B8160	REFUSE AND GARBAGE	
.1	<u>Personal Services</u>	
.101	Brush/Wood Collection - Town Highway Dept.	235,000
.102	Overtime	0
	Total Personal Services	<u>235,000</u>
.2	<u>Equipment</u>	
.225	Miscellaneous Equipment	0
	Total Equipment	<u>0</u>
	TOTAL REFUSE AND GARBAGE	<u>235,000</u>
	TOTAL HOME AND COMMUNITY SERVICES	<u>277,579</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2014 Adopted Budget
	UNDISTRIBUTED	
	EMPLOYEE BENEFITS	
B9010 .801	STATE RETIREMENT	60,000
B9030 .803	SOCIAL SECURITY	46,947
B9040 .804	WORKERS' COMPENSATION INSURANCE	62,000
B9042 .809	EMPLOYEE MEDICAL EXPENSE	1,000
B9042 .811	EMPLOYEE DRUG TESTING	500
B9045 .805	GROUP LIFE INSURANCE	1,200
B9060 .114	HEALTH INSURANCE BUY OUT PROGRAM	12,000
B9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	6,500
B9060 .824	HRA ADMINISTRATIVE FEES	50
B9060 .879	AFFORDABLE CARE ACT - PCORI FEE	100
B9060 .880	AFFORDABLE CARE ACT - TRANS. RE-INS FE	600
B9089 .115	RETIREMENT SELL BACKS	0
B9089 .814	EMPLOYEE ASSISTANCE PROGRAM	200
	TOTAL EMPLOYEE BENEFITS	<u>191,097</u>
	INTERFUND TRANSFERS	
B9901	TRANSFERS TO OTHER FUNDS	
	.9 <u>Interfund Transfers</u>	
	.904 Transfer to Self-Ins. Fd - Employee Health Ins.	50,000
	Total Interfund Transfers	<u>50,000</u>
	TOTAL TRANSFERS TO OTHER FUNDS	<u>50,000</u>
	TOTAL INTERFUND TRANSFERS	<u>50,000</u>
	TOTAL UNDISTRIBUTED	<u>241,097</u>
	TOTAL APPROPRIATIONS, GENERAL FUND - TOV	<u>954,657</u>

**RECAPITULATION
GENERAL FUND - TOWN OUTSIDE VILLAGES**

Summary of Appropriations by Function		
B1000	General Government Support	853
B3000	Public Safety	431,928
B4000	Health	3,200
B8000	Home and Community Services	277,579
B9000	Undistributed	241,097
	GRAND TOTAL	<u>954,657</u>

Summary by category		
	Personal Services	601,692
	Equipment	43,750
	Contractual	68,118
	Employee Benefits	191,097
	Interfund Transfer	50,000
	GRAND TOTAL	<u>954,657</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET SUMMARY, POLICE FUND
Applies to Town Outside Villages and Village of Lancaster

35.

	2014 Adopted Budget
Total Budget Appropriations	\$ 9,577,073
Less: Estimated Revenues	(5,083,500)
Appropriated Fund Balance	<u>(425,000)</u>
Amount to be Raised by Taxation	<u>\$ 4,068,573</u>
Taxable Valuations	\$2,427,656,151
Tax Rate per \$1,000 of Taxable Valuations	\$1.68

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ESTIMATED REVENUES, POLICE FUND

Account Code		2014 Adopted Budget
	REAL PROPERTY TAX ITEMS	
P1020	Prior Years' Tax Exemptions Removed	5,000
P1081	Other Payments in Lieu of Taxes	<u>240,000</u>
	TOTAL REAL PROPERTY TAX ITEMS	<u>245,000</u>
	NON-PROPERTY TAX ITEMS	
P1120	Sales Taxes Distributed by County	3,510,000
P1121	Sales Tax - transferred from Lancaster Village	<u>940,000</u>
	TOTAL NON-PROPERTY TAX ITEMS	<u>4,450,000</u>
	DEPARTMENTAL INCOME	
P1520	Police Report/Photo Reimbursement	5,000
P1589	Other Public Safety Income	<u>500</u>
	TOTAL DEPARTMENTAL INCOME	<u>5,500</u>
	INTERGOVERNMENTAL CHARGES	
P2211	Fire Dispatch - Town of Alden	30,000
P2260	LCSD - for SRO program	<u>62,000</u>
	TOTAL INTERGOVERNMENTAL CHARGES	<u>92,000</u>
	USE OF MONEY AND PROPERTY	
P2401	Interest Earnings	<u>5,000</u>
	TOTAL USE OF MONEY & PROPERTY	<u>5,000</u>
	FINES AND FORFEITURES	
P2605	STOP DWI - Law Enforcement	<u>10,000</u>
	TOTAL FINES AND FORFEITURES	<u>10,000</u>
	SALE OF PROPERTY/COMPENSATION FOR LOSS	
P2680	Insurance Recoveries	<u>10,000</u>
	TOTAL SALE OF PROPERTY/COMPENSATION FOR LOSS	<u>10,000</u>
	MISCELLANEOUS	
P2770	Other Unclassified Revenues	<u>1,000</u>
	TOTAL MISCELLANEOUS	<u>1,000</u>
	TRANSFERS	
P5031	General Fund for Townwide Dispatch Services	<u>265,000</u>
	TOTAL TRANSFERS	<u>265,000</u>
	TOTAL POLICE FUND REVENUES AND TRANSFERS	<u>5,083,500</u>
	Summary of Revenues by Category	
P1020	Real Property Tax Items	245,000
P1100	Non-Property Tax Items	4,450,000
P1200	Departmental Income	5,500
P2200	Intergovernmental Charges	92,000
P2400	Use of Money and Property	5,000
P2600	Fines and Forfeitures	10,000
P2650	Sale of Property and Compesation for Loss	10,000
P2700	Miscellaneous	1,000
P5000	Interfund Transfers	<u>265,000</u>
	Revenues Other Than Real Property Taxes	5,083,500
P1000	Real Property Taxes	<u>4,068,573</u>
	GRAND TOTAL REVENUES	<u><u>9,152,073</u></u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, POLICE FUND

Account Code		2014 Adopted Budget
	GENERAL GOVERNMENT SUPPORT	
	SPECIAL ITEMS	
P1970 .411	TAX CANCELLATIONS & REFUNDS	11,124
P1990 .411	CONTINGENCY ACCOUNT	<u>25,000</u>
	TOTAL SPECIAL ITEMS	<u>36,124</u>
	TOTAL GENERAL GOVERNMENT SUPPORT	<u>36,124</u>
	PUBLIC SAFETY	
P3120	POLICE	
.1	<u>Personal Services</u>	
.100	Chief (1)	107,502
.100	Captains (2)	179,824
.100	Lieutenants (8)	629,360
.100	Detective Lieutenant (1)	80,045
.100	Detectives (7)	498,806
.100	School Resource Officer (2)	142,516
.100	Patrol (28)	1,884,960
.100	Clerk Typist (3)	123,351
.100	Clerk Stenographer	46,678
.140	Public Safety Dispatchers (11)	565,653
.102	Overtime Pay - Patrol	180,000
.120	Overtime Pay - Dispatch	35,000
.126	Overtime Pay - Detectives	55,000
.143	Overtime Pay - Community & Special Events	10,000
.103	Crossing Guard	10,000
.107	Longevity	83,750
.109	Court Pay	20,000
.110	Shift Command Pay	4,000
.111	Education Incentive Pay	31,300
.113	Shift Command Pay - Detectives	5,000
.115	Retirement & Other Sell Backs	82,000
.116	Shift Equalization Pay	64,533
.117	Clothing Allowance - Police	73,500
.147	Clothing Allowance - Dispatchers	10,428
.118	Field Training Officer Pay	3,000
.119	Briefing Pay - Dispatchers	10,878
.121	Briefing Pay - Police	88,200
.122	Holiday/Comp Time/PL Sell Back - Police	175,000
.123	Holiday/Comp Time/PL Sell Back - Dispatch	22,000
.124	Holiday Bonus Pay - Police	7,000
.125	Holiday Bonus Pay - Dispatch	2,000
.127	PSD Trainer Pay	500
.134	FLSA Bonus Overtime	10,000
.136	FLSA FTO Differential	0
.137	Provision for 2nd & 3rd Shift Differential	25,000
.141	EMT Certification	1,000
.142	CFR/Defibrillation	<u>750</u>
	Total Personal Services	<u>5,268,534</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, POLICE FUND

38.

