

Town of Elma, New York



2008 Adopted Budget

Supervisor

Michael P. Nolan

Councilmembers

Susan B. Glownia
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TOWN OF ELMA, NEW YORK

2008 ADOPTED BUDGET

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TOWN OF ELMA, NEW YORK
2008 BUDGET - SUMMARY

<u>Fund</u>	<u>Approp- riations</u>	<u>Estimated Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Amount to be Raised by Taxation</u>
General	\$ 2,410,567	\$ 2,394,630	\$ 15,937	\$ -
Highway	1,082,517	847,000	-	235,517
Water	1,920,451	1,857,000	-	63,451
Sanitary Sewer District #1	20,534	2,100	-	18,434
Sanitary Sewer District #2	5,184	-	-	5,184
Sanitary Sewer District #4	30,153	1,450	-	28,703
Sanitary Sewer District #5	94,559	2,500	-	92,059
Sanitary Sewer District #7	37,275	1,700	-	35,575
Drainage District #1	350	-	-	350
Drainage District #7	2,180	-	-	2,180
Drainage District #26,26A,36	500	-	-	500
Lighting District	43,100	3,170	-	39,930
Fire Protection District	692,997	33,417	-	659,580
TFPD Service Award	120,000	-	-	120,000
Springbrook Fire District	316,560	-	-	316,560
Springbrook Fire Service Award	49,440	-	-	49,440
Refuse User Fee (per unit charge)	-	-	-	305,880

TOWN OF ELMA, NEW YORK

2008 Summary of Tax Rates

Fund	Assessment Code	Taxable Valuation	Amount to be Raised	Tax Rate
Highway		49,818,405	235,517	4.7275098
Fire Protection District	42020	39,806,990	659,580	16.5694517
Springbrook Fire District	42021	14,528,937	316,560	21.7882423
TPFD Service Award	42025	39,806,990	120,000	3.0145459
Springbrook Fire Service Award	42026	14,528,937	49,440	3.4028642
Lighting District	42030	54,416,425	39,930	0.7337858
Water District	42040	54,492,527	63,314	1.1618801
Exempt Water District	42041	118,100	137	1.1618801
Sanitary Sewer District #1	42050	35	18,434	526.6857143
Sanitary Sewer District #2	42051	51,600	5,184	100.4651163
Sanitary Sewer District #4	42054	57	28,703	503.5614035
Sanitary Sewer District #5	42055	148	92,059	622.0202703
Sanitary Sewer District #7	42056	65	35,575	547.3076923
Drainage District #1	42061	108	350	3.2407407
Drainage District #7	42057	58	2,180	37.5862069
Drainage District #26,26A,36	42059	26	500	19.2307692
Refuse User Fee	42064	7,647	305,880	40.0000000

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
ESTIMATED REVENUES

<u>Account Code</u>		
	REAL PROPERTY TAX ITEMS	
A1090	Interest and Penalties on Real Property Taxes	\$ 32,000
	TOTAL REAL PROPERTY TAX ITEMS	<u>32,000</u>
	NON PROPERTY TAX ITEMS	
A1120	Erie County Sales Tax	1,100,000
	TOTAL NON PROPERTY TAX ITEMS	<u>1,100,000</u>
	DEPARTMENTAL INCOME	
A1255	Town Clerk Fees	4,500
A2001	Park and Recreation Charges	89,000
A2025	Ski Club Fees	22,000
A2089	Park and Recreation Fee (New Buildings)	5,500
A2110	Zoning Fees	2,900
A2115	Planning Fees	10,000
A2130	Refuse Fees	298,700
A2140	Recycling Fees	3,500
	TOTAL DEPARTMENTAL INCOME	<u>436,100</u>
	USE OF MONEY AND PROPERTY	
A2401	Interest Earnings	33,000
A2411	Land Use - Cell Tower	28,000
A2450	Cable TV Fees	60,000
	TOTAL USE OF MONEY AND PROPERTY	<u>121,000</u>
	LICENSES AND PERMITS	
A2530	Games of Chance	30
A2544	Dog Licenses	7,000
A2555	Building Permits	80,000
A2590	Other Permits	950
	TOTAL LICENSES AND PERMITS	<u>87,980</u>
	FINES AND FORFEITURES	
A2610	Fines and Forfeited Bail	200,000
	TOTAL FINES AND FORFEITURES	<u>200,000</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
ESTIMATED REVENUES

