

**TOWN OF AMHERST
INDUSTRIAL DEVELOPMENT AGENCY**

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

DECEMBER 2000

Fox & Company LLP
Certified Public Accountants



Fox & Company LLP

Certified Public Accountants



January 15, 2001

Board of Directors
Town of Amherst Industrial Development Agency
130 John Muir Drive
West Amherst, New York 14228-1148

Gentlemen:

Fox & Company LLP is pleased to submit the enclosed report entitled **Cost of Servicing/Revenues Generated Land Use Study** dated December 2000. 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,

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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 2000, local units of government (town, county, school and village) within the geographic boundaries of the Town of Amherst, New York expended \$565 million to provide governmental services. The Town's 2000 population, as determined by the U.S. Bureau of Census, is 116,510. This equates to \$4,850 for every person in the Town. Since \$565 million will be expended, the local governmental units must obtain a similar amount in revenues.

The purpose of this study is to quantify the \$565 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	\$461,162,106	82%	\$518,623,795	92%	\$(57,461,689)
Commercial	96,512,033	17	42,956,308	7	54,406,574
Open Land	<u>7,419,403</u>	<u>1</u>	<u>3,513,439</u>	<u>1</u>	<u>3,055,115</u>
	<u>\$565,093,542</u>	<u>100%</u>	<u>\$565,093,542</u>	<u>100%</u>	<u>\$ -</u>

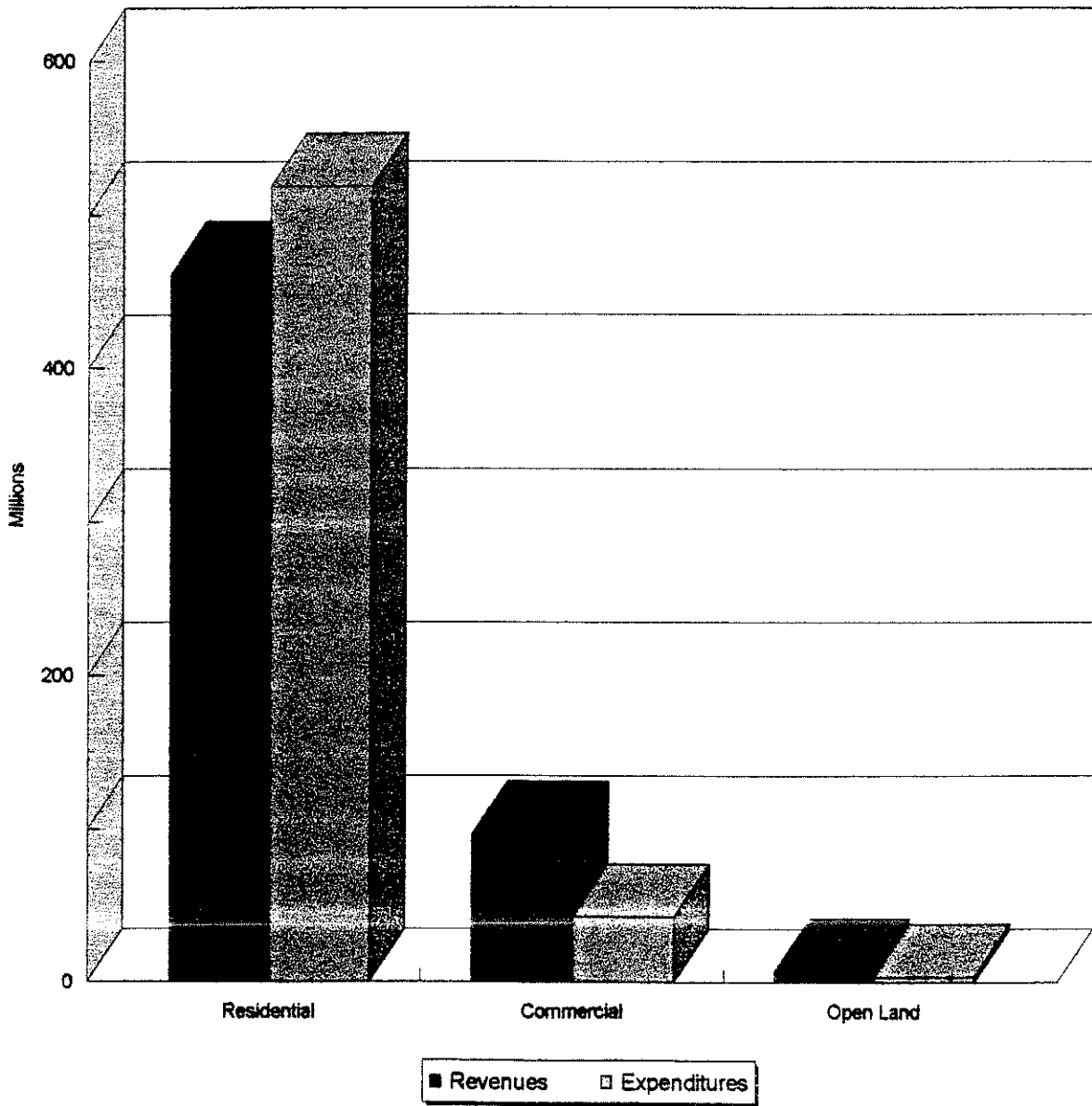
The Commercial category receives 7% of the total expenditures, while providing 17% of the revenues. Residential properties receive 92% of the expenditures, while providing 82% of the revenues. The differences in revenues and expenditures for Open Land are statistically insignificant.

