

**TOWN OF AMHERST
INDUSTRIAL DEVELOPMENT AGENCY**

**COST OF SERVICING/REVENUES GENERATED
LAND USE STUDY**

DECEMBER 2006



December 12, 2006

Board of Directors
Town of Amherst Industrial Development Agency
4287 Main Street
Amherst, New York 14226

Ladies and Gentlemen:

Fox & Company LLP is pleased to submit the enclosed report entitled **Cost of Servicing/Revenues Generated Land Use Study** dated December 2006. The purpose of this report is to quantify both the cost of providing local units of government services to major land use categories and the local units of government revenues attributable to major land use categories for taxable real property located within the Town of Amherst, New York.

Major land use categories are defined as:

- 1) Residential
- 2) Commercial
- 3) Open Land

The units of local government whose expenditures and revenues are incorporated into this study are as follows:

- 1) Town of Amherst
- 2) Amherst Central School District
- 3) Sweet Home Central School District
- 4) Williamsville Central School District
- 5) County of Erie
- 6) Village of Williamsville

This report presents our complete study together with conclusions. We believe that this report is sufficiently comprehensive in scope to allow you to reach an understanding of the local governmental cost/benefit relationship among residential, commercial and open land taxable real properties located within the Town of Amherst, New York.

Please contact us with any questions you may have regarding this report.

Sincerely,

A handwritten signature in cursive script that reads "Fox & Company LLP".

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TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY

**COST OF SERVICING/REVENUES GENERATED
LAND USE STUDY**

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EXECUTIVE SUMMARY

During 2006, local units of government (town, county, school and village) within the geographic boundaries of the Town of Amherst, New York expended \$573 million to provide governmental services. The Town's 2006 population, as determined by the U.S. Bureau of Census, is 117,272. This equates to \$4,886 for every person in the Town. Since \$573 million will be expended, the local governmental units must obtain a similar amount in revenues.

The purpose of this study is to quantify the \$573 million, both in terms of revenues and expenditures, into the three major land use categories: Residential, Commercial and Open Land.

The results of the study show the following:

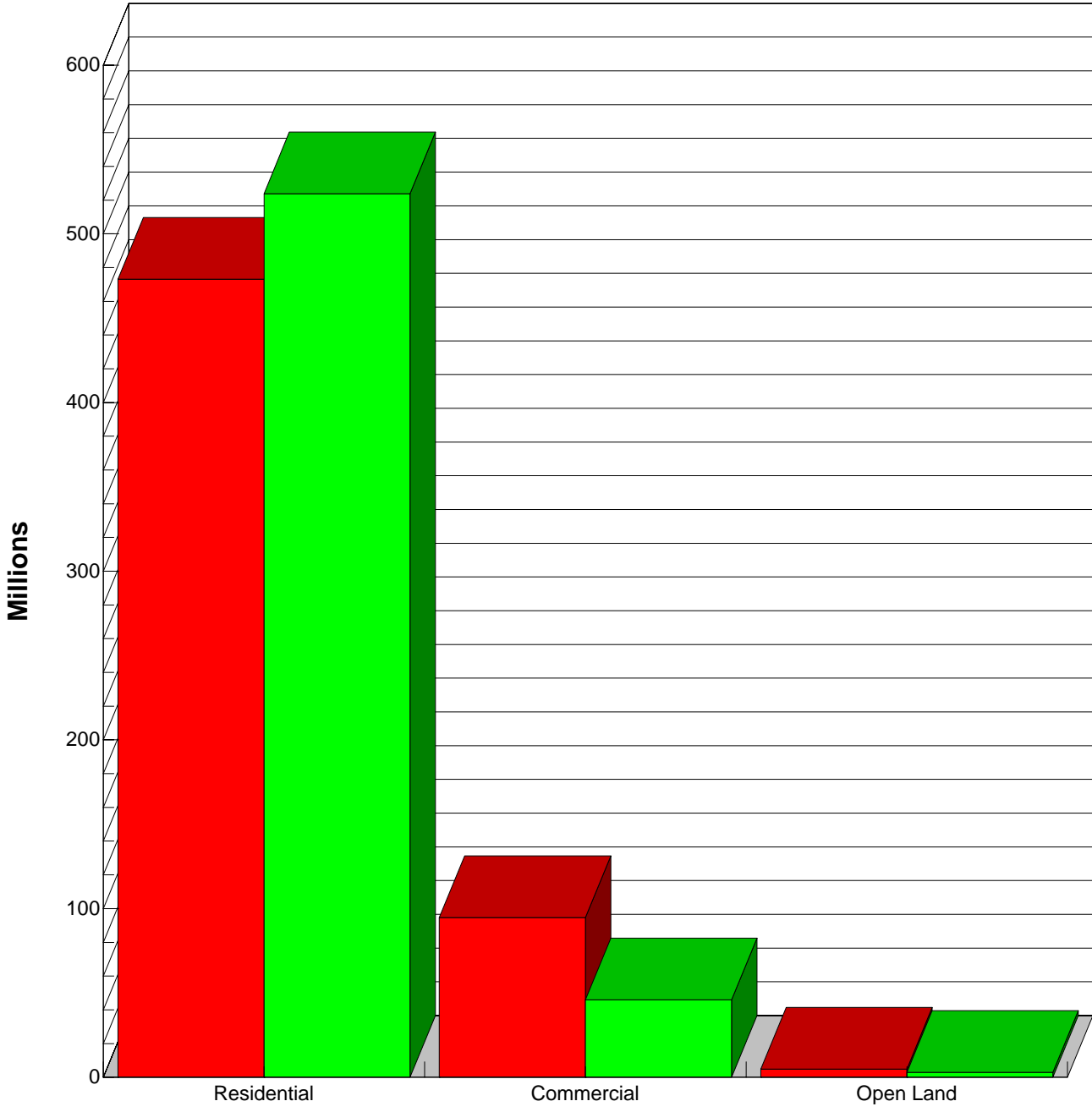
<u>Land Use Category</u>	<u>Revenues</u>	<u>Percent of Total</u>	<u>Expenditures</u>	<u>Percent of Total</u>	<u>Revenues Over (Under) Expenditures</u>
Residential	\$473,115,164	83%	\$523,847,739	91%	\$(50,732,575)
Commercial	94,719,042	16%	45,899,999	8%	48,819,043
Open Land	<u>4,807,841</u>	<u>1%</u>	<u>2,894,309</u>	<u>1%</u>	<u>1,913,532</u>
	<u>\$572,642,047</u>	<u>100%</u>	<u>\$572,642,047</u>	<u>100%</u>	<u>\$ -</u>