<u>Account Code</u>		
	SALE OF PROPERTY AND COMP. FOR LOSS	
A2650	Sales of Scrap	9,200
A2655	Minor Sales - Other	500
	TOTAL SALE OF PROPERTY	<u>9,700</u>
	MISCELLANEOUS	
A2770	Other Miscellaneous Revenue	30,000
	TOTAL MISCELLANEOUS	<u>30,000</u>
	STATE AID	
A3001	State Aid - Per Capita	52,000
A3005	State Aid - Mortgage Tax	300,000
A3060	State Aid - Grants	20,000
A3089	State Aid - Stop DWI Grant	750
A3820	State Aid - Youth Programs	5,100
	TOTAL STATE AID	<u>377,850</u>
	TOTAL GENERAL FUND - ESTIMATED REVENUES	<u>\$ 2,394,630</u>
	GENERAL FUND - APPROPRIATED FUND BALANCE	<u>\$ 15,937</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

**Account
Code**

GENERAL GOVERNMENT SUPPORT

A1010	TOWN BOARD	
	<u>.1 Personal Services</u>	
	.100 Councilmen (4)	\$ 49,640
	Total Personal Services	<u>49,640</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other Expenses	4,400
	Total Contractual Expenses	<u>4,400</u>
	TOTAL TOWN BOARD	<u>54,040</u>
A1110	TOWN JUSTICES	
	<u>.1 Personal Services</u>	
	.100 Town Justices	58,892
	.110 Clerk to Town Justice (2)	52,623
	.111 Clerk to Town Justice-Overtime	5,000
	.120 Clerk P/T	8,500
	Total Personal Services	<u>125,014</u>
	<u>.4 Contractual Expenses</u>	
	.410 Office Expenses	9,000
	.411 Court Reporter	4,000
	.412 Court Security-Officer P/T	6,000
	Total Contractual Expenses	<u>19,000</u>
	TOTAL TOWN JUSTICES	<u>144,014</u>
A1220	SUPERVISOR	
	<u>.100 Personal Services</u>	
	.100 Supervisor	59,760
	Total Personal Services	<u>59,760</u>
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	550
	Total Contractual Expenses	<u>550</u>
	TOTAL SUPERVISOR	<u>60,310</u>
A1320	INDEPENDENT AUDITING	
	<u>.4 Contractual Expenses</u>	
	.400 Professional Services	22,500
	Total Contractual Expenses	<u>22,500</u>
	TOTAL INDEPENDENT AUDITING	<u>22,500</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
A1355	ASSESSMENT	
	<u>.1 Personal Services</u>	
	.100 Assessor	45,748
	.110 Deputy Receiver of Taxes and Assessment	24,580
	.111 Clerk-PT	600
	.115 Assessment Board of Review	800
	Total Personal Services	<u>71,728</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	9,000
	Total Contractual Expenses	<u>9,000</u>
	TOTAL ASSESSMENT	<u>80,728</u>
A1410	TOWN CLERK	
	<u>.1 Personal Services</u>	
	.100 Town Clerk	50,748
	.101 Deputy Town Clerk (2)	46,000
	Total Personal Services	<u>96,748</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	13,000
	.411 Codification of Ordinances	2,000
	.412 Records Management	3,000
	Total Contractual Expenses	<u>18,000</u>
	TOTAL TOWN CLERK	<u>114,748</u>
A1420	ATTORNEY	
	<u>.1 Personal Services</u>	
	.100 Town Attorney	42,536
	.101 Deputy Town Attorney	15,706
	Total Personal Services	<u>58,242</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	2,500
	Total Contractual Expenses	<u>2,500</u>
	TOTAL ATTORNEY	<u>60,742</u>
A1440	ENGINEER	
	<u>.1 Personal Services</u>	
	.100 Town Engineer P/T	18,231
	Total Personal Services	<u>18,231</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	1,800
	.415 Consulting services	20,000
		<u>20,000</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
	Total Contractual Expenses	21,800
	TOTAL ENGINEER	<u>40,031</u>
A1450	ELECTIONS	
	<u>.1 Personal Services</u>	
	.100 Compensation and Mileage	2,500
	Total Personal Services	<u>2,500</u>
	<u>.4 Contractual Expenses</u>	
	.401 Rental of polling places	400
