



2020 ADOPTED BUDGET

Town of Amherst

Erie County, New York

This Budget Book includes the Following Sections:

Understanding the Budget
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Part Town Fund (B)
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Capital Improvement Program (C.I.P.)

UNDERSTANDING THE BUDGET-EXPLANATIONS AND HELPFUL HINTS

The Town of Amherst Budget is very complex and can be confusing. The following information may make the budget easier to understand.

FORMAT

The Budget is comprised of nine (9) operating funds. Each fund is self balancing and represents specific services provided to Town residents.

A summary of the 2020 budget can be found in the front of the Budget.

Within each fund, you will find:

1. A summary page that shows the total expenditures, revenues, appropriated fund balance and amount to raise in taxes.
2. Following the summary page is a report of the detail of the revenues.
3. Following the detail of the revenues is the detail of the expenditures.

The index on the first page of the budget will help you find each fund within the budget.

What do the account numbers mean?

Example : A1310-1000

A	-	Represents the Fund (General Fund)
1310	-	Represents the Org(Department) in this case Finance
1000	-	Represents the object code-this case personal services

A revenue object code is five (5) characters in length.

An expenditure object code is four (4) characters in length.

What if I don't know what fund or Org code I need to look up?

I have attached a listing of the many org (department) codes. This will help you if you do not know the number of the org you need.

The Org codes are determined by the NYS Uniform System of Accounts. This standardizes the account numbers for all Towns in New York State.

What do the revenue codes mean?

I have attached a listing of the revenue codes. Many of the revenues can be found in each fund. For example: Interest 02401 is found in every fund. Some revenues are fund or org specific. For example: Sewer Services-other Gov't 02374 is only found in the Sewer Fund.

What do the Expenditure Codes Mean?

I have attached a listing of the expenditure codes. The first digit of the code identifies the type of expenditure.

For example, all codes starting with a "1" are payroll codes. Codes starting with a "2" are fixed asset codes.

I hope you will find this information helpful.

If you have any questions, please do not hesitate to contact me.

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GENERAL FUND

A0001	NON - DEPARTMENT
A1010	COUNCILMEMBEERS
A1110	TOWN JUSTICE
A1220	SUPERVISOR
A1230	ECONOMIC DEVELOPMENT
A1310	COMPTRROLLER
A1320	AUDITOR
A1345	FINANCE / PURCHASING
A1355	ASSESSMENTS
A1410	TOWN CLERK
A1420	LAW
A1430	PERSONNEL
A1440	ENGINEER
A1620	BUILDINGS
A1621	HARLEM ROAD COMMUNITY CENTER
A1622	TOWN LIBRARIES
A1670	CENTRAL PRINTING-MAIL
A1680	CENTRAL DATA PROCESSING
A1681	CENTRAL COMPUTER SERVICES
A1910	UNALLOCATED INSURANCE
A1920	MUNICIPAL ASSOC. DUES
A1950	TAXES ON TOWN PROPERTY
A1953	TELEPHONE
A1972	ERRONEOUS TAXES
A1990	CONTINGENT ACCOUNT
A1991	CONTINGENCY-CENTRAL ALARM
A3020	CENTRAL ALARM
A3119	CROSSING GUARDS
A3120	POLICE-OFFICE
A3121	POLICE PATROLMAN
A3122	POLICE BAILEY AVE.
A3125	SHCSD RESOURCE OFFICER
A3310	TRAFFIC CONTROL
A3330	TRAFFIC & SAFETY
A3332	TRAFFIC SIGNALS
A3510	CONTROL OF ANIMALS
A3640	CIVIL DEFENSE
A3641	EMERGENCY SERVICES
A5010	SUPERINTENDENT OF HIGHWAY
A5132	HIGHWAY GARAGE
A5182	HIGHWAY/RES. LIGHTING
A6770	AMHERST MEALS ON WHEELS
A6772	PROGRAM FOR THE AGING
A6773	NUTRITION PROGRAM
A6775	MEALS ON WHEELS

A7110	PARKS
A7111	GLEN PARK
A7140	AMHERST REC COMPLEX
A7141	RECREATION-CLEARFIELD
A7142	RECREATION-BASSETT
A7143	NORTH AMHERST COMM.
A7145	RECREATION JOINT PROJECT
A7146	NORTH FOREST PARK
A7253	ICE RINK FACILITY
A7254	Ice Facility NG Grant
A7255	WMSVL YOUTH & FAMILY CENTER
A7340	EGGERTSVILLE COMM CENTER
A7450	MUSEUM
A7550	CELEBRATIONS
A8020	PLANNING DEPT
A9040	WORKMEN'S COMPENSATION
A9045	LIABILITY INSURANCE
A9050	UNEMPLOYMENT BENEFITS
A9060	HOSPITAL & MEDICAL INSUR
A9550	TRANSFER TO OTHER FUNDS
A9710	BONDS SERIAL
A9730	BOND ANTICIPATION NOTES
A9740	PRINCIPAL ON CAPITAL NOTE
A9745	BUDGET NOTES
A9750	LEASE PAYMENTS