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, \$1.12 is expended in providing services. Conversely, for every dollar of revenue attributable to commercial, only \$.44 is expended in providing services. The relationship for Open Land is that \$.52 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

BACKGROUND INFORMATION

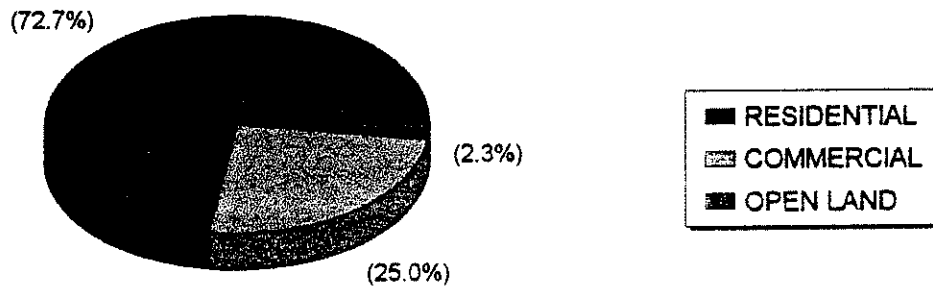
In determining appropriate land use within a municipality, one of the aspects to be considered is the financial implications that various categories of development have upon a community. From a community's financial viewpoint, it is important to know by land use category, the cost of providing local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

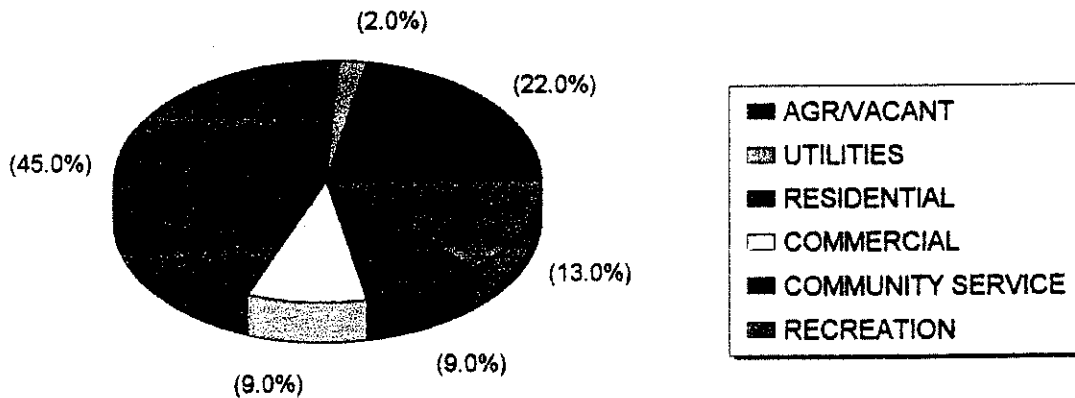
- 1) Town of Amherst
- 2) Amherst Central School District
- 3) Sweet Home Central School District
- 4) Williamsville Central School District
- 5) County of Erie
- 6) Village of Williamsville

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 2000; the three school districts, July 1, 1999 to June 30, 2000; the village, June 1, 1999 to May 31, 2000.