The Commercial category receives 8% of the total expenditures, while providing 16% of the revenues. Residential properties receive 91% of the expenditures, while providing 83% of the revenues. The differences in revenues and expenditures for Open Land are statistically insignificant.

Within the geographic boundaries of the Town of Amherst, the cost of providing governmental services to the residential category is subsidized by the commercial and open land categories. For every dollar of revenue attributable to residential use, \$1.11 is expended in providing services. Conversely, for every dollar of revenue attributable to commercial, only \$.48 is expended in providing services. The relationship for Open Land is that \$.60 of every dollar generated in revenue is expended in providing services.

A graphic presentation of the study findings is presented on the following page.

Town of Amherst, New York Cost of Servicing/Revenues Generated



by Major Land Use Category

■ Revenues ■ Expenditures

BACKGROUND INFORMATION

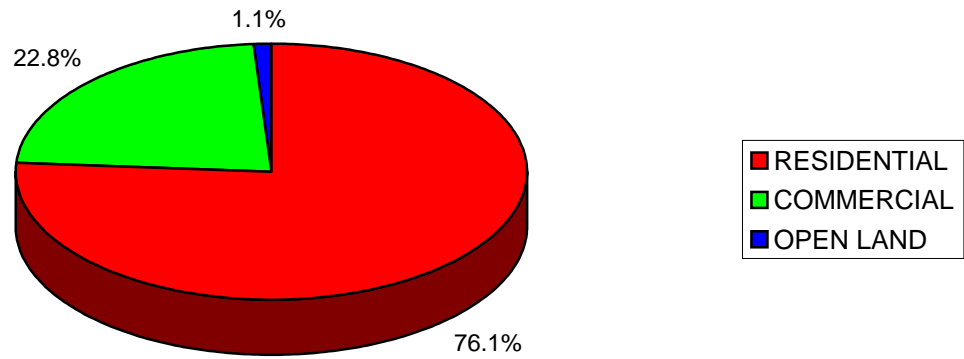
In determining appropriate land use within a municipality, one of the aspects to be considered is the financial implications that various categories of development have upon a community. From a community's financial viewpoint, it is important to know by land use category, the cost of providing local governmental services to the land use category and the revenues that the land use category will generate.

The units of local government whose expenditures and revenues are incorporated into this study are as follows:

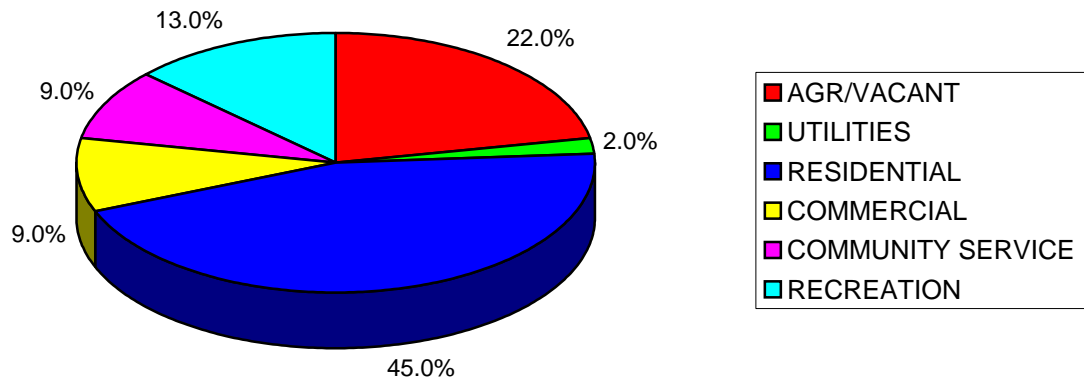
- 1) Town of Amherst
- 2) Amherst Central School District
- 3) Sweet Home Central School District
- 4) Williamsville Central School District
- 5) County of Erie
- 6) Village of Williamsville

Throughout the study, the terms "expenditures" and "revenues" are used. These refer to "budgeted" expenditures and revenues of the above-cited local units of government. The most recent fiscal year budgets were used, i.e., for the Town of Amherst and the County of Erie, calendar year 2006; the three school districts, July 1, 2006 to June 30, 2007; the village, June 1, 2006 to May 31, 2007.

