

**TOWN OF  
LANCASTER, NEW YORK**

**2015 ADOPTED BUDGET**



**TOWN OF LANCASTER, NEW YORK  
2015 ADOPTED BUDGET**

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**TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ADOPTED BUDGET SUMMARY  
ALL FUNDS AND DISTRICTS**

	Appro- priations	Estimated Revenues	Appropriated Fund Balance	Appropriated Reserves	Amount to be Raised by Taxation
<b>General Budget</b>					
<b>General Fund - Townwide</b>	\$ 9,191,804	\$ 2,035,444	\$ 390,000	\$ 220,000	\$ 6,546,360
<b>General Fund - Town Outside Villages</b>	930,912	719,400	60,000	-	151,512
<b>Police Fund</b>	9,500,323	5,386,000	480,000	-	3,634,323
<b>Highway Fund - Townwide</b>	199,652	8,650	15,000	15,000	161,002
<b>Highway Fund - Town Outside Villages</b>	4,367,753	799,100	215,000	15,000	3,338,653
<b>Misc. Special Revenue - Tree Planting Fee</b>	50,000	20,100	29,900	-	-
<b>Misc. Special Revenue - Police Asset Forfeitures</b>	41,200	10,050	31,150	-	-
<b>Misc. Special Revenue - Recreation Filing Fee</b>	150,000	75,100	74,900	-	-
<b>Misc. Special Revenue - Memorial Garden Fund</b>	2,000	500	1,500	-	-
<b>Subtotal - General Budget</b>	<u>24,433,644</u>	<u>9,054,344</u>	<u>1,297,450</u>	<u>250,000</u>	<u>13,831,850</u>
<b>Special Districts Budget</b>					
<b>Refuse District</b>	2,154,632	40,500	150,000	-	1,964,132
<b>Lighting District</b>	280,317	100	35,000	-	245,217
<b>Fire Protection District</b>	3,796,677	6,500	45,000	-	3,745,177
<b>Water Districts</b>	640,894	4,700	-	100,000	536,194
<b>Subtotal - Special Districts</b>	<u>6,872,520</u>	<u>51,800</u>	<u>230,000</u>	<u>100,000</u>	<u>6,490,720</u>
<b>Subtotal</b>	<u>\$ 31,306,164</u>	<u>\$ 9,106,144</u>	<u>\$ 1,527,450</u>	<u>\$ 350,000</u>	<u>\$ 20,322,570.00</u>
<b>Other Items:</b>					
<b>Delinquent Water Bills - Erie County Water Authority</b>					2,958.14
<b>Property Cleanup Charges</b>					12,800.78
<b>Grand Total</b>					<u>\$ 20,338,328.92</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ALL FUNDS AND SPECIAL DISTRICTS  
SUMMARY OF APPROPRIATIONS & REVENUES BY FUNCTION & CATEGORY

	2015 Adopted Budget	Percent of Total
<b>Summary of Appropriations by Function</b>		
General Government Support	3,158,498	10.09%
Public Safety	10,125,580	32.34%
Health	96,082	0.31%
Transportation	3,235,937	10.34%
Culture and Recreation	2,043,669	6.53%
Home and Community Services	2,950,076	9.42%
Undistributed	9,696,322	30.97%
<b>GRAND TOTAL - Appropriations</b>	<b>31,306,164</b>	<b>100.00%</b>

<b>Summary of Appropriations by Category</b>		
Personal Services	10,616,433	33.92%
Equipment	602,050	1.92%
Contractual	10,391,359	33.19%
Employee Benefits	4,108,102	13.12%
Debt Service	2,771,720	8.85%
Interfund Transfer	2,816,500	9.00%
<b>GRAND TOTAL - Appropriations</b>	<b>31,306,164</b>	<b>100.00%</b>

<b>Summary of Revenues by Category</b>		
Real Property Tax Items	923,650	3.14%
Non-Property Tax Items	5,510,000	18.72%
Departmental Income	244,500	0.83%
Intergovernmental Charges	265,500	0.90%
Use of Money and Property	260,994	0.89%
Licenses and Permits	230,500	0.78%
Fines and Forfeitures	221,200	0.75%
Sale of Property and Compensation for Loss	21,100	0.07%
Miscellaneous	111,200	0.38%
State Aid	1,022,500	3.47%
Federal Aid	10,000	0.03%
Interfund Transfers	285,000	0.97%
Revenues Other Than Real Property Taxes	9,106,144	30.94%
Real Property Taxes	20,322,570	69.06%
<b>GRAND TOTAL - Revenues</b>	<b>29,428,714</b>	<b>100.00%</b>

<b>Appropriated Fund Balance &amp; Reserves</b>	1,877,450
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TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET SUMMARY, GENERAL FUND - TOWNWIDE

3.

	2015 Adopted Budget
Total Budget Appropriations	\$ 9,191,804
Less: Estimated Revenues	(2,035,444)
Appropriated Fund Balance	(390,000)
Appropriated Mandatory Reserve	(120,000)
Appropriated Debt Service Reserve	<u>(100,000)</u>
Amount to be Raised by Taxation	<u>\$ 6,546,360</u>
Taxable Valuations	\$2,741,970,855
Tax Rate per \$1,000 of Taxable Valuations	\$2.39

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ESTIMATED REVENUES, GENERAL FUND - TOWNWIDE

4.

Account Code		2015 Adopted Budget
	<b>REAL PROPERTY TAX ITEMS</b>	
A1020	Prior Years' Tax Exemptions Removed	10,000
A1081	Other Payments in Lieu of Taxes	400,000
A1090	Interest/Penalty - County Tax Collection	50,000
	<b>TOTAL REAL PROPERTY TAX ITEMS</b>	<u>460,000</u>
	<b>DEPARTMENTAL INCOME</b>	
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	45,000
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
	<b>TOTAL DEPARTMENTAL INCOME</b>	<u>190,000</u>
	<b>INTERGOVERNMENTAL CHARGES</b>	
A2210	General Services Other Governments	2,000
A2215	Election Service Charges	500
A2377	School Soc. Work/Counselor Prog. (A4240)	42,000
	<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<u>44,500</u>
	<b>USE OF MONEY AND PROPERTY</b>	
A2401	Interest Earnings	8,000
A2410	Rental of Real Property	155,244
A2412	Rental of Real Property - Other Govts.	37,000
	<b>TOTAL USE OF MONEY AND PROPERTY</b>	<u>200,244</u>
	<b>LICENSES AND PERMITS</b>	
A2530	Games of Chance License Fees	500
A2540	Bingo Licenses	10,000
A2544	Dog Licenses	55,000
A2570	Subdivision Filing Fees	5,000
A2580	Public Improvement Permit Fees	3,000
	<b>TOTAL LICENSES AND PERMITS</b>	<u>73,500</u>
	<b>FINES AND FORFEITURES</b>	
A2606	STOP DWI - Court	1,000
A2610	Fines and Forfeited Bail	210,000
A2611	Fines and Penalties - Dog Cases	200
	<b>TOTAL FINES AND FORFEITURES</b>	<u>211,200</u>
	<b>COMPENSATION FOR LOSS</b>	
A2650	Sale of Scrap & Excess Material	1,000
A2680	Insurance Recoveries	2,000
	<b>TOTAL COMPENSATION FOR LOSS</b>	<u>3,000</u>
	<b>MISCELLANEOUS</b>	
A2770	Other Unclassified Revenues	10,000
	<b>TOTAL MISCELLANEOUS</b>	<u>10,000</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ESTIMATED REVENUES, GENERAL FUND - TOWNWIDE

5.

Account Code		2015 Adopted Budget
	STATE AID	
A3005	Mortgage Tax	800,000
A3483	Drug Abuse Prevention	3,000
A3485	Yth Init., Soc. Wk/Couns. (I001) (A4240)	0
A3820	Youth Bureau (B001)	20,000
A3821	Youth Services (S001) (A7311)	0
A3822	Youth Recreation (R001)	0
	TOTAL STATE AID REVENUE	<u>823,000</u>
	TRANSFERS	
A5034	Transfer from in from Shade Trees	20,000
A5035	Transfer in from Rec. Filing Fees	0
	TOTAL TRANSFERS	<u>20,000</u>
	TOTAL TOWNWIDE GENERAL FUND REVENUES & TRANSFERS	<u><u>2,035,444</u></u>

**Summary of Revenues by Category**

A1020	Real Property Tax Items	460,000
A1200	Departmental Income	190,000
A2200	Intergovernmental Charges	44,500
A2400	Use of Money and Property	200,244
A2500	Licenses and Permits	73,500
A2600	Fines and Forfeitures	211,200
A2600	Sale of Property and Compensation for Loss	3,000
A2700	Miscellaneous	10,000
A3000	State Aid	823,000
A5000	Interfund Transfers	20,000
	Revenues Other Than Real Property Taxes	<u>2,035,444</u>
A1000	Real Property Taxes	<u>6,546,360</u>
	<b>GRAND TOTAL REVENUES</b>	<u><u>8,581,804</u></u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

6.

Account Code		2015 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 to Town Justice (2)	82,234
.100	Clerk Typists (2)	82,234
.100	Stipend for Problem Solving Court Clerk	2,000
.101	Part-time Bailiff (2)	19,197
.102	Overtime	800
.104	Police Officer assigned to Court Security	5,000
.107	Longevity	4,570
.122	Provision for Comp Time & Vac. Sell Back	3,000
	Total Personal Services	<u>282,803</u>
.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	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
.410	Professional Services	13,000
.411	Miscellaneous Contractual Services	6,960
.412	Education Expense	400
.417	Jurors Meals	100
.426	Repairs and Maintenance	2,500
.442	Uniforms and Related Equipment	750
.449	Other Unclassified	2,000
	Total Contractual Expense	<u>32,025</u>
	TOTAL TOWN JUSTICE	<u>316,828</u>

Fiscal Note:  
Generates Funds (A2606 and A2610)

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 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	2,460
.122	Provision for Comp Time & Vac. Sell Back	4,000
	Total Personal Services	252,998
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	200
	Total Equipment	200
.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	3,820
	 TOTAL SUPERVISOR	 257,018

Fiscal Note:  
 Generates Funds (A1289)

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A1310	DIRECTOR OF FINANCE	
.1	<u>Personal Services</u>	
.100	Director of Administration & Finance	80,988
.107	Longevity	2,000
.122	Provision for Comp Time & Vac. Sell Back	1,800
	Total Personal Services	<u>84,788</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	0
	Total Equipment	<u>0</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>85,888</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  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A1355	ASSESSMENT	
.1	<u>Personal Services</u>	
.100	Real Property Appraisal Technician	46,868
.100	Real Property Appraiser	51,941
.100	Clerk Typist	41,117
.102	Overtime	0
.103	Seasonal/Part-time Help	15,433
.107	Longevity	1,970
.122	Provision for Comp Time & Vac. Sell Back	1,000
	Total Personal Services	<u>158,329</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	3,000
	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
.431	Gasoline and Oil	0
.446	Photo Supplies	200
.449	Unclassified Expenses	150
.460	Internet Access/Web Hosting	4,000
	Total Contractual Expenses	<u>148,250</u>
	TOTAL ASSESSMENT	<u>309,579</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	6,500
.101	Clerical	500
	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  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A1360	BINGO INSPECTOR/GAMES OF CHANCE	
.1	<u>Personal Services</u>	
.103	Bingo Inspector/Deputy Bingo Inspectors	18,000
.123	Games of Chance Auditor	500
	Total Personal Services	<u>18,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	<u>0</u>
	TOTAL BINGO/GAMES OF CHANCE	<u>18,500</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	1,000
.103	Extra Help - Vacation	300
.107	Longevity	4,570
.122	Provision for Comp Time & Vac. Sell Back	4,883
	Total Personal Services	<u>390,755</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	<u>3,000</u>
	Total Equipment	<u>3,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,500
.403	Printing and Advertising	2,400
.404	Travel and Meal Expense	488
.405	Mileage	550
.408	Dues and Subscriptions	245
.410	Professional Services	3,690
.411	Miscellaneous Contractual	0
.412	Education Expense	150
.426	Repairs and Maintenance	4,000
.449	Unclassified Expenses	0
.460	Internet Access	1,600
	Total Contractual Expenses	<u>15,623</u>
	TOTAL TOWN CLERK	<u>409,378</u>