PART TOWN FUND

B0001	NON-DEPARTMENTAL REVENUES
B1972	ERRONEOUS TAXES
B1990	CONTINGENT ACCOUNT
B3620	BUILDING DEPARTMENT
B4020	REGISTRAR OF VITAL STATS
B8010	ZONING BOARD
B8020	PLANNING DEPARTMENT
B8560	SHADE TREES
B8561	HIGHWAY - ZONING SIGNS
B9010	STATE RETIREMENT
B9030	SOCIAL SECURITY
B9040	WORKMEN'S COMPENSATION
B9050	UNEMPLOYMENT BENEFITS
B9060	HOSPITAL & MEDICAL INSUR
B9550	TRANSFER TO OTHER FUNDS
B9710	BONDS-SERIAL
B9730	BOND ANTICIPATION NOTES
B9740	PRIN.ON CAPITAL NOTES

COMMUNITY ENVIRONMENT FUND

C0001	NON-DEPARTMENTAL REVENUES
C1972	ERRONEOUS TAXES
C1990	CONTINGENT ACCOUNT
C3621	REFUSE ADMINISTRATION
C8161	GARBAGE
C8162	COMPOSTING
C8163	DEBRIS
C8164	HOUSEHOLD HAZARD WASTE
C9010	STATE RETIREMENT
C9030	SOCIAL SECURITY
C9040	WORKMEN'S COMPENSATION
C9060	HOSPITAL & MEDICAL INS
C9550	TRANSFER TO OTHER FUNDS
C9710	BONDS
C9730	BOND ANTICIPATION NOTES
C9740	PRINCIPAL ON CAP.NOTES

HIGHWAY FUND

D0001	NON-DEPARTMENTAL REVENUES
D1972	ERRONEOUS TAXES
D1990	CONTINGENT ACCOUNT
D5110	GENERAL REPAIRS
D5112	IMPROVEMENTS
D5115	Safety Transportation Grant
D5130	MACHINERY
D5140	BRUSH & WEED REMOVAL
D5141	CUSTODIAN-NIGHT SERVICE
D5142	SNOW REMOVAL
D5143	ERIE COUNTY: HIGHWAY SNOW PLOW
D9010	STATE RETIREMENT
D9030	SOCIAL SECURITY
D9040	WORKMEN'S COMPENSATION
D9060	HOSPITAL & MEDICAL INSUR
D9550	INTER FUND TRANSFERS
D9710	BONDS
D9730	B A N 'S

LIGHTING FUND

E0001	NON-DEPARTMENTAL REVENUES
E9997	CONSOLIDATED DISTRICT ACCOUNT

FIRE FUND

F0001	NON-DEPARTMENTAL REVENUES
F3001	AUTUMN-HARVEST
F3002	LAMM POST

F3003	LEHN-SPRINGS
F3004	MILL
F3009	ELLCOTT CREEK
F3010	NORTH AMHERST
F3011	GETZVILLE
F3012	SWORMVILLE
F3013	EAST AMHERST
F3014	MAIN-TRANSIT
F3015	PARK CLUB
F3016	WILLIAMSVILLE-SHERIDAN
F3018	NORTH BAILEY

SEWER FUND

G0001	NON-DEPARTMENTAL REVENUES
G1990	CONTINGENT ACCOUNT
G9000	SANITARY SEWER DISTRICT
G9916	DISPOSAL PLANT 16
G9990	BONDS SERIAL-SPECIALS
G9999	ENVIRONMENTAL CONTROL

DRAINAGE FUND

H0001	NON-DEPARTMENTAL REVENUES
H1990	CONTINGENT ACCOUNT
H4068	INSECT CONTROL
H8000	STORM DRAINAGE DISTRICT
H8200	STORM DRAINAGE IMPROVEMENTS