Account Code		2014 Adopted Budget
POLICE (CONTINUED)		
.2	<u>Equipment</u>	
.210	Office Furniture & Equipment	2,500
.220	Passenger Vehicles	160,000
.245	Public Safety Equipment	15,000
.260	Other Capital Outlay	10,500
	Total Equipment	188,000
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	15,000
.403	Printing and Advertising	5,000
.404	Travel and Meal Expense	2,100
.405	Mileage	500
.406	Telephone - Cell Phone	21,000
.408	Dues and Subscriptions	1,000
.409	Rentals	1,500
.410	Professional Services	1,000
.411	Contractual Services	34,000
.412	Education Expense	5,000
.426	Repairs and Maintenance	5,000
.428	Public Safety Equipment	8,000
.431	Gasoline and Oil	150,000
.432	Automotive Parts and Accessories	60,000
.441	Public Safety Supplies	4,000
.442	Uniforms and Shoes	8,000
.443	Range Supplies	20,000
.446	Photo Supplies	1,000
.447	Identification Supplies	2,000
.448	Employee Medical Exams	1,000
.449	Other Unclassified	300
.454	Telephone	1,000
.460	Internet Access/Web Hosting	1,500
	Total Contractual Expenses	347,900
	TOTAL POLICE	5,804,434
Fiscal Note:		
Generates Funds (P1520, P2211, P2260, P2605, P5031)		
	TOTAL PUBLIC SAFETY	5,804,434

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET APPROPRIATIONS, POLICE FUND

Account Code		2014 Adopted Budget
UNDISTRIBUTED		
EMPLOYEE BENEFITS		
P9010 .801	STATE RETIREMENT	164,000
P9015 .802	STATE RETIREMENT - POLICE	1,540,000
P9030 .803	SOCIAL SECURITY	406,715
P9040 .804	WORKERS' COMPENSATION INSURANCE	110,000
P9042 .809	EMPLOYEE MEDICAL EXPENSE	3,000
P9042 .811	EMPLOYEE DRUG TESTING	1,000
P9045 .805	GROUP LIFE INSURANCE	15,000
P9060 .114	HEALTH INSURANCE BUY OUT PROGRAM	48,000
P9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	235,000
P9060 .823	HRA CONTRIBUTION	16,600
P9060 .824	HRA ADMINISTRATIVE FEES	2,400
P9060 .879	AFFORDABLE CARE ACT - PCORI FEE	100
P9060 .880	AFFORDABLE CARE ACT - TRANS. RE-INS FE	13,200
P9089 .814	EMPLOYEE ASSISTANCE PROGRAM	1,500
	TOTAL EMPLOYEE BENEFITS	<u>2,556,515</u>
INTERFUND TRANSFERS		
P9901	TRANSFERS TO OTHER FUNDS	
.9	<u>Interfund Transfers</u>	
.904	Transfer to Self-Ins. Fd - Employee Health Ins.	855,000
.905	Transfer to Self-Ins. Fd - Retiree Health Ins.	325,000
	Total Interfund Transfers	<u>1,180,000</u>
	TOTAL TRANSFERS TO OTHER FUNDS	<u>1,180,000</u>
	TOTAL INTERFUND TRANSFERS	<u>1,180,000</u>
	TOTAL UNDISTRIBUTED	<u>3,736,515</u>
	TOTAL APPROPRIATIONS, POLICE FUND	<u>9,577,073</u>

RECAPITULATION, POLICE FUND

Summary of Appropriations by Function		
P1000	General Government Support	36,124
P3000	Public Safety	5,804,434
P9000	Undistributed	3,736,515
	GRAND TOTAL	<u>9,577,073</u>

Summary by category	
Personal Services	5,268,534
Equipment	188,000
Contractual	384,024
Employee Benefits	2,556,515
Interfund Transfer	1,180,000
GRAND TOTAL	<u>9,577,073</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
BUDGET SUMMARIES, HIGHWAY FUNDS

40.

2014
Adopted
Budget

BUDGET SUMMARY, HIGHWAY FUND - TOWNWIDE (BRIDGE FUND)

Total Budget Appropriations	\$	206,223
Less: Estimated Revenues		(8,350)
Appropriated Fund Balance		(15,000)
Appropriated Debt Service Reserve		<u>(15,000)</u>
Amount to be Raised by Taxation	\$	<u>167,873</u>
Taxable Valuations		\$2,702,302,340
Tax Rate per \$1,000 of Taxable Valuations		\$0.06

BUDGET SUMMARY, HIGHWAY FUND - TOWN OUTSIDE VILLAGES

Total Budget Appropriations	\$	4,339,405
Less: Estimated Revenues		(950,600)
Appropriated Fund Balance		(200,000)
Appropriated Debt Service Reserve		<u>(15,000)</u>
Amount to be Raised by Taxation	\$	<u>3,173,805</u>
Taxable Valuations		\$1,980,233,340
Tax Rate per \$1,000 of Taxable Valuations		\$1.60

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ESTIMATED REVENUES, HIGHWAY FUNDS

41.

Account Code	2014 Adopted Budget
ESTIMATED REVENUES, HIGHWAY FUND - TOWNWIDE	
DA1020 Prior Years' Tax Exemptions Removed	50
DA1081 Other Payments in Lieu of Taxes	8,000
DA2401 Interest Earnings	300
DA2680 Insurance Recoveries	<u>0</u>
TOTAL ESTIMATED REVENUES, HIGHWAY FUND - TOWNWIDE	<u>8,350</u>

Summary of Revenues by Category - Townwide		
DA1020 Real Property Tax Items		8,050
DA2400 Use of Money and Property		<u>300</u>
	Revenues Other Than Real Property Taxes	8,350
DA1000 Real Property Taxes		<u>167,873</u>
	GRAND TOTAL REVENUES	<u><u>176,223</u></u>

ESTIMATED REVENUES, HIGHWAY FUND - TOWN OUTSIDE VILLAGES		
DB1020 Prior Years' Tax Exemptions Removed		3,000
DB1081 Other Payments in Lieu of Taxes		215,000
DB1120 Sales Taxes Distributed by County		535,000
DB2300 Services for Other Governments		105,000
DB2401 Interest Earnings		5,000
DB2650 Sales of Scrap and Excess Material		3,000
DB2665 Sales of Equipment		0
DB2680 Insurance Recoveries		5,000
DB2770 Other Unclassified		100
DB3501 Consolidated Highway Aid (CHIPS)		<u>79,500</u>
TOTAL ESTIMATED REVENUES, HIGHWAY - TOV		<u>950,600</u>

Summary of Revenues by Category - TOV		
DB1020 Real Property Tax Items		218,000
DB1100 Non-Property Tax Items		535,000
DB2200 Intergovernmental Charges		105,000
DB2400 Use of Money and Property		5,000
DB2650 Sale of Property and Compensation for Loss		8,000
DB2700 Miscellaneous		100
DB3000 State Aid		<u>79,500</u>
	Revenues Other Than Real Property Taxes	950,600
DB1000 Real Property Taxes		<u>3,173,805</u>
	GRAND TOTAL REVENUES	<u><u>4,124,405</u></u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

42.

Account Code		2014 Adopted Budget
APPROPRIATIONS, HIGHWAY FUND - TOWNWIDE		
DA1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	TAX CANCELLATIONS & REFUNDS	124
	TOTAL SPECIAL ITEMS	<u>124</u>
DA5120	BRIDGES	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	15,000
	Total Personal Services	<u>15,000</u>
.2	<u>Equipment & Capital Outlay</u>	
.215	Bridge-related Capital Outlay	10,000
	Total Equipment & Capital Outlay	<u>10,000</u>
.4	<u>Contractual Expenses</u>	
.411	Contractual Services	10,000
.426	Repairs and Maintenance	5,000
.431	Gasoline and Oil	1,500
.433	Resurfacing Materials	5,000
.441	Public Safety	1,500
	Total Contractual Expenses	<u>23,000</u>
	TOTAL BRIDGES	<u>48,000</u>
	UNDISTRIBUTED	
DA9030	EMPLOYEE BENEFITS	
.803	SOCIAL SECURITY	1,148
	TOTAL EMPLOYEE BENEFITS	<u>1,148</u>
DA9710	DEBT SERVICE	
.601	SERIAL BOND - PRINCIPAL	111,000
.701	SERIAL BOND - INTEREST	45,951
	TOTAL SERIAL BONDS	<u>156,951</u>
	TOTAL DEBT SERVICE	<u>156,951</u>
	TOTAL UNDISTRIBUTED	<u>158,099</u>
	TOTAL TOWNWIDE HIGHWAY APPROPRIATIONS	<u>206,223</u>
	Summary by Function - Townwide Highway	
DA1000	General Government Support	124
DA5000	Transportation	48,000
DA9000	Undistributed	158,099
	GRAND TOTAL	<u>206,223</u>
	Summary by category - Townwide Highway	
	Personal Services	15,000
	Equipment	10,000
	Contractual	23,124
	Employee Benefits	1,148
	Debt Service	156,951
	Interfund Transfer	0
	GRAND TOTAL	<u>206,223</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

43.