	.403 Transport. and Storage of Machines	750
	Total Contractual Expenses	<u>1,150</u>
	TOTAL ELECTIONS	<u>3,650</u>
A1620	BUILDINGS	
	<u>.1 Personal Services</u>	
	.100 Caretaker P/T	3,000
	Total Personal Services	<u>3,000</u>
	<u>.2 Equipment</u>	
	.201 Furniture & Equipment	5,000
	Total Equipment	<u>5,000</u>
	<u>.4 Contractual Expenses</u>	
	.400 Repairs	5,000
	.401 Utilities	52,000
	.402 Supplies and contracts	44,000
	Total Contractual Expenses	<u>101,000</u>
	TOTAL BUILDINGS	<u>109,000</u>
A1670	CENTRAL PRINTING AND MAILING	
	<u>.4 Contractual Expenses</u>	
	.400 Printing and mailing	19,000
	Total Contractual Expenses	<u>19,000</u>
	TOTAL PRINTING AND MAILING	<u>19,000</u>
A1680	SYSTEM ADMINISTRATOR	
	<u>.1 Personal Services</u>	
	.100 System Administrator	9,000
	Total Personal Services	<u>9,000</u>
	<u>.4 Contractual Expenses</u>	
	.400 Other Expenses	500
	Total Contractual Expenses	<u>500</u>
	TOTAL SYSTEMS ADMINISTRATOR	<u>9,500</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
A1690	SECRETARY TO SUPERVISOR	
	<u>.1 Personal Services</u>	
	.100 Secretary to Supervisor	27,548
	Total Personal Services	<u>27,548</u>
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	750
	Total Contractual Expenses	<u>750</u>
	TOTAL SECRETARY TO SUPERVISOR	<u>28,298</u>
A1691	BOOKKEEPER	
	<u>.1 Personal Services</u>	
	.100 Bookkeeper P/T	15,000
	.101 Bookkeeper GASB 34 Implementation	550
	Total Personal Services	<u>15,550</u>
	<u>.4 Contractual Expenses</u>	
	.400 Other Expenses	3,200
	Total Contractual Expenses	<u>3,200</u>
	TOTAL BOOKKEEPER	<u>18,750</u>
	SPECIAL ITEMS	
A1910	Unallocated Insurance	71,000
A1920	Municipal Association Dues	3,500
A1930	Judgements and Claims	25,000
A1990	Contingency	50,000
	TOTAL SPECIAL ITEMS	<u>149,500</u>
	TOTAL GENERAL GOVERNMENT SUPPORT	<u>914,811</u>
	PUBLIC SAFETY	
A3010	DISASTER COORDINATOR	
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	5,000
	Total Contractual Expenses	<u>5,000</u>
	TOTAL DISASTER COORDINATOR	<u>5,000</u>
A3120	POLICE	
	<u>.1 Personal Services</u>	
	.101 School Crossing Guard P/T	6,000
	Total Personal Services	<u>6,000</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		
	<u>.4 Contractual Expenses</u>	
	.401 Other Expenses-Crossing Guard	800
	Total Contractual Expenses	800
	TOTAL POLICE	6,800
A3310	TRAFFIC CONTROL	
	<u>.4 Contractual Expenses</u>	
	.400 Highway Signs	1,500
	.401 Signals and Intersections	42,000
	Total Contractual Expenses	43,500
	TOTAL TRAFFIC CONTROL	43,500
A3510	CONTROL OF ANIMALS	
	<u>.1 Personal Services</u>	
	.100 Dog Control Officer P/T	7,827
	.101 Assistant Dog Control Officer	200
	Total Personal Services	8,027
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	300
	.411 Enumeration	200
	.412 Mileage	1,000
	Total Contractual Expenses	1,500
	TOTAL CONTROL OF ANIMALS	9,527
A3620	BUILDING AND ZONING INSPECTOR	
	<u>.1 Personal Services</u>	
	.100 Building Inspector	53,512
	.101 Assistant Inspector	41,928
	.102 Building and Zoning Clerk	32,262
	.103 Assistant Inspector P/T	10,000
	Total Personal Services	137,702
	<u>.2 Equipment</u>	
	.200 Purchase of Equipment	3,000
	.201 Equipment Maintenance	250
	Total Equipment	3,250
	<u>.4 Contractual Expenses</u>	
	.400 Fire Inspector & Education	500
	.410 Other expenses	3,500
	Total Contractual Expenses	500
	TOTAL BUILDING AND ZONING INSPECTOR	143,202
	TOTAL PUBLIC SAFETY	208,029