Fiscal Note:  
Generates Funds (A1255)



TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 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	620
.122	Provision for Comp Time & Vac. Sell Back	0
	Total Personal Services	<u>106,592</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	750
	Total Equipment	<u>750</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,500
.402	Postage	250
.403	Printing and Advertising	100
.404	Travel and Meal Expense	0
.405	Mileage	0
.408	Dues and Subscriptions	1,000
.410	Professional Services	50,000
.412	Education Expense	0
.414	Recording Fees	0
.449	Unclassified Expenses	500
	Total Contractual Expenses	<u>53,350</u>
	TOTAL LAW	<u>160,692</u>
A1430	PERSONNEL	
.4	<u>Contractual Expenses</u>	
.410	Professional Services	60,000
.449	Unclassified Expenses	600
	Total Contractual Expenses	<u>60,600</u>
	TOTAL PERSONNEL	<u>60,600</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A1440	ENGINEER	
.1	<u>Personal Services</u>	
.102	Overtime	0
	Total Personal Services	<u>0</u>
.4	<u>Contractual Expenses</u>	
.403	Printing and Advertising	1,000
.405	Mileage	0
.410	Professional Services - Retainer	26,172
.411	Professional Services - Other	170,000
.449	Unclassified Expenses	300
	Total Contractual Expenses	<u>197,472</u>
	TOTAL ENGINEER	<u>197,472</u>
	Fiscal Note:	
	Generates Funds (A2570, A2580)	
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	1,000
.449	Unclassified Expenses	0
	Total Contractual Expenses	<u>1,000</u>
	TOTAL PUBLIC INFORMATION & SERVICES	<u>1,000</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A1620	<b>BUILDINGS</b>	
.1	<u>Personal Services</u>	
.101	Laborers Aide (2)	78,346
.102	Overtime	9,000
.107	Longevity	0
.122	Provision for Comp Time & Vac. Sell Back	0
	Total Personal Services	<u>87,346</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	10,000
.409	Rentals	150
.410	Professional Services	2,000
.411	Misc. Contractual Services	75,000
.426	Repairs and Maintenance	35,000
.433	Resurfacing Materials	0
.434	Landscaping Materials	3,000
.438	Maintenance Materials and Supplies	35,000
.442	Uniforms	1,800
.449	Unclassified Expenses	400
.454	Telephone	36,000
.455	Utilities - Electric	120,000
.456	Utilities - Gas	90,000
	Total Contractual Expenses	<u>411,350</u>
	<b>TOTAL BUILDINGS</b>	<u>515,196</u>
	Fiscal Note:	
	Generates Funds (A2412)	
A1645	<b>CENTRAL FUEL STORAGE</b>	
.4	<u>Contractual Expenses</u>	
.426	Repairs and Maintenance	7,000
	Total Contractual Expenses	<u>7,000</u>
	<b>TOTAL CENTRAL FUEL STORAGE</b>	<u>7,000</u>
A1670	<b>CENTRAL PRINTING AND MAILING</b>	
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	0
	Total Equipment	<u>0</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	5,900
.402	Postage	45,000
.403	Printing and Advertising	11,450
.409	Rentals	19,000
.426	Repairs and Maintenance	2,730
.460	Internet Access	1,350
	Total Contractual Expenses	<u>85,430</u>
	<b>TOTAL CENTRAL PRINTING AND MAILING</b>	<u>85,430</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 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
.408	Dues and Subscriptions	0
.410	Professional Services	40,000
.411	Misc. Contractual Services	7,000
.412	Education Expense	500
.426	Repairs and Maintenance	3,000
.449	Other Unclassified	0
.460	Internet Access	3,000
	Total Contractual Expenses	<u>55,500</u>
	TOTAL CENTRAL DATA PROCESSING	<u>57,500</u>
	SPECIAL ITEMS	
A1910 .411	UNALLOCATED INSURANCE	365,000
A1920 .411	MUNICIPAL ASSOCIATION DUES	2,000
A1930 .411	JUDGEMENTS AND CLAIMS	20,000
A1950 .411	TAXES & ASSESSMENTS - TOWN PROPERTY	24,000
A1951 .411	EASEMENTS	0
A1960 .411	BOND & NOTE ISSUE EXPENSE	15,000
A1970 .411	TAX CANCELLATIONS & REFUNDS	8,223
A1989 .411	GRANTS CONSULTANTS EXPENSE	32,500
A1990 .411	CONTINGENCY ACCOUNT *	50,000
	TOTAL SPECIAL ITEMS	<u>516,723</u>
	TOTAL GENERAL GOVERNMENT SUPPORT	<u>3,116,004</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>	
.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  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A3510	<b>CONTROL OF DOGS</b>	
.1	<u>Personal Services</u>	
.103	Asst. Dog Control Officers	35,000
	Total Personal Services	35,000
.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
.404	Travel and Meal Expense	0
.405	Mileage	0
.406	Cell Phone	500
.410	Professional Services	500
.412	Education Expense	500
.419	Kennel Expense	1,800
.426	Repairs and Maintenance	700
.431	Gasoline and Oil	2,000
.432	Automotive Parts and Accessories	1,000
.442	Uniforms	500
.449	Other Unclassified	0
.460	Internet Access	500
	Total Contractual Expenses	8,800
	<b>TOTAL CONTROL OF DOGS</b>	45,200
Fiscal Note:		
Generates Funds: (A2544, A2611)		
	<b>TOTAL PUBLIC SAFETY</b>	66,300

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
	HEALTH	
A4210	DRUG ABUSE COUNCIL	
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,500
.402	Postage	500
.403	Printing and Advertising	750
.411	Misc. Contractual Services	1,250
.412	Education Expense	0
	Total Contractual Expenses	<u>4,000</u>
	TOTAL DRUG ABUSE COUNCIL	<u>4,000</u>

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	<u>1,000</u>
	TOTAL MENTAL HEALTH	<u>1,000</u>

A4240	SCHOOL SOCIAL WORKER/COUNSELOR	
.1	<u>Personal Services</u>	
.101	Youth Counselor	49,212
.102	Overtime	1,000
.107	Longevity	2,070
.122	Provision for Comp Time & Vac. Sell Back	500
	Total Personal Services	<u>52,782</u>
.4	<u>Contractual Expenses</u>	
.404	Travel and Meal Expense	100
.405	Mileage	0
.412	Education Expense	0
.419	Unclassified	0
	Total Contractual Expenses	<u>100</u>
	TOTAL SOCIAL WORKER/COUNSELOR	<u>52,882</u>

Fiscal Note:  
 Funded by LCSD A2377 and  
 by State A3485

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A4320	YOUTH-AT-RISK PROGRAMS	
.4	<u>Contractual Expenses</u>	
.411	Contractual Pmt to LCSD for Y-A-R program	35,000
	Total Contractual Expenses	35,000
	TOTAL YOUTH-AT-RISK PROGRAMS	35,000
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	92,882
	TRANSPORTATION	
A5010	HIGHWAY ADMINISTRATION	
.1	<u>Personal Services</u>	
.100	Highway Superintendent	69,788
.100	Clerk Typist	41,117
.102	Overtime	500
.103	Part Time Help	20,000
.107	Longevity	920
.122	Provision for Comp Time & Vac. Sell Back	750
	Total Personal Services	133,075
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,500
	Total Equipment	1,500
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	1,500
.404	Travel/Meal Expense	1,200
.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	1,300
.460	Internet Access	500
	Total Contractual Expense	8,200
	TOTAL HIGHWAY ADMINISTRATION	142,775
	TOTAL TRANSPORTATION	142,775

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
	CULTURE AND RECREATION	
A7020	RECREATION ADMINISTRATION	
.1	<u>Personal Services</u>	
.100	Clerk typists (2)	82,234
.100	Provision for stipend for department oversight	5,000
.100	Provision for PT Program overseer position	20,000
.101	Recreation Attendant	41,117
.102	Overtime	1,000
.107	Longevity	3,010
.122	Provision for Comp Time & Vac. Sell Back	1,500
	Total Personal Services	<u>153,861</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	4,000
.402	Postage	0
.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
.426	Repairs and Maintenance	0
.446	Photo Supplies	50
.449	Other Unclassified	100
.454	Telephone	4,600
.460	Internet Access	850
	Total Contractual Expense	<u>18,600</u>
	TOTAL RECREATION ADMINISTRATION	<u>173,461</u>



TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A7110	<b>PARKS</b>	
.1	<u>Personal Services</u>	
.100	General Crew Chief	0
.101	Laborers (6)	306,744
.101	Laborer Aide (0)	0
.101	Provision for supervisory stipend	12,000
.102	Overtime	25,000
.103	Seasonal Maintenance & Night Supervision	25,000
.107	Longevity	10,950
.122	Provision for Comp Time & Vac. Sell Back	4,000
	Total Personal Services	<u>383,694</u>
.2	<u>Equipment</u>	
.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
.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	20,000
.435	Chemicals	0
.438	Bldg Maint Materials and Supplies	10,000
.442	Uniforms	3,000
.449	Other Unclassified	0
.455	Utilities - Electric	30,000
	Total Contractual Expenses	<u>174,100</u>
	<b>TOTAL PARKS</b>	<u>590,794</u>
	Fiscal Note:	
	Generates Funds (A3822)	

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A7140	<b>PLAYGROUNDS AND RECREATION</b>	
.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	<u>2,000</u>
	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	45,000
.441	Public Safety Supplies	500
.442	Uniforms	0
.446	Photo Supplies	150
.449	Other Unclassified	100
	Total Contractual Expenses	<u>73,250</u>
	<b>TOTAL PLAYGROUNDS AND RECREATION</b>	<u>159,750</u>

Fiscal Note:

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

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A7180	POOL	
.1	<u>Personal Services</u>	
.103	Pool Supervisors	35,000
.103	Lifeguards	45,000
	Total Personal Services	80,000
.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	1,000
.442	Uniforms and Shoes	2,000
.449	Other Unclassified Expenses	0
	Total Contractual Expenses	11,750
	TOTAL POOL	100,750
	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  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A7310	YOUTH BUREAU	
.1	<u>Personal Services</u>	
.100	Executive Director	68,320
.100	Clerk Typist	41,117
.102	Overtime	500
.103	Part Time Seasonal Help	2,500
.107	Longevity	3,520
.122	Provision for Comp Time & Vac. Sell Back	2,628
	Total Personal Services	<u>118,585</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,250
	Total Equipment	<u>1,250</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	500
.402	Postage	400
.403	Printing and Advertising	550
.404	Travel and Meal Expense	500
.405	Mileage	150
.408	Dues and Subscriptions	300
.412	Education Expense	50
.426	Repairs and Maintenance	750
.431	Gasoline and Oil	1,200
.432	Auto Parts and Accessories	750
.446	Photo Supplies	50
.449	Other Unclassified	100
.460	Internet Access	1,000
	Total Contractual Expenses	<u>6,300</u>
	TOTAL YOUTH BUREAU	<u>126,135</u>

