



TOWN
OF
SARDINIA
ESTABLISHED 1821
NEW YORK

2 0 1 9

Adopted Budget

Supervisor Beverly Gambino

TOWN OF SARDINIA
2019 ADOPTED BUDGET
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TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
SUMMARY OF ALL FUND TYPES

	2019				
	Expenditure Appropriations	Interfund Transfers	Estimated Revenues	Appropriated Fund Balance	Amount to be Raised by Taxation
General Fund	\$ 1,625,661	\$ 402,868	\$ 2,028,529	\$ -	\$ -
Highway Fund	809,500	-	341,585	467,915	-
Fire Protection District Fund	426,883	(402,868)	15	24,000	-
Lighting Districts Fund	14,000	-	2	3,998	10,000
	\$ 2,876,044	\$ -	\$ 2,370,131	\$ 495,913	\$ 10,000

	Amount to Raise	Taxable Value	2019 Tax Rate
General Fund	\$ -	\$ 117,983,611	\$ -
Highway Fund	-	117,983,611	-
Fire Protection District	-	132,236,469	-
Lighting District:			
Sardinia Hamlet - 2A	5,071	17,299,196	0.293160
Miller Avenue - 2B	1,643	5,475,772	0.300023
Chaffee Hamlet - 2C	1,429	4,951,262	0.288526
Allen West - 2C Ext	143	846,318	0.168802
Allen West - 2C	429	897,183	0.477684
Timeless & Joshua - 2D	1,286	1,560,000	0.824173
	\$ 10,000		

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
BUDGET SUMMARY

Budget appropriations	\$ 2,028,529
Less: Estimated revenues	(2,028,529)
Appropriated fund balance	<u>-</u>
Amount to be raised in taxation	<u><u>\$ -</u></u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
ESTIMATED REVENUES - DETAIL BY SOURCE

Account Code	Description	2019 Estimated Revenues
TAX ITEMS		
Real Property Taxes:		
A1090	Interest and Penalties on Real Property Taxes	\$ 4,000
	Total Real Property Taxes	<u>4,000</u>
Non-Property Tax Items:		
A1120	Non-Property Tax Distribution by County	300,000
A1170	Franchise Fees	<u>10,100</u>
	Total Non-Property Tax Items	<u>310,100</u>
DEPARTMENTAL INCOME		
A1255	Marriage Licenses/Decals	800
A2001	Park and Recreation Charges	12,500
A2110	Zoning Fees	400
A2115	Planning Fees	<u>500</u>
	Total Departmental Income	<u>14,200</u>
USE OF MONEY AND PROPERTY		
A2401	Interest and Earnings	<u>500</u>
	Total Use of Money and Property	<u>500</u>
LICENSES AND PERMITS		
A2530	Games of Chance	10
A2544	Dog Licenses	2,000
A2555	Building Permits	6,000
A2590	Other Permits	500
A2592	Landfill Permit Fees	<u>1,503,700</u>
	Total Licenses and Permits	<u>1,512,210</u>

(Continued)

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
ESTIMATED REVENUES - DETAIL BY SOURCE

(Concluded)

FINES AND FORFEITURES		
A2610	Fines and Forfeited Bail	55,000
A2611	Fines and Penalties - Dog Cases	<u>50</u>
	Total Fines and Forfeitures	<u>55,050</u>
 SALE OF PROPERTY		
A2650	Sales of Scrap	<u>100</u>
	Total Sale of Property	<u>100</u>
 MISCELLANEOUS		
A2701	Refunds of Prior Year's Expenditures	500
A2705	Gifts and Donations	50
A2770	Unclassified Revenues	<u>2,000</u>
	Total Miscellaneous	<u>2,550</u>
 STATE AID		
A3001	Per Capita	24,819
A3005	Mortgage Tax	55,000
A3089	Grants	<u>50,000</u>
	Total State Aid	<u>129,819</u>
 TOTAL GENERAL FUND REVENUES		 <u>\$ 2,028,529</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Councilman (4)	\$ 27,800
	Total personal services	27,800
	Contractual expenses:	
.400	Office Supplies	2,000
	Total contractual expenses	2,000
	Total Town Board	\$ 29,800

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

Account Code	Description	2019 Budget
	Personal services:	
.101	Town Justice	\$ 28,000
.110a	Court Clerk	13,800
.110b	Court Clerk	13,800
	Total personal services	55,600
	Equipment:	
.200	Equipment	1,000
	Total equipment	1,000
	Contractual expenses:	
.400	Contractual	5,500
.410	Prosecutor	6,500
.420	Prosecutor Expense	200
	Total contractual expenses	12,200
	Total Justices	\$ 68,800