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	72.7%
Commercial	25.0
Open Land	<u>2.3</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	\$461,162,106	\$518,623,795	\$(57,461,689)	\$1.00 / \$1.12
Commercial	96,512,033	42,624,121	53,887,912	\$1.00 / \$.44
Open Land	<u>7,419,403</u>	<u>3,845,626</u>	<u>3,573,777</u>	\$1.00 / \$.52
	<u>\$565,093,542</u>	<u>\$565,093,542</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.

A recent study prepared by the Economic Research Associates shows that although the population base of Amherst has remained relatively steady for the last 10 years, employment within the Town has risen from 38,800 to 70,300. Amherst accounted for 70% 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

DECEMBER 2000

GOVERNMENT OFFICIALS INTERVIEWED

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 Maureen Cilano
Disaster Coordinator James Zymanek
Engineering Director Paul Bowers
Receiver of Taxes/Town Clerk Susan Jaros
Superintendent of Highways Thomas Wik
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	14,786,834	10,750,028	72.70	3,696,709	25.00	340,097	2.30
Part Town	2,012,522	1,463,103	72.70	503,131	25.00	46,288	2.30
Highway	6,435,022	4,678,261	72.70	1,608,756	25.00	148,006	2.30
Fire Protection	5,613,685	4,081,149	72.70	1,403,421	25.00	129,115	2.30
Sewer	15,135,351	11,003,400	72.70	3,783,838	25.00	348,113	2.30
Drainage	2,964,466	2,155,167	72.70	741,117	25.00	68,183	2.30
Water	1,092,331	794,125	72.70	273,083	25.00	25,124	2.30
Lighting	2,249,855	1,635,645	72.70	562,464	25.00	51,747	2.30
Community Environment	3,829,336	3,829,336	100.00	0	0.00	0	0.00
Amherst CSD	21,981,833	19,040,664	86.62	2,851,044	12.97	90,126	0.41
Sweet Home CSD	18,573,971	9,327,848	50.22	8,904,362	47.94	341,761	1.84
Williamsville CSD	61,685,628	48,349,195	78.38	12,115,057	19.64	1,221,375	1.98
County of Erie	45,889,979	33,362,015	72.70	11,472,495	25.00	1,055,470	2.30
Village of Williamsville	1,012,853	674,560	66.60	329,177	32.50	9,116	0.90
Total	203,263,666	151,144,496		48,244,651		3,874,519	

Real Property Tax Items

Town of Amherst							
General							
Other	40,000	29,080	72.70	10,000	25.00	920	2.30
PILOT	935,001	0	0.00	935,001	100.00	0	0.00
Interest and Penalties	250,000	185,250	74.10	60,250	24.10	4,500	1.80
Amherst CSD	237,755	205,943	86.62	30,837	12.97	975	0.41
Sweet Home CSD	1,125,406	565,179	50.22	539,520	47.94	20,707	1.84
Williamsville CSD	2,350,885	1,842,624	78.38	461,714	19.64	46,548	1.98
Total	4,939,047	2,828,076		2,037,321		73,650	

Non-Property Taxes

Town of Amherst							
General							
Sales Tax	9,441,878	6,864,245	72.70	2,360,470	25.00	217,163	2.30
Franchise	750,000	750,000	100.00	0	0.00	0	0.00
Amherst CSD	1,900,000	1,645,780	86.62	246,430	12.97	7,790	0.41
Sweet Home CSD	2,175,150	1,092,360	50.22	1,042,767	47.94	40,023	1.84
Williamsville CSD	6,023,300	4,721,063	78.38	1,182,976	19.64	119,261	1.98
Total	20,290,328	15,073,448		4,832,643		384,237	

Departmental Income

Town of Amherst							
General							
Clerk Fees	185,000	134,495	72.70	46,250	25.00	4,255	2.30
Senior Citizen Fees	103,613	103,613	100.00	0	0.00	0	0.00
Golf Charges	840,000	840,000	100.00	0	0.00	0	0.00
Skating Rink Charges	534,000	534,000	100.00	0	0.00	0	0.00
Recreation fees	51,000	51,000	100.00	0	0.00	0	0.00
Senior Outreach Grant	75,789	75,789	100.00	0	0.00	0	0.00
Meals on Wheels	32,300	32,300	100.00	0	0.00	0	0.00
Part Town							
Fire Prevention	3,100	2,254	72.70	775	25.00	71	2.30
Zoning Fees	130,000	68,900	53.00	61,100	47.00	0	0.00
Total	1,954,802	1,842,351		108,125		4,326	