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

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 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	2,500
.103	Program Leader (Part-time)	12,000
.107	Longevity	3,060
.122	Provision for Comp Time & Vac. Sell Back	0
.124	Summer Skills	0
.125	Summer Theater Workshop, Art, Tutoring and Creative Writing	35,000
	Total Personal Services	<u>200,196</u>
.2	<u>Equipment</u>	
.210	Office Furniture & Equipment	1,000
	Total Equipment	<u>1,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,000
.403	Printing and Advertising	100
.404	Travel and Meal Expense	500
.405	Mileage	100
.411	Contractual Services	2,000
.412	Education Expense	100
.449	Other Unclassified	100
.450	Summer Theater Workshop, Art, Tutoring and Creative Writing	13,000
	Total Contractual Expenses	<u>17,900</u>
	TOTAL YOUTH SERVICES	<u>219,096</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  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A7410	LIBRARY - LANCASTER BRANCH	
.4	<u>Contractual Expenses</u>	
.411	Contractual Services	3,337
.422	Buildings	0
.426	Repairs and Maintenance	28,537
.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  
 2015 BUDGET  
 BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 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	3,020
.126	Senior Van Drivers	35,000
.127	Arts/Crafts/Ceramics	20,000
.128	Hot Meals Workers	28,000
	Total Personal Services	<u>158,009</u>
.2	<u>Equipment</u>	
.210	Furniture and Other Equipment	2,000
	Total Equipment	<u>2,000</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	15,000
.410	Meals on Wheels	30,000
.411	Contractual Services	3,000
.415	Special Celebrations and Clean up	100
.426	Equipment Repairs and Maintenance	1,500
.431	Gasoline and oil	12,000
.432	Auto Parts and Supplies	1,000
.440	Recreation Supplies	2,000
.444	Kitchen Supplies	1,500
.445	Hot Meals Expenses	2,200
.449	Other Unclassified Expenses	500
.460	Internet Access	500
	Total Contractual Expenses	<u>71,300</u>
	TOTAL PROGRAMS FOR THE AGING	<u>231,309</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>1,891,669</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
	HOME AND COMMUNITY SERVICES	
A8510	FORESTRY & COMMUNITY BEAUTIFICATION	
.1	<u>Personal Services</u>	
.101	Laborers (3)	153,372
.101	Laborer Aide (0)	0
.102	Overtime	3,000
.122	Provision for Comp Time & Vac. Sell Back	2,000
.131	Grass Cutters	68,000
	Total Personal Services	226,372
.2	<u>Equipment</u>	
.225	Trucks	28,000
.230	Other Equipment	0
	Total Equipment	28,000
.4	<u>Contractual Expenses</u>	
.402	Postage	0
.403	Printing & Advertising	100
.408	Dues and Subscriptions	1,000
.409	Rentals	0
.410	Professional Services	0
.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	47,500
	TOTAL FORESTRY & COMMUNITY BEAUTIFICATION	301,872
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	89,950
.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	10,000
.426	Materials & Supplies	45,000
.428	Public Safety Equipment	500
.445	Small Tools	1,000
.449	Other Unclassified	500
	Total Contractual Expenses	66,250
	TOTAL DRAINAGE	156,200



TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

Account Code		2015 Adopted Budget
A8810	CEMETERIES	
.4	<u>Contractual Expenses</u>	
.449	Support for Lancaster Rural Cemetery	15,000
	Total Contractual Expenses	<u>15,000</u>
	TOTAL CEMETERIES	<u>15,000</u>
	TOTAL HOME AND COMMUNITY SERVICES	<u>473,072</u>
	UNDISTRIBUTED	
	EMPLOYEE BENEFITS	
A9010 .801	STATE RETIREMENT	480,000
A9030 .803	SOCIAL SECURITY	250,999
A9040 .804	WORKERS' COMP. INS. - EMPLOYEES	0
A9040 .810	WORKERS' COMP INS. - AMBULANCE	0
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	60,000
A9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	152,000
A9060 .824	HRA ADMINISTRATIVE FEES	200
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 .812	CDL CONTRIBUTION	0
A9089 .813	SECTION 125 PLAN SERVICE CHARGES	1,500
A9089 .814	EMPLOYEE ASSISTANCE PROGRAM	1,200
	TOTAL EMPLOYEE BENEFITS	<u>1,019,399</u>
	DEBT SERVICE	
A9710 .601	SERIAL BOND - PRINCIPAL	741,000
A9710 .701	SERIAL BOND - INTEREST	366,233
	TOTAL SERIAL BONDS	<u>1,107,233</u>
A9730 .601	BOND ANTICIPATION NOTES - PRINCIPAL	355,000
A9730 .701	BOND ANTICIPATION NOTES - INTEREST	44,600
	TOTAL BOND ANTICIPATION NOTES	<u>399,600</u>
A9785 .601	INSTALLMENT PURCHASE DEBT - PRINCIPAL	0
A9785 .701	INSTALLMENT PURCHASE DEBT - INTEREST	39,370
	TOTAL INSTALLMENT PURCHASE DEBT	<u>39,370</u>
	TOTAL DEBT SERVICE	<u>1,546,203</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, GENERAL FUND - TOWNWIDE

28.

Account Code		2015 Adopted Budget
<b>INTERFUND TRANSFERS</b>		
A9901	<b>TRANSFERS TO OTHER FUNDS</b>	
.9	<u>Interfund Transfers</u>	
.901	Pmt. to Police Fund for townwide dispatch	265,000
.904	Transfer to Self-Ins. Fd - Employee Health Ins.	486,000
.905	Transfer to Self-Ins. Fd - Retiree Health Ins.	17,500
.906	Transfer to Self-Ins. Fd - Workers' Comp	75,000
	Total Interfund Transfers	<u>843,500</u>
	<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<u>843,500</u>
	<b>TOTAL INTERFUND TRANSFERS</b>	<u>843,500</u>
	<b>TOTAL UNDISTRIBUTED</b>	<u>3,409,102</u>
	<b>TOTAL APPROPRIATIONS, GENERAL FUND - TOWNWIDE</b>	<u>9,191,804</u>

**RECAPITULATION, GENERAL FUND - TOWNWIDE**

<b>Summary of Appropriations by Function</b>		
A1000	General Government Support	3,116,004
A3000	Public Safety	66,300
A4000	Health	92,882
A5000	Transportation	142,775
A7000	Culture and Recreation	1,891,669
A8000	Home and Community Services	473,072
A9000	Undistributed	3,409,102
	<b>GRAND TOTAL</b>	<u>9,191,804</u>

<b>Summary of Appropriations by Category</b>		
	Personal Services	3,181,035
	Equipment	108,300
	Contractual	2,493,367
	Employee Benefits	1,019,399
	Debt Service	1,546,203
	Interfund Transfer	843,500
	<b>GRAND TOTAL</b>	<u>9,191,804</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET SUMMARY, GENERAL FUND - TOWN OUTSIDE VILLAGES

	2015 Adopted Budget
Total Budget Appropriations	\$ 930,912
Less: Estimated Revenues	(719,400)
Appropriated Fund Balance	<u>(60,000)</u>
Amount to be Raised by Taxation	<u>\$ 151,512</u>
Taxable Valuations	\$2,016,913,712
Tax Rate per \$1,000 of Taxable Valuations	\$0.08

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ESTIMATED REVENUES, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2015 Adopted Budget
	REAL PROPERTY TAX ITEMS	
B1020	Prior Years' Tax Exemptions Removed	100
B1081	Other Payments in Lieu of Taxes	<u>10,000</u>
	TOTAL REAL PROPERTY TAX ITEMS	<u>10,100</u>
	NON-PROPERTY TAX ITEMS	
B1170	Franchise Fees	<u>350,000</u>
	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	<u>4,000</u>
	TOTAL DEPARTMENTAL INCOME	<u>29,000</u>
	INTERGOVERNMENTAL CHARGES	
B2210	General Services, Other Governments	<u>23,000</u>
	TOTAL INTERGOVERNMENTAL CHARGES	<u>23,000</u>
	USE OF MONEY AND PROPERTY	
B2401	Interest Earnings	100
B2410	Rental of Real Property (Cell Towers)	<u>50,000</u>
	TOTAL USE OF MONEY & PROPERTY	<u>50,100</u>
	LICENSES AND PERMITS	
B2501	Business and Occupational Licenses	2,000
B2555	Building and Alterations Permits	120,000
B2570	Commercial Site Plan Review Fees	10,000
B2590	Permits - Other	<u>5,000</u>
	TOTAL LICENSES AND PERMITS	<u>137,000</u>
	SALE OF PROPERTY/COMPENSATION FOR LOSS	
B2680	Insurance Recoveries	<u>100</u>
	TOTAL SALE OF PROPERTY/COMPENSATION FOR LOSS	<u>100</u>
	MISCELLANEOUS	
B2770	Other Unclassified Revenues	<u>100</u>
	TOTAL MISCELLANEOUS	<u>100</u>
	STATE AID	
B3001	State Aid - Per Capita	<u>120,000</u>
	TOTAL STATE AID	<u>120,000</u>
	TOTAL GENERAL FUND - TOWN OUTSIDE VILLAGES REVENUES AND TRANSFERS	<u><u>719,400</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	50,100
B2500	Licenses and Permits	137,000
B2650	Sale of Property and Compensation for Loss	100
B2700	Miscellaneous	100
B3000	State Aid	<u>120,000</u>
	Revenues Other Than Real Property Taxes	<u>719,400</u>
B1000	Real Property Taxes	<u>151,512</u>
	<b>GRAND TOTAL REVENUES</b>	<u><u>870,912</u></u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET

BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2015 Adopted Budget
	GENERAL GOVERNMENT SUPPORT	
	SPECIAL ITEMS	
B1970 .411	TAX CANCELLATIONS & REFUNDS	279
	TOTAL SPECIAL ITEMS	<u>279</u>
	TOTAL GENERAL GOVERNMENT SUPPORT	<u>279</u>
	PUBLIC SAFETY	
B3620	SAFETY INSPECTION	
.1	<u>Personal Services</u>	
.100	Code Enforcement Officer	72,660
.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	5,990
.122	Provision for Comp Time & Vac. Sell Back	5,000
	Total Personal Services	<u>304,734</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	1,500
.220	Passenger Vehicles	27,000
	Total Equipment	<u>28,500</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	3,000
.403	Printing and Advertising	1,800
.404	Travel and Meal Expense	600
.405	Mileage	550
.406	Telephone - Cell Phone	1,600
.408	Dues and Subscriptions	750
.409	Leases	0
.410	Professional Services	3,000
.411	Contractual Services	1,000
.412	Education Expense	2,500
.426	Repairs and Maintenance	2,000
.431	Gasoline and Oil	5,000
.432	Auto Parts & Supplies	200
.438	Maintenance Materials & Supplies	50
.442	Uniforms and Related	1,050
.446	Photo Supplies	0
.449	Other Unclassified	0
	Total Contractual Expenses	<u>23,100</u>
	TOTAL SAFETY INSPECTION	<u>356,334</u>

Fiscal Note:

Generates Funds (B1560, B2501, B2555)

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET

BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2015 Adopted Budget
B3670	DISASTER PREPAREDNESS	
.1	<u>Personal Services</u>	
.100	Disaster/Safety Coordinator	18,314
	Total Personal Services	<u>18,314</u>
.2	<u>Equipment</u>	
.210	Office Furniture and Equipment	750
.211	Mobile Equipment	0
.220	Passenger Vehicles	0
.225	Trucks and Related Equipment	4,000
.240	Radios and Related Equipment	2,500
.245	Public Safety Equipment	6,000
.260	Other Capital Outlay	0
	Total Equipment	<u>13,250</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	2,500
.403	Printing and Advertising	250
.404	Travel and Meal Expense	250
.405	Mileage	0
.406	Telephone - Cell Phone	1,500
.408	Dues and Subscriptions	750
.409	Rentals	750
.410	Professional Services	2,000
.411	Miscellaneous Contractual Expenses	6,000
.412	Education Expense	750
.426	Repairs and Maintenance	3,000
.431	Gasoline and Oil	2,000
.438	Public Safety Supplies	6,500
.442	Uniforms	500
.446	Photo Supplies	250
.449	Other Unclassified	3,000
.454	Telephone	1,250
.460	Internet Access/Web Hosting	1,750
	Total Contractual Expenses	<u>33,000</u>
	TOTAL DISASTER PREPAREDNESS	<u>64,564</u>
	TOTAL PUBLIC SAFETY	<u>420,898</u>
	HEALTH	
B4020	REGISTRAR OF VITAL STATISTICS	
.1	<u>Personal Services</u>	
.100	Registrar of Vital Statistics	3,000
	Total Personal Services	<u>3,000</u>
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	200
	Total Contractual Expenses	<u>200</u>
	TOTAL REGISTRAR OF VITAL STATISTICS	<u>3,200</u>
	Fiscal Note:	
	Generates Funds (B1603)	
	TOTAL HEALTH	<u>3,200</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET

BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2015 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>	
.401	Office Supplies	0
.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	2,000
	Total Personal Services	<u>25,448</u>
.4	<u>Contractual Expenses</u>	
.404	Travel and Meal Expense	1,400
.405	Mileage	0
.408	Dues and Subscriptions	300
.412	Education Expense	250
	Total Contractual Expense	<u>1,950</u>
	TOTAL PLANNING	<u>27,398</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>277,929</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET

BUDGET APPROPRIATIONS, GENERAL FUND - TOWN OUTSIDE VILLAGES

Account Code		2015 Adopted Budget
UNDISTRIBUTED		
EMPLOYEE BENEFITS		
B9010 .801	STATE RETIREMENT	55,000
B9030 .803	SOCIAL SECURITY	46,956
B9040 .804	WORKERS' COMPENSATION INSURANCE	0
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.	7,000
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>124,606</u>
INTERFUND TRANSFERS		
B9901	TRANSFERS TO OTHER FUNDS	
.9	<u>Interfund Transfers</u>	
.904	Transfer to Self-Ins. Fd - Employee Health Ins.	42,000
.905	Transfer to Self-Ins. Fd - Retiree Health Ins.	0
.906	Transfer to Self-Ins. Fd - Workers' Comp	62,000
	Total Interfund Transfers	<u>104,000</u>
	TOTAL TRANSFERS TO OTHER FUNDS	<u>104,000</u>
	TOTAL INTERFUND TRANSFERS	<u>104,000</u>
	TOTAL UNDISTRIBUTED	<u>228,606</u>
	TOTAL APPROPRIATIONS, GENERAL FUND - TOV	<u>930,912</u>

**RECAPITULATION  
GENERAL FUND - TOWN OUTSIDE VILLAGES**

**Summary of Appropriations by Function**

B1000	General Government Support	279
B3000	Public Safety	420,898
B4000	Health	3,200
B8000	Home and Community Services	277,929
B9000	Undistributed	228,606
	<b>GRAND TOTAL</b>	<u>930,912</u>

**Summary by category**

Personal Services	601,802
Equipment	41,750
Contractual	58,754
Employee Benefits	124,606
Interfund Transfer	104,000
<b>GRAND TOTAL</b>	<u>930,912</u>



TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET SUMMARY, POLICE FUND  
Applies to Town Outside Villages and Village of Lancaster

	2015 Adopted Budget
Total Budget Appropriations	\$ 9,500,323
Less: Estimated Revenues	(5,386,000)
Appropriated Fund Balance	<u>(480,000)</u>
Amount to be Raised by Taxation	<u>\$ 3,634,323</u>
Taxable Valuations	\$2,464,863,668
Tax Rate per \$1,000 of Taxable Valuations	\$1.47

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ESTIMATED REVENUES, POLICE FUND

36.

Account Code		2015 Adopted Budget
	REAL PROPERTY TAX ITEMS	
P1020	Prior Years' Tax Exemptions Removed	5,000
P1081	Other Payments in Lieu of Taxes	215,000
	TOTAL REAL PROPERTY TAX ITEMS	<u>220,000</u>
	NON-PROPERTY TAX ITEMS	
P1120	Sales Taxes Distributed by County	3,830,000
P1121	Sales Tax - transferred from Lancaster Village	950,000
	TOTAL NON-PROPERTY TAX ITEMS	<u>4,780,000</u>
	DEPARTMENTAL INCOME	
P1520	Police Report/Photo Reimbursement	5,000
P1589	Other Public Safety Income	500
	TOTAL DEPARTMENTAL INCOME	<u>5,500</u>
	INTERGOVERNMENTAL CHARGES	
P2211	Fire Dispatch - Town of Alden	31,000
P2260	LCSD - for SRO program	62,000
	TOTAL INTERGOVERNMENTAL CHARGES	<u>93,000</u>
	USE OF MONEY AND PROPERTY	
P2401	Interest Earnings	1,500
	TOTAL USE OF MONEY & PROPERTY	<u>1,500</u>
	FINES AND FORFEITURES	
P2605	STOP DWI - Law Enforcement	10,000
	TOTAL FINES AND FORFEITURES	<u>10,000</u>
	SALE OF PROPERTY/COMPENSATION FOR LOSS	
P2680	Insurance Recoveries	10,000
	TOTAL SALE OF PROPERTY/COMPENSATION FOR LOSS	<u>10,000</u>
	MISCELLANEOUS	
P2770	Other Unclassified Revenues	1,000
	TOTAL MISCELLANEOUS	<u>1,000</u>
	TRANSFERS	
P5031	General Fund for Townwide Dispatch Services	265,000
	TOTAL TRANSFERS	<u>265,000</u>
	TOTAL POLICE FUND REVENUES AND TRANSFERS	<u>5,386,000</u>
	<b>Summary of Revenues by Category</b>	
P1020	Real Property Tax Items	220,000
P1100	Non-Property Tax Items	4,780,000
P1200	Departmental Income	5,500
P2200	Intergovernmental Charges	93,000
P2400	Use of Money and Property	1,500
P2600	Fines and Forfeitures	10,000
P2650	Sale of Property and Compensation for Loss	10,000
P2700	Miscellaneous	1,000
P5000	Interfund Transfers	265,000
	Revenues Other Than Real Property Taxes	<u>5,386,000</u>
P1000	Real Property Taxes	3,634,323
	<b>GRAND TOTAL REVENUES</b>	<u>9,020,323</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, POLICE FUND

37.

Account Code		2015 Adopted Budget
	GENERAL GOVERNMENT SUPPORT	
	SPECIAL ITEMS	
P1970 .411	TAX CANCELLATIONS & REFUNDS	6,215
P1990 .411	CONTINGENCY ACCOUNT *	25,000
	TOTAL SPECIAL ITEMS	<u>31,215</u>
	TOTAL GENERAL GOVERNMENT SUPPORT	<u>31,215</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
.137	Provision for 2nd & 3rd Shift Differential	25,000
.141	EMT Certification	1,000
.142	CFR/Defibrillation	750
	Total Personal Services	<u>5,268,534</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, POLICE FUND

38.

Account Code		2015 Adopted Budget
POLICE (CONTINUED)		
.2	<u>Equipment</u>	
.210	Office Furniture & Equipment	3,500
.220	Passenger Vehicles	150,000
.245	Public Safety Equipment	20,000
.260	Other Capital Outlay	10,500
	Total Equipment	184,000
.4	<u>Contractual Expenses</u>	
.401	Office Supplies	15,000
.403	Printing and Advertising	5,000
.404	Travel and Meal Expense	2,600
.405	Mileage	750
.406	Telephone - Cell Phone	13,000
.408	Dues and Subscriptions	1,500
.409	Rentals	1,000
.410	Professional Services	1,000
.411	Contractual Services	40,000
.412	Education Expense	5,000
.426	Repairs and Maintenance	5,500
.428	Public Safety Equipment	9,500
.431	Gasoline and Oil	150,000
.432	Automotive Parts and Accessories	60,000
.441	Public Safety Supplies	6,500
.442	Uniforms and Shoes	8,000
.443	Range Supplies	21,250
.446	Photo Supplies	1,000
.447	Identification Supplies	2,000
.448	Employee Medical Exams	1,000
.449	Other Unclassified	300
.454	Telephone	500
.460	Internet Access/Web Hosting	2,500
	Total Contractual Expenses	352,900
TOTAL POLICE		5,805,434
Fiscal Note:		
Generates Funds (P1520, P2211, P2260, P2605, P5031)		
TOTAL PUBLIC SAFETY		5,805,434

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET APPROPRIATIONS, POLICE FUND

39.

Account Code		2015 Adopted Budget
	UNDISTRIBUTED	
	EMPLOYEE BENEFITS	
P9010 .801	STATE RETIREMENT	150,000
P9015 .802	STATE RETIREMENT - POLICE	1,450,000
P9030 .803	SOCIAL SECURITY	407,174
P9040 .804	WORKERS' COMPENSATION INSURANCE	0
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	54,000
P9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	320,000
P9060 .823	HRA CONTRIBUTION	16,600
P9060 .824	HRA ADMINISTRATIVE FEES	2,100
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>2,433,674</u>
	INTERFUND TRANSFERS	
P9901	TRANSFERS TO OTHER FUNDS	
	.9 <u>Interfund Transfers</u>	
	.904 Transfer to Self-Ins. Fd - Employee Health Ins.	820,000
	.905 Transfer to Self-Ins. Fd - Retiree Health Ins.	300,000
	.906 Transfer to Self-Ins. Fd - Workers' Comp	110,000
	Total Interfund Transfers	<u>1,230,000</u>
	TOTAL TRANSFERS TO OTHER FUNDS	<u>1,230,000</u>
	TOTAL INTERFUND TRANSFERS	<u>1,230,000</u>
	TOTAL UNDISTRIBUTED	<u>3,663,674</u>
	TOTAL APPROPRIATIONS, POLICE FUND	<u>9,500,323</u>

**RECAPITULATION, POLICE FUND**

<b>Summary of Appropriations by Function</b>		
P1000	General Government Support	31,215
P3000	Public Safety	5,805,434
P9000	Undistributed	3,663,674
	<b>GRAND TOTAL</b>	<u>9,500,323</u>

<b>Summary by category</b>	
Personal Services	5,268,534
Equipment	184,000
Contractual	384,115
Employee Benefits	2,433,674
Interfund Transfer	1,230,000
<b>GRAND TOTAL</b>	<u>9,500,323</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
BUDGET SUMMARIES, HIGHWAY FUNDS

40.

2015  
Adopted  
Budget

**BUDGET SUMMARY, HIGHWAY FUND - TOWNWIDE (BRIDGE FUND)**

Total Budget Appropriations	\$	199,652
Less: Estimated Revenues		(8,650)
Appropriated Fund Balance		(15,000)
Appropriated Debt Service Reserve		<u>(15,000)</u>
Amount to be Raised by Taxation	\$	<u>161,002</u>
Taxable Valuations		\$2,741,970,855
Tax Rate per \$1,000 of Taxable Valuations		\$0.06

**BUDGET SUMMARY, HIGHWAY FUND - TOWN OUTSIDE VILLAGES**

Total Budget Appropriations	\$	4,367,753
Less: Estimated Revenues		(799,100)
Appropriated Fund Balance		(215,000)
Appropriated Debt Service Reserve		<u>(15,000)</u>
Amount to be Raised by Taxation	\$	<u>3,338,653</u>
Taxable Valuations		\$2,016,913,712
Tax Rate per \$1,000 of Taxable Valuations		\$1.66

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ESTIMATED REVENUES, HIGHWAY FUNDS

41.