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
	HEALTH	
A4020	REGISTRAR OF VITAL STATISTICS	
	<u>.1 Personal Services</u>	
	.100 Registrar	1,000
	Total Personal Services	<u>1,000</u>
	<u>.4 Contractual Expenses</u>	
	4189.400 Other Public Health	4,500
	Total Contractual Expenses	<u>4,500</u>
	TOTAL REGISTRAR OF VITAL STATISTICS	<u>5,500</u>
A4552	MEALS ON WHEELS	
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	1,500
	Total Contractual Expenses	<u>1,500</u>
	TOTAL MEALS ON WHEELS	<u>1,500</u>
	TOTAL HEALTH	<u><u>7,000</u></u>
	TRANSPORTATION	
A5010	SUPERINDEPENDENT OF HIGHWAYS	
	<u>.1 Personal Services</u>	
	.100 Superintendent of Highways	52,684
	Total Personal Services	<u>52,684</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	1,800
	Total Contractual Expenses	<u>1,800</u>
	TOTAL SUPERINDEPENDENT OF HIGHWAYS	<u>54,484</u>
A5132	HIGHWAY GARAGE	
	<u>.4 Contractual Expenses</u>	
	.400 Repairs	17,000
	.401 Utilities	30,000
	Total Contractual Expenses	<u>47,000</u>
	TOTAL HIGHWAY GARAGE	<u>47,000</u>
	TOTAL TRANSPORTATION	<u><u>101,484</u></u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
	ECONOMIC OPPORTUNITY & DEVELOPMENT	
A6510	VETERANS SERVICES	
	<u>.4 Contractual Expenses</u>	
	.400 Veterans of Foreign Wars	2,000
	Total Contractual Expenses	<u>2,000</u>
	TOTAL VETERANS SERVICES	<u>2,000</u>
A6989	GRANTS WRITER	
	<u>.4 Contractual Expenses</u>	
	.400 Grants Writer	14,000
	Total Contractual Expenses	<u>14,000</u>
	TOTAL GRANTS WRITER	<u>14,000</u>
	TOTAL ECONOMIC OPPORTUNITY AND DEVELOPMENT	<u><u>16,000</u></u>
	CULTURE AND RECREATION	
A7110	PARKS AND PLAYGROUNDS	
	<u>.1 Personal Services</u>	
	.100 Superintendent of Parks	11,411
	.110 Compensation of Employees	9,000
	Total Personal Services	<u>20,411</u>
	<u>.2 Equipment</u>	
	.200 Equipment	20,000
	Total Equipment	<u>20,000</u>
	<u>.4 Contractual Expenses</u>	
	.400 Park development	50,000
	.401 Utilities	10,400
	.402 Repairs	15,000
	.403 Park- supplies	2,500
	Total Contractual Expenses	<u>77,900</u>
	TOTAL PARKS AND PLAYGROUNDS	<u>118,311</u>
A7310	RECREATION YOUTH PROGRAM	
	<u>.1 Personal Services</u>	
	.100 Compensation of Employees	88,000
	Total Personal Services	<u>88,000</u>
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	35,000
	Total Contractual Expenses	<u>35,000</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
	<u>.8 Fringe Benefits</u>	
	.800 Fringe Benefits	5,000
	Total Fringe Benefits	<u>5,000</u>
	TOTAL RECREATION YOUTH PROGRAM	<u>128,000</u>
A7321	JOINT YOUTH PROGRAM	
	<u>.4 Contractual Expenses</u>	
	.400 Boys and Girls Club	45,000
	Total Contractual Expenses	<u>45,000</u>
	TOTAL JOINT YOUTH PROGRAM	<u>45,000</u>
A7410	LIBRARY	
	<u>.4 Contractual Expenses</u>	
	.400 Repairs	45,000
	Total Contractual Expenses	<u>45,000</u>
	TOTAL LIBRARY	<u>45,000</u>
A7510	HISTORIAN	
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	750
	.401 Utilities	5,400
	.410 Historical Building	300
	Total Contractual Expenses	<u>6,450</u>
	TOTAL HISTORIAN	<u>6,450</u>
A7550	CELEBRATIONS	
	<u>.4 Contractual Expenses</u>	
	.400 Patriotic Observances	8,000
	.402 Pumpkin Festival	4,000
	.410 Fireworks	10,000
	Total Contractual Expenses	<u>22,000</u>
	TOTAL CELEBRATIONS	<u>22,000</u>
A7620	ADULT RECREATION	
	<u>.1 Personal Services</u>	
	.100 Recreation Supervisor-Senior Citizens P/T	12,232
	.101 Van Driver	8,500
	.102 Recreation Attendant P/T	7,000
	.103 Caretaker P/T	3,500
	Total Personal Services	<u>31,232</u>
	<u>.2 Equipment</u>	
	.200 Equipment	<u>1,800</u>