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Supervisor	\$ 30,000
.120	Deputy	700
.130	Bookkeeper	<u>17,500</u>
	Total personal services	<u>48,200</u>
	Equipment:	
.200	Equipment	<u>1,000</u>
	Total equipment	<u>1,000</u>
	Contractual expenses:	
.400	Contractual	5,800
.480	Accountants	<u>6,000</u>
	Total contractual expenses	<u>11,800</u>
	Total Supervisor	<u>\$ 61,000</u>

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Annual Audit and Accounting Services	<u>\$ 16,100</u>
	Total contractual expenses	<u>16,100</u>
	Total Auditor	<u>\$ 16,100</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
	Personal services:	
.100	Personal Services	\$ 3,225
	Total personal services	<u>3,225</u>
	Contractual expenses:	
.400	Contractual	<u>100</u>
	Total contractual expenses	<u>100</u>
	Total Budget	<u>\$ 3,325</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
	Personal services:	
.100	Assessor - Personal Services	\$ 16,975
.140	Assessor - Clerk	<u>5,500</u>
	Total personal services	<u>22,475</u>
	Equipment:	
.200	Equipment	<u>100</u>
	Total equipment	<u>100</u>
	Contractual expenses:	
.400	Contractual	<u>3,000</u>
	Total contractual expenses	<u>3,000</u>
	Total Assessments	<u>\$ 25,575</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Town Clerk	\$ 42,000
.110	Deputy Town Clerk	<u>18,000</u>
	Total personal services	<u>60,000</u>
	Equipment:	
.200	Equipment	<u>750</u>
	Total equipment	<u>750</u>
	Contractual expenses:	
.400	Contractual	<u>5,500</u>
	Total contractual expenses	<u>5,500</u>
	Total Town Clerk	<u>\$ 66,250</u>

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Attorney Legal Fees	<u>\$ 55,000</u>
	Total contractual expenses	<u>55,000</u>
	Total Attorney	<u>\$ 55,000</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Engineering Fees	\$ 55,000
	Total contractual expenses	55,000
	Total Engineering	\$ 55,000

DEPT:	BOARD OF ETHICS	A1470
DUTIES:		

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Contractual	\$ 100
	Total contractual expenses	100
	Total Board of Ethics	\$ 100

DEPT:	ADMINISTRATION GRANTS	A1490
DUTIES:		

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Administration Grants	\$ 5,000
	Total contractual expenses	5,000
	Total Administration Grants	\$ 5,000

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 21,500
	Total personal services	21,500
	Equipment:	
.200	Various	1,000
.220	Town Hall Improvements	10,000
.230	Capital Improvements	350,000
	Total equipment	361,000
	Contractual expenses:	
.410	Electricity	5,000
.420	Heat	9,500
.430	Telephone	6,700
.440	Repairs	20,000
.470	Computer	2,000
.471	Computer Upgrades	500
.490	Other Expenses	12,000
	Total contractual expenses	55,700
	Total Operation of Buildings	\$ 438,200

DEPT:	POOL PERSONAL SERVICE	A1650
DUTIES:		

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 1,500
	Total personal expenses	1,500
	Total Pool Personal Service	\$ 1,500

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	CENTRAL STOREROOM	A1660
DUTIES:		

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
	Contractual services:	
.470	Copier	\$ 3,000
.490	Contractual	<u>3,500</u>
	Total contractual expenses	<u>6,500</u>
	Total Central Storeroom	<u>\$ 6,500</u>

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

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
	Contractual expenses:	
.400	Contractual	\$ 4,000
	Total contractual expenses	<u>4,000</u>
	Total Central Printing and Mailing	<u>\$ 4,000</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
Contractual expenses:		
A1910.400	Unallocated Insurance	\$ 41,500
A1920.400	Municipal Association Dues	1,500
A1935.400	Tax Cancellations and Refunds	100
A1990.400	Contingent Account	<u>15,000</u>
	Total contractual expenses	<u>58,100</u>
	Total Special Items	<u>\$ 58,100</u>
TOTAL GENERAL GOVERNMENT SUPPORT		<u>\$ 894,250</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 1,750
	Total personal services	1,750
	Contractual expenses:	
.400	Contractual	200
	Total contractual expenses	200
	Total Public Safety	\$ 1,950