Account Code		2014 Adopted Budget
APPROPRIATIONS, HIGHWAY FUND - TOWN OUTSIDE VILLAGES		
	SPECIAL ITEMS	
	.4 <u>Contractual Expenses</u>	
DB1970 .411	TAX CANCELLATIONS & REFUNDS	7,711
	TOTAL SPECIAL ITEMS	<u>7,711</u>
DB5110	GENERAL REPAIRS	
	.1 <u>Personal Services</u>	
.101	Wages - Hourly	691,603
.102	Wages - Overtime	5,000
.103	Seasonal Help	30,000
.107	Longevity	31,990
.113	Out of Class Pay	0
.115	Retirement Sell Backs	100,000
.122	Provision for Comp Time & Vac. Sell Back	36,000
	Total Personal Services	<u>894,593</u>
	.2 <u>Equipment</u>	
.210	Traffic Signs	20,000
.220	Passenger Vehicles	17,000
.225	Miscellaneous Equipment	11,000
	Total Equipment	<u>48,000</u>
	.4 <u>Contractual Expenses</u>	
.405	Mileage	0
.406	Cell Phone	1,000
.409	Rentals	500
.410	Professional Services	2,000
.411	Contractual Expenses (Milling)	30,000
.413	Contractual Expenses (Curbing)	30,000
.426	Repairs and Maintenance	30,000
.431	Gasoline and Oil	70,000
.433	Resurfacing Materials	300,000
.435	Chemicals	6,000
.436	Sub-base Material	10,000
.442	Uniforms and Shoes	22,000
.445	Small Tools	3,500
.446	Photo Supplies	100
.449	Other Unclassified	2,500
	Total Contractual Expenses	<u>507,600</u>
	TOTAL GENERAL REPAIRS	<u>1,450,193</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

Account Code		2014 Adopted Budget
DB5130	MACHINERY	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	164,818
.102	Wages - Overtime	11,000
.107	Wages - Longevity	3,950
	Total Personal Services	<u>179,768</u>
.2	<u>Equipment</u>	
.210	Other Equipment	25,000
.225	Trucks & Related Equipment	12,000
	Total Equipment	<u>37,000</u>
.4	<u>Contractual Expenses</u>	
.411	Miscellaneous Contractual Services	5,000
.426	Repairs and Maintenance	40,000
.432	Auto Parts and Accessories	20,000
.449	Other Unclassified	1,000
	Total Contractual Expenses	<u>66,000</u>
	TOTAL MACHINERY	<u>282,768</u>
DB5140	MISCELLANEOUS (BRUSH AND WEEDS)	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	15,000
.102	Wages - Overtime	1,000
.103	Wages - Seasonal	1,000
	Total Personal Services	<u>17,000</u>
.4	<u>Contractual Expenses</u>	
.424	Trucks and Related Equipment	2,000
.431	Gasoline and Oil	500
.445	Small Tools	2,000
.449	Other Unclassified	500
	Total Contractual Expenses	<u>5,000</u>
	TOTAL MISC. (BRUSH AND WEEDS)	<u>22,000</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

45.

Account Code		2014 Adopted Budget
DB5142	SNOW REMOVAL	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	355,642
.102	Wages - Overtime	100,000
.103	Wages - Seasonal	0
.149	Wages - OT Meal payment	5,600
	Total Personal Services	<u>461,242</u>
.2	<u>Equipment</u>	
.210	Other Equipment	30,000
.225	Trucks & Related Equipment	13,000
	Total Equipment	<u>43,000</u>
.4	<u>Contractual Expenses</u>	
.411	Contractual Snow Removal	5,000
.426	Repairs and Maintenance	20,000
.431	Gasoline and Oil	75,000
.432	Auto Parts and Accessories	27,000
.435	Chemicals	275,000
.449	Other Unclassified	3,000
	Total Contractual Expenses	<u>405,000</u>
	TOTAL SNOW REMOVAL	<u>909,242</u>
	TOTAL TRANSPORTATION	<u>2,664,203</u>
	UNDISTRIBUTED	
	EMPLOYEE BENEFITS	
DB9010 .801	STATE RETIREMENT	345,000
DB9030 .803	SOCIAL SECURITY	120,151
DB9040 .804	WORKERS' COMPENSATION INSURANCE	245,000
DB9042 .809	EMPLOYEE MEDICAL EXPENSE	1,000
DB9042 .811	EMPLOYEE DRUG TESTING	1,000
DB9045 .805	GROUP LIFE INSURANCE	6,100
DB9060 .114	HEALTH INSURANCE BUY OUT PROGRAM	18,000
DB9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	63,000
DB9060 .879	AFFORDABLE CARE ACT - PCORI FEE	200
DB9060 .880	AFFORDABLE CARE ACT - TRANS. RE-INS FE	5,000
DB9089 .812	CDL CONTRIBUTION	500
DB9089 .814	EMPLOYEE ASSISTANCE PROGRAM	600
	TOTAL EMPLOYEE BENEFITS	<u>805,551</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

46.

Account Code	2014 Adopted Budget
	DEBT SERVICE
DB9710 .601	SERIAL BOND - PRINCIPAL 113,000
DB9710 .701	SERIAL BOND - INTEREST 35,560
	<u>TOTAL SERIAL BONDS 148,560</u>
DB9730 .601	BOND ANTICIPATION NOTES - PRINCIPAL 205,000
DB9730 .701	BOND ANTICIPATION NOTES - INTEREST 9,000
	<u>TOTAL BOND ANTICIPATION NOTES 214,000</u>
DB9785 .601	INSTALLMENT PURCHASE DEBT - PRINCIPAL 108,007
DB9785 .701	INSTALLMENT PURCHASE DEBT - INTEREST 4,373
	<u>TOTAL INSTALLMENT PURCHASE DEBT 112,380</u>
	<u>TOTAL DEBT SERVICE 474,940</u>
	INTERFUND TRANSFERS
DB9901	TRANSFERS TO OTHER FUNDS
.9	<u>Interfund Transfers</u>
.904	Transfer to Self-Ins. Fd - Employee Health Ins. 337,000
.905	Transfer to Self-Ins. Fd - Retiree Health Ins. 50,000
	<u>Total Interfund Transfers 387,000</u>
	<u>TOTAL TRANSFERS TO OTHER FUNDS 387,000</u>
	<u>TOTAL INTERFUND TRANSFERS 387,000</u>
	<u>TOTAL UNDISTRIBUTED 1,667,491</u>
	<u>TOTAL APPROPRIATIONS, HIGHWAY - TOV 4,339,405</u>
	Summary by Function - Town Outside Villages
DB1000	General Government Support 7,711
DB5000	Transportation 2,664,203
DB9000	Undistributed 1,667,491
	<u>GRAND TOTAL 4,339,405</u>
	Summary by category - Town Outside Villages
	Personal Services 1,552,603
	Equipment 128,000
	Contractual 991,311
	Employee Benefits 805,551
	Debt Service 474,940
	Interfund Transfer 387,000
	<u>GRAND TOTAL 4,339,405</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

47.