TAXABLE ASSESSED VALUATION



LAND USE



PROCEDURES

The procedures followed in developing this study are identified and discussed below:

Land Use Categorization

As shown on the Town of Amherst assessment rolls, there are nine categories of land use. For study purposes, we have consolidated the nine categories into three general categories that have a common relationship. The following chart displays the consolidation:

<u>Land Use Category</u>	<u>Residential</u>	<u>Commercial</u>	<u>Open Land</u>
1. Residential	x		
2. Commercial	x	x	
3. Community Services (Schools, Churches, Governmental)		x	
4. Public Services (Utilities, Telephone, Special Franchise)		x	
5. Vacant Land			x
6. Public Parks and Conservation Lands			x
7. Recreation and Entertainment		x	
8. Industrial		x	
9. Agriculture			x

Many of the land uses are clearly assignable to one of the three land use categories. For example, residential is assigned to residential; industrial is assigned to commercial.

Commercial properties are assigned to both residential and commercial, depending upon the nature of the property. The Town of Amherst assessment rolls classify condominiums and apartment complexes that consist of four or more units as commercial. For study purposes, we have reclassified apartment complexes and condominiums as residential, since their primary purpose is residential in nature.

Land use categories such as public parks, agriculture (working farm land) and recreation and entertainment (i.e. private country clubs) are classified as open land.

Budget Allocations

Copies of the most recent adopted budgets were obtained from each of the local governmental units that operate within the geographic boundaries of the Town of Amherst. Since several of the local governmental units have boundaries that are not coterminous with that of the Town of Amherst, (i.e., the County of Erie and the Sweet Home Central School District) proration of their budgets was done on the basis of taxable full valuations to ascertain the portion of the budget that is applicable within the Town of Amherst.

Allocation of the revenues and expenditures contained in each of the budgets to the three major land use categories was achieved in one of three ways:

- 1) Primary direct recipient of service
- 2) Interviews
- 3) Relationship of taxable assessed valuations

The primary direct recipients of governmental service approach, is used in those instances wherein a budget item clearly is attributable to a single land use category. If the primary direct recipient is a person, the assignment is made to residential. For example, the expenditures of the three school districts are assigned to the residential land use category because neither commercial nor open land categories send children to school. The primary direct recipient of school related expenditures is the residential land use category.

In those instances where the primary direct recipient of the governmental service is more than one land use category, interviews were conducted with local government officials to ascertain an appropriate allocation of the budget item to the land use categories. For example, in the case of fire service expenditures, the number of fire calls to residential properties, commercial properties and open land serves as the basis for allocating this expenditure among the three land use categories. Presented in appendix A is a summary of governmental officials interviewed.

Where neither of the first two methods for apportioning budget items was applicable, budget allocations were made on the basis of the respective relationship of the taxable assessed valuation of the land use category. The following is the relationship of taxable assessed valuations of the three major land use categories:

<u>Land Use Category</u>	<u>Taxable Assessed Valuation Relationship</u>
Residential	76.10%
Commercial	22.79%
Open Land	<u>1.11%</u>
	<u>100.0%</u>

RESULTS

This section of the report details our findings and sets forth the various data that we accumulated. Also contained within this section is our analysis of the data.

Presented in Appendix B is a detailed analysis of the local governments budgeted revenues and the allocation of them to the three major land use categories.

Presented in Appendix C is a detailed analysis of the local governments budgeted expenditures and the allocation of them to the three major land use categories.

The data in these appendices shows the following relationships of costs expended to revenues attributable to the three major land use categories:

<u>Land Use Category</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues Over (Under) Expenditures</u>	<u>Ratio of Revenues to Expenditures</u>
Residential	\$473,115,164	\$523,847,739	\$(50,732,575)	\$1.00 / \$1.11
Commercial	94,719,042	45,899,999	48,819,043	\$1.00 / \$.48
Open Land	<u>4,807,841</u>	<u>2,894,309</u>	<u>1,913,532</u>	\$1.00 / \$.60
	<u>\$572,642,047</u>	<u>\$572,642,047</u>	<u>\$ -</u>	

For those taxable real properties located in the Town of Amherst, New York, the cost of providing services to the residential land use category by local governments is more than the revenues generated by and/or attributable to residential properties. The difference in cost is subsidized by the commercial and open land type properties.

CONCLUSIONS

The intent of this report is to help local government officials in the Town of Amherst to better evaluate future land use choices by taking into account the cost of servicing versus revenues generated by the various types of development. As shown in the Results section of this report, the cost of servicing residential properties is subsidized by commercial and open land type properties.

Information obtained from the United States Census Bureau and Economics Research Associates shows that although the population base of Amherst has moderately increased over the past 10 years, employment within the Town has risen from 38,800 to 75,600. According to the Town of Amherst Bicentennial Comprehensive Plan, Amherst has accounted for 75% of job growth in the region. This further supports the results of this study, which show that the costs of providing services to residents is subsidized by commercial taxpayers.

This study also cites the following strengths as factors for continued growth:

- Strong white collar labor market
- Successful incentive programs
- Initiatives to help small businesses
- Desirable building stock
- Cultural and recreational opportunities

Communities striving to minimize the real property tax burden on residential taxpayers should consider the level of services and related costs that are provided to the different categories of land use. Therefore, a balance of various land uses is needed within the community to ensure the quality of services remains, while increases in real property taxes are kept to a minimum.