Account Code	2015 Adopted Budget
<b>ESTIMATED REVENUES, HIGHWAY FUND - TOWNWIDE</b>	
DA1020 Prior Years' Tax Exemptions Removed	50
DA1081 Other Payments in Lieu of Taxes	8,500
DA2401 Interest Earnings	100
DA2680 Insurance Recoveries	<u>0</u>
<b>TOTAL ESTIMATED REVENUES, HIGHWAY FUND - TOWNWIDE</b>	<u><b>8,650</b></u>
 <b>Summary of Revenues by Category - Townwide</b>	
DA1020 Real Property Tax Items	8,550
DA2400 Use of Money and Property	100
Revenues Other Than Real Property Taxes	<u>8,650</u>
DA1000 Real Property Taxes	161,002
<b>GRAND TOTAL REVENUES</b>	<u><u><b>169,652</b></u></u>

<b>ESTIMATED REVENUES, HIGHWAY FUND - TOWN OUTSIDE VILLAGES</b>	
DB1020 Prior Years' Tax Exemptions Removed	5,000
DB1081 Other Payments in Lieu of Taxes	220,000
DB1120 Sales Taxes Distributed by County	380,000
DB2300 Services for Other Governments	105,000
DB2401 Interest Earnings	1,500
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>
<b>TOTAL ESTIMATED REVENUES, HIGHWAY - TOV</b>	<u><b>799,100</b></u>
 <b>Summary of Revenues by Category - TOV</b>	
DB1020 Real Property Tax Items	225,000
DB1100 Non-Property Tax Items	380,000
DB2200 Intergovernmental Charges	105,000
DB2400 Use of Money and Property	1,500
DB2650 Sale of Property and Compensation for Loss	8,000
DB2700 Miscellaneous	100
DB3000 State Aid	79,500
Revenues Other Than Real Property Taxes	<u>799,100</u>
DB1000 Real Property Taxes	3,338,653
<b>GRAND TOTAL REVENUES</b>	<u><u><b>4,137,753</b></u></u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

42.

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS, HIGHWAY FUND - TOWNWIDE</b>		
DA1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	TAX CANCELLATIONS & REFUNDS	127
	TOTAL SPECIAL ITEMS	<u>127</u>
DA5120	BRIDGES	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	15,000
	Total Personal Services	<u>15,000</u>
.2	<u>Equipment &amp; 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	108,000
.701	SERIAL BOND - INTEREST	42,377
	TOTAL SERIAL BONDS	<u>150,377</u>
	TOTAL DEBT SERVICE	<u>150,377</u>
	TOTAL UNDISTRIBUTED	<u>151,525</u>
	TOTAL TOWNWIDE HIGHWAY APPROPRIATIONS	<u>199,652</u>
	<b>Summary by Function - Townwide Highway</b>	
DA1000	General Government Support	127
DA5000	Transportation	48,000
DA9000	Undistributed	151,525
	<b>GRAND TOTAL</b>	<u>199,652</u>
	<b>Summary by category - Townwide Highway</b>	
	Personal Services	15,000
	Equipment	10,000
	Contractual	23,127
	Employee Benefits	1,148
	Debt Service	150,377
	Interfund Transfer	0
	<b>GRAND TOTAL</b>	<u>199,652</u>



TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

43.

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS, HIGHWAY FUND - TOWN OUTSIDE VILLAGES</b>		
	SPECIAL ITEMS	
	<u>Contractual Expenses</u>	
DB1970	.411 TAX CANCELLATIONS & REFUNDS	4,674
	TOTAL SPECIAL ITEMS	4,674
DB5110	GENERAL REPAIRS	
	<u>Personal Services</u>	
	.101 Wages - Hourly	692,696
	.102 Wages - Overtime	6,000
	.103 Seasonal Help	22,000
	.107 Longevity	29,550
	.115 Retirement Sell Backs	100,000
	.122 Provision for Comp Time & Vac. Sell Back	36,000
	Total Personal Services	886,246
	<u>Equipment</u>	
	.210 Traffic Signs	20,000
	.220 Passenger Vehicles	17,000
	.225 Miscellaneous Equipment	11,000
	Total Equipment	48,000
	<u>Contractual Expenses</u>	
	.406 Cell Phone	2,000
	.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	325,000
	.435 Chemicals	7,000
	.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	534,600
	TOTAL GENERAL REPAIRS	1,468,846

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

44.

Account Code		2015 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>	
.409	Rentals	5,000
.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>71,000</u>
	TOTAL MACHINERY	<u>287,768</u>
DB5140	MISCELLANEOUS (BRUSH AND WEEDS)	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	10,000
.102	Wages - Overtime	1,000
.103	Wages - Seasonal	7,000
	Total Personal Services	<u>18,000</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>23,000</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

45.

Account Code		2015 Adopted Budget
DB5142	SNOW REMOVAL	
.1	<u>Personal Services</u>	
.101	Wages - Hourly	360,448
.102	Wages - Overtime	100,000
.103	Wages - Seasonal	0
.149	Wages - OT Meal payment	5,600
	Total Personal Services	<u>466,048</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	346,500
.449	Other Unclassified	3,000
	Total Contractual Expenses	<u>476,500</u>
	TOTAL SNOW REMOVAL	<u>985,548</u>
	TOTAL TRANSPORTATION	<u>2,765,162</u>
	UNDISTRIBUTED	
	EMPLOYEE BENEFITS	
DB9010 .801	STATE RETIREMENT	290,000
DB9030 .803	SOCIAL SECURITY	120,875
DB9040 .804	WORKERS' COMPENSATION INSURANCE	0
DB9042 .809	EMPLOYEE MEDICAL EXPENSE	1,000
DB9042 .811	EMPLOYEE DRUG TESTING	1,000
DB9045 .805	GROUP LIFE INSURANCE	6,100
DB9050 .806	UNEMPLOYMENT	0
DB9060 .114	HEALTH INSURANCE BUY OUT PROGRAM	30,000
DB9060 .808	HOSPITAL/MEDICAL/DENTAL/VISION INS.	74,000
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>529,275</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

46.

Account Code	2015 Adopted Budget
	DEBT SERVICE
DB9710 .601	SERIAL BOND - PRINCIPAL 97,000
DB9710 .701	SERIAL BOND - INTEREST 32,170
	<u>TOTAL SERIAL BONDS 129,170</u>
DB9730 .601	BOND ANTICIPATION NOTES - PRINCIPAL 205,000
DB9730 .701	BOND ANTICIPATION NOTES - INTEREST 15,750
	<u>TOTAL BOND ANTICIPATION NOTES 220,750</u>
DB9785 .601	INSTALLMENT PURCHASE DEBT - PRINCIPAL 97,102
DB9785 .701	INSTALLMENT PURCHASE DEBT - INTEREST 2,620
	<u>TOTAL INSTALLMENT PURCHASE DEBT 99,722</u>
	<u>TOTAL DEBT SERVICE 449,642</u>
	INTERFUND TRANSFERS
DB9901	TRANSFERS TO OTHER FUNDS
.9	<u>Interfund Transfers</u>
.904	Transfer to Self-Ins. Fd - Employee Health Ins. 331,000
.905	Transfer to Self-Ins. Fd - Retiree Health Ins. 43,000
.906	Transfer to Self-Ins. Fd - Workers' Comp 245,000
	<u>Total Interfund Transfers 619,000</u>
	<u>TOTAL TRANSFERS TO OTHER FUNDS 619,000</u>
	<u>TOTAL INTERFUND TRANSFERS 619,000</u>
	<u>TOTAL UNDISTRIBUTED 1,597,917</u>
	<u>TOTAL APPROPRIATIONS, HIGHWAY - TOV 4,367,753</u>
	<b>Summary by Function - Highway - TOV</b>
DB1000	General Government Support 4,674
DB5000	Transportation 2,765,162
DB9000	Undistributed 1,597,917
	<u><b>GRAND TOTAL 4,367,753</b></u>
	<b>Summary by category - Highway - TOV</b>
	Personal Services 1,550,062
	Equipment 128,000
	Contractual 1,091,774
	Employee Benefits 529,275
	Debt Service 449,642
	Interfund Transfer 619,000
	<u><b>GRAND TOTAL 4,367,753</b></u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

47.

Account Code		2015 Adopted Budget
<b>SUMMARY OF PERSONAL SERVICES:</b>		
<b>Personal Services Breakdown by Job Title:</b>		
	1 Deputy Highway Superintendent	67,642
	2 Working Crew Chief	135,284
	4 Heavy Equipment Operator	220,813
	8 Light Equipment Operator	432,973
	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	118,000
	Provision for Comp Time & Vac. Sell Back	36,000
	Provision for Retirement Sell Backs	100,000
	OT Meal payment	5,600
	Longevity	33,500
	Seasonal Labor	<u>29,000</u>
28	Total Wages of Highway Dept. Personnel	<u>1,880,062</u>
<b>Personal Services Breakdown by Fund:</b>		
	Highway Fund - Townwide	15,000
	Highway Fund - Town Outside Villages	1,550,062
	General Fund - Townwide	80,000
	General Fund - Town Outside Village	<u>235,000</u>
	Total Wages of Highway Dept. Personnel	<u>1,880,062</u>
<b>Personal Services Breakdown by Function:</b>		
Highway Fund Functions:		
DA5120	Bridges	15,000
DB5110	General Repairs	886,246
DB5130	Machinery	179,768
DB5140	Miscellaneous (Brush & Weeds)	18,000
DB5142	Snow Removal	<u>466,048</u>
		<u>1,565,062</u>
General Fund Functions:		
A8540	Drainage (TW)	80,000
B8160	Refuse and Garbage (TOV)	<u>235,000</u>
	Total Wages of Highway Dept. Personnel	<u>1,880,062</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
HIGHWAY FUNDS APPROPRIATIONS

48.

Account Code		2015 Adopted Budget
<b>SUMMARY OF EQUIPMENT ACCOUNTS</b>		
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
<b>SUMMARY OF CONTRACTUAL EXPENSES</b>		
DB5110	General Repairs	534,600
DB5130	Machinery	71,000
DB5140	Miscellaneous (Brush & Weeds)	5,000
DB5142	Snow Removal	476,500
	Total Highway TOV Contractual Accts	1,087,100
DA5120	Bridges	23,000
	Total Townwide Highway Contractual Accts	23,000
	Grand Total Contractual Accounts	1,110,100
<b>SUMMARY - TRANSPORTATION DEPT TOTALS</b>		
DB5110	General Repairs	1,468,846
DB5130	Machinery	287,768
DB5140	Miscellaneous (Brush & Weeds)	23,000
DB5142	Snow Removal	985,548
	Total Highway TOV Departmental Totals	2,765,162
DA5120	Bridges	48,000
	Total Townwide Highway Dept. Totals	48,000
	Grand Total Departmental Totals	2,813,162

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
MISC. SPECIAL REVENUE - POLICE ASSET FORFEITURE FUND

49.

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS</b>		
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
	.410 Professional Services	0
	.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	<u>5,000</u>
	TOTAL PUBLIC SAFETY	<u>41,200</u>
	TOTAL APPROPRIATIONS	<u>41,200</u>
<b>ESTIMATED REVENUES</b>		
USE OF MONEY & PROPERTY		
2401	Interest Earnings	50
	Federal Aid	
4389	Drug Forfeitures - US Treasury	<u>10,000</u>
	TOTAL ESTIMATED REVENUES	<u>10,050</u>
	APPROPRIATED FUND BALANCE	<u>31,150</u>
	AMOUNT TO BE RAISED BY TAXATION	<u><u>0</u></u>
<b>Summary of Appropriations by Function</b>		
PAF3000	Public Safety	<u>41,200</u>
	<b>GRAND TOTAL</b>	<u>41,200</u>
<b>Summary of Appropriations by Category</b>		
	Equipment	30,000
	Contractual	11,200
	<b>GRAND TOTAL</b>	<u>41,200</u>
<b>Summary of Revenues by Category</b>		
PAF2400	Use of Money and Property	50
PAF4000	Federal Aid	<u>10,000</u>
	<b>GRAND TOTAL</b>	<u>10,050</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
MISC. SPECIAL REVENUE - TREE PLANTING FEE FUND

50.