WATER FUND

I0001	NON-DEPARTMENTAL REVENUES
I1990	CONTINGENT ACCOUNT
I7015	WATER DISTRICT 15

TOWN OF AMHERST REVENUE CODES

<u>CODE</u>	<u>Description</u>
01001	REAL PROPERTY TAXES
01002	REAL PROPERTY OTHER
01009	REFUND OF TAXES
01081	IN LIEU OF TAXES
01090	INT & PENALTY PROP TAXES
01120	SALES TAX
01170	CABLEVISION FRANCHISE
01255	TOWN CLERK FEES
01256	CONSERVATION FEES
01257	GIS PLOTTING FEES
01258	WALKS AND RUNS
01560	FIRE PREVENTION
01990	TAXABLE FOOD SALES
02001	GENERAL SKATE
02004	ICE INCOME
02010	SENIOR CITIZEN FEES
02025	GOLF COURSE LICENSE
02026	SPECIAL RECREATIONAL CHARGES
02050	GOLF CHARGES
02056	RECREATION ID CARDS
02057	N. AMHERST RENTALS
02070	YOUTH CONTRIBUTIONS
02075	RECREATION FEES
02076	LOST BID DEPOSITS
02110	ZONING FEES
02121	INFLOW INSPECTION FEES
02122	SWR CHARGES-ENTRANCE FEES
02123	SWR CONNECTION CHARGES
02124	TIME OF SALE INSPECTION FEE
02131	GARBAGE TOTES
02132	RECYCLING BINS
02133	ELECTRONICS RECYCLING
02260	SCHOOL RESOURCE OFFICER REIMB
02300	SNOW REMOVAL-OTHER GOVT'S
02352	MEAL-ON-WHEEL TWN REIMB
02353	M.O.W. OFFICE SUPPLIES REIMB.
02374	SWR SERVICES-OTHER GOVT'S
02375	PRETREATMENT CHARGE
02375	PRETREATMENT FINES
02376	LAB FEES
02377	TELEVISIONING/CLEANING
02401	INTEREST & EARNINGS
02405	INTEREST EARNINGS - MORTGAGE
02410	RENTALS
02411	RENTAL REVENUE - AADS

02412	TENANTS RENTAL
02414	SKATE RENTAL
02415	RENTAL OF EQUIPMENT
02416	CENTRAL ALARM REVENUES
02440	REC FEES-RENTAL-LEASES
02450	COMMISSIONS
02501	ROAD CUTS
02540	BINGO LICENSES
02544	DOG FINES & OTHER FINES
02545	DOG LICENSES
02555	BUILDING PERMITS
02560	ELECTRICAL INSPECT FEES
02565	PLUMBING PERMITS
02570	PROPERTY MANAGER LICENSE
02575	RENTAL UNIT REGISTRATION
02610	FINES & FORFEITED BAIL
02615	D W I FINES
02616	POL. - PER PRPTY & EVIDCE
02617	AUCTION REVENUE
02650	SALES OF SCRAP
02651	MILLINGS REVENUE
02655	SALE OF PELLETS
02660	SALE OF REAL PROPERTY
02665	SALES OF EQUIPMENT
02680	INSURANCE REIMBURSEMENTS
02721	COMPOST
02722	EDUCATIONAL FUNDING
02723	TIPPING FEES
02724	FILING FEE REIMB.
02725	ADVERTISING INCOME
02726	VIDEO GAME INCOME
02727	FOOD AND BEVERAGE SALES
02728	LIGHT INCOME
02729	GEICO PARKING LOT INCOME
02730	LOCKER RENTAL
02731	VENDING MACHINE INCOME
02732	RECREATION VOUCHERS
02765	GAIN ON SALE OF FIXED ASSETS
02770	OTHER UNCLASSIFIED REVENU
02771	ENGINEERING & LEGAL FEES
02772	SALE OF ROCK SALT
02773	MOW REIMBURSEMENT
02774	ADULT DAY SERVICES REIMB
02775	Client Contributions IIIC-1
02776	ACCIDENT CASES
02800	TOWN MATCH - GRANTS
02801	INTERFD REIMB EXP
02802	ADULT DAY CARE MEAL REVENUE