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 3,600
	Total personal services	3,600
	Equipment:	
.200	Equipment	500
	Total equipment expenses	500
	Contractual expenses:	
.400	Contractual	500
	Total contractual expenses	500
	Total Police & Constable	\$ 4,600

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Dog Control Officer	\$ 3,200
	Total personal services	3,200
	Contractual expenses:	
.400	Materials and Supplies	2,000
	Total contractual expenses	2,000
	Total Control of Dogs	\$ 5,200

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Code Enforcement Officer	\$ 25,680
	Total personal services	25,680
	Equipment:	
.200	Equipment	500
	Total equipment expenses	500
	Contractual expenses:	
.400	Contractual	1,500
	Total contractual expenses	1,500
	Total Building Enforcement	\$ 27,680

TOTAL PUBLIC SAFETY	\$ 39,430
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TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

DEPT:	REGISTRY OF VITAL STATISTICS	A4020
DUTIES:		

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 860
	Total personal services	860
	Contractual expenses:	
.400	Contractual	100
	Total contractual expenses	100
	Total Registry of Vital Statistics	\$ 960
TOTAL HEALTH		\$ 960

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Highway Superintendent	\$ 59,360
.110	P.S. Deputy	855
	Total personal services	60,215
	Contractual expenses:	
.400	Contractual	1,000
	Total contractual expenses	1,000
	Total Highway Administration	\$ 61,215

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.410	Electricity	\$ 5,000
.420	Heating Fuel	8,000
.430	Telephone	1,800
.440	Building Repairs	5,000
.490	Other Expenses	2,000
	Total contractual expenses	21,800
	Total Garage	\$ 21,800

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
	Contractual expenses:	
.410	Arcade - Entire Town	\$ 2,000
.420	NYSEG - Entire Town	<u>9,000</u>
	Total contractual expenses	<u>11,000</u>
	Total Townwide Street Lighting	<u>\$ 11,000</u>
TOTAL TRANSPORTATION		<u>\$ 94,015</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
Contractual expenses:		
6220.400	Codification of Laws	\$ 15,000
6410.400	Publicity	4,000
6510.400	Veterans Services	<u>3,500</u>
	Total contractual expenses	<u>22,500</u>
Total Publicity and Veteran's Service		<u>\$ 22,500</u>

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

Account Code	Description	2019 Budget
Contractual expenses:		
.400	Programs for the Aging	\$ 15,000
.410	Meals on Wheels	2,000
.420	Rural Transit	<u>336</u>
	Total contractual expenses	<u>17,336</u>
Total Programs For the Aging		<u>\$ 17,336</u>

TOTAL ECONOMIC ASSISTANCE & OPPORTUNITY **\$ 39,836**

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 12,000
	Total personal services	12,000
	Contractual expenses:	
.400	Contractual	2,100
	Total contractual expenses	2,100
	Total Recreational Administration	\$ 14,100

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 22,000
	Total personal services	22,000
	Equipment:	
.200	Equipment	110,000
	Total equipment	110,000
	Contractual expenses:	
.400	Contractual	4,500
.401	Utilities	5,000
	Total contractual expenses	9,500
	Total Parks	\$ 141,500

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.110	WR	\$ 3,500
.120	SR	<u>8,000</u>
	Total personal services	<u>11,500</u>
	Equipment:	
.200	Equipment	1,000
.210	WR	800
.220	SR	<u>2,000</u>
	Total equipment	<u>3,800</u>
	Contractual expenses:	
.400	Various	600
.420	Field Trip Registrations	3,000
.430	Field Trip Transportation	3,000
.440	Playgrounds Expense	<u>3,500</u>
	Total contractual expenses	<u>10,100</u>
	Total Playgrounds and Recreation Centers	<u><u>\$ 25,400</u></u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 42,000
.110	Maint. Coord.	<u>1,500</u>
	Total personal services	<u>43,500</u>
	Equipment:	
.200	Equipment	45,000
.220	Equipment	<u>100,000</u>
	Total equipment	<u>145,000</u>
	Contractual expenses:	
.400	Contractual	<u>15,000</u>
	Total contractual expenses	<u>15,000</u>
	Total Special Recreational Facilities	<u><u>\$ 203,500</u></u>

DEPT:	BAND CONCERTS	A7270
DUTIES:	Expenditures for providing entertainment.	