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS</b>		
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>
<b>ESTIMATED REVENUES</b>		
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>
<b>Summary of Appropriations by Function</b>		
TP8000	Home and Community Services	30,000
TP9000	Undistributed	<u>20,000</u>
	<b>GRAND TOTAL</b>	<u><u>50,000</u></u>
<b>Summary of Appropriations by Category</b>		
	Contractual	30,000
	Interfund Transfer	<u>20,000</u>
	<b>GRAND TOTAL</b>	<u><u>50,000</u></u>
<b>Summary of Revenues by Category</b>		
TP2400	Use of Money and Property	100
TP2700	Miscellaneous	<u>0</u>
	<b>GRAND TOTAL</b>	<u><u>20,100</u></u>



TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
MISC. SPECIAL REVENUE - RECREATION FILING FEE FUND

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS</b>		
	CULTURE AND RECREATION	
7000	.200 Equipment and Capital Outlay	100,000
	.400 Contractual Expenses	<u>50,000</u>
	TOTAL CULTURE AND RECREATION	<u>150,000</u>
INTERFUND TRANSFERS OUT		
9901	.901 Transfer to General Fund for Parks Debt Svc.	<u>0</u>
	TOTAL TRANSFERS	<u>0</u>
	TOTAL APPROPRIATIONS	<u>150,000</u>
<b>ESTIMATED REVENUES</b>		
USE OF MONEY & PROPERTY		
2401	Interest Earnings	100
MISCELLANEOUS		
2770	Recreation Filing Fees	<u>75,000</u>
	TOTAL ESTIMATED REVENUES	<u>75,100</u>
	APPROPRIATED FUND BALANCE	<u>74,900</u>
	AMOUNT TO BE RAISED BY TAXATION	<u><u>0</u></u>
<b>Summary of Appropriations by Function</b>		
RFF7000	Culture and Recreation	150,000
RFF9000	Undistributed	<u>0</u>
	<b>GRAND TOTAL</b>	<u>150,000</u>
<b>Summary of Appropriations by Category</b>		
	Equipment	100,000
	Contractual	50,000
	Interfund Transfer	<u>0</u>
	<b>GRAND TOTAL</b>	<u>150,000</u>
<b>Summary of Revenues by Category</b>		
RFF2400	Use of Money and Property	100
RFF2700	Miscellaneous	<u>75,000</u>
	<b>GRAND TOTAL</b>	<u>75,100</u>

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 MISC. SPECIAL REVENUE - MEMORIAL GARDEN FUND

Account Code		2015 Adopted Budget
	<b>APPROPRIATIONS</b>	
	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>
	<b>ESTIMATED REVENUES</b>	
	USE OF MONEY & PROPERTY	
2401	Interest Earnings	0
	MISCELLANEOUS	
2770	Sales of Memorial Bricks	<u>500</u>
	TOTAL ESTIMATED REVENUES	<u>500</u>
	APPROPRIATED FUND BALANCE	<u>1,500</u>
	AMOUNT TO BE RAISED BY TAXATION	<u><u>0</u></u>
	<b>Summary of Appropriations by Function</b>	
MG7000	Culture and Recreation	<u>2,000</u>
	<b>GRAND TOTAL</b>	<u>2,000</u>
	<b>Summary of Appropriations by Category</b>	
	Contractual	<u>2,000</u>
	<b>GRAND TOTAL</b>	<u>2,000</u>
	<b>Summary of Revenues by Category</b>	
MG2400	Use of Money and Property	0
MG2700	Miscellaneous	<u>500</u>
	<b>GRAND TOTAL</b>	<u>500</u>

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 ADOPTED BUDGET  
 SPECIAL DISTRICTS BUDGET SUMMARY

	Appropriations	Estimated Revenues	Appropriated Fund Balance	Appropriated Reserves	Amount to be Raised by Taxation
Refuse District	\$ 2,154,632	\$ 40,500	\$ 150,000	\$ -	\$ 1,964,132
Lighting Districts	280,317	100	35,000	-	245,217
Fire Protection District	3,796,677	6,500	45,000	-	3,745,177
Water Districts	640,894	4,700	-	100,000	536,194
Totals	<u>\$ 6,872,520</u>	<u>\$ 51,800</u>	<u>\$ 230,000</u>	<u>\$ 100,000</u>	<u>\$ 6,490,720</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
SPECIAL DISTRICTS FUND - REFUSE DISTRICT

54.

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS</b>		
SR1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	Tax Cancellations and Refunds	557
	<b>TOTAL SPECIAL ITEMS</b>	<u>557</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	1,650,000
.412	Garbage Disposal	485,000
.413	Recycling Equipment	10,000
.449	Other Unclassified	1,000
	<b>TOTAL REFUSE &amp; GARBAGE</b>	<u>2,154,075</u>
	<b>TOTAL APPROPRIATIONS</b>	<u>2,154,632</u>
<b>ESTIMATED REVENUES</b>		
SR2130	Refuse Charges	20,000
SR2401	Interest Earnings	500
SR2770	Miscellaneous	20,000
	<b>TOTAL ESTIMATED REVENUES</b>	<u>40,500</u>
	APPROPRIATED FUND BALANCE	<u>150,000</u>
	AMOUNT TO BE RAISED BY TAXATION	<u>1,964,132</u>
	NUMBER OF BENEFITS	14,601.50
	RATE PER BENEFIT	\$134.52
<b>Summary of Appropriations by Function</b>		
SR1000	General Government Support	557
SR8000	Home and Community Services	2,154,075
	<b>GRAND TOTAL</b>	<u>2,154,632</u>
<b>Summary of Appropriations by Category</b>		
	Contractual	2,154,632
	<b>GRAND TOTAL</b>	<u>2,154,632</u>
<b>Summary of Revenues by Category</b>		
SR1200	Departmental Income	20,000
SR2400	Use of Money and Property	500
SR2700	Miscellaneous	20,000
	Revenues Other Than Real Property Taxes	<u>40,500</u>
SR1000	Real Property Taxes	1,964,132
	<b>GRAND TOTAL</b>	<u>2,004,632</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
SPECIAL DISTRICTS FUND - STREET LIGHTING DISTRICT

Account Code		2015 Adopted Budget
<b>APPROPRIATIONS</b>		
SL1970	SPECIAL ITEMS	
.4	<u>Contractual Expenses</u>	
.411	Tax Cancellations and Refunds	317
	Total Contractual Expenses	<u>317</u>
	TOTAL SPECIAL ITEMS	<u>317</u>
SL5182	TRANSPORTATION	
.4	<u>Contractual Expenses</u>	
.426	Repairs and Maintenance	25,000
.455	Utilities - Electric	255,000
	Total Contractual Expenses	<u>280,000</u>
	TOTAL TRANSPORTATION	<u>280,000</u>
	TOTAL APPROPRIATIONS	<u>280,317</u>
<b>ESTIMATED REVENUES</b>		
SL2401	USE OF MONEY & PROPERTY	
	Interest Earnings	100
	TOTAL ESTIMATED REVENUES	<u>100</u>
	APPROPRIATED FUND BALANCE	<u>35,000</u>
	AMOUNT TO BE RAISED BY TAXATION	<u>245,217</u>
	TAXABLE VALUATIONS	\$2,243,673,023
	Tax Rate per \$1,000 of Taxable Valuations	\$0.11
<b>Summary of Appropriations by Function</b>		
SL1000	General Government Support	317
SL5000	Transportation	280,000
	<b>GRAND TOTAL</b>	<u>280,317</u>
<b>Summary of Appropriations by Category</b>		
	Contractual	280,317
	<b>GRAND TOTAL</b>	<u>280,317</u>
<b>Summary of Revenues by Category</b>		
SL2400	Use of Money and Property	100
	Revenues Other Than Real Property Taxes	100
SL1000	Real Property Taxes	245,217
	<b>GRAND TOTAL</b>	<u>245,317</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
SPECIAL DISTRICTS FUND - FIRE PROTECTION DISTRICT

56.

Account Code		2015 Adopted Budget
	<b>APPROPRIATIONS</b>	
SF1970	SPECIAL ITEMS	
.4	Contractual Expenses	
.411	Tax Cancellations and Refunds	4,929
	<b>TOTAL SPECIAL ITEMS</b>	<u>4,929</u>
	 FIRE PROTECTION	
SF3410	.4 Contractual Expenses	
.411	Other (including OSHA physicals)	20,000
.412	Training and Education	10,000
.454	Telephone	0
.480	Fire Protection Contracts	3,041,748
.481	Hydrant Rentals - E.C.W.A.	225,000
.482	Workers' Compensation	155,000
.483	Hydrant repairs	10,000
.484	Firefighters' Service Awards Program	330,000
	<b>TOTAL FIRE PROTECTION</b>	<u>3,791,748</u>
	<b>TOTAL APPROPRIATIONS</b>	<u>3,796,677</u>
	<b>ESTIMATED REVENUES</b>	
	USE OF MONEY & PROPERTY	
SF2401	Interest Earnings	1,000
SF2416	Rental of Equipment - Other Governments	5,500
	<b>TOTAL ESTIMATED REVENUES</b>	<u>6,500</u>
	 APPROPRIATED FUND BALANCE	<u>45,000</u>
	 AMOUNT TO BE RAISED BY TAXATION	<u>3,745,177</u>
	 AMOUNT TO BE RAISED BY FUNCTION:	
	FOR FIRE PROTECTION SERVICE:	3,415,177
	FOR FIREFIGHTERS SERVICE AWARDS:	330,000
	 TAXABLE ASSESSED VALUATIONS	\$2,242,155,557
	 Tax Rate per \$1,000 of Taxable Valuations for Fire Protection	\$1.52
	Tax Rate per \$1,000 of Taxable Valuations for Service Awards	\$0.15
	<b>Total Tax Rate per \$1,000 of Taxable Valuations</b>	<u>\$1.67</u>
	<b>Summary of Appropriations by Function</b>	
SF1000	General Government Support	4,929
SF3000	Public Safety	3,791,748
	<b>GRAND TOTAL</b>	<u>3,796,677</u>
	<b>Summary of Appropriations by Category</b>	
	Contractual	3,796,677
	<b>GRAND TOTAL</b>	<u>3,796,677</u>
	<b>Summary of Revenues by Category</b>	
SF2400	Use of Money and Property	6,500
	Revenues Other Than Real Property Taxes	6,500
SF1000	Real Property Taxes	3,745,177
	<b>GRAND TOTAL</b>	<u>3,751,677</u>

TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
SPECIAL DISTRICTS FUND - CONSOLIDATED WATER DISTRICT

57.