02803	MEALS ON WHEELS
02804	NEW RESIDENT GARBAGE SERVICE
02805	USTA GRANT
03001	STATE AID PER CAPITA
03002	STATE YOUTH GRANT
03005	MORTGAGE TAX
03040	STATE AID-REAL PR TAX ADM
03089	STATE AID-GRANTS
03090	STATE AID - EQUIPMENT
03091	STATE AID-PROPERTY MAINT.
03092	STATE REIMBURSEMENTS
03093	BUCKLE UP GRANT
03094	STATE AID-GRANTS 2
03098	NYS ENRGY R&D AUTH REFUND
03127	FEDERAL GRANT
03389	U.B. REGIONALISM GRANT
03468	MOSQUITO CONTROL
03505	STATE MATCH
03507	STATE AID - CHIPS
03589	STATE EMERGENCY AID
03820	STATE AIR RECREATION
03821	STATE AID YTH PROG
03822	STATE AID - DARE
03823	STATE AID- DISASTER COORD
03824	STATE AID - STAR
03825	STATE AID - COPS
03826	GRANT REVENUE
03827	SAFE PLACES PROGRAM
03828	STATE AID- SAFETY COURSES
03829	STATE AID - YOUTH COURT
03830	ST AID-PROP REVALUATION
04000	E.C. GRANTS
04001	E.C NUTTRITION PROGRAM
04001	FEDERAL AIDE-NUTRITION
04002	COUNTY GRANT REVENUE
04003	Fed Aide MOW Client Subsidy
04389	FED GRANT REV
04589	FEDERAL EMERGENCY AID
05001	REFUND CURRENT YEAR EXP.
05002	EM'EE HEALTH INS. CONTRIBUTION
05003	RETIREE HEALTH INS. CONTR.
05009	INTRAFUND TRANSFER IN
05031	INTERFUND TRANSFERS
05715	DEBT RESERVE REVENUE
05720	PROCEEDS FROM BOND REFUNDING
05789	OTHER DEBT

TOWN OF AMHERST-EXPENDITURES

Object Description

PERSONNEL

1000	PERSONAL SERVICES
1200	OVERTIME
1300	LONGEVITY
1400	VACATION BUY BACK
1600	RETRO-PAY
170	OT STORM
1740	BRIEFING
1750	COURT
1761	EDUCATION ALLOWANCE
1770	SHIFT DIFFERENTIAL POLICE
1780	ACTING DETECTIVE/CAPTAIN
1800	CLOTHING
1850	LUMP SUM (RETIREMENT)
1852	SOLD HOLIDAY
1853	SICK LEAVE INCENTIVE
1854	SUPER HOLIDAY
1855	SOLD SICK TIME
1860	SHOOTING
1861	DEFIBULATOR PAY
1862	EMD QUARTERLY STIPEND
1870	PESTICIDE PAY

FIXED ASSETS

2000	EQUIPMENT (OVER \$500)
2100	FURNITURE-DESKS,CHAIRS
2120	TYPEWRITERS
2130	COMPUTER EQUIPMENT
2135	SARA EQUIPMENT
2140	PHOTOGRAPHIC EQUIPMENT
2150	BUILDING IMPROVE & EQUIP
2200	PASSENGER VEHICLES
2250	TRUCKS, TRACTORS, TRAILER
2280	TRACTOR SWEEPER
2290	NEW 2-WAY RADIO EQUIPMENT
2300	OTHER MOTORIZED EQUIPMENT
2350	STAT PLANT & BLDG EQUIP

2400	PUBLIC UTILITY IMPROVE.
2450	PUBLIC SAFETY EQUIPMENT
2500	RECREATION EQUIPMENT
2510	LIGHTING FIXTURES
2550	OTHER SPECIALIZED EQUIP.
2600	OTHER

OPERATING EXPENSES

4000	CONTRACTUAL
4001	CULTURE AND RECREATION
4002	HOME AND COMMUNITY SERVICES
4003	10% ADMIN
4004	CASH OVER/SHORT
4005	FOOD & BEVERAGE COSTS
4010	OFFICE SUPPL (DUES & SUB)
4011	COMPUTER SUPPLIES
4012	CREDIT CARD COSTS
4013	BANK CHARGES
4014	RENTAL PERCENTAGE PAYMENT
4015	SARA SUPPLIES & MATERIALS
4016	PHOTO CRIME LAB SUPPLIES
4017	FIREARM RANGE SUPPLIES
4018	RADIO REPAIR & SUPPLIES
4019	CODE BOOKS
4020	POSTAGE & FREIGHT
4021	CDL LICENSE
4025	PRINT/ADV/LEASE
4026	MICROFILM
4027	DEER CONTROL
4030	PRINTING & ADVERTISING
4035	PROMOTION EXPENSE
4040	TRAVEL
4045	SARA TRAVEL
4050	MILEAGE
4060	TELEPHONE
4068	MOSQUITO CONTROL
4070	UTILITIES (LIGHT,HEAT)
4080	DUES & SUBSCRIPTIONS
4085	BOOKS/LIBRARY