Account Code	Description	2019 Budget
	Contractual services:	
.400	Band Concerts	\$ 2,800
	Total contractual expenses	<u>2,800</u>
	Total Band Concerts	<u><u>\$ 2,800</u></u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 1,420
	Total personal services	1,420
	Contractual expenses:	
.400	Contractual	100
.410	Sardinia Meeting House	15,000
	Total contractual expenses	15,100
	Total Historian	\$ 16,520

DEPT:	CELEBRATIONS	A7989
DUTIES:	Celebrations and commemoration of historical events.	

Account Code	Description	2019 Budget
	Contractual expenses:	
.410	Other Culture and Celebrations	\$ 10,000
	Total contractual expenses	10,000
	Total Celebrations	\$ 10,000
TOTAL CULTURE & RECREATION		\$ 413,820

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 3,500
	Total personal services	3,500
	Contractual expenses:	
.400	Contractual	350
	Total contractual expenses	350
	Total Zoning Board of Appeals	\$ 3,850

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

Account Code	Description	2019 Budget
	Personal services:	
.100	Personal Services	\$ 5,000
	Total personal services	5,000
	Equipment:	
.200	Equipment	100
	Total equipment	100
	Contractual expenses:	
.400	Contractual	800
.410	Planner	1,500
	Total contractual expenses	2,300
	Total Planning Board	\$ 7,400

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.410	Bar	\$ 1,000
.420	Other	<u>1,600</u>
	Total contractual expenses	<u>2,600</u>
	Total Assessment Review	<u>\$ 2,600</u>

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Contractual	\$ 25,000
	Total contractual expenses	<u>25,000</u>
	Total Environmental Control	<u>\$ 25,000</u>

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Contractual	\$ 5,000
	Total contractual expenses	<u>5,000</u>
	Total Environmental Control	<u>\$ 5,000</u>

TOTAL HOME & COMMUNITY SERVICES	<u><u>\$ 43,850</u></u>
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TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
Contractual expenses:		
A9010.800	State Retirement	\$ 18,000
A9030.800	Social Security	29,500
A9040.800	Workers' Compensation	22,000
A9050.800	Unemployment Insurance	5,500
A9060.800	Hospital and Medical Insurance	16,000
A9089.800	Medicare	8,500
	Total contractual expenses	99,500
TOTAL EMPLOYEE BENEFITS		\$ 99,500

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

<u>Account Code</u>	<u>Description</u>	<u>2019 Budget</u>
Transfers to Other Funds:		
.910	Transfer to Fire Protection Fund	\$ 402,868
	Total Transfers to Other Funds	402,868
TOTAL INTERFUND TRANSFERS		\$ 402,868

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
GENERAL FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
.100	Personal services	\$ 434,525
.200	Equipment	623,750
.400	Contractual expenses	467,886
.800	Employee Benefits	99,500
.900	Interfund Transfers	402,868
	Total Expenditures and Interfund Transfers	\$ 2,028,529
	<u>Expenditures:</u>	
	General Government Support	\$ 894,250
	Public Safety	39,430
	Health	960
	Transportation	94,015
	Economic Assistance & Opportunity	39,836
	Culture & Recreation	413,820
	Home & Community Services	43,850
	Employee Benefits	99,500
	Total Expenditures	1,625,661
	Interfund Transfers	402,868
	Total Expenditures and Interfund Transfers	\$ 2,028,529

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
HIGHWAY FUND
BUDGET SUMMARY

Budget appropriations	\$ 809,500
Less: Estimated revenues	(341,585)
Appropriated fund balance	<u>(467,915)</u>
Amount to be raised in taxation	<u>\$ -</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
HIGHWAY FUND
ESTIMATED REVENUES—DETAIL BY SOURCE

Account Code	Description	2019 Estimated Revenues
TAX ITEMS		
Non-Property Tax Items:		
D1120	Non-Property Tax Distribution by County	\$ 125,000
	Total Non-Property Tax Items	<u>125,000</u>
DEPARTMENTAL INCOME		
D2300	Transportation services	2,000
D2302	Snow Removal - Other Governments	<u>163,520</u>
	Total Departmental Income	<u>165,520</u>
USE OF MONEY AND PROPERTY		
D2401	Interest and Earnings	<u>125</u>
	Total Use of Money and Property	<u>125</u>
SALE OF PROPERTY		
D2650	Sales of Scrap	500
D2665	Sale of Equipment	<u>500</u>
	Total Sale of Property	<u>1,000</u>
MISC. LOCAL SOURCES		
D2770	Unspecified	<u>500</u>
	Total Misc. Local Sources	<u>500</u>
STATE AID		
D3501	CHIPS Aid	<u>49,440</u>
	Total State Aid	<u>49,440</u>
TOTAL HIGHWAY FUND REVENUES		<u>\$ 341,585</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
HIGHWAY FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Personal services:	
.120	Personal Services	\$ 98,550
.130	Overtime	3,900
.140	Part-time	3,000
	Total personal services	105,450
	Contractual expenses:	
.420	Fuel and Lube	47,500
.430	Parts and Labor	25,000
.440	Road Construction Material	150,000
.450	Sidewalk Construction Material	1,000
.490	Other Expenses	1,000
	Total contractual expenses	224,500
	Total General Repairs	\$ 329,950