Account Code		2014 Adopted Budget
	SUMMARY OF PERSONAL SERVICES:	
	Personal Services Breakdown by Job Title:	
	1 Deputy Highway Superintendent	67,642
	2 Working Crew Chief	135,284
	3 Heavy Equipment Operator	165,609
	9 Light Equipment Operator	487,278
	7 Laborers - Grade 1	368,368
	1 Automotive Mechanic	56,534
	2 Maintenance Worker	108,284
	1 Road Inspector	56,534
	2 Automotive Mechanic Helper	111,530
	Provision for Overtime	117,000
	Provision for Comp Time & Vac. Sell Back	36,000
	Provision for Retirement Sell Backs	100,000
	Out of Class Pay	0
	OT Meal payment	5,600
	Longevity	35,940
	Seasonal Labor	<u>31,000</u>
28	Total Wages of Highway Dept. Personnel	<u>1,882,603</u>
	Personal Services Breakdown by Fund:	
	Highway Fund - Townwide	15,000
	Highway Fund - Town Outside Villages	1,552,603
	General Fund - Townwide	80,000
	General Fund - Town Outside Village	<u>235,000</u>
	Total Wages of Highway Dept. Personnel	<u>1,882,603</u>
	Personal Services Breakdown by Function:	
	Highway Fund Functions:	
DA5120	Bridges	15,000
DB5110	General Repairs	894,593
DB5130	Machinery	179,768
DB5140	Miscellaneous (Brush & Weeds)	17,000
DB5142	Snow Removal	461,242
		<u>1,567,603</u>
	General Fund Functions:	
A8540	Drainage (TW)	80,000
B8160	Refuse and Garbage (TOV)	235,000
	Total Wages of Highway Dept. Personnel	<u>1,882,603</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
HIGHWAY FUNDS APPROPRIATIONS

Account Code		2014 Adopted Budget
	SUMMARY OF EQUIPMENT ACCOUNTS	
DB5110	General Repairs	48,000
DB5130	Machinery	37,000
DB5140	Miscellaneous (Brush & Weeds)	0
DB5142	Snow Removal	43,000
	Total Highway TOV Equipment Accts	128,000
DA5120	Bridges	10,000
	Total Townwide Highway Equipment Accts	10,000
	Grand Total Equipment Accounts	138,000
	 SUMMARY OF CONTRACTUAL EXPENSES	
DB5110	General Repairs	507,600
DB5130	Machinery	66,000
DB5140	Miscellaneous (Brush & Weeds)	5,000
DB5142	Snow Removal	405,000
	Total Highway TOV Contractual Accts	983,600
DA5120	Bridges	23,000
	Total Townwide Highway Contractual Accts	23,000
	Grand Total Contractual Accounts	1,006,600

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
MISC. SPECIAL REVENUE - POLICE ASSET FORFEITURE FUND

Account Code		2014 Adopted Budget	
APPROPRIATIONS			
PUBLIC SAFETY			
3120	.210	Equipment and Capital Outlay	25,000
	.220	Passenger Vehicles	0
	.225	Trucks and Related Equipment	0
	.245	Public Safety Equipment	5,000
	.401	Office Supplies	0
	.404	Travel and Meal Expense	4,000
	.408	Dues & Subscriptions	500
	.412	Education Expense	1,500
	.426	Repairs and Maintenance	200
	.432	Auto Parts and Supplies	0
	.442	Uniforms and Related	0
	.449	Other Unclassified Expenses	5,000
			<hr/>
TOTAL PUBLIC SAFETY			41,200
			<hr/>
TOTAL APPROPRIATIONS			41,200
			<hr/>
ESTIMATED REVENUES			
USE OF MONEY & PROPERTY			
2401		Interest Earnings	50
			<hr/>
4389		Federal Aid Drug Forfeitures - US Treasury	10,000
			<hr/>
TOTAL ESTIMATED REVENUES			10,050
			<hr/>
APPROPRIATED FUND BALANCE			31,150
			<hr/>
AMOUNT TO BE RAISED BY TAXATION			0
			<hr/> <hr/>
Summary of Appropriations by Function			
PAF3000		Public Safety	41,200
			<hr/>
GRAND TOTAL			41,200
			<hr/>
Summary of Appropriations by Category			
		Equipment	30,000
		Contractual	11,200
		Interfund Transfer	0
			<hr/>
GRAND TOTAL			41,200
			<hr/>
Summary of Revenues by Category			
PAF2400		Use of Money and Property	50
PAF4000		Federal Aid	10,000
PAF5000		Interfund Transfers	0
			<hr/>
GRAND TOTAL			10,050
			<hr/>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
MISC. SPECIAL REVENUE - TREE PLANTING FEE FUND

50.

Account Code		2014 Adopted Budget
APPROPRIATIONS		
HOME AND COMMUNITY SERVICES		
8000	.200	Equipment and Capital Outlay
	.400	Contractual Expenses
		<u>30,000</u>
		TOTAL HOME AND COMMUNITY SERVICES <u>30,000</u>
INTERFUND TRANSFERS OUT		
9901	.901	Transfer to General Fund for Tree Planting
		<u>20,000</u>
		TOTAL TRANSFERS <u>20,000</u>
		TOTAL APPROPRIATIONS <u>50,000</u>
ESTIMATED REVENUES		
USE OF MONEY & PROPERTY		
2401		Interest Earnings
		100
MISCELLANEOUS		
2770		Tree Planting Fees
		<u>20,000</u>
		TOTAL ESTIMATED REVENUES <u>20,100</u>
		APPROPRIATED FUND BALANCE <u>29,900</u>
		AMOUNT TO BE RAISED BY TAXATION <u><u>0</u></u>
Summary of Appropriations by Function		
TP8000		Home and Community Services
		30,000
TP9000		Undistributed
		<u>20,000</u>
		GRAND TOTAL <u>50,000</u>
Summary of Appropriations by Category		
		Contractual
		30,000
		Interfund Transfer
		<u>20,000</u>
		GRAND TOTAL <u>50,000</u>
Summary of Revenues by Category		
TP2400		Use of Money and Property
		100
TP2500		Licenses and Permits
		<u>20,000</u>
		GRAND TOTAL <u>20,100</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
MISC. SPECIAL REVENUE - RECREATION FILING FEE FUND

Account Code		2014 Adopted Budget
APPROPRIATIONS		
CULTURE AND RECREATION		
7000	.200	Equipment and Capital Outlay 50,000
	.400	Contractual Expenses <u>25,000</u>
		TOTAL CULTURE AND RECREATION <u>75,000</u>
INTERFUND TRANSFERS OUT		
9901	.901	Transfer to General Fund for Parks Debt Svc. <u>100,000</u>
		TOTAL TRANSFERS <u>100,000</u>
		TOTAL APPROPRIATIONS <u>175,000</u>
ESTIMATED REVENUES		
USE OF MONEY & PROPERTY		
2401		Interest Earnings 100
MISCELLANEOUS		
2770		Recreation Filing Fees <u>60,000</u>
		TOTAL ESTIMATED REVENUES <u>60,100</u>
		APPROPRIATED FUND BALANCE <u>114,900</u>
		AMOUNT TO BE RAISED BY TAXATION <u><u>0</u></u>
Summary of Appropriations by Function		
RFF7000		Culture and Recreation 75,000
RFF9000		Undistributed <u>100,000</u>
		GRAND TOTAL <u>175,000</u>
Summary of Appropriations by Category		
		Equipment 50,000
		Interfund Transfer <u>100,000</u>
		GRAND TOTAL <u>175,000</u>
Summary of Revenues by Category		
RFF2400		Use of Money and Property 100
RFF2700		Miscellaneous <u>60,000</u>
		GRAND TOTAL <u>60,100</u>

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 MISC. SPECIAL REVENUE - MEMORIAL GARDEN FUND

Account Code		2014 Adopted Budget
APPROPRIATIONS		
CULTURE AND RECREATION		
7000	.200 Equipment and Capital Outlay	0
	.400 Contractual Expenses	<u>2,000</u>
	TOTAL CULTURE AND RECREATION	<u>2,000</u>
	TOTAL APPROPRIATIONS	<u>2,000</u>
ESTIMATED REVENUES		
USE OF MONEY & PROPERTY		
2401	Interest Earnings	10
MISCELLANEOUS		
2770	Sales of Memorial Bricks	<u>500</u>
	TOTAL ESTIMATED REVENUES	<u>510</u>
	APPROPRIATED FUND BALANCE	<u>1,490</u>
	AMOUNT TO BE RAISED BY TAXATION	<u><u>0</u></u>
Summary of Appropriations by Function		
MG7000	Culture and Recreation	<u>2,000</u>
	GRAND TOTAL	<u><u>2,000</u></u>
Summary of Appropriations by Category		
	Contractual	<u>2,000</u>
	GRAND TOTAL	<u><u>2,000</u></u>
Summary of Revenues by Category		
MG2400	Use of Money and Property	10
MG2700	Miscellaneous	<u>500</u>
	GRAND TOTAL	<u><u>510</u></u>

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 ADOPTED BUDGET
 SPECIAL DISTRICTS BUDGET SUMMARY

	Appropriations	Estimated Revenues	Appropriated Fund Balance	Appropriated Reserves	Amount to be Raised by Taxation
Refuse District	\$ 2,094,650	\$ 23,500	\$ 150,000	\$ -	\$ 1,921,150
Lighting Districts	275,503	600	40,000	-	234,903
Fire Protection District	3,771,956	6,500	35,000	-	3,730,456
Water Districts	646,910	5,500	-	100,000	541,410
Totals	<u>\$ 6,789,019</u>	<u>\$ 36,100</u>	<u>\$ 225,000</u>	<u>\$ 100,000</u>	<u>\$ 6,427,919</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
SPECIAL DISTRICTS FUND - REFUSE DISTRICT