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

	Total	Residential	%	Commercial	%	Open Land	%
Charges for Services							
Town of Amherst							
Highway	157,611	114,583	72.70	39,403	25.00	3,625	2.30
Sewer	1,545,000	1,123,215	72.70	386,250	25.00	35,535	2.30
Drainage	72,500	52,708	72.70	18,125	25.00	1,668	2.30
Amherst CSD	595,350	515,692	86.62	77,217	12.97	2,441	0.41
Sweet Home CSD	199,943	100,411	50.22	95,853	47.94	3,679	1.84
Williamsville CSD	754,261	591,190	78.38	148,137	19.64	14,934	1.98
Total	3,324,665	2,497,799		764,984		61,882	

Use of Money

Town of Amherst							
General							
Interest and Earnings	500,000	363,500	72.70	125,000	25.00	11,500	2.30
Rental of Equipment	51,000	37,077	72.70	12,750	25.00	1,173	2.30
Central Alarm Revenues	237,680	173,031	72.80	59,182	24.90	5,467	2.30
Recreation Rental	50,000	50,000	100.00	0	0.00	0	0.00
Part Town	86,000	62,522	72.70	21,500	25.00	1,978	2.30
Community Environment	260,000	189,020	72.70	65,000	25.00	5,980	2.30
Highway	215,000	156,305	72.70	53,750	25.00	4,945	2.30
Fire	105,000	76,335	72.70	26,250	25.00	2,415	2.30
Sewer	650,000	472,550	72.70	162,500	25.00	14,950	2.30
Drainage	200,000	145,400	72.70	50,000	25.00	4,600	2.30
Water	23,902	17,377	72.70	5,976	25.00	550	2.30
Lighting	100,000	72,700	72.70	25,000	25.00	2,300	2.30
Amherst CSD	499,000	432,234	86.62	64,720	12.97	2,046	0.41
Sweet Home CSD	711,802	357,467	50.22	341,238	47.94	13,097	1.84
Williamsville CSD	1,477,956	1,158,422	78.38	290,271	19.64	29,264	1.98
Total	5,167,340	3,763,939		1,303,137		100,264	

Licenses and Permits

Town of Amherst							
General							
Bingo Licenses	6,000	6,000	100.00	0	0.00	0	0.00
Dog Fines and Other Uses	3,600	3,600	100.00	0	0.00	0	0.00
Part Town							
Building Permits	350,000	129,500	37.00	220,500	63.00	0	0.00
Electrical Permits	130,000	68,900	53.00	61,100	47.00	0	0.00
Plumbing Permits	135,000	67,500	50.00	67,500	50.00	0	0.00
Community Environment							
Debris Permits	50,000	20,000	40.00	30,000	60.00	0	0.00
Total	674,600	295,500		379,100		0	

Sale of Property

Town of Amherst							
Community Environment	30,000	21,810	72.70	7,500	25.00	690	2.30
Highway	72,000	52,344	72.70	18,000	25.00	1,656	2.30
Sewer	31,000	22,537	72.70	7,750	25.00	713	2.30
Amherst CSD	8,400	7,276	86.62	1,089	12.97	34	0.41
Sweet Home CSD	8,530	4,284	50.22	4,089	47.94	157	1.84
Williamsville CSD	17,980	14,093	78.38	3,531	19.64	356	1.98
Total	167,910	122,344		41,960		3,606	