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

Account Code	Description	2019 Budget
	Equipment	
.200	Equipment	\$ 50,000
	Total equipment	50,000
	Contractual Expenses:	
.430	Repairs and Maintenance	15,000
	Total contractual expenses	15,000
	Total Machinery	\$ 65,000

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
HIGHWAY FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
Personal services:		
.120	Personal Services	\$ 98,550
.130	Overtime	45,000
.140	Part-time	<u>3,000</u>
	Total personal services	<u>146,550</u>
Contractual expenses:		
.430	Parts and Labor	15,000
.450	Sand and Salt	80,000
.490	Other Expenses	<u>1,000</u>
	Total contractual expenses	<u>96,000</u>
	Total Snow Removal	<u>\$ 242,550</u>
	TOTAL TRANSPORTATION	<u>\$ 637,500</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
HIGHWAY FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Employee Benefits	
D9010.800	State Retirement	\$ 50,000
D9030.800	Social Security	16,500
D9040.800	Workers' Compensation	40,000
D9050.800	Unemployment Insurance	5,000
D9060.800	Hospital and Medical Insurance	55,000
D9089.800	Medicare Employment Benefits	<u>5,500</u>
	Total Employee Benefits	<u>\$ 172,000</u>

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

Account Code	Description	2019 Budget
	Classifications:	
.100	Personal Services	\$ 252,000
.200	Equipment	50,000
.400	Contractual	335,500
.800	Employee Benefits	<u>172,000</u>
	Total Highway Fund	<u>\$ 809,500</u>
	General Repairs (Maintenance of Streets)	\$ 329,950
	Machinery	65,000
	Snow Removal	242,550
	Employee Benefits	<u>172,000</u>
	Total Highway Fund	<u>\$ 809,500</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
FIRE PROTECTION DISTRICT FUND
BUDGET SUMMARY

Budget appropriations	\$ 426,883
Less: Estimated revenues	(402,883)
Appropriated fund balance	<u>(24,000)</u>
Amount to be raised in taxation	<u>\$ -</u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
FIRE PROTECTION DISTRICT FUND
ESTIMATED REVENUES—DETAIL BY SOURCE

Account Code	Description	2019 Estimated Revenues
SF2401	Interest and Earnings	\$ 15
	TOTAL FIRE PROTECTION DISTRICT FUND REVENUES	\$ 15
SF5031	Transfer in from General Fund	402,868
	TOTAL FIRE PROTECTION DISTRICT FUND REVENUES & TRANSFER FROM GENERAL FUND	\$ 402,883

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
FIRE PROTECTION DISTRICT FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.400	Contingent Contractual	\$ 15,000
410	Fire Protection - Grant Writer	5,000
.440	Fire Company Dispatch	25,000
.471	Snow Plowing	500
.480	Fire Company Contract	195,526
.491	Fire Company CNT Apparatus	<u>62,357</u>
	Total contractual expenses	<u><u>303,383</u></u>
	Miscellaneous contractual expenses:	
9010.800	Retirement Benefit - LOSAP	92,000
9040.800	Workers Compensation	29,000
9089.800	Other Benefits/Cancer Bill	<u>2,500</u>
	Total miscellaneous contractual expenses	<u><u>123,500</u></u>
	Total Fire Protection District Fund	<u><u>\$ 426,883</u></u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
LIGHTING DISTRICTS FUND
BUDGET SUMMARY

Budget appropriations	\$ 14,000
Less: Estimated revenues	(2)
Appropriated fund balance	<u>(3,998)</u>
Amount to be raised by taxation	<u><u>\$ 10,000</u></u>

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
LIGHTING DISTRICTS FUND
ESTIMATED REVENUES—DETAIL BY SOURCE

Account Code	Description	2019 Estimated Revenues
SL2401	Interest and Earnings	\$ 2
	TOTAL LIGHTING FUND REVENUE	\$ 2
	TOTAL RAISED BY ASSESSMENT	\$ 10,000

