



2024 ADOPTED BUDGET

Town of Amherst

Erie County, New York

This Budget Book includes the Following Sections:

- Town Wide Summary & Graphs
- General Fund (A)
- Part Town Fund (B)
- Community Environment Fund (C)
- Highway Fund (D)
- Lighting Fund (E)
- Fire Fund (F)
- Sewer Fund (G)
- Drainage Fund (H)
- Water Fund (I)
- Sidewalk Snow
- Tax Cap Analysis
- Fund Balance Analysis
- Exemption Reports
- Salary & Wage Schedules
- Adopted 2024 Capital Improvement Program (CIP)

UNDERSTANDING THE BUDGET-EXPLANATIONS AND HELPFUL HINTS

The Town of Amherst Budget consists of many different and connected parts. The following information has been compiled to help assist with those intricacies.

FORMAT

The Budget is comprised of nine (9) operating funds. All operating funds are self-balancing and acts on its own accord. Each fund is designated towards providing specific services to Town residents. For example the D fund is for highway services such as paving and snow removal.

A summary of the 2024 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, this is the general fund
1310	Represents the organization “org” (department), this is the Comptroller
1000	Represents the object code, this is for 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?

In the beginning of the budget there is 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?

In the beginning of the budget there is 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?

In the beginning of the budget there is 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.

TOWN OF AMHERST - ORG CODE (Active)

ORG CODE	Description
<u>GENERAL FUND</u>	
A0001	A0001 NON - DEPARTMENT
A1010	A1010 COUNCILMEMBERS
A1110	A1110 TOWN JUSTICE
A1220	A1220 SUPERVISOR
A1230	A1230 ECONOMIC DEVELOPMENT
A1310	A1310 COMPTROLLER
A1320	A1320 AUDITOR
A1345	A1345 FINANCE / PURCHASING
A1355	A1355 ASSESSMENTS
A1410	A1410 TOWN CLERK
A1420	A1420 LAW
A1430	A1430 PERSONNEL
A1440	A1440 ENGINEER
A1620	A1620 BUILDINGS
A1621	A1621 HARLEM ROAD COMMUNITY CE
A1622	A1622 TOWN LIBRARIES
A1681	A1681 CENTRAL COMPUTER SERVICE
A1910	A1910 UNALLOCATED INSURANCE
A1920	A1920 MUNICIPAL ASSOC. DUES
A1950	A1950 TAXES ON TOWN PROPERTY
A1953	A1953 TELEPHONE
A1972	A1972 ERRONEOUS TAXES
A1990	A1990 CONTINGENT ACCOUNT
A3020	A3020 CENTRAL ALARM
A3119	A3119 CROSSING GUARDS
A3120	A3120 POLICE-OFFICE
A3121	A3121 POLICE PATROLMAN
A3122	A3122 POLICE BAILEY AVE.
A3129	A3129 DOJ Equipment Grant
A3130	A3130 SHOP WITH A COP
A3131	A3131 2022 JAG Grant
A3132	A3132 DHSES Tactical Grant 222
A3135	A3135 TACTICAL GRANT 2122
A3136	A3136 CRIME PREVENTION GRANT
A3310	A3310 TRAFFIC CONTROL
A3332	A3332 TRAFFIC SIGNALS
A3510	A3510 CONTROL OF ANIMALS
A3641	A3641 EMERGENCY SERVICES
A3649	A3649 AMERICAN RESCUE PLAN ACT
A5010	A5010 SUPERINTENDENT OF HIGHWAY
A5132	A5132 HIGHWAY GARAGE
A5182	A5182 HIGHWAY/RES. LIGHTING
A6770	A6770 AMHERST MEALS ON WHEELS