TOWN OF ELMA, NEW YORK
2008 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		
	Total Equipment	1,800
	<u>.4 Contractual Expenses</u>	
	.401 Utilities	10,000
	.410 Other Expenses	5,200
	.411 Van Expenses	3,000
	.413 Senior Citizen Expenses	11,000
	Total Contractual Expenses	29,200
	TOTAL ADULT RECREATION	<u>62,232</u>
TOTAL CULTURE AND RECREATION		<u>426,993</u>
	HOME AND COMMUNITY SERVICE	
A8010	ZONING	
	<u>.1 Personal Services</u>	
	.100 Compensation of Board	2,800
	.110 Secretary-Zoning Board	2,100
	Total Personal Services	4,900
	<u>.4 Contractual Expenses</u>	
	.410 Other Expenses	2,200
	Total Contractual Expenses	2,200
	TOTAL ZONING	<u>7,100</u>
A8020	PLANNING	
	<u>.1 Personal Services</u>	
	.100 Compensation of Board	4,200
	.110 Secretary-Planning Board	2,100
	Total Personal Services	6,300
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	2,000
	Total Contractual Expenses	2,000
	TOTAL PLANNING	<u>8,300</u>
A8160	SANITATION	
	<u>.1 Personal Services</u>	
	.100 Superintendent of Transfer Station	4,342
	.101 Motor Equipment Operator	42,711
	.102 MEO/CDL	44,680
	.103 Laborer P/T	30,967
	.104 Laborer P/T	13,000
	Total Personal Services	<u>135,700</u>