Account Code		2014 Adopted Budget
	APPROPRIATIONS	
SR1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	Tax Cancellations and Refunds	575
	TOTAL SPECIAL ITEMS	<u>575</u>
SR8160	REFUSE & GARBAGE	
.4	<u>Contractual Expenses</u>	
.402	Postage	2,000
.403	Printing & Advertising	1,000
.406	Disposal of White Goods	1,000
.407	Disposal of Tires	2,000
.408	Dues and Subscriptions	1,075
.410	Freon Charges	1,000
.411	Garbage Collection	1,600,000
.412	Garbage Disposal	475,000
.413	Recycling Equipment	10,000
.449	Other Unclassified	1,000
	TOTAL REFUSE & GARBAGE	<u>2,094,075</u>
	TOTAL APPROPRIATIONS	<u>2,094,650</u>
	ESTIMATED REVENUES	
	DEPARTMENTAL INCOME	
SR2130	Refuse Charges	20,000
	USE OF MONEY & PROPERTY	
SR2401	Interest Earnings	3,500
	TOTAL ESTIMATED REVENUES	<u>23,500</u>
	APPROPRIATED FUND BALANCE	<u>150,000</u>
	AMOUNT TO BE RAISED BY TAXATION	<u>1,921,150</u>
	NUMBER OF BENEFITS	14,376.75
	RATE PER BENEFIT	\$133.63
	Summary of Appropriations by Function	
SR1000	General Government Support	575
SR8000	Home and Community Services	2,094,075
	GRAND TOTAL	<u>2,094,650</u>
	Summary of Appropriations by Category	
	Contractual	2,094,650
	GRAND TOTAL	<u>2,094,650</u>
	Summary of Revenues by Category	
SR1200	Departmental Income	20,000
SR2400	Use of Money and Property	3,500
	Revenues Other Than Real Property Taxes	23,500
SR1000	Real Property Taxes	1,921,150
	GRAND TOTAL	<u>1,944,650</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
SPECIAL DISTRICTS FUND - STREET LIGHTING DISTRICT

Account Code		2014 Adopted Budget
APPROPRIATIONS		
SL1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	Tax Cancellations and Refunds	503
	Total Contractual Expenses	<u>503</u>
	TOTAL SPECIAL ITEMS	<u>503</u>
SL5182	TRANSPORTATION	
.4	<u>Contractual Expenses</u>	
.426	Repairs and Maintenance	35,000
.455	Utilities - Electric	240,000
	Total Contractual Expenses	<u>275,000</u>
	TOTAL TRANSPORTATION	<u>275,000</u>
	TOTAL APPROPRIATIONS	<u>275,503</u>
ESTIMATED REVENUES		
	USE OF MONEY & PROPERTY	
SL2401	Interest Earnings	600
	TOTAL ESTIMATED REVENUES	<u>600</u>
	APPROPRIATED FUND BALANCE	<u>40,000</u>
	AMOUNT TO BE RAISED BY TAXATION	<u>234,903</u>
	TAXABLE VALUATIONS	\$2,207,417,502
	Tax Rate per \$1,000 of Taxable Valuations	\$0.11
Summary of Appropriations by Function		
SL1000	General Government Support	503
SL5000	Transportation	275,000
	GRAND TOTAL	<u>275,503</u>
Summary of Appropriations by Category		
	Contractual	275,503
	GRAND TOTAL	<u>275,503</u>
Summary of Revenues by Category		
SL2400	Use of Money and Property	600
	Revenues Other Than Real Property Taxes	600
SL1000	Real Property Taxes	234,903
	GRAND TOTAL	<u>235,503</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
SPECIAL DISTRICTS FUND - FIRE PROTECTION DISTRICT

56.

Account Code		2014 Adopted Budget
APPROPRIATIONS		
SF1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	Tax Cancellations and Refunds	9,324
	TOTAL SPECIAL ITEMS	<u>9,324</u>
FIRE PROTECTION		
SF3410	.4 <u>Contractual Expenses</u>	
.411	Other (including OSHA physicals)	20,000
.412	Training and Education	10,000
.454	Telephone	6,000
.480	Fire Protection Contracts	3,011,632
.481	Hydrant Rentals - E.C.W.A.	225,000
.482	Workers' Compensation	155,000
.483	Hydrant repairs	10,000
.484	Firefighters' Service Awards Program	325,000
	TOTAL FIRE PROTECTION	<u>3,762,632</u>
	TOTAL APPROPRIATIONS	<u>3,771,956</u>
ESTIMATED REVENUES		
USE OF MONEY & PROPERTY		
SF2401	Interest Earnings	1,000
SF2416	Rental of Equipment - Other Governments	5,500
	TOTAL ESTIMATED REVENUES	<u>6,500</u>
	APPROPRIATED FUND BALANCE	<u>35,000</u>
	AMOUNT TO BE RAISED BY TAXATION	<u>3,730,456</u>
	AMOUNT TO BE RAISED BY FUNCTION:	
	FOR FIRE PROTECTION SERVICE:	3,405,456
	FOR FIREFIGHTERS SERVICE AWARDS:	325,000
	TAXABLE ASSESSED VALUATIONS	\$2,205,948,892
	Tax Rate per \$1,000 of Taxable Valuations for Fire Protection	\$1.54
	Tax Rate per \$1,000 of Taxable Valuations for Service Awards	\$0.15
	Total Tax Rate per \$1,000 of Taxable Valuations	<u>\$1.69</u>
Summary of Appropriations by Function		
SF1000	General Government Support	9,324
SF3000	Public Safety	3,762,632
	GRAND TOTAL	<u>3,771,956</u>
Summary of Appropriations by Category		
	Contractual	3,771,956
	GRAND TOTAL	<u>3,771,956</u>
Summary of Revenues by Category		
SF2400	Use of Money and Property	6,500
	Revenues Other Than Real Property Taxes	6,500
SF1000	Real Property Taxes	3,730,456
	GRAND TOTAL	<u>3,736,956</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
SPECIAL DISTRICTS FUND - CONSOLIDATED WATER DISTRICT

Account Code	2014 Adopted Budget
APPROPRIATIONS	
SPECIAL ITEMS	
SW1970 .4	<u>Contractual Expenses</u>
.411	Tax Cancellations & Refunds
	1,203
	<u>1,203</u>
TOTAL SPECIAL ITEMS	
SW8389	MISCELLANEOUS
.4	<u>Contractual Expenses</u>
.410	Professional Services
	5,000
.426	Repairs & Maintenance
	10,000
	<u>15,000</u>
TOTAL MISCELLANEOUS	
DEBT SERVICE	
SW9710	<u>Serial Bonds</u>
.601	Serial Bond Principal
	407,000
.701	Serial Bond Interest
	223,707
	<u>630,707</u>
Total Serial Bonds	
TOTAL DEBT SERVICE	
	<u>630,707</u>
TOTAL APPROPRIATIONS	
	<u>646,910</u>
ESTIMATED REVENUES	
MISCELLANEOUS	
SW2378	Out of District users
	4,500
USE OF MONEY AND PROPERTY	
SW2401	Interest Earnings
	<u>1,000</u>
TOTAL ESTIMATED REVENUES	
	<u>5,500</u>
APPROPRIATED FUND BALANCE	
	<u>0</u>
APPROPRIATED DEBT SERVICE RESERVE	
	<u>100,000</u>
AMOUNT TO BE RAISED BY TAXATION	
	<u>541,410</u>
Units at \$1.00 per unit	
	14,012
Amount to be raised Ad Valorem	
	527,398
Taxable Assessed Valuations	
	\$2,314,109,023
Tax Rate per \$1,000 of Taxable Valuations	
	\$0.23

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 SPECIAL DISTRICTS FUND - CONSOLIDATED WATER DISTRICT

Account Code		2014 Adopted Budget
	Summary of Appropriations by Function	
SW1000	General Government Support	1,203
SW8000	Home and Community Services	15,000
SW9000	Undistributed	<u>630,707</u>
	GRAND TOTAL	<u><u>646,910</u></u>
	Summary of Appropriations by Category	
	Contractual	16,203
	Debt Service	<u>630,707</u>
	GRAND TOTAL	<u><u>646,910</u></u>
	Summary of Revenues by Category	
SW2400	Use of Money and Property	1,000
SW2700	Miscellaneous	<u>4,500</u>
	Revenues Other Than Real Property Taxes	5,500
SW1000	Real Property Taxes	<u>541,410</u>
	GRAND TOTAL	<u><u>546,910</u></u>