A6772	A6772 PROGRAM FOR THE AGING
A6773	A6773 NUTRITION PROGRAM
A6776	A6776 Senior Outreach Services
A7110	A7110 PARKS
A7111	A7111 GLEN PARK
A7120	A7120 AMHERST CENTRAL PARK
A7140	A7140 AMHERST REC COMPLEX
A7141	A7141 RECREATION-CLEARFIELD
A7142	A7142 RECREATION-BASSETT
A7143	A7143 NORTH AMHERST COMM.
A7145	A7145 RECREATION JOINT PROJECT
A7146	A7146 NORTH FOREST PARK
A7250	A7250 GOLF-AUDUBON
A7251	A7251 GOLF-OAKWOOD
A7252	A7252 GOLF-PAR3
A7253	A7253 ICE RINK FACILITY
A7255	A7255 WMSVL YOUTH & FAMILY CEN
A7258	A7258 AMH Task Force Healthy C
A7260	A7260 NORTHWEST COMMUNITY CENT
A7340	A7340 EGGERTSVILLE COMM CENTER
A7450	A7450 MUSEUM
A7550	A7550 CELEBRATIONS
A8020	A8020 PLANNING DEPT
A8021	A8021 AGRICULTURAL GRANT
A8022	A8022 WILLOWRIDGE - NFB ACTION
A9040	A9040 WORKMEN'S COMPENSATION
A9045	A9045 LIABILITY INSURANCE
A9060	A9060 HOSPITAL & MEDICAL INSUR
A9710	A9710 BONDS SERIAL

PART TOWN FUND

B0001	B0001 NON-DEPARTMENTAL REVENUE
B3620	B3620 BUILDING DEPARTMENT
B4020	B4020 REGISTRAR OF VITAL STATS
B8020	B8020 PLANNING DEPARTMENT
B8023	B8023 Local Waterfront Revital
B8560	B8560 SHADE TREES
B9040	B9040 WORKMEN'S COMPENSATION
B9550	B9550 TRANSFER TO OTHER FUNDS

COMMUNITY ENVIRONMENT FUND

C0001	C0001 NON-DEPARTMENTAL REVENUE
C1990	C1990 CONTINGENT ACCOUNT
C3621	C3621 REFUSE ADMINISTRATION
C3625	C3625 FOOD SCRAPS RECYCLING P
C8161	C8161 GARBAGE
C8162	C8162 COMPOSTING

C8163	C8163 DEBRIS
C9040	C9040 WORKMEN'S COMPENSATION
C9550	C9550 TRANSFER TO OTHER FUNDS

HIGHWAY FUND

D0001	D0001 NON-DEPARTMENTAL REVENUE
D1990	D1990 CONTINGENT ACCOUNT
D5110	D5110 GENERAL REPAIRS
D5112	D5112 IMPROVEMENTS
D5130	D5130 MACHINERY
D5140	D5140 BRUSH & WEED REMOVAL
D5141	D5141 CUSTODIAN-NIGHT SERVICE
D5142	D5142 SNOW REMOVAL
D9040	D9040 WORKMEN'S COMPENSATION
D9550	D9550 INTER FUND TRANSFERS
D9710	D9710 BONDS

LIGHTING FUND

E0001	E0001 NON-DEPARTMENTAL REVENUE
E1990	E1990 CONTINGENT ACCOUNT
E9997	E9997 CONSOLIDATED DISTRICT AC

FIRE FUND

F0001	F0001 NON-DEPARTMENTAL REVENUE
F3001	F3001 AUTUMN-HARVEST
F3002	F3002 LAMM POST
F3003	F3003 LEHN-SPRINGS
F3004	F3004 MILL
F3009	F3009 ELLICOTT CREEK
F3010	F3010 NORTH AMHERST
F3011	F3011 GETZVILLE
F3012	F3012 SWORMVILLE
F3013	F3013 EAST AMHERST
F3014	F3014 MAIN-TRANSIT
F3015	F3015 PARK CLUB
F3016	F3016 WILLIAMSVILLE-SHERIDAN
F3018	F3018 NORTH BAILEY

SEWER FUND

G0001	G0001 NON-DEPARTMENTAL REVENUE
G1990	G1990 CONTINGENT ACCOUNT
G9000	G9000 SANITARY SEWER DISTRICT
G9916	G9916 DISPOSAL PLANT 16
G9999	G9999 ENVIRONMENTAL CONTROL

