

This Budget Book includes the Following Sections:

Understanding the Budget  
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)  
Tax Cap Analysis  
Celebrations Detail  
Fund Balance Analysis

# Exemption Reports Salary & Wage Schedules

## 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 2013 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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## TOWN OF AMHERST-ORGANIZATION (DEPARTMENT) CODES

### GENERAL FUND

A1010 COUNCILMAN  
A1110 TOWN JUSTICE  
A1220 SUPERVISOR  
A1310 DIRECTOR OF FINANCE  
A1320 AUDITOR  
A1355 ASSESSMENTS  
A1410 TOWN CLERK  
A1420 LAW  
A1430 PERSONNEL  
A1440 ENGINEER  
A1450 ELECTIONS  
A1470 BOARD OF ETHICS  
A1620 BUILDINGS  
A1621 HARLEM ROAD COMMUNITY CENTER  
A1622 TOWN LIBRARIES  
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  
A3310 TRAFFIC CONTROL  
A3330 TRAFFIC & SAFETY  
A3510 CONTROL OF ANIMALS  
A3640 CIVIL DEFENSE  
A3641 EMERGENCY SERVICES  
A5010 SUPERINTENDENT OF HIGHWAY  
A5132 HIGHWAY GARAGE  
A5182 HIGHWAY/RES. LIGHTING  
A6772 PROGRAM FOR THE AGING  
A6773 NUTRITION PROGRAM  
A6775 MEALS ON WHEELS  
A7110 PARKS  
A7111 GLEN PARK  
A7112 AUDUBON/PAR 3 GOLF COURSES  
A7113 OAKWOOD GOLF COURSE  
A7140 AMHERST REC COMPLEX  
A7141 RECREATION-CLEARFIELD

NOTE: Certain revenue codes have an org code of '0001. This means that the revenue is not department specific.

A7142 RECREATION-BASSETT  
A7143 NORTH AMHERST COMM.  
A7145 RECREATION JOINT PROJECT  
A7146 NORTH FOREST PARK  
A7147 CANTALICIAN CENTER PLAYGROUND  
A7250 GOLF-AUBUDON  
A7251 GOLF-OAKWOOD  
A7252 GOLF-PAR3  
A7340 EGGERTSVILLE COMM CENTER  
A7450 MUSEUM  
A7550 CELEBRATIONS

**PART TOWN FUND**

B1990 CONTINGENT ACCOUNT  
B3620 BUILDING DEPARTMENT  
B4020 REGISTRAR OF VITAL STATS  
B8010 ZONING BOARD  
B8020 PLANNING DEPARTMENT  
B8560 SHADE TREES  
B8561 HIGHWAY - ZONING SIGNS

**COMMUNITY ENVIRONMENT FUND**

C1972 ERRONEOUS TAXES  
C1990 CONTINGENT ACCOUNT  
C3621 REFUSE ADMINISTRATION  
C8160 REFUSE AND GARBAGE  
C8161 GARBAGE  
C8162 COMPOSTING  
C8163 DEBRIS  
C8164 HOUSEHOLD HAZARD WASTE

**HIGHWAY FUND**

D1972 ERRONEOUS TAXES  
D1990 CONTINGENT ACCOUNT  
D5110 GENERAL REPAIRS  
D5112 IMPROVEMENTS  
D5130 MACHINERY  
D5140 BRUSH & WEED REMOVAL  
D5141 CUSTODIAN-NIGHT SERVICE  
D5142 SNOW REMOVAL