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

	Total	Residential	%	Commercial	%	Open Land	%
Fines and Forfeitures							
Town of Amherst							
General							
Fines, Forfeitures, Bail	1,100,000	799,700	72.70	275,000	25.00	25,300	2.30
Total	1,100,000	799,700		275,000		25,300	
Miscellaneous							
Town of Amherst							
General							
Other Revenue	270,000	196,290	72.70	67,500	25.00	6,210	2.30
Interfund Reimbursements	2,179,500	1,584,497	72.70	544,875	25.00	50,129	2.30
Community Environment							
Other Revenue	237,000	172,299	72.70	59,250	25.00	5,451	2.30
Amherst CSD	87,500	75,793	86.62	11,349	12.97	359	0.41
Sweet Home CSD	95,536	47,978	50.22	45,800	47.94	1,758	1.84
Williamsville CSD	249,428	195,502	78.38	48,988	19.64	4,939	1.98
Total	3,118,964	2,272,358		777,761		68,845	
State Aid							
Town of Amherst							
General							
Property Reval.	210,000	152,670	72.70	52,500	25.00	4,830	2.30
Per Capita	520,000	378,040	72.70	130,000	25.00	11,960	2.30
Mortgage tax	2,331,150	2,098,035	90.00	233,115	10.00	0	0.00
Property Tax Administration	95,462	69,401	72.70	23,866	25.00	2,196	2.30
State Grants (Nutrition)	204,150	204,150	100.00	0	0.00	0	0.00
Property Maintenance	82,500	59,978	72.70	20,625	25.00	1,898	2.30
Youth Programs	134,000	134,000	100.00	0	0.00	0	0.00
Safe Places Program	12,500	12,500	100.00	0	0.00	0	0.00
Highway							
Equipment	24,578	17,868	72.70	6,145	25.00	565	2.30
CHIPS	318,000	231,186	72.70	79,500	25.00	7,314	2.30
Amherst CSD	7,051,510	6,108,018	86.62	914,581	12.97	28,911	0.41
Sweet Home CSD	13,693,880	6,877,067	50.22	6,564,846	47.94	251,967	1.84
Williamsville CSD	22,101,505	17,323,160	78.38	4,340,736	19.64	437,610	1.98
Total	46,779,235	33,666,072		12,365,913		747,251	
Federal Aid							
Amherst CSD	70,000	60,634	86.62	9,079	12.97	287	0.41
Sweet Home CSD	29,855	14,993	50.22	14,312	47.94	549	1.84
Williamsville CSD	134,850	105,695	78.38	26,485	19.64	2,670	1.98
Total	234,705	181,323		49,876		3,506	

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

Appendix B

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 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 Sources							
Town of Amherst							
General							
Unexpended Balance	2,035,000	1,479,445	72.70	508,750	25.00	46,805	2.30
Part Town							
Interfund Transfers	100,000	72,700	72.70	25,000	25.00	2,300	2.30
Unexpended Balance	127,000	92,329	72.70	31,750	25.00	2,921	2.30
Community Environment							
Unexpended Balance	1,837,511	1,335,870	72.70	459,378	25.00	42,263	2.30
Highway							
Refund of Expenses	240,000	174,480	72.70	60,000	25.00	5,520	2.30
Unexpended Balance	246,918	179,509	72.70	61,730	25.00	5,679	2.30
Fire							
Unexpended Balance	195,730	142,296	72.70	48,933	25.00	4,502	2.30
Sewer							
Other Revenues	28,907	21,015	72.70	7,227	25.00	665	2.30
Unexpended Balance	325,000	236,275	72.70	81,250	25.00	7,475	2.30
Drainage							
Unexpended Balance	918,190	667,524	72.70	229,548	25.00	21,118	2.30
Lighting							
Unexpended Balance	271,853	197,637	72.70	67,963	25.00	6,253	2.30
Amherst CSD	1,200,000	1,039,440	86.62	155,640	12.97	4,920	0.41
Sweet Home CSD	1,428,776	717,531	50.22	684,955	47.94	26,289	1.84
Williamsville CSD	2,876,800	2,254,836	78.38	565,004	19.64	56,961	1.98
County of Erie	260,936,544	237,191,318	90.90	21,918,670	8.40	1,826,556	0.70
Village of Williamsville	1,310,051	872,494	66.60	425,767	32.50	11,790	0.90
Total	274,078,280	246,674,701		25,331,562		2,072,017	
Total Revenues	565,093,542	461,162,106		96,512,033		7,419,403	