Town of Lancaster, New York
2014 Budget - Debt Statement - Serial Bonds

	Year of Issue	Interest Rate (Percent)	Amount of Original Issue	Year of Final Maturity	Interest Due 2014	Outstanding Bonds 01/01/14	Projected Redemption 2014	Projected Outstanding 12/31/14
Serial Bonds:								
General Fund - Townwide:								
Westwood Park	1994	5.6-5.9	2,500,000	2014	3,688	125,000	125,000	-
Building/Land Acquisition (4/28/03)	2005	3.5-4.0	1,855,000	2024	40,469	1,105,000	105,000	1,000,000
Town Hall Addition/Recon	2012	2.0-5.0	1,920,000	2026	60,330	1,668,000	109,000	1,559,000
Police Court Bldg.	2012	2.0-5.0	6,500,000	2026	215,605	5,963,000	387,000	5,576,000
OEM Bldg. HVAC System	2012	2.0-3.0	130,000	2015	2,310	77,000	39,000	38,000
Indoor Training Facility - Westwood Park	2013	3.0-5.0	1,700,000	2028	67,192	1,700,000	90,000	1,610,000
Total General Fund					<u>389,594</u>	<u>10,638,000</u>	<u>855,000</u>	<u>9,783,000</u>
Highway Fund - Townwide:								
Central Ave. Bridge Reconstruction	2004	3.0	110,000	2014	330	11,000	11,000	-
Central Ave. Bridge Recon. (1/1/04)	2005	3.5-3.75	205,000	2015	1,313	45,000	20,000	25,000
Various Bridges/Culverts Recon.	2012	2.0-5.0	1,300,000	2026	44,308	1,225,000	80,000	1,145,000
Total Highway Fund - Townwide					<u>45,951</u>	<u>1,281,000</u>	<u>111,000</u>	<u>1,170,000</u>
Highway Fund - Town Outside Villages:								
Steinfeldt Road Improvements	2012	2.0-3.0	75,000	2014	450	15,000	15,000	-
Glendale/Parkdale Improvements	2012	2.0-5.0	565,000	2023	16,550	445,000	52,000	393,000
Highway Truck Dump Bodies	2012	2.0-3.0	25,000	2014	150	5,000	5,000	-
Highway Equipment	2012	2.0-5.0	585,000	2023	18,410	482,000	41,000	441,000
Total Highway Fund - TOV					<u>35,560</u>	<u>947,000</u>	<u>113,000</u>	<u>834,000</u>
Special Districts - Consolidated Water District:								
Transit Rd. Waterline Improvements	2012	2.0-5.0	530,000	2026	16,526	457,000	30,000	427,000
Townwide Waterline Improvements	2012	2.0-5.0	5,520,000	2026	176,919	4,893,000	318,000	4,575,000
Schwartz Rd. Waterline Improvements	2012	2.0-5.0	900,000	2026	30,262	840,000	59,000	781,000
Total Consolidated Water District					<u>223,707</u>	<u>6,190,000</u>	<u>407,000</u>	<u>5,783,000</u>
TOTAL SERIAL BONDS					<u>\$ 694,812</u>	<u>\$ 19,056,000</u>	<u>\$ 1,486,000</u>	<u>\$ 17,570,000</u>

Town of Lancaster, New York
2014 Budget - Debt Statement - Bond Anticipation Notes

	Date of Original Issue	Statutory Maturity Date	Current Interest Rate	Interest Due 2014	Projected Outstanding 01/01/14	Projected Redemption 2014	Projected Outstanding 12/31/14
Bond Anticipation Notes:							
General Fund - Townwide:							
Police/Court Building (2/1/10)	07/30/13	07/30/38	0.50%	17,500	3,500,000	-	3,500,000
Library Parking Lot Improvements	07/30/13	07/30/18	0.50%	1,125	225,000	45,000	180,000
Construction of Town Storage Building	07/30/13	07/30/38	0.50%	4,325	865,000	86,500	778,500
Total General Fund - Townwide				<u>22,950</u>	<u>4,590,000</u>	<u>131,500</u>	<u>4,458,500</u>
Highway Fund - Town Outside Villages:							
Highway Construction Equip. (1/22/13)	07/30/13	07/30/18	0.50%	1,250	250,000	50,000	200,000
Highway Maint. Vehicle/Equip. (4/15/13)	07/30/13	07/30/28	0.50%	5,500	1,100,000	110,000	990,000
Var. Culverts/Rd Stabilization (4/15/13)	07/30/13	07/30/28	0.50%	2,250	450,000	45,000	405,000
Total Highway Fund - Town Outside Villages				<u>9,000</u>	<u>1,800,000</u>	<u>205,000</u>	<u>1,595,000</u>
TOTAL BOND ANTICIPATION NOTES				<u>\$ 31,950</u>	<u>\$ 6,390,000</u>	<u>\$ 336,500</u>	<u>\$ 6,053,500</u>

Debt authorized but not expected to be issued by 12/31/13:

Project:	Authorized	Unissued	Fund
Townwide Water Line Imp. (12/18/06)	7,000,000	400,000	CWD
Schwartz Rd. Water Line Imp. (8/1/11)	990,000	90,000	CWD

Town of Lancaster, New York
 2014 Budget - Debt Statement - Installment Purchase Debt

	Year of Issue	Interest Rate (Percent)	Amount of Original Issue	Year of Final Maturity	Interest Due 2014	Amount Outstanding 01/01/14	Projected Redemption 2014	Projected Outstanding 12/31/14
Installment Purchase Debt:								
Highway Fund - Town Outside Villages:								
Highway Equipment - 2012	2012	1.61%	459,909	2017	4,373	311,445	108,007	203,438
Total Highway Fund - Town Outside Villages					<u>4,373</u>	<u>311,445</u>	<u>108,007</u>	<u>203,438</u>
TOTAL INSTALLMENT PURCHASE DEBT					<u>\$ 4,373</u>	<u>\$ 311,445</u>	<u>\$ 108,007</u>	<u>\$ 203,438</u>

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
SCHEDULE OF DELINQUENT ECWA WATER BILLS
AND PROPERTY CLEANUP CHARGES

DELINQUENT WATER BILLS:

<u>Section-Block-Lot</u>	<u>Street Address</u>	<u>Amount</u>
115 . 19 - 1 - 7	485 Aurora Rd.	\$ 64.17
116 . 02 - 1 - 13	5898 Broadway	13.15
117 . 00 - 1 - 1	6216 Broadway	43.99
93 . 15 - 1 - 88	1 Deerpath Dr.	17.75
126 . 10 - 2 - 6	216 Enchanted Forest N	8.36
126 . 10 - 2 - 46	217 Enchanted Forest N	15.14
93 . 06 - 2 - 1	5229 Genesee Rd.	163.92
93 . 06 - 2 - 3	5235 Genesee Rd.	63.08
83 . 00 - 4 - 8 . 14	5686 Genesee Rd.	17.95
93 . 14 - 5 - 121	16 Hill Valley Dr.	166.92
93 . 19 - 4 - 15	38 Impala Pkwy.	54.83
93 . 20 - 1 - 5	344 Iroquois Ave.	104.44
82 . 18 - 1 - 12	42 Main St.	174.29
126 . 05 - 1 - 9	16 Michael Anthony Ln.	41.18
126 . 05 - 1 - 18	36 Michael Anthony Ln.	104.65
115 . 16 - 3 - 44	24 Parkedge Dr.	65.80
115 . 14 - 10 - 63	1116 Penora St.	16.03
105 . 17 - 4 - 41	20 Rose St.	181.94
115 . 03 - 1 - 37	4913 Transit Rd.	87.12
115 . 03 - 1 - 37	4913 Transit Rd.	309.27
104 . 08 - 1 - 14	3690 Walden Ave.	70.20
82 . 03 - 2 - 5	2757 Wehrle Dr.	10.86
115 . 16 - 1 - 33	5086 William St.	15.20
		<u>\$ 1,810.24</u>

PROPERTY CLEANUP CHARGES:

<u>Section-Block-Lot</u>	<u>Street Address</u>	<u>Amount</u>
82 . 19 - 1 - 8	12 Martha Dr.	525.00
82 . 19 - 2 - 3	488 Harris Hill Rd.	150.00
93 . 00 - 3 - 10 . 8	304 Pleasantview Dr.	300.00
93 . 13 - 3 - 6	6353 Transit Rd.	400.00
93 . 13 - 3 - 12	6335 Transit Rd.	165.00
93 . 14 - 5 - 121	16 Hill Valley Dr.	300.00
93 . 15 - 1 - 50	1 Farmingdale Ct	150.00
93 . 19 - 6 - 5	318 Broezel Ave.	75.00
95 . 00 - 2 - 35 . 23	4678 Walden Ave.	75.00
104 . 07 - 6 - 29 . 1	29 Hess Pl.	75.00
104 . 08 - 1 - 5	156 Iroquois Ave.	125.00
105 . 17 - 1 - 15	0 St. Anthony St.	525.00
105 . 17 - 4 - 5	39 Rose St.	450.00
105 . 17 - 4 - 12	169 Steinfeldt Ave.	225.00
105 . 17 4 29	9 Rose St.	450.00
115 . 16 3 33	2 Parkedge Dr.	450.00
115 . 20 1 10	24 Rollingwood Dr.	525.00
115 . 20 2 5	5063 William St.	225.00
116 . 00 2 53 . 3	5528 William St.	150.00
116 . 05 1 5 . 1	5692 Broadway	300.00
126 . 05 1 8	14 Michael Anthony Ln.	75.00
127 . 01 - 3 - 7	55 Brunck Rd.	2,800.00
		<u>8,515.00</u>

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 ESTIMATED UNRESERVED FUND BALANCES AT
 12/31/13

	Estimated Fund Balance/(Deficit) 12/31/13	Amount Appropriated in Adopted Budget
General Fund - Townwide	\$ 1,276,305	\$ 340,000
General Fund - Town Outside Villages	188,410	60,000
Police Fund	1,840,105	425,000
Highway Fund - Townwide	52,903	15,000
Highway Fund - Town Outside Villages	936,611	200,000
Misc. Special Revenue - Tree Planting Fee	199,115	29,900
Misc. Special Revenue - Police Asset Forf.	118,263	31,150
Misc. Special Revenue - Recreation Fee	503,592	114,900
Misc. Special Revenue - Memorial Garden	4,272	1,490
Refuse District	638,448	150,000
Street Lighting District	182,726	40,000
Fire Protection District	179,927	35,000
Consolidated Water District	74,621	0

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 ESTIMATED RESERVED FUND BALANCES AT
 12/31/13

	Estimated Reserve Balance 12/31/13	Amount Appropriated in Adopted Budget
Townwide General Fund:		
Debt Service Reserve	\$ 373,634	\$ 200,000
Mandatory Reserve (Colecraft Bldg)	1,200,000	\$ 120,000
Townwide Highway Fund (Bridges)		
Debt Service Reserve	51,582	15,000
Part Town Highway Fund		
Debt Service Reserve	53,741	15,000
Water Districts - Consolidated Water District		
Debt Service Reserve	375,896	100,000

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 ADOPTED BUDGET
 SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

Supervisor	(As Supervisor)	\$ 66,997	
	(As Budget Officer)	<u>-</u>	
	Total		\$ 66,997
Councilmember			\$ 18,975
Town Justice			\$ 41,884
Town Justice			\$ 41,884
Town Clerk	(As Town Clerk)	\$ 71,145	
	(As Records Management Officer)	6,535	
	(As Registrar of Vital Statistics)	3,000	
	(As Clerk to the Zoning Board)	<u>3,390</u>	
	Total		\$ 84,070
Superintendent of Highways	(As Superintendent of Highways)	\$ 69,788	
	(As Drainage Coordinator - P.T.)	<u>5,450</u>	
	Total		\$ 75,238

TOWN OF LANCASTER, NEW YORK
2014 BUDGET
SCHEDULE OF TAXABLE VALUES

	Adopted Budget
Taxable Values for Townwide General and Highway Funds	\$2,702,302,340
Taxable Values for Police Fund (TOV PLUS Village of Lancaster TAV)	\$2,427,656,151
Taxable Values for Town Outside Villages General and Highway Funds	\$1,980,233,340
Taxable Values for Special Districts - Street Lighting	\$2,207,417,502
Taxable Values for Special Districts - Fire Protection District	\$2,205,948,892
Taxable Units for Special Districts - Refuse	14,376.75
Taxable Units for Special Districts - Consolidated Water	\$14,012
Capital Taxable Values for Special Districts - Consolidated Water	\$2,314,109,023
Maintenance Taxable Values for Special Districts - Consolidated Water	\$2,209,371,665
Taxable Values - Village of Depew	\$274,646,189
Taxable Values - Village of Lancaster	\$447,422,811
Taxable Values - Town Outside Villages	\$1,980,233,340
	\$2,702,302,340

Percentage of Taxable Values - Total Town	
Village of Depew	10.16%
Village of Lancaster	16.56%
Town Outside Villages	73.28%
	100.00%

Percentage of Taxable Values - Town & Village of Lancaster only	
Village of Lancaster	18.43%
Town Outside Villages	81.57%
	100.00%

**TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ADOPTED BUDGET TAX RATE SUMMARY**

GENERAL FUND

<u>Townwide General Fund Tax</u>	
Amount to be raised by taxation	\$6,381,103
Taxable Assessed Valuations	2,702,302,340
Tax Rate per \$1,000	\$2.361358

<u>General Fund - Town Outside Villages Tax</u>	
Amount to be raised by Taxation	\$169,357
Taxable Assessed Valuations	1,980,233,340
Tax Rate per \$1,000	\$0.085524

General Fund Summary:

Amount to be raised by taxes in the Village of Depew:	648,537.95
Amount to be raised by taxes in the Village of Lancaster:	1,056,525.39
Amount to be raised by taxes in the Town Outside Villages:	4,845,396.66
Total Amount to be raised by taxes - General Funds:	<u>\$ 6,550,460.00</u>

General Fund Tax Rate in the Village of Depew:	\$2.361358
General Fund Tax Rate in the Village of Lancaster:	\$2.361358
General Fund Tax Rate in the Town Outside Villages:	\$2.446882

POLICE FUND

Amount to be raised by taxation	\$ 4,068,573
Taxable Assessed Valuations	2,427,656,151
Tax Rate per \$1,000	\$1.675926

Police Fund Summary:

Amount to be raised by taxes in the Village of Depew:	\$ -
Amount to be raised by taxes in the Village of Lancaster:	749,847.69
Amount to be raised by taxes in the Town Outside Villages:	3,318,725.31
Total Amount to be raised by taxes - Police Fund:	<u>\$ 4,068,573.00</u>

Police Fund Tax Rate in the Village of Depew:	\$0.000000
Police Fund Tax Rate in the Village of Lancaster:	\$1.675926
Police Fund Tax Rate in the Town Outside Villages:	\$1.675926

**TOWN OF LANCASTER, NEW YORK
2014 BUDGET
ADOPTED BUDGET TAX RATE SUMMARY**

HIGHWAY FUND

Townwide Highway (Bridge) Fund Tax

Amount to be raised by Taxation	\$167,873
Taxable Assessed Valuations	2,702,302,340
Tax Rate per \$1,000	\$0.062122

Highway Fund - Town Outside Villages Tax

Amount to be raised by Taxation	\$3,173,805
Taxable Assessed Valuations	1,980,233,340
Tax Rate per \$1,000	\$1.602743

Highway Fund Summary:

Amount to be raised by taxes in the Village of Depew (Bridges only):	17,061.63
Amount to be raised by taxes in the Village of Lancaster (Bridges only):	27,794.89
Amount to be raised by taxes in the Town Outside Villages (Bridges only):	123,016.48
Bridges only Amount to be raised subtotal:	167,873.00
Amount to be raised by taxes in the Town Outside Villages (non-Bridges):	3,173,805.00
Amount to be raised by taxes - All Highway Funds:	\$ 3,341,678.00

Highway (Bridge) Fund Tax Rate in the Village of Depew:	\$0.062122
Highway (Bridge) Fund Tax Rate in the Village of Lancaster:	\$0.062122
Highway (Bridge) Fund Tax Rate in the Town Outside Villages:	\$0.062122
Highway (non-Bridge) Fund Tax Rate in the Town Outside Villages:	\$1.602743

SPECIAL DISTRICTS

Code
52600

Lighting District No. 1

Amount to be raised by taxation	\$234,903
Taxable Assessed Valuations	2,207,417,502
Tax Rate per \$1,000	\$0.106415

52610

Fire Protection District

Amount to be raised by taxation	\$3,730,456
Taxable Assessed Valuations	2,205,948,892
Tax Rate per \$1,000	\$1.691089