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY

**COST OF SERVICING/REVENUES GENERATED
LAND USE STUDY**

November 2006

GOVERNMENT OFFICIALS INTERVIEWED AND/OR SURVEYED

Amherst Central School District..... Mark Whyte
Amherst Sr. Fire Dispatcher Ray Braun
Assessor Harry Williams
Planning Director Eric Gillert
Building Commissioner Thomas Ketchum
Building Inspector..... Rodderick Cameron
Chief of Police John J. Moslow, Jr.
Director of Finance Frank Belliotti
Disaster Coordinator James Zymanek
Engineering Director..... Jeff Burroughs
Receiver of Taxes/Town Clerk Susan Jaros
Superintendent of Highways..... Robert Anderson
Village of Williamsville Clerk/Treasurer Sally Kuzon

**TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY
COST OF SERVICING/REVENUES GENERATED LAND USE STUDY**

Appendix B

**DETAILED ANALYSIS OF BUDGETED REVENUES FOR
LOCAL GOVERNMENTAL UNITS PROVIDING SERVICE IN THE TOWN OF AMHERST**

	<u>Total</u>	<u>Residential</u>	<u>%</u>	<u>Commercial</u>	<u>%</u>	<u>Open Land</u>	<u>%</u>
Real Property Taxes							
Town of Amherst							
General	23,808,674	18,118,401	76.10	5,425,997	22.79	264,276	1.11
Part Town	2,274,040	1,730,544	76.10	518,254	22.79	25,242	1.11
Highway	8,581,861	6,530,796	76.10	1,955,806	22.79	95,259	1.11
Fire Protection	4,866,762	3,703,606	76.10	1,109,135	22.79	54,021	1.11
Sewer	17,551,735	13,356,870	76.10	4,000,040	22.79	194,824	1.11
Drainage	4,887,052	3,719,047	76.10	1,113,759	22.79	54,246	1.11
Water	732,406	557,361	76.10	166,915	22.79	8,130	1.11
Lighting	3,297,774	2,509,606	76.10	751,563	22.79	36,605	1.11
Community Environment	6,717,822	6,717,822	100.00	-	0.00	-	0.00
Amherst CSD	24,815,049	22,135,024	89.20	2,608,062	10.51	71,964	0.29
Sweet Home CSD	25,217,782	13,004,810	51.57	11,925,489	47.29	287,483	1.14
Williamsville CSD	84,774,978	69,049,220	81.45	14,632,161	17.26	1,093,597	1.29
County of Erie	38,998,995	35,372,088	90.70	3,392,913	8.70	233,994	0.60
Village of Williamsville	1,134,552	813,360	71.69	307,691	27.12	13,501	1.19
Total	247,659,482	197,318,556		47,907,784		2,433,142	

Real Property Tax Items

Town of Amherst							
General							
Other	125,000	95,125	76.10	28,488	22.79	1,388	1.11
PILOT	1,500,000	-	0.00	1,500,000	100.00	-	0.00
Interest and Penalties	260,000	192,660	74.10	62,660	24.10	4,680	1.80
Amherst CSD	383,465	342,051	89.20	40,302	10.51	1,112	0.29
Sweet Home CSD	1,450,100	747,817	51.57	685,752	47.29	16,531	1.14
Williamsville CSD	2,565,200	2,089,355	81.45	442,754	17.26	33,091	1.29
Total	6,283,765	3,467,008		2,759,955		56,802	

Non-Property Taxes

Town of Amherst							
General							
Sales Tax	12,451,186	9,475,353	76.10	2,837,625	22.79	138,208	1.11
Franchise	1,200,000	1,200,000	100.00	-	0.00	-	0.00
Amherst CSD	2,530,000	2,256,760	89.20	265,903	10.51	7,337	0.29
Sweet Home CSD	2,495,025	1,286,684	51.57	1,179,897	47.29	28,443	1.14
Williamsville CSD	6,556,000	5,339,862	81.45	1,131,566	17.26	84,572	1.29
Total	25,232,211	19,558,659		5,414,991		258,561	

Departmental Income

Town of Amherst							
General							
Clerk Fees	180,000	136,980	76.10	41,022	22.79	1,998	1.11
Conservation Fees	1,200	913	76.10	273	22.79	13	1.11
Senior Citizen Fees	99,320	99,320	100.00	-	0.00	-	0.00
Golf Charges	920,000	920,000	100.00	-	0.00	-	0.00
Recreation ID card	100,000	100,000	100.00	-	0.00	-	0.00
Rentals	55,000	55,000	100.00	-	0.00	-	0.00
Contributions for Youth	548,966	548,966	100.00	-	0.00	-	0.00
Miscellaneous Rec Fees	130,000	130,000	100.00	-	0.00	-	0.00
Lost Bid Deposits	3,000	3,000	100.00	-	0.00	-	0.00
Meals on Wheels	96,723	96,723	100.00	-	0.00	-	0.00
Central Alarm Revenues	301,027	301,027	100.00	-	0.00	-	0.00
Commissions	1,200	1,200	100.00	-	0.00	-	0.00

**TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY
COST OF SERVICING/REVENUES GENERATED LAND USE STUDY**

Appendix B

**DETAILED ANALYSIS OF BUDGETED REVENUES FOR
LOCAL GOVERNMENTAL UNITS PROVIDING SERVICE IN THE TOWN OF AMHERST**

	<u>Total</u>	<u>Residential</u>	<u>%</u>	<u>Commercial</u>	<u>%</u>	<u>Open Land</u>	<u>%</u>
Part Town							
Fire Prevention	3,900	2,968	76.10	889	22.79	43	1.11
Zoning Fees	175,400	92,962	53.00	82,438	47.00	-	0.00
Community Environment							
Solid Waste Village	212,740	161,895	76.10	48,483	22.79	2,361	1.11
Total	2,828,476	2,650,954		173,106		4,416	