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
LIGHTING DISTRICTS FUND
APPROPRIATIONS - DETAIL BY SOURCE

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

Account Code	Description	2019 Budget
	Contractual expenses:	
.413	Chaffee Hamlet	\$ 2,000
.414	Allen West	200
.421	Sar. Hamlet	7,100
.422	Miller Ave.	2,300
.423	Allen West	600
.424	Timeless and Joshua	1,800
	Total contractual expenses	14,000
	Total Lighting Districts Fund	\$ 14,000

TOWN OF SARDINIA, NEW YORK
2019 Adopted Budget
ESTIMATED FUND BALANCE

	Actual Fund Balance <u>12.31.17</u>	Projected Fund Balance <u>Activity - 2018</u>	Estimated Fund Balance <u>12.31.18</u>	Appropriated Fund Balance <u>2019</u>
General Fund	\$ 4,241,499	\$ (263,863)	\$ 3,977,636	\$ -
Highway Fund	646,559	(200,000)	446,559	467,915
Fire Protection District Fund	84,259	(46,000)	130,259	24,000
Lighting Districts Fund	16,735	(13,770)	2,965	3,998

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

Councilman	\$ 6,950
Councilman	6,950
Councilman	6,950
Councilman	6,950
Town Justice	14,000
Town Justice	14,000
Supervisor	30,000
Town Clerk	42,000
Superintendent of Highways	59,360

APPENDIX A
ASSESSOR'S EXEMPTION IMPACT REPORT

Equalized Total Assessed Value 268,810,615

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	145,000	0.05
13100	CO - GENERALLY	RPTL 406(1)	16	3,532,500	1.31
13500	TOWN - GENERALLY	RPTL 406(1)	4	2,412,115	0.90
14110	USA - SPECIFIED USES	STATE L 54	1	94,038	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	305,577	0.11
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	11	2,640,577	0.98
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	50,385	0.02
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	7	4,684,615	1.74
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	199,423	0.07
26100	VETERANS ORGANIZATION	RPTL 452	1	48,077	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	370,962	0.14
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	559,615	0.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	230,962	0.09
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	11	1,339,935	0.50
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	68	1,028,444	0.38
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	71	1,828,700	0.68
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	30	1,213,488	0.45
41400	CLERGY	RPTL 460	2	5,769	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	102,500	0.04
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	132	5,598,048	2.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	11	758,590	0.28
41801	PERSONS AGE 65 OR OVER	RPTL 467	72	3,650,704	1.36

Equalized Total Assessed Value 268,810,615

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	85,962	0.03
Total Exemptions Exclusive of System Exemptions:			455	30,885,987	11.49
Total System Exemptions:			0	0	0.00
Totals:			455	30,885,987	11.49

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

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

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
62019	Fire Protection	TO		1,726	132,236,469.00
62020	Light Tax 2A NYSEG	TO		296	17,299,196.00
62021	Light Tax 2B NYSEG	TO		96	5,475,772.00
62022	Light Tax 2C Arcade	TO		89	4,951,262.00
62023	Light Tax 2C Ext Arc	TO		14	846,318.00
62024	Light Tax 2C NYSEG	TO		15	897,183.00
62025	Light Tax 2D NYSEG	TO		17	1,560,000.00

School Code	Name	Parcels	Land Assessed Value	Total Assessed Value	School Taxable	# of Relevies	School Relevy
048401	Pioneer Central#1	977	19,251,482	81,467,627	73,402,739	0	0.00
143801	Springville-Griff.	388	7,649,430	27,688,705	25,111,714	0	0.00
145001	Holland Central	414	7,399,013	30,625,188	28,014,047	0	0.00

R/S	Name	# Parcels	Land Assessed Value	Total Assessed Value	Taxable Value			
					County	Town/City	School	Village
1	Taxable	1,672	31,004,575	126,435,424	117,565,985	117,983,611	120,791,304	0
5	Special Franch.	12	0	1,264,213	1,264,213	1,264,213	1,264,213	0
6	Utility	33	170,200	4,274,564	4,274,564	4,274,564	4,274,564	0
7	Ceiling RR	8	17,500	198,419	198,419	198,419	198,419	0
8	Wholly Exmpt	54	3,107,650	7,608,900	0	0	0	0
Town Totals:		1,779	34,299,925	139,781,520	123,303,181	123,720,807	126,528,500	0