DRAINAGE FUND

H0001	H0001 NON-DEPARTMENTAL REVENUE
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H1990	H1990 CONTINGENT ACCOUNT
H4068	H4068 INSECT CONTROL
H8000	H8000 STORM DRAINAGE DISTRICT
H8200	H8200 STORM DRAINAGE IMPROVEME

WATER FUND

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

TOWN OF AMHERST - EXPENDITURES

<u>Object</u>	<u>Description</u>
<u>PERSONAL SERVICES</u>	
1000	PERSONAL SERVICES
1200	OVERTIME
1250	HOLIDAY PAY
1300	LONGEVITY
1400	VACATION BUY BACK
1600	RETRO-PAY
1740	BRIEFING
1750	COURT
1761	EDUCATION ALLOWANCE
1770	SHIFT DIFFERENTIAL POLICE
1780	ACTING DETECTIVE/CAPTAIN
1782	FIELD TRAINING OFFICER
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 / CONFINED SPACE PAY
1880	RETIREMENT INCENTIVE
1881	HEALTH INS BANK PAYOUT
1900	COMPTRROLLER (ALLOCATED)
1901	PURCHASING (ALLOCATED)
1902	TOWN CLERK (ALLOCATED)
1903	ATTORNEY (ALLOCATED)
1904	DATA PROCESSING (ALLOCATED)
1905	ENGINEERING (ALLOCATED)
1906	BULIDING MAINT. (ALLOCATED)
1907	RECREATION (ALLOCATED)
1910	COMPENSATED ABSENCES
<u>FIXED ASSETS</u>	
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
2460	VEHICLE / BODY CAMERAS
2500	RECREATION EQUIPMENT
2510	LIGHTING FIXTURES
2550	OTHER SPECIALIZED EQUIP.
2600	OTHER

2700 LAND
2750 BUILDING ACQUISITION
2800 PAVING - CHIPS

CONTRACTUAL

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 GIS
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 & PEST CONTROL
4112 GAS PUMP MAINT
4113 CONTRACTUAL-WILLIAMSVILLE
4114 TOBACCO CONTRACTUAL EXPENDITUR
4115 WIDE AREA NETWORK-CONTRAC
4116 STUMP REMOVAL
4117 SEWER LATERAL REPAIRS
4120 TRAINING & EDUCATION EXP
4121 ACCREDITATION EXPENSE
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
4389	BAD DEBT EXPENSE
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
4790	LEGAL/BOND/ADMIN EXPENSE
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
4960	PLANT SERVICE AGREEMENT
4970	LEGAL/BOND/ADMIN EXPENSES
4971	DESIGN EXPENSES
4972	CONSTRUCTION EXPENSES
4978	INTEREST DURING CONSTRUCTION
4979	CONTINGENCIES
4980	U.B. REGIONALISM
4990	CAPITAL FUND EXPENSES
4995	CIP-MAINTENANCE ITEMS
4996	SETTLEMENTS

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
7050	INTEREST EXPENSE

EMPLOYEE BENEFITS

8010	ST. RETIREMENT - TOWN
8011	ST. RETIREMENT - INCENTIVE
8016	DISTRICT #16
8020	ST. RETIREMENT - POLICE
8026	DISTRICT #26
8030	SOCIAL SECURITY
8040	WORKMEN'S COMPENSATION
8050	HOSPITAL & MEDICAL INSUR
8051	DENTAL
8052	VISION
8053	RETIREE HEALTH INSURANCE
8054	MEDICARE REIMBURSEMENT
8055	NYS FIREFIGHTER CANCER INS.
8060	UNEMPLOYMENT INSURANCE
8070	DISABILITY INCOME PROTECTION