Charges for Services

Town of Amherst							
Highway	220,000	167,420	76.10	50,138	22.79	2,442	1.11
Sewer	2,221,500	1,690,562	76.10	506,280	22.79	24,659	1.11
Drainage	60,500	46,041	76.10	13,788	22.79	672	1.11
Amherst CSD	840,000	749,280	89.20	88,284	10.51	2,436	0.29
Sweet Home CSD	527,154	271,853	51.57	249,291	47.29	6,010	1.14
Williamsville CSD	421,520	343,328	81.45	72,754	17.26	5,438	1.29
Total	4,290,674	3,268,483		980,535		41,655	

Use of Money

Town of Amherst							
General							
Interest and Earnings	511,400	389,175	76.10	116,548	22.79	5,677	1.11
Rentals	70,000	53,270	76.10	15,953	22.79	777	1.11
Rental Revenue	27,000	19,656	72.80	6,723	24.90	621	2.30
Part Town	68,950	52,471	76.10	15,714	22.79	765	1.11
Community Environment	137,900	104,942	76.10	31,427	22.79	1,531	1.11
Highway	160,880	122,430	76.10	36,665	22.79	1,786	1.11
Fire Protection	44,968	34,221	76.10	10,248	22.79	499	1.11
Sewer	339,030	258,002	76.10	77,265	22.79	3,763	1.11
Drainage	190,690	145,115	76.10	43,458	22.79	2,117	1.11
Water	23,000	17,503	76.10	5,242	22.79	255	1.11
Lighting	63,200	48,095	76.10	14,403	22.79	702	1.11
Amherst CSD	420,000	374,640	89.20	44,142	10.51	1,218	0.29
Sweet Home CSD	665,340	343,116	51.57	314,639	47.29	7,585	1.14
Williamsville CSD	927,520	755,465	81.45	160,090	17.26	11,965	1.29
Total	3,649,878	2,718,101		892,517		39,260	

Licenses and Permits

Town of Amherst							
General							
Bingo Licenses	2,500	2,500	100.00	-	0.00	-	0.00
Dog Fines and Other Uses	2,500	2,500	100.00	-	0.00	-	0.00
Part Town							
Building Permits	1,166,145	361,505	31.00	804,640	69.00	-	0.00
Electrical Permits	270,500	140,660	52.00	129,840	48.00	-	0.00
Plumbing Permits	368,600	184,300	50.00	184,300	50.00	-	0.00
Community Environment							
Debris Permits	90,000	36,000	40.00	54,000	60.00	-	0.00
Total	1,900,245	727,465		1,172,780		-	

Sale of Property

Town of Amherst							
Community Environment	55,000	41,855	76.10	12,535	22.79	611	1.11
Highway	50,000	38,050	76.10	11,395	22.79	555	1.11
Sewer	16,000	12,176	76.10	3,646	22.79	178	1.11
Amherst CSD	3,000	2,676	89.20	315	10.51	9	0.29
Sweet Home CSD	-	-	51.57	-	47.29	-	1.14
Williamsville CSD	3,080	2,509	81.45	532	17.26	40	1.29
Total	127,080	97,266		28,423		1,392	

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Fines and Forfeitures							
Town of Amherst							
General							
Fines, Forfeitures, Bail	1,800,000	1,369,800	76.10	410,220	22.79	19,980	1.11
DWI Fines	95,000	72,295	76.10	21,651	22.79	1,055	1.11
Auction Revenue	1,000	761	76.10	228	22.79	11	1.11
Total	1,896,000	1,442,856		432,098		21,046	

Miscellaneous							
Town of Amherst							
General							
Other Revenue	230,000	175,030	76.10	52,417	22.79	2,553	1.11
Interfund Reimbursements	28,000	21,308	76.10	6,381	22.79	311	1.11
Community Environment							
Other Revenue	280,000	213,080	76.10	63,812	22.79	3,108	1.11
Highway	60,000	45,660	76.10	13,674	22.79	666	1.11
Amherst CSD	65,000	57,980	89.20	6,832	10.51	189	0.29
Sweet Home CSD	298,550	153,962	51.57	141,184	47.29	3,403	1.14
Williamsville CSD	341,440	278,103	81.45	58,933	17.26	4,405	1.29
Total	1,302,990	945,123		343,233		14,634	

State Aid							
Town of Amherst							
General							
Per Capita	566,342	430,986	76.10	129,069	22.79	6,286	1.11
Mortgage tax	2,634,757	2,371,281	90.00	263,476	10.00	-	0.00
State-Aid Grants	119,808	119,808	100.00	-	0.00	-	0.00
Property Revaluation	210,000	159,810	76.10	47,859	22.79	2,331	1.11
Highway	319,000	242,759	76.10	72,700	22.79	3,541	1.11
Community Environment	17,000	12,937	76.10	3,874	22.79	189	1.11
Amherst CSD	8,820,049	7,867,484	89.20	926,987	10.51	25,578	0.29
Sweet Home CSD	16,016,331	8,259,622	51.57	7,574,123	47.29	182,586	1.14
Williamsville CSD	24,050,400	19,589,051	81.45	4,151,099	17.26	310,250	1.29
Total	52,753,687	39,053,738		13,169,188		530,761	