52300

Refuse District

Amount to be raised by taxation	\$1,921,150
Number of Benefits	14,376.75
Rate per Benefit	\$133.63

52301

Consolidated Water District

Amount to be raised by taxation	\$541,410
14,012 benefits at \$1.00 /benefit	(14,012)
Amount to be raised by assessed valuation	\$527,398
Taxable Assessed Valuations	2,314,109,023
Tax Rate per \$1,000	\$0.227905

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 TAX RATE SCHEDULE
 (All Ad Valorem Tax Rates are per \$1,000 Taxable Valuation)

Tax Area No. 1: TOWN OUTSIDE VILLAGES

Schedule and Comparison of Tax Rates

	2013 ADOPTED RATE	2014 ADOPTED RATE	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
General Ad Valorem Tax Rates:				
General Fund - Townwide	2.36	2.36	0.00	0.00%
General Fund - Town Outside Villages	0.08	0.09	0.01	12.50%
Police Fund	1.77	1.68	-0.09	-5.08%
Highway Fund - Townwide (Bridges)	0.05	0.06	0.01	20.00%
Highway Fund Town Outside Villages	1.56	1.60	0.04	2.56%
Subtotal	5.82	5.79	-0.03	-0.52%
Special Districts Ad Valorem Tax Rates:				
Street Lighting	0.11	0.11	0.00	0.00%
Fire Protection	1.73	1.69	-0.04	-2.31%
Consolidated Water	0.23	0.23	0.00	0.00%
Subtotal	2.07	2.03	-0.04	-1.93%
Grand Total Ad Valorem Tax Rates	7.89	7.82	-0.07	-0.89%
Special Districts Per Unit Charges:				
Consolidated Water	1.00	1.00	0.00	0.00%
Refuse	155.65	133.63	-22.02	-14.15%
Grand Total Per Unit Charges	156.65	134.63	-22.02	-14.06%

Analysis of Sample Tax Bill in Town Outside Villages:

ASSUMPTION: Single Family Residential

Property in Town Assessed at:

\$100,000

	2013 Adopted	2014 Adopted	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Total Ad Valorem Taxes	\$789.00	\$782.00		
Total Unit Charges	156.65	134.63		
Total Annual Town Tax Bill	\$945.65	\$916.63	(\$29.02)	-3.07%

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 TAX RATE SCHEDULE
 (All Ad Valorem Tax Rates are per \$1,000 Taxable Valuation)

Tax Area No. 2: VILLAGE OF LANCASTER

Schedule and Comparison of Tax Rates

	2013 ADOPTED RATE	2014 ADOPTED RATE	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
General Ad Valorem Tax Rates:				
General Fund - Townwide	2.36	2.36	0.00	0.00%
Police Fund	1.77	1.68	-0.09	-5.08%
Highway Fund - Townwide (Bridges)	0.05	0.06	0.01	20.00%
Grand Total Ad Valorem Tax Rates	4.18	4.10	-0.08	-1.91%
Special Districts Per Unit Charges:				
Refuse	155.65	133.63	-22.02	-14.15%
Grand Total Per Unit Charges	155.65	133.63	-22.02	-14.15%

Analysis of Sample Tax Bill in Village of Lancaster:

ASSUMPTION: Single Family Residential

Property in Village Assessed at:

\$100,000

	2013 Adopted	2014 Adopted	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Total Ad Valorem Taxes	\$418.00	\$410.00		
Total Unit Charges	155.65	133.63		
Total Annual Town Tax Bill	\$573.65	\$543.63	(\$30.02)	-5.23%

TOWN OF LANCASTER, NEW YORK
 2014 BUDGET
 TAX RATE SCHEDULE
 (All Ad Valorem Tax Rates are per \$1,000 Taxable Valuation)

Tax Area No. 3: VILLAGE OF DEPEW

Schedule and Comparison of Tax Rates

	2013 ADOPTED RATE	2014 ADOPTED RATE	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
General Ad Valorem Tax Rates:				
General Fund - Townwide	2.36	2.36	0.00	0.00%
Highway Fund - Townwide (Bridges)	0.05	0.06	0.01	20.00%
Grand Total Ad Valorem Tax Rates	2.41	2.42	0.01	0.41%

Analysis of Sample Tax Bill in Village of Depew:

**ASSUMPTION: Single Family Residential
 Property in Village Assessed at:
 \$100,000**

	<u>2013 Adopted</u>	<u>2014 Adopted</u>	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Total Ad Valorem Taxes	\$241.00	\$242.00		
Total Annual Town Tax Bill	\$241.00	\$242.00	\$1.00	0.41%



NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: 11/20/2013

Taxing Jurisdiction: Lancaster-SWIS #1452

Fiscal Year Beginning: 1/1/2014

Total equalized value in taxing jurisdiction: \$3,213,654,402

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
10100	SPEC DIST USE OTHER OWNER	RPTL 410	1	\$1,000	0.00%
12100	NYS-GENERALLY	RPTL 404(1)	21	\$1,455,499	0.05%
13100	CO-GENERALLY	RPTL 406(1)	83	\$2,050,200	0.06%
13120	CO-NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	\$500	0.00%
13500	TOWN-GENERALLY	RPTL 406(1)	174	\$8,915,300	0.28%
13650	VG GENERALLY	RPTL 406(1)	188	\$4,537,455	0.14%
13800	SCHOOL DISTRICT	RPTL 408	26	\$66,861,400	2.08%
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	\$615,600	0.02%
14100	USA GENERALLY	RPTL 400(1)	4	\$3,262,000	0.10%
14110	USA -SPECIFIED USES	STATE L 54	1	\$82,800	0.00%
18020	MUNICIPAL IDA	RPTL 412-a	90	\$196,587,000	6.12%
21600	RES OF CLERGY-RELIG CORP OWN	RPTL 462	9	\$1,271,800	0.04%
25110	NONPROF CORP-RELIG(CONST PRO	RPTL 420-a	63	\$33,643,000	1.05%
25120	NONPROF CORP-EDUCL(CONST PRO	RPTL 420-a	8	\$2,365,000	0.07%
25130	NONPROF CORP-CHAR(CONST PRO	RPTL 420-a	6	\$27,015,000	0.84%
25230	NONPROF CORP-MORAL/MENTAL IMP	RPTL 420-a	30	\$7,731,400	0.24%
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	2	\$3,928,000	0.12%
25500	NONPROF MED,DENTAL,HOSP SVCE	RPTL 486	1	\$550,000	0.02%
26100	VETERANS ORG.	RPTL 452	4	\$453,300	0.01%
26300	INTREDENOMINATIONAL CENTER	RPTL 430	1	\$625,000	0.02%
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	16	\$3,750,600	0.12%
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	\$213,400	0.01%
28220	URBAN REN:OWNER-COMM DEV CORP	P H F I L 260	12	\$1,343,900	0.04%
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	2	\$17,785,000	0.55%
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	2	\$1,930	0.00%
41111	VET PRO RATA:FULL VALUE ASSMT	RPTL 458(5)	333	\$16,332,267	0.51%
41121	ALT VET EX-WAR PERIOD NON-COMB	RPTL458-a	1048	\$17,715,863	0.55%
41131	ALT VET EX-WAR PERIOD -COMBAT	RPTL458-a	760	\$21,101,988	0.66%
41141	ALT VET EX-WAR PERIOD -DISABILI	RPTL458-a	236	\$8,419,025	0.26%
41161	COLD WAR VETERANS (15%)	RPTL 458-b	146	\$1,742,580	0.05%
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	13	\$324,400	0.01%
41300	PARAPLEGIC VETS	RPTL 458(3)	3	\$730,000	0.02%
41400	CLERGY	RPTL 460	10	\$15,000	0.00%
41683	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e&g	31	\$93,000	0.00%
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	27	\$1,432,610	0.04%
41800	PERSONS AGE 65 OR OVER	RPTL 467	71	\$3,731,023	0.12%
41801	PERSONS AGE 65 OR OVER	RPTL 467	514	\$26,553,635	0.83%
41803	PERSONS AGE 65 OR OVER	RPTL 467	498	\$17,646,682	0.55%
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	29	\$1,553,500	0.05%
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	30	\$1,891,700	0.06%
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	23	\$1,037,480	0.03%
47611	BUSINESS INVESTMENT PROPERTY P	RPT 485-b	35	\$5,971,225	0.19%
47803	IMPR. TO PROPERTY PURSUANT TO ADA	RPTL 459-a	1	\$14,000	0.00%
Totals			4567	\$511,352,062	15.91%

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$851,062.84
(details contained on RP-495-PILOT)