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

	Total	Residential	%	Commercial	%	Open Land	%
General Support							
Town of Amherst							
General							
Town Board	202,818	147,449	72.70	50,705	25.00	4,665	2.30
Justices	800,840	582,211	72.70	200,210	25.00	18,419	2.30
Supervisor	156,326	113,649	72.70	39,082	25.00	3,595	2.30
Finance	356,694	259,317	72.70	89,174	25.00	8,204	2.30
Comptroller	78,146	56,812	72.70	19,537	25.00	1,797	2.30
Auditor	59,800	43,475	72.70	14,950	25.00	1,375	2.30
Assessor	1,036,935	850,287	82.00	176,279	17.00	10,369	1.00
Town Clerk	424,827	361,103	85.00	42,483	10.00	21,241	5.00
Law	104,797	76,187	72.70	26,199	25.00	2,410	2.30
Personnel	257,972	187,546	72.70	64,493	25.00	5,933	2.30
Engineering	827,895	206,974	25.00	413,948	50.00	206,974	25.00
Elections	152,963	152,963	100.00	0	0.00	0	0.00
Buildings	802,980	583,766	72.70	200,745	25.00	18,469	2.30
Libraries	73,383	73,383	100.00	0	0.00	0	0.00
Central Mail	390,000	283,530	72.70	97,500	25.00	8,970	2.30
Central Data Process	63,000	45,801	72.70	15,750	25.00	1,449	2.30
Harlem Road School	78,867	78,867	100.00	0	0.00	0	0.00
Central Computer Service	271,692	197,520	72.70	67,923	25.00	6,249	2.30
Taxes on Town Property	200,000	145,400	72.70	50,000	25.00	4,600	2.30
Telephone	300,000	218,100	72.70	75,000	25.00	6,900	2.30
Bond Issuance	10,000	7,270	72.70	2,500	25.00	230	2.30
Erroneous Taxes	58,897	42,818	72.70	14,724	25.00	1,355	2.30
Contingent	366,564	266,492	72.70	91,641	25.00	8,431	2.30
Unallocated Insurance	10,000	7,270	72.70	2,500	25.00	230	2.30
Association Dues	1,750	1,272	72.70	438	25.00	40	2.30
Part Town	38,476	27,972	72.70	9,619	25.00	885	2.30
Highway	141,897	103,159	72.70	35,474	25.00	3,264	2.30
Total	7,267,519	5,120,592		1,800,871		346,055	
Public Safety							
Town of Amherst							
General							
Central Alarm	950,309	691,825	72.80	236,627	24.90	21,857	2.30
Police Patrolman	10,029,702	7,291,593	72.70	2,507,426	25.00	230,683	2.30
Police Office	2,811,274	2,043,796	72.70	702,819	25.00	64,659	2.30
Traffic Control	544,279	395,691	72.70	136,070	25.00	12,518	2.30
Animal Control	112,108	112,108	100.00	0	0.00	0	0.00
Traffic and Safety Civil Def.	1,500	1,091	72.70	375	25.00	35	2.30
Emergency Services	90,083	45,042	50.00	36,033	40.00	9,008	10.00
Part Town							
Building Department	1,567,282	705,277	45.00	862,005	55.00	0	0.00
Fire Districts	5,914,415	4,849,820	82.00	1,005,451	17.00	59,144	1.00
Total	22,020,952	16,136,243		5,486,805		397,905	
Health							
Town of Amherst							
Part Town							
Registrar of Vital Statistics	1,940	1,940	100.00	0	0.00	0	0.00
Total	1,940	1,940		0		0	