Federal Aid							
Town of Amherst							
Federal Aid- Nutrition	260,000	197,860	76.10	59,254	22.79	2,886	1.11
Amherst CSD	307,000	273,844	89.20	32,266	10.51	890	0.29
Sweet Home CSD	-	-	51.57	-	47.29	-	1.14
Williamsville CSD	176,000	143,352	81.45	30,378	17.26	2,270	1.29
Total	743,000	615,056		121,897		6,047	

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Other Sources							
Town of Amherst							
General							
Operating Transfers In	2,600,000	1,978,600	76.10	592,540	22.79	28,860	1.11
Unexpended Balance	191,000	145,351	76.10	43,529	22.79	2,120	1.11
Part Town							
Unexpended Balance	50,000	38,050	76.10	11,395	22.79	555	1.11
Community Environment							
Unexpended Balance	100,000	76,100	76.10	22,790	22.79	1,110	1.11
Highway							
Refund of Expenses	500,000	380,500	76.10	113,950	22.79	5,550	1.11
Unexpended Balance	120,000	91,320	76.10	27,348	22.79	1,332	1.11
Fire							
Unexpended Balance	68,000	51,748	76.10	15,497	22.79	755	1.11
Sewer							
Unexpended Balance	275,000	209,275	76.10	62,673	22.79	3,053	1.11
Drainage							
Unexpended Balance	104,000	79,144	76.10	23,702	22.79	1,154	1.11
Lighting							
Unexpended Balance	13,000	9,893	76.10	2,963	22.79	144	1.11
Amherst CSD	598,000	533,416	89.20	62,850	10.51	1,734	0.29
Sweet Home CSD	1,940,575	1,000,755	51.57	917,698	47.29	22,123	1.14
Williamsville CSD	2,596,000	2,114,442	81.45	448,070	17.26	33,488	1.29
County of Erie	213,253,952	193,421,334	90.70	18,553,094	8.70	1,279,524	0.60
Village of Williamsville	1,565,032	1,121,971	71.69	424,437	27.12	18,624	1.19
Total	223,974,559	201,251,899		21,322,534		1,400,126	
Total Revenues	572,642,047	473,115,164		94,719,042		4,807,841	

**TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY
COST OF SERVICING/REVENUES GENERATED LAND USE STUDY**

Appendix C

**DETAILED ANALYSIS OF BUDGETED EXPENDITURES FOR
LOCAL GOVERNMENTAL UNITS PROVIDING SERVICE IN THE TOWN OF AMHERST**

	<u>Total</u>	<u>Residential</u>	<u>%</u>	<u>Commercial</u>	<u>%</u>	<u>Open Land</u>	<u>%</u>
General Support							
Town of Amherst							
General							
Town Board	245,931	187,153	76.10	56,048	22.79	2,730	1.11
Justices	1,087,287	827,425	76.10	247,793	22.79	12,069	1.11
Supervisor	193,952	147,597	76.10	44,202	22.79	2,153	1.11
Comptroller	477,257	363,193	76.10	108,767	22.79	5,298	1.11
Auditor	88,715	67,512	76.10	20,218	22.79	985	1.11
Purchasing	83,767	63,747	76.10	19,090	22.79	930	1.11
Assessor	914,042	767,795	84.00	137,106	15.00	9,140	1.00
Town Clerk	514,065	436,955	85.00	51,407	10.00	25,703	5.00
Law	211,798	161,178	76.10	48,269	22.79	2,351	1.11
Personnel	251,924	191,714	76.10	57,413	22.79	2,796	1.11
Engineering	672,358	268,943	40.00	302,561	45.00	100,854	15.00
Elections	152,200	152,200	100.00	-	0.00	-	0.00
Buildings	1,031,447	784,931	76.10	235,067	22.79	11,449	1.11
Libraries	156,728	156,728	100.00	-	0.00	-	0.00
Central Data Process	150,000	114,150	76.10	34,185	22.79	1,665	1.11
Harlem Road School	46,608	46,608	100.00	-	0.00	-	0.00
Central Computer Service	298,373	227,062	76.10	67,999	22.79	3,312	1.11
Taxes on Town Property	170,000	129,370	76.10	38,743	22.79	1,887	1.11
Telephone	209,150	159,163	76.10	47,665	22.79	2,322	1.11
Erroneous Taxes	41,109	31,284	76.10	9,369	22.79	456	1.11
Contingent	1,239,158	942,999	76.10	282,404	22.79	13,755	1.11
Unallocated Insurance	15,000	11,415	76.10	3,419	22.79	167	1.11
Association Dues	3,000	2,283	76.10	684	22.79	33	1.11
Part Town	198,000	150,678	76.10	45,124	22.79	2,198	1.11
Community Environment	79,108	60,201	76.10	18,029	22.79	878	1.11
Highway	132,505	100,836	76.10	30,198	22.79	1,471	1.11
Water	7,000	5,327	76.10	1,595	22.79	78	1.11
Total	8,670,482	6,558,450		1,907,354		204,678	
Public Safety							
Town of Amherst							
General							
Central Alarm	859,386	625,633	72.80	213,987	24.90	19,766	2.30
Crossing Guards	170,000	129,370	76.10	38,743	22.79	1,887	1.11
Police Patrolman	11,714,704	7,028,822	60.00	4,451,588	38.00	234,294	2.00
Police Office	2,758,512	1,655,107	60.00	1,048,235	38.00	55,170	2.00
Traffic Control	576,009	438,343	76.10	131,272	22.79	6,394	1.11
Animal Control	126,118	126,118	100.00	-	0.00	-	0.00
Traffic and Safety Civil Def.	1,000	761	76.10	228	22.79	11	1.11
Disaster Coordinator	168,355	92,595	55.00	75,760	45.00	-	0.00
Part Town							
Building Department	1,923,089	1,038,468	54.00	884,621	46.00	-	0.00
Community Environment	299,409	227,850	76.10	68,235	22.79	3,323	1.11
Fire Districts	4,893,601	3,278,713	67.00	1,565,952	32.00	48,936	1.00
Total	23,490,183	14,641,781		8,478,621		369,781	
Health							
Town of Amherst							
Part Town							
Registrar of Vital Statistics	2,568	2,568	100.00	-	0.00	-	0.00
Total	2,568	2,568		-		-	