Account Code	2015 Adopted Budget
<b>APPROPRIATIONS</b>	
	SPECIAL ITEMS
.4 <u>Contractual Expenses</u>	
SW1970 .411 Tax Cancellations & Refunds	396
	396
.4 <u>Contractual Expenses</u>	
.410 Professional Services	5,000
.426 Repairs & Maintenance	10,000
	15,000
	DEBT SERVICE
SW9710 <u>Serial Bonds</u>	
.601 Serial Bond Principal	414,000
.701 Serial Bond Interest	211,498
	625,498
	625,498
	640,894
<b>ESTIMATED REVENUES</b>	
	MISCELLANEOUS
SW2378 Out of District users	4,500
	USE OF MONEY AND PROPERTY
SW2401 Interest Earnings	200
	4,700
	0
	100,000
AMOUNT TO BE RAISED BY TAXATION	536,194
Units at \$1.00 per unit	14,294
Amount to be raised Ad Valorem	521,900
Taxable Assessed Valuations	\$2,349,881,296
Tax Rate per \$1,000 of Taxable Valuations	\$0.22

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 SPECIAL DISTRICTS FUND - CONSOLIDATED WATER DISTRICT

Account Code		2015 Adopted Budget
	<b>Summary of Appropriations by Function</b>	
SW1000	General Government Support	396
SW8000	Home and Community Services	15,000
SW9000	Undistributed	<u>625,498</u>
	<b>GRAND TOTAL</b>	<u><u>640,894</u></u>
	<b>Summary of Appropriations by Category</b>	
	Contractual	15,396
	Debt Service	<u>625,498</u>
	<b>GRAND TOTAL</b>	<u><u>640,894</u></u>
	<b>Summary of Revenues by Category</b>	
SW2400	Use of Money and Property	200
SW2700	Miscellaneous	<u>4,500</u>
	Revenues Other Than Real Property Taxes	4,700
SW1000	Real Property Taxes	<u>536,194</u>
	<b>GRAND TOTAL</b>	<u><u><u>540,894</u></u></u>



Town of Lancaster, New York  
2015 Budget - Debt Statement - Serial Bonds

	Year of Issue	Interest Rate (Percent)	Amount of Original Issue	Year of Final Maturity	Interest Due 2015	Outstanding Bonds 01/01/15	Projected Redemption 2015	Projected Outstanding 12/31/15
<b>Serial Bonds:</b>								
<b>General Fund - Townwide:</b>								
Building/Land Acquisition (4/28/03)	2005	3.5-4.0	1,855,000	2024	36,625	1,000,000	100,000	900,000
Town Hall Addition/Recon	2012	2.0-5.0	1,920,000	2026	57,060	1,559,000	113,000	1,446,000
Police Court Bldg.	2012	2.0-5.0	6,500,000	2026	203,995	5,576,000	400,000	5,176,000
OEM Bldg. HVAC System	2012	2.0-3.0	130,000	2015	1,140	38,000	38,000	-
Indoor Training Facility - Westwood Park	2013	1.0-5.0*	1,700,000	2028	67,413	1,610,000	90,000	1,520,000
Total General Fund					<u>366,233</u>	<u>9,783,000</u>	<u>741,000</u>	<u>9,042,000</u>
<b>Highway Fund - Townwide:</b>								
Central Ave. Bridge Recon. (1/1/04)	2005	3.5-3.75	205,000	2015	469	25,000	25,000	-
Various Bridges/Culverts Recon.	2012	2.0-5.0	1,300,000	2026	41,908	1,145,000	83,000	1,062,000
Total Highway Fund - Townwide					<u>42,377</u>	<u>1,170,000</u>	<u>108,000</u>	<u>1,062,000</u>
<b>Highway Fund - Town Outside Villages:</b>								
Glendale/Parkdale Improvements	2012	2.0-5.0	565,000	2023	14,990	393,000	54,000	339,000
Highway Equipment	2012	2.0-5.0	585,000	2023	17,180	441,000	43,000	398,000
Total Highway Fund - TOV					<u>32,170</u>	<u>834,000</u>	<u>97,000</u>	<u>737,000</u>
<b>Special Districts - Consolidated Water District:</b>								
Transit Rd. Waterline Improvements	2012	2.0-5.0	530,000	2026	15,627	427,000	31,000	396,000
Townwide Waterline Improvements	2012	2.0-5.0	5,520,000	2026	167,379	4,575,000	328,000	4,247,000
Schwartz Rd. Waterline Improvements	2012	2.0-5.0	900,000	2026	28,492	781,000	55,000	726,000
Total Consolidated Water District					<u>211,498</u>	<u>5,783,000</u>	<u>414,000</u>	<u>5,369,000</u>
<b>TOTAL SERIAL BONDS</b>					<b><u>\$ 652,278</u></b>	<b><u>\$ 17,570,000</u></b>	<b><u>\$ 1,360,000</u></b>	<b><u>\$ 16,210,000</u></b>

Town of Lancaster, New York  
2015 Budget - Debt Statement - Bond Anticipation Notes

	Date of Original Issue	Statutory Maturity Date	Current Interest Rate	Interest Due 2015	Projected Outstanding 01/01/15	Projected Redemption 2015	Projected Outstanding 12/31/15
<b>Bond Anticipation Notes:</b>							
<b>General Fund - Townwide:</b>							
Police/Court Building (2/1/10)	07/30/13	07/30/38	1.00%	35,000	3,500,000	225,000	3,275,000
Library Parking Lot Improvements	07/30/13	07/30/18	1.00%	1,800	180,000	45,000	135,000
Construction of Town Storage Building	07/30/13	07/30/38	1.00%	7,800	780,000	85,000	695,000
<b>Total General Fund - Townwide</b>				<b>44,600</b>	<b>4,460,000</b>	<b>355,000</b>	<b>4,105,000</b>
<b>Highway Fund - Town Outside Villages:</b>							
Highway Construction Equip. (1/22/13)	07/30/13	07/30/18	1.00%	1,800	180,000	50,000	130,000
Highway Maint. Vehicle/Equip. (4/15/13)	07/30/13	07/30/28	1.00%	9,900	990,000	110,000	880,000
Var. Culverts/Rd Stabilization (4/15/13)	07/30/13	07/30/28	1.00%	4,050	405,000	45,000	360,000
<b>Total Highway Fund - Town Outside Villages</b>				<b>15,750</b>	<b>1,575,000</b>	<b>205,000</b>	<b>1,370,000</b>
<b>TOTAL BOND ANTICIPATION NOTES</b>				<b>\$ 60,350</b>	<b>\$ 6,035,000</b>	<b>\$ 560,000</b>	<b>\$ 5,475,000</b>

Town of Lancaster, New York  
 2015 Budget - Debt Statement - Installment Purchase Debt

	Year of Issue	Interest Rate (Percent)	Amount of Original Issue	Year of Final Maturity	Interest Due 2015	Amount Outstanding 01/01/15	Projected Redemption 2015	Projected Outstanding 12/31/15
<b>Installment Purchase Debt:</b>								
<b>General Fund - Townwide:</b>								
Energy Performance Contract 2014	2014	3.533%	1,480,299	2030	39,370	1,480,299	-	1,480,299
<b>Total General Fund - Townwide</b>					<u>39,370</u>	<u>1,480,299</u>	<u>-</u>	<u>1,480,299</u>
<b>Highway Fund - Town Outside Villages:</b>								
Highway Equipment - 2012	2012	1.61%	459,909	2017	2,620	203,438	97,102	106,336
<b>Total Highway Fund - Town Outside Villages</b>					<u>2,620</u>	<u>203,438</u>	<u>97,102</u>	<u>106,336</u>
<b>TOTAL INSTALLMENT PURCHASE DEBT</b>					<b><u>\$ 41,990</u></b>	<b><u>\$ 1,683,737</u></b>	<b><u>\$ 97,102</u></b>	<b><u>\$ 1,586,635</u></b>

TOWN OF LANCASTER, NEW YORK  
2015 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>
105 . 00 - 3 - 44 . 2	403 Pavement Rd.	\$ 84.28
106 . 00 - 2 - 4	1158 Townline Rd.	188.56
115 . 15 - 3 - 82	68 Tomahawk Trl	71.77
116 . 05 - 1 - 5 . 2	5690 Broadway	35.04
116 . 05 - 2 - 46	10 Parkdale Dr	239.86
116 . 14 - 2 - 9	108 Michaels Walk	37.98
126 . 08 - 4 - 11	8 Joseph Dr	45.45
126 . 10 - 5 - 42	42 Stream View Ln	73.54
127 . 01 - 2 - 7	135 Brunck Rd	145.27
128 . 00 - 4 - 45	18 Ellie Ct	18.69
82 . 19 - 3 - 1 . 11	5428 Genesee Rd	21.96
83 . 00 - 5 - 4	57 Gunnville Rd	1,212.52
84 . 18 - 1 - 22	6293 Genesee Rd	398.25
93 . 11 - 2 - 16	5 Fox Hunt Rd	107.57
93 . 15 - 2 - 32	55 Fox Hunt Rd	47.47
93 . 19 - 4 - 63	25 Biscayne Dr	57.48
93 . 20 - 9 - 20	27 Jonquille Ct	123.59
94 . 00 - 2 - 3	5777 Genesee Rd	33.84
95 . 00 - 2 - 35 . 22	4676 Walden Ave.	15.02
		\$ 2,958.14

**PROPERTY CLEANUP CHARGES:**

<u>Section-Block-Lot</u>	<u>Street Address</u>	<u>Amount</u>
82 . 19 - 1 - 8	12 Martha Dr.	235.00
82 . 19 - 2 - 3	488 Harris Hill Rd.	75.00
93 . 06 - 2 - 49	3 Home Rd.	186.00
93 . 14 - 1 - 75	1 Heritage Dr.	75.00
93 . 14 - 5 - 121	16 Hill Valley Dr.	155.00
93 . 19 - 6 - 5	318 Broezel Ave.	275.00
93 . 20 - 3 - 51	325 Seneca Pl.	275.00
95 . 00 - 2 - 35 . 23	4678 Walden Ave.	75.00
105 . 17 - 1 - 15	0 St. Anthony St.	275.00
105 . 17 - 4 - 5	39 Rose St.	275.00
105 . 17 - 4 - 12	169 Steinfeldt Ave.	450.00
105 . 17 - 4 - 41	20 Rose St.	115.00
115 . 16 3 33	2 Parkedge Dr.	115.00
115 . 20 1 10	24 Rollingwood Dr.	195.00
115 . 20 2 5	5063 William St.	115.00
117 . 00 - 1 - 1	6218 Broadway	9,834.78
127 . 01 - 3 - 7	55 Brunck Rd.	75.00
		12,800.78

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 ESTIMATED UNRESERVED FUND BALANCES AT  
 12/31/14

	Estimated Fund Balance/(Deficit) 12/31/14	Amount Appropriated in Adopted Budget
General Fund - Townwide	\$ 1,613,749	\$ 390,000
General Fund - Town Outside Villages	171,749	60,000
Police Fund	1,940,816	480,000
Highway Fund - Townwide	108,229	15,000
Highway Fund - Town Outside Villages	1,248,597	215,000
Misc. Special Revenue - Tree Planting Fee	196,310	29,900
Misc. Special Revenue - Police Asset Forf.	133,600	31,150
Misc. Special Revenue - Recreation Fee	145,563	74,900
Misc. Special Revenue - Memorial Garden	3,270	1,500
Refuse District	523,842	150,000
Street Lighting District	140,055	35,000
Fire Protection District	192,974	45,000
Consolidated Water District	95,125	0

TOWN OF LANCASTER, NEW YORK  
 2015 BUDGET  
 ESTIMATED RESERVED FUND BALANCES AT  
 12/31/14

	Estimated Reserve Balance 12/31/14	Amount Appropriated in Adopted Budget
Townwide General Fund:		
Debt Service Reserve	\$ 205,995	\$ 100,000
Mandatory Reserve (Colecraft Bldg)	1,058,000	\$ 120,000
Townwide Highway Fund (Bridges)		
Debt Service Reserve	36,582	15,000
Part Town Highway Fund		
Debt Service Reserve	58,995	15,000
Water Districts - Consolidated Water District		
Debt Service Reserve	446,193	100,000

TOWN OF LANCASTER, NEW YORK  
 2015 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
Councilmember			\$ 18,975
Councilmember			\$ 18,975
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  
2015 BUDGET  
SCHEDULE OF TAXABLE VALUES