INTERFUND TRANSFERS

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

TOWN OF AMHERST- REVENUE CODES

Object	Type	Description
01001	R	01001 REAL PROPERTY TAXES
01002	R	01002 REAL PROPERTY TAX
01081	R	01081 IN LIEU OF TAXES
01090	R	01090 INT & PENALTY PROP TAXES
01120	R	01120 SALES TAX
01170	R	01170 CABLEVISION FRANCHISE
01255	R	01255 TOWN CLERK FEES
01256	R	01256 CONSERVATION FEES
01258	R	01258 WALKS AND RUNS
01560	R	01560 FIRE PREVENTION
01980	R	01980 PUBLIC MARKET CHARGES
01990	R	01990 TAXABLE FOOD SALES
02001	R	02001 GENERAL SKATE
02004	R	02004 ICE INCOME
02010	R	02010 SENIOR CITIZENS FEES
02056	R	02056 RECREATION ID CARDS
02057	R	02057 N. AMHERST RENTALS
02070	R	02070 YOUTH CONTRIBUTIONS
02075	R	02075 RECREATION FEES
02089	R	02089 ERIE COUNTY GRANT
02110	R	02110 ZONING FEES
02122	R	02122 SWR CHARGES-ENTRANCE FEE
02124	R	02124 TIME OF SALE INSPECTION
02131	R	02131 GARBAGE TOTES
02132	R	02132 RECYCLING
02260	R	02260 SCHOOL RESOURCE OFFICER
02300	R	02300 SNOW REMOVAL-OTHER GOV'T
02374	R	02374 SWR SERVICES-OTHER GOV'T
02375	R	02375 PRETREATMENT CHARGE
02377	R	02377 TELEVISIONING/CLEANING
02401	R	02401 INTEREST & EARNINGS
02405	R	02405 INTEREST EARNINGS - MORT
02410	R	02410 RENTALS
02411	R	02411 RENTAL REVENUE - AADS
02412	R	02412 TENANTS RENTAL
02414	R	02414 SKATE RENTAL
02416	R	02416 CENTRAL ALARM REVENUES
02501	R	02501 ROAD CUTS
02540	R	02540 BINGO LICENSES
02555	R	02555 BUILDING PERMITS
02560	R	02560 ELECTRICAL INSPECT FEES
02565	R	02565 PLUMBING PERMITS
02570	R	02570 PROPERTY MANAGER LICENSE
02575	R	02575 RENTAL UNIT REGISTRATION
02610	R	02610 FINES & FORFEITED BAIL
02617	R	02617 AUCTION REVENUE
02650	R	02650 SALES OF SCRAP
02651	R	02651 MILLINGS REVENUE
02660	R	02660 SALE OF REAL PROPERTY
02680	R	02680 INSURANCE REIMBURSEMENTS
02701	R	02701 REFUND PRIOR YEARS EXPEN
02710	R	02710 PREMIUM ON OBLIGATIONS

02720	R	02720 COPIES, DONATIONS, REIMB
02724	R	02724 FILING FEE REIMB.
02725	R	02725 ADVERTISING INCOME
02730	R	02730 LOCKER RENTAL
02770	R	02770 OTHER UNCLASSIFIED REVEN
02771	R	02771 ENGINEERING & LEGAL FEES
02772	R	02772 SALE OF ROCK SALT
02773	R	02773 MOW REIMBURSEMENT
02774	R	02774 ADULT DAY SERVICES REIMB
02775	R	02775 Client Contributions III
02800	R	02800 TOWN MATCH - GRANTS
02804	R	02804 NEW RESIDENT GARBAGE SER

STATE AIDE ACCOUNTS BEGIN WITH "03"

03001	R	03001 STATE AID PER CAPITA
03005	R	03005 MORTGAGE TAX
03089	R	03089 STATE AID-GRANTS
03507	R	03507 STATE AID - CHIPS
03826	R	03826 GRANT REVENUE

FEDERAL REVENUE ACCOUNTS BEGIN WITH "04"

04001	R	04001 FEDERAL AIDE-NUTRITION
04389	R	04389 FED GRANT REV
04589	R	04589 FEDERAL EMERGENCY AID
05001	R	05001 REFUND CURRENT YEAR EXP.
05002	R	05002 EM'EE HEALTH INS. CONTRI
05009	R	05009 INTRAFUND TRANSFER IN
05031	R	05031 INTERFUND TRANSFERS
05715	R	05715 DEBT RESERVE REVENUE