DETAILED ANALYSIS OF BUDGETED EXPENDITURES FOR
 LOCAL GOVERNMENTAL UNITS PROVIDING SERVICE IN THE TOWN OF AMHERST

	<u>Total</u>	<u>Residential</u>	<u>%</u>	<u>Commercial</u>	<u>%</u>	<u>Open Land</u>	<u>%</u>
Transportation							
Town of Amherst							
General							
Highway Superintendent	551,598	518,502	94.00	27,580	5.00	5,516	1.00
Highway Garage	907,502	853,052	94.00	45,375	5.00	9,075	1.00
Highway Lighting	315,000	296,100	94.00	15,750	5.00	3,150	1.00
Highway							
General Repairs	1,797,673	1,689,813	94.00	89,884	5.00	17,977	1.00
Machinery	1,435,915	1,349,760	94.00	71,796	5.00	14,359	1.00
Snow Removal	2,561,792	2,408,084	94.00	128,090	5.00	25,618	1.00
Improvements	1,015,000	954,100	94.00	50,750	5.00	10,150	1.00
Bush and Weed Removal	289,761	272,375	94.00	14,488	5.00	2,898	1.00
Custodian	276,107	259,541	94.00	13,805	5.00	2,761	1.00
Total	9,150,348	8,601,327		457,517		91,503	
Economic Assistance							
Town of Amherst							
Programs for the Elderly	1,659,053	1,659,053	100.00	-	0.00	-	0.00
Nutrition Program	177,750	177,750	100.00	-	0.00	-	0.00
Senior Outreach	86,845	86,845	100.00	-	0.00	-	0.00
Meals on Wheels	61,134	61,134	100.00	-	0.00	-	0.00
Total	1,984,782	1,984,782		-	-	-	-
Culture and Recreation							
Town of Amherst							
General							
Parks	942,731	942,731	100.00	-	0.00	-	0.00
Glen Park	18,000	18,000	100.00	-	0.00	-	0.00
Golf Course Maint.-Par3	510,526	510,526	100.00	-	0.00	-	0.00
Golf Course Maint.-Oakwoc	216,460	216,460	100.00	-	0.00	-	0.00
Amherst Recreation Co.	289,534	289,534	100.00	-	0.00	-	0.00
Clearfield	405,528	405,528	100.00	-	0.00	-	0.00
Bassett Park	72,825	72,825	100.00	-	0.00	-	0.00
North Amherst Comm.	209,194	209,194	100.00	-	0.00	-	0.00
Recreation Joint Proj.	1,301,040	1,301,040	100.00	-	0.00	-	0.00
North Forest Park	73,566	73,566	100.00	-	0.00	-	0.00
Audubon Golf	236,507	236,507	100.00	-	0.00	-	0.00
Oakwood Golf	67,325	67,325	100.00	-	0.00	-	0.00
Par 3 Golf	35,031	35,031	100.00	-	0.00	-	0.00
Youth Program	685,411	685,411	100.00	-	0.00	-	0.00
Youth Center	785,075	785,075	100.00	-	0.00	-	0.00
Museum	676,874	676,874	100.00	-	0.00	-	0.00
Celebrations	21,500	21,500	100.00	-	0.00	-	0.00
Total	6,547,127	6,547,127		-	-	-	-
Home and Community							
Town of Amherst							
Part Town							
Zoning Board	662,791	318,140	48.00	344,651	52.00	-	0.00
Planning	-	-	9.00	-	91.00	-	0.00
Highway Zoning Signs	1,000	1,000	100.00	-	0.00	-	0.00
Shade Trees	648,943	648,943	100.00	-	0.00	-	0.00
Community Environment							
Garbage	4,890,308	3,721,524	76.10	1,114,501	22.79	54,282	1.11
Composting	479,112	364,604	76.10	109,190	22.79	5,318	1.11
Debris	1,134,776	863,565	76.10	258,615	22.79	12,596	1.11
Household Hazard Waste	34,000	25,874	76.10	7,749	22.79	377	1.11
Sewer	11,839,353	9,009,748	76.10	2,698,189	22.79	131,417	1.11
Drainage	2,539,918	1,932,878	76.10	578,847	22.79	28,193	1.11
Water	357,916	272,374	76.10	81,569	22.79	3,973	1.11
Lighting	3,336,496	2,539,073	76.10	760,387	22.79	37,035	1.11
Total	25,924,613	19,697,723		5,953,699		273,192	

**TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY
COST OF SERVICING/REVENUES GENERATED LAND USE STUDY**

Appendix C

**DETAILED ANALYSIS OF BUDGETED EXPENDITURES FOR
LOCAL GOVERNMENTAL UNITS PROVIDING SERVICE IN THE TOWN OF AMHERST**

	<u>Total</u>	<u>Residential</u>	<u>%</u>	<u>Commercial</u>	<u>%</u>	<u>Open Land</u>	<u>%</u>
Other							
Town of Amherst							
General							
State Retirement	1,766,000	1,425,162	80.70	316,114	17.90	24,724	1.40
Police and Fire Retirement	2,940,875	2,373,286	80.70	526,417	17.90	41,172	1.40
Unemployment	15,000	12,105	80.70	2,685	17.90	210	1.40
Medical Insurance	4,901,355	3,955,393	80.70	877,343	17.90	68,619	1.40
Workman's Compensation	332,750	268,529	80.70	59,562	17.90	4,659	1.40
Liability Insurance	300,000	242,100	80.70	53,700	17.90	4,200	1.40
Other Employee Benefits	2,270,526	1,832,314	80.70	406,424	17.90	31,787	1.40
Part Town							
State Retirement	225,500	181,979	80.70	40,365	17.90	3,157	1.40
Workman's Compensation	28,000	22,596	80.70	5,012	17.90	392	1.40
Medical Insurance	440,000	355,080	80.70	78,760	17.90	6,160	1.40
Social Security	221,444	178,705	80.70	39,638	17.90	3,100	1.40
Community Environment							
State Retirement	110,000	88,770	80.70	19,690	17.90	1,540	1.40
Workmen's Compensation	20,000	16,140	80.70	3,580	17.90	280	1.40
Medical Insurance	44,100	35,589	80.70	7,894	17.90	617	1.40
Social Security	112,649	90,908	80.70	20,164	17.90	1,577	1.40
Highway							
State Retirement	465,000	375,255	80.70	83,235	17.90	6,510	1.40
Workers Comp	290,400	234,353	80.70	51,982	17.90	4,066	1.40
Medical Insurance	920,000	742,440	80.70	164,680	17.90	12,880	1.40
Social Security	300,588	242,575	80.70	53,805	17.90	4,208	1.40
Lighting	24,478	19,754	80.70	4,382	17.90	343	1.40
Fire Protection							
Workers Comp	86,129	69,506	80.70	15,417	17.90	1,206	1.40
Sewer							
State Retirement	555,000	447,885	80.70	99,345	17.90	7,770	1.40
Social Security	396,997	320,377	80.70	71,062	17.90	5,558	1.40
Workers Comp	141,400	114,110	80.70	25,311	17.90	1,980	1.40
Medical Insurance	830,500	670,214	80.70	148,660	17.90	11,627	1.40
Drainage	544,174	439,148	80.70	97,407	17.90	7,618	1.40
Water							
State Retirement	1,500	1,211	80.70	269	17.90	21	1.40
Social Security	1,500	1,211	80.70	269	17.90	21	1.40
Medical Insurance	2,490	2,009	80.70	446	17.90	35	1.40
Total	18,288,355	14,758,702		3,273,616		256,037	
Interfund Transfers							
Town of Amherst							
General	125,000	95,125	76.10	28,488	22.79	1,388	1.11
Part Town	25,000	19,025	76.10	5,698	22.79	278	1.11
Community Environment	25,000	19,025	76.10	5,698	22.79	278	1.11
Highway	180,000	136,980	76.10	41,022	22.79	1,998	1.11
Sewer	1,538,000	1,170,418	76.10	350,510	22.79	17,072	1.11
Drainage	690,000	525,090	76.10	157,251	22.79	7,659	1.11
Water	60,000	45,660	76.10	13,674	22.79	666	1.11
Total	2,643,000	2,011,323		602,340		29,337	

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY
 COST OF SERVICING/REVENUES GENERATED LAND USE STUDY

Appendix C

DETAILED ANALYSIS OF BUDGETED EXPENDITURES FOR
 LOCAL GOVERNMENTAL UNITS PROVIDING SERVICE IN THE TOWN OF AMHERST

	<u>Total</u>	<u>Residential</u>	<u>%</u>	<u>Commercial</u>	<u>%</u>	<u>Open Land</u>	<u>%</u>
Debt Service							
Town of Amherst							
General	3,545,135	2,697,848	76.10	807,936	22.79	39,351	1.11
Part Town	1,200	913	76.10	273	22.79	13	1.11
Community Environment	382,000	290,702	76.10	87,058	22.79	4,240	1.11
Highway	347,000	264,067	76.10	79,081	22.79	3,852	1.11
Sewer	5,102,015	3,882,633	76.10	1,162,749	22.79	56,632	1.11
Drainage	1,468,150	1,117,262	76.10	334,591	22.79	16,296	1.11
Water	338,000	257,218	76.10	77,030	22.79	3,752	1.11
Total	11,183,500	8,510,644		2,548,720		124,137	
Education							
Amherst CSD	38,781,563	38,781,563	100.00	-	0.00	-	0.00
Sweet Home CSD	48,610,857	48,610,857	100.00	-	0.00	-	0.00
Williamsville CSD	122,412,138	122,412,138	100.00	-	0.00	-	0.00
Total	209,804,558	209,804,558		-		-	
Other Governments							
Village of Williamsville	2,699,584	1,935,332	71.69	732,127	27.12	32,124	1.19
County of Erie	252,252,947	228,793,423	90.70	21,946,006	8.70	1,513,518	0.60
Total	254,952,531	230,728,755		22,678,134		1,545,642	
Total Expenditures	572,642,047	523,847,739		45,899,999		2,894,309	