	<b>Adopted Budget</b>
Taxable Values for Townwide General and Highway Funds	\$2,741,970,855
Taxable Values for Police Fund (TOV PLUS Village of Lancaster TAV)	\$2,464,863,668
Taxable Values for Town Outside Villages General and Highway Funds	\$2,016,913,712
Taxable Values for Special Districts - Street Lighting	\$2,243,673,023
Taxable Values for Special Districts - Fire Protection District	\$2,242,155,557
Taxable Units for Special Districts - Refuse	14,601.50
Taxable Units for Special Districts - Consolidated Water	\$14,294
Capital Taxable Values for Special Districts - Consolidated Water	\$2,349,881,296
Maintenance Taxable Values for Special Districts - Consolidated Water	\$2,245,601,938
Taxable Values - Village of Depew	\$277,107,187
Taxable Values - Village of Lancaster	\$447,949,956
Taxable Values - Town Outside Villages	\$2,016,913,712
	\$2,741,970,855

Percentage of Taxable Values - Total Town	
Village of Depew	10.10%
Village of Lancaster	16.34%
Town Outside Villages	73.56%
	100.00%

Percentage of Taxable Values - Town & Village of Lancaster only	
Village of Lancaster	18.17%
Town Outside Villages	81.83%
	100.00%



**TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ADOPTED BUDGET TAX RATE SUMMARY**

**GENERAL FUND**

<u>Townwide General Fund Tax</u>	
Amount to be raised by taxation	\$6,546,360
Taxable Assessed Valuations	2,741,970,855
Tax Rate per \$1,000	\$2.387465

<u>General Fund - Town Outside Villages Tax</u>	
Amount to be raised by Taxation	\$151,512
Taxable Assessed Valuations	2,016,913,712
Tax Rate per \$1,000	\$0.075121

**General Fund Summary:**

Amount to be raised by taxes in the Village of Depew:	661,583.77
Amount to be raised by taxes in the Village of Lancaster:	1,069,464.93
Amount to be raised by taxes in the Town Outside Villages:	4,966,823.30
Total Amount to be raised by taxes - General Funds:	\$ 6,697,872.00

General Fund Tax Rate in the Village of Depew:	\$2.387465
General Fund Tax Rate in the Village of Lancaster:	\$2.387465
General Fund Tax Rate in the Town Outside Villages:	\$2.462586

**POLICE FUND**

Amount to be raised by taxation	\$ 3,634,323
Taxable Assessed Valuations	2,464,863,668
Tax Rate per \$1,000	\$1.474452

**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:	660,480.68
Amount to be raised by taxes in the Town Outside Villages:	2,973,842.32
Total Amount to be raised by taxes - Police Fund:	\$ 3,634,323.00

Police Fund Tax Rate in the Village of Depew:	\$0.000000
Police Fund Tax Rate in the Village of Lancaster:	\$1.474452
Police Fund Tax Rate in the Town Outside Villages:	\$1.474452

**TOWN OF LANCASTER, NEW YORK  
2015 BUDGET  
ADOPTED BUDGET TAX RATE SUMMARY**

**HIGHWAY FUND**

Townwide Highway (Bridge) Fund Tax

Amount to be raised by Taxation	\$161,002
Taxable Assessed Valuations	2,741,970,855
Tax Rate per \$1,000	\$0.058718

Highway Fund - Town Outside Villages Tax

Amount to be raised by Taxation	\$3,338,653
Taxable Assessed Valuations	2,016,913,712
Tax Rate per \$1,000	\$1.655328

**Highway Fund Summary:**

Amount to be raised by taxes in the Village of Depew (Bridges only):	16,271.07
Amount to be raised by taxes in the Village of Lancaster (Bridges only):	26,302.55
Amount to be raised by taxes in the Town Outside Villages (Bridges only):	118,428.37
Bridges only Amount to be raised subtotal:	161,001.99
Amount to be raised by taxes in the Town Outside Villages (non-Bridges):	3,338,653.00
Amount to be raised by taxes - All Highway Funds:	\$ 3,499,654.99

Highway (Bridge) Fund Tax Rate in the Village of Depew:	\$0.058718
Highway (Bridge) Fund Tax Rate in the Village of Lancaster:	\$0.058718
Highway (Bridge) Fund Tax Rate in the Town Outside Villages:	\$0.058718
Highway (non-Bridge) Fund Tax Rate in the Town Outside Villages:	\$1.655328

**SPECIAL DISTRICTS**

Code  
52600

**Lighting District No. 1**

Amount to be raised by taxation	\$245,217
Taxable Assessed Valuations	2,243,673,023
Tax Rate per \$1,000	\$0.109293

52610

**Fire Protection District**

Amount to be raised by taxation	\$3,745,177
Taxable Assessed Valuations	2,242,155,557
Tax Rate per \$1,000	\$1.670347

52300

**Refuse District**

Amount to be raised by taxation	\$1,964,132
Number of Benefits	14,601.50
Rate per Benefit	\$134.52

52301

**Consolidated Water District**

Amount to be raised by taxation	\$536,194
14,294 benefits at \$1.00 /benefit	(14,294)
Amount to be raised by assessed valuation	\$521,900
Taxable Assessed Valuations	2,349,881,296
Tax Rate per \$1,000	\$0.222096

TOWN OF LANCASTER, NEW YORK  
 2015 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**

	2014 ADOPTED RATE	2015 ADOPTED RATE	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
<b>General Ad Valorem Tax Rates:</b>				
General Fund - Townwide	2.36	2.39	0.03	1.27%
General Fund - Town Outside Villages	0.09	0.08	-0.01	-11.11%
Police Fund	1.68	1.47	-0.21	-12.50%
Highway Fund - Townwide (Bridges)	0.06	0.06	0.00	0.00%
Highway Fund Town Outside Villages	1.60	1.66	0.06	3.75%
<b>Subtotal</b>	<b>5.79</b>	<b>5.66</b>	<b>-0.13</b>	<b>-2.25%</b>
<b>Special Districts Ad Valorem Tax Rates:</b>				
Street Lighting	0.11	0.11	0.00	0.00%
Fire Protection	1.69	1.67	-0.02	-1.18%
Consolidated Water	0.23	0.22	-0.01	-4.35%
<b>Subtotal</b>	<b>2.03</b>	<b>2.00</b>	<b>-0.03</b>	<b>-1.48%</b>
<b>Grand Total Ad Valorem Tax Rates</b>	<b>7.82</b>	<b>7.66</b>	<b>-0.16</b>	<b>-2.05%</b>
<b>Special Districts Per Unit Charges:</b>				
Consolidated Water	1.00	1.00	0.00	0.00%
Refuse	133.63	134.52	0.89	0.67%
<b>Grand Total Per Unit Charges</b>	<b>134.63</b>	<b>135.52</b>	<b>0.89</b>	<b>0.66%</b>

**Analysis of Sample Tax Bill in Town Outside Villages:**

**ASSUMPTION: Single Family Residential**

**Property in Town Assessed at:**

**\$100,000**

	2014	2015	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Total Ad Valorem Taxes	\$782.00	\$766.00		
Total Unit Charges	134.63	135.52		
<b>Total Annual Town Tax Bill</b>	<b>\$916.63</b>	<b>\$901.52</b>	<b>(\$15.11)</b>	<b>-1.65%</b>

TOWN OF LANCASTER, NEW YORK  
 2015 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**

	2014 ADOPTED RATE	2015 ADOPTED RATE	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
<b>General Ad Valorem Tax Rates:</b>				
General Fund - Townwide	2.36	2.39	0.03	1.27%
Police Fund	1.68	1.47	-0.21	-12.50%
Highway Fund - Townwide (Bridges)	0.06	0.06	0.00	0.00%
<b>Grand Total Ad Valorem Tax Rates</b>	<b>4.10</b>	<b>3.92</b>	<b>-0.18</b>	<b>-4.39%</b>
<b>Special Districts Per Unit Charges:</b>				
Refuse	133.63	134.52	0.89	0.67%
<b>Grand Total Per Unit Charges</b>	<b>133.63</b>	<b>134.52</b>	<b>0.89</b>	<b>0.67%</b>

**Analysis of Sample Tax Bill in Village of Lancaster:**

**ASSUMPTION: Single Family Residential**

**Property in Village Assessed at:**

**\$100,000**

	2014	2015	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Total Ad Valorem Taxes	\$410.00	\$392.00		
Total Unit Charges	133.63	134.52		
<b>Total Annual Town Tax Bill</b>	<b>\$543.63</b>	<b>\$526.52</b>	<b>(\$17.11)</b>	<b>-3.15%</b>

TOWN OF LANCASTER, NEW YORK  
 2015 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**

	2014 ADOPTED RATE	2015 ADOPTED RATE	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
<b>General Ad Valorem Tax Rates:</b>				
General Fund - Townwide	2.36	2.39	0.03	1.27%
Highway Fund - Townwide (Bridges)	0.06	0.06	0.00	0.00%
<b>Grand Total Ad Valorem Tax Rates</b>	<b>2.42</b>	<b>2.45</b>	<b>0.03</b>	<b>1.24%</b>

**Analysis of Sample Tax Bill in Village of Depew:**

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

	2014	2015	Dollar Increase/ (Decrease)	Percent Increase/ (Decrease)
Total Ad Valorem Taxes	\$242.00	\$245.00		
<b>Total Annual Town Tax Bill</b>	<b>\$242.00</b>	<b>\$245.00</b>	<b>\$3.00</b>	<b>1.24%</b>



**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: 11/17/2014

Taxing Jurisdiction: Lancaster-SWIS #1452

Fiscal Year Beginning: 1/1/2015

Total equalized value in taxing jurisdiction: \$3,247,168,151

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	0.04%
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	\$8,367,300	0.26%
13650	VG GENERALLY	RPTL 406(1)	185	\$4,536,705	0.14%
13800	SCHOOL DISTRICT	RPTL 408	26	\$66,861,400	2.06%
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	93	\$196,894,000	6.06%
21600	RES OF CLERGY-RELIG CORP OWN	RPTL 462	9	\$1,355,800	0.04%
25110	NONPROF CORP-RELIG(CONST PRO	RPTL 420-a	63	\$33,559,000	1.03%
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	0.83%
25230	NONPROF CORP-MORAL/MENTAL IMP	RPTL 420-a	30	\$7,731,400	0.24%
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	2	\$4,018,000	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	10	\$914,500	0.03%
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)	1	\$930	0.00%
41111	VET PRO RATA:FULL VALUE ASSMT	RPTL 458(5)	303	\$14,943,963	0.46%
41121	ALT VET EX-WAR PERIOD NON-COMB	RPTL458-a	1030	\$17,421,938	0.54%
41131	ALT VET EX-WAR PERIOD -COMBAT	RPTL458-a	748	\$20,897,425	0.64%
41141	ALT VET EX-WAR PERIOD -DISABILI	RPTL458-a	257	\$9,498,625	0.29%
41161	COLD WAR VETERANS (15%)	RPTL 458-b	155	\$1,850,580	0.06%
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	15	\$386,900	0.01%
41300	PARAPLEGIC VETS	RPTL 458(3)	3	\$730,000	0.02%
41400	CLERGY	RPTL 460	8	\$12,000	0.00%
41683	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e&g	30	\$90,000	0.00%
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	28	\$1,481,466	0.05%
41800	PERSONS AGE 65 OR OVER	RPTL 467	60	\$3,256,485	0.10%
41801	PERSONS AGE 65 OR OVER	RPTL 467	475	\$24,361,425	0.75%
41803	PERSONS AGE 65 OR OVER	RPTL 467	486	\$16,971,120	0.52%
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	28	\$1,532,875	0.05%
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	29	\$1,788,600	0.06%
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	27	\$1,127,870	0.03%
47611	BUSINESS INVESTMENT PROPERTY P	RPT 485-b	31	\$4,368,090	0.13%
47803	IMPR. TO PROPERTY PURSUANT TO ADA	RPTL 459-a	1	\$14,000	0.00%
<b>Totals</b>			4470	\$505,197,296	15.54%

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

Amount, if any, attributed to payments in lieu of taxes: \$869,566.43  
 (details contained on RP-495-PILOT)