4090	PROFESSIONAL SERVICES
4091	GRANT - SERVICES
4095	SARA PURCHASED SERVICES
4099	GRANT MATCH EXPENDITURES
4100	RENTALS
4110	CONTRACTUAL SERVICES
4111	RODENT CONTROL
4112	GAS PUMP MAINT
4113	CONTRACTUAL-WILLIAMSVILLE
4114	TOBACCO CONTRACTUAL EXPENDITUR
4115	WIDE AREA NETWORK-CONTRAC
4116	STUMP REMOVAL
4120	TRAINING & EDUCATION EXP
4130	JURORS FEES
4140	RECORDING FEES
4150	SPEC CELEB & CIVIC CLEAN
4160	PHYSICAL EXAM & BLOOD TES
4170	PRISONER CARE AND MEALS
4190	TAX REFUNDS
4200	ASBESTOS CONTROL
4210	FURNITURE & FIXTURES
4220	BUILDING AND GROUNDS
4230	PASSENGER VEHICLES
4240	TRUCKS, TRACTORS, EQUIP
4250	R&M OTHER MOTOR.VEHICLES
4280	R&M PUB. SAFETY EQUIPMENT
4290	RECREATION EQUIPMENT
4300	R & M OTHER SPECIALIZED
4310	GAS AND OIL
4320	M&S AUTO PARTS & ACCES.
4330	RESURFACING MATERIALS
4331	ROAD STRIPING
4335	TREE REPLACEMENT
4340	LANDSCAPING MATERIALS
4350	CHEMICALS
4360	TREE SPRAYING
4380	M&S BUILDING MAINTENANCE
4390	M&S JANITORIAL

4400	M & S RECREATION
4410	PUBLIC SAFETY & MED SUPP
4420	UNIFORMS & SHOES
4430	MISCELLANEOUS
4440	M&S PHOTOGRAPHY
4450	SMALL TOOLS
4460	PARKS/ADA SIGNS
4470	BIKE PATH MAINTENANCE
4480	TRANS OF DEVELOPMT RIGHTS
4500	BOND EXPENSE
4510	1 % ENGINEERING COST
4520	DRUG AND ALCOHOL TESTING
4525	TIPPING FEES
4530	RECYCLE
4531	GARBAGE TOTES
4550	CELEBRATIONS-SNYDER SIGNS
4600	PROPERTY TAXES
4650	PROPERTY TAX-DISPOSAL PLT
4700	UTILITIES-GAS
4710	UTILITIES-ELECTRIC
4730	UTILITIES-TELEPHONE
4740	UTILITIES-WATER
4800	CHEMICALS-CONDITIONING
4810	CHEMICALS-DE-WATERING
4820	CHEMICALS-PROCESSING
4830	CHEMICALS-DEODERIZING
4850	OPERATOR TRAIN & EDUCATIO
4860	LAB. SUPPLIES & EQUIPMENT
4870	PLANT SAFETY EQUIPMENT
4880	SAFETY SHOES
4900	PLANT CONTRACTS
4910	PLANT VEHICLE REPAIR
4920	REPAIR/REPLACE FAC. & EQ.
4921	REPAIR/REPLACE - MECHANICAL
4922	REPAIR/REPLACE - ELECTRICAL
4923	REPAIR/REPLACE - HVAC
4924	REPAIR/REPLACE-BUILD & GROUNDS
4925	REPAIR/REPLACE - OFFICE

4926	REPAIR/REPLACE - OPERATIONS
4929	REPAIR/REPLACE - LIFT STATIONS
4930	LIABILITY INSURANCE COST
4940	GAS & OIL PLANT VEHICLE
4950	PLANT SLUDGE REMOVAL
496	OCTOBER STORM
4960	PLANT SERVICE AGREEMENT
4980	U.B. REGIONALISM
4990	CAPITAL FUND EXPENSES
4995	CIP-MAINTENANCE ITEMS

DEBT PRINCIPAL

6000	INSTALLMENT DEBT PRINCIPAL
6010	PRINCIPAL ON BONDS
6020	PRINCIPAL ON BANS
6030	PRINCIPAL ON CAP. NOTES
6040	PRINCIPAL ON BUDGET NOTES

DEBT INTEREST

7000	INSTALLMENT DEBT INTEREST
7010	INTEREST ON BONDS
7020	INTEREST ON BANS
7030	INTEREST ON CAP. NOTES
7040	INTEREST ON BUDGET NOTES

EMPLOYEE BENEFITS

8010	ST. RETIREMENT - TOWN
8020	ST. RETIREMENT - POLICE
8030	SOCIAL SECURITY
8040	WORKMEN'S COMPENSATION
8050	HOSPITAL & MEDICAL INSUR
8051	DENTAL
8052	VISION
8053	RETIREE HEALTH INSURANCE
8054	MEDICARE REIMBURSEMENT
8060	UNEMPLOYMENT INSURANCE

INTERFUND TRANSFERS

9000	INTER-FUND TRANSFERS
9100	CIP - AMT RASIED THROUGH TAXES