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

	Total	Residential	%	Commercial	%	Open Land	%
Transportation							
Town of Amherst							
General							
Highway Superintendent	366,913	344,898	94.00	18,346	5.00	3,669	1.00
Highway Garage	656,345	616,964	94.00	32,817	5.00	6,563	1.00
Highway Lighting	376,514	353,923	94.00	18,826	5.00	3,765	1.00
Town Owned Sidewalks	26,000	23,500	94.00	1,250	5.00	250	1.00
Highway							
General Repairs	1,159,362	1,089,800	94.00	57,968	5.00	11,594	1.00
Machinery	1,325,741	1,246,197	94.00	66,287	5.00	13,257	1.00
Snow Removal	1,845,949	1,735,192	94.00	92,297	5.00	18,459	1.00
Improvements	1,250,000	1,175,000	94.00	62,500	5.00	12,500	1.00
Bush and Weed Removal	374,294	351,836	94.00	18,715	5.00	3,743	1.00
Custodian	281,960	265,042	94.00	14,098	5.00	2,820	1.00
Total	7,662,078	7,202,353		383,104		76,621	
Economic Assistance							
Town of Amherst							
Programs for the Elderly	1,253,032	1,253,032	100.00	0	0.00	0	0.00
Nutrition Program	114,550	114,550	100.00	0	0.00	0	0.00
Senior Outreach	71,261	71,261	100.00	0	0.00	0	0.00
Meals on Wheels	37,497	37,497	100.00	0	0.00	0	0.00
Total	1,476,340	1,476,340		0		0	
Culture and Recreation							
Town of Amherst							
General							
Parks	1,454,542	1,454,542	100.00	0	0.00	0	0.00
Glen Park	19,000	19,000	100.00	0	0.00	0	0.00
Amherst Recreation Co.	884,712	884,712	100.00	0	0.00	0	0.00
Clearfield	342,259	342,259	100.00	0	0.00	0	0.00
Bassett Park	63,370	63,370	100.00	0	0.00	0	0.00
North Amherst Comm.	208,176	208,176	100.00	0	0.00	0	0.00
Recreation Joint Proj.	1,252,250	1,252,250	100.00	0	0.00	0	0.00
North Forest Park	35,561	35,561	100.00	0	0.00	0	0.00
Audubon Golf	86,238	86,238	100.00	0	0.00	0	0.00
Oakwood Golf	57,721	57,721	100.00	0	0.00	0	0.00
Par 3 Golf	38,629	38,629	100.00	0	0.00	0	0.00
Youth Program	757,447	757,447	100.00	0	0.00	0	0.00
Youth Center	603,593	603,593	100.00	0	0.00	0	0.00
Museum	731,608	731,608	100.00	0	0.00	0	0.00
Celebrations	23,450	23,450	100.00	0	0.00	0	0.00
Total	6,558,556	6,558,556		0		0	
Home and Community							
Town of Amherst							
Part Town							
Zoning Board	2,000	1,060	53.00	940	47.00	0	0.00
Planning	542,678	168,230	31.00	255,059	47.00	119,389	22.00
Refuse and Garbage	6,243,847	6,243,847	100.00	0	0.00	0	0.00
Shade Trees	467,603	467,603	100.00	0	0.00	0	0.00
Sewer	17,715,258	12,878,993	72.70	4,428,815	25.00	407,451	2.30

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

	Total	Residential	%	Commercial	%	Open Land	%
Drainage	4,155,156	3,020,798	72.70	1,038,789	25.00	95,569	2.30
Water	1,116,233	811,501	72.70	279,058	25.00	25,673	2.30
Lighting	2,621,708	1,905,982	72.70	655,427	25.00	60,299	2.30
Total	32,864,483	25,498,014		6,658,087		708,381	
Other							
Town of Amherst							
General							
State Retirement	329,355	265,789	80.70	58,955	17.90	4,611	1.40
Police and Fire Retirement	885,000	714,195	80.70	158,415	17.90	12,390	1.40
Unemployment	28,000	22,596	80.70	5,012	17.90	392	1.40
Medical Insurance	3,357,000	2,709,099	80.70	600,903	17.90	46,998	1.40
Part Town							
State Retirement	61,143	49,342	80.70	10,945	17.90	856	1.40
Medical Insurance	292,500	236,048	80.70	52,358	17.90	4,095	1.40
Highway							
State Retirement	113,201	91,353	80.70	20,263	17.90	1,585	1.40
Workers Comp	200,000	161,400	80.70	35,800	17.90	2,800	1.40
Medical Insurance	642,000	518,094	80.70	114,918	17.90	8,988	1.40
Total	5,908,199	4,767,917		1,057,568		82,715	
Interfund Transfers							
Town of Amherst							
General							
	262,000	190,474	72.70	65,500	25.00	6,026	2.30
Part Town							
	100,000	72,700	72.70	25,000	25.00	2,300	2.30
Highway							
	100,000	72,700	72.70	25,000	25.00	2,300	2.30
Total	462,000	335,874		115,500		10,626	
Debt Service							
Town of Amherst							
General							
	2,100,533	1,527,087	72.70	525,133	25.00	48,312	2.30
Highway							
	274,725	199,725	72.70	68,681	25.00	6,319	2.30
Total	2,375,258	1,726,813		593,815		54,631	
Education							
Amherst CSD							
	33,631,348	33,631,348	100.00	0	0.00	0	0.00
Sweet Home CSD							
	38,042,849	38,042,849	100.00	0	0.00	0	0.00
Williamsville CSD							
	97,672,593	97,672,593	100.00	0	0.00	0	0.00
Total	169,346,790	169,346,790		0		0	
Other Governments							
Village of Williamsville							
	2,322,904	1,547,054	66.60	754,944	32.50	20,906	0.90
County of Erie							
	306,826,523	278,905,309	90.90	25,773,428	8.40	2,147,786	0.70
Total	309,149,427	280,452,363		26,528,372		2,168,692	
Total Expenditures	565,093,542	518,623,795		42,624,121		3,845,626	