**LIGHTING FUND**

E9997 CONSOLIDATED DISTRICT ACCOUNT

**FIRE FUND**

F3001 AUTUMN-HARVEST  
F3002 LAMM POST  
F3003 LEHN-SPRINGS  
F3004 MILL

F3009 ELLICOTT 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**

G1990 CONTINGENT ACCOUNT  
G9000 CONSOLIDATED SEWER DISTRICT  
G9916 DISPOSAL PLANT 16  
G9999 ENVIRONMENTAL CONTROL

**DRAINAGE FUND**

H1990 CONTINGENT ACCOUNT  
H4068 INSECT CONTROL  
H8000 CONSOLIDATED DISTRICT  
H8200 CONSOLIDATED IMPROVEMENT DISTRICT

**WATER FUND**

I1990 CONTINGENT ACCOUNT  
I7015 WATER DISTRICT 15

# TOWN OF AMHERST- REVENUE CODES

<u>Object</u>	<u>Description</u>
01000	CDBG - LOAN REPAY INCOME
01001	REAL PROPERTY TAXES
01002	REAL PROPERTY TAX
01003	REAL PROP-SA
01009	REFUND OF REVENUE(TAXES)
01030	HOME PROG - TONAWANDA
01031	HOME PROG - CHEEKTOWAGA
01032	HOME PROG - AMHERST
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
01560	FIRE PREVENTION
02001	GENERAL SKATE
02002	GENERAL SKATE NON RESIDENT
02003	ICE ICOME RESIDENT
02004	ICE INCOME
02010	SENIOR CITIZENS FEES
02050	GOLF CHARGES
02055	AMHERST PEPSI CENTER
02056	RECREATION ID CARDS
02057	N. AMHERST RENTALS
02070	YOUTH CONTRIBUTIONS
02075	MISC. REC. FEES
02076	LOST BID DEPOSITS
02089	ERIE COUNTY GRANT
02090	SENIOR CITIZENS FOUNDATION
02110	ZONING FEES
02122	SWR CHARGES-ENTRANCE FEES
02123	SWR CONNECTION CHARGES
02130	DEBRIS PERMITS
02131	GARBAGE TOTES



02300	SNOW REMOVAL-OTHER GOVT'S
02351	CLUSTER GRANT
02352	MEAL-ON-WHEEL - TOWN REIM
02374	SWR SERVICES-OTHER GOVT'S
02375	PRETREATMENT CHARGE
02376	LAB FEES
02377	TELEVISIONING/CLEANING
02401	INTEREST & EARNINGS
02410	RENTALS
02411	RENTAL REVENUE - AADS
02412	TENANTS RENTAL
02414	SKATE RENTAL
02416	CENTRAL ALARM REVENUES
02440	RECREATION 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
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
02700	PRIOR YEAR GRANT REVENUE
02701	REFUND PRIOR YEARS EXPENS
02710	PREMIUM ON OBLIGATIONS
02720	COPIES, DONATIONS, REIMB
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
02776	ACCIDENT CASES
02785	PROGRAM INCOME
02786	AMHERST HOME CONSORTIUM
02787	AMHERST HOME NYS
02800	TOWN MATCH - GRANTS
02801	INTERFUND REIMB FOR EXP
02802	ADULT DAY CARE MEAL REVENUE
02803	MEALS ON WHEELS

**STATE AIDE ACCOUNTS BEGIN WITH "03"**

03000	NUTRITION PROG REVENUE
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
03097	STATE CAPITAL GRANTS
03098	NYS ENRGY R&D AUTH REFUND
03389	U.B. REGIONALISM GRANT
03468	MOSQUITO CONTROL

03505 STATE MATCH  
03507 STATE AID MILEAGE AID  
03589 STATE EMERGENCY AID  
03820 STATE AIR RECREATION  
03821 STATE AID YOUTH PROGRAMS  
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

**FEDERAL REVENUE ACCOUNTS BEGIN WITH "04"**

04000 E.C. GRANTS  
04001 FEDERAL AIDE-NUTRITION  
04002 COUNTY GRANT REVENUE  
04097 FEDERAL CAPITAL GRANTS  
04389 FED GRANT REV  
04589 FEDERAL EMERGENCY AID

05001 REFUND CURRENT YEAR EXP.  
05002 EM'EE HEALTH INS. CONTRIBUTION  
05003 RETIREE HEALTH INS. CONTR.  
05031 INTERFUND TRANSFERS  
05710 SERIAL BONDS  
05715 DEBT RESERVE REVENUE  
05720 PROCEEDS FROM REFUNDING BOND  
05731 BANS REDEEM FROM APPRO'S  
05785 PURCHASE INSTALLMENT DEBT  
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