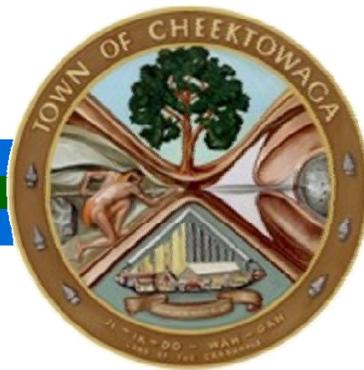


TOWN OF
CHEEKTOWAGA
ERIE COUNTY,
NEW YORK



ANNUAL BUDGET
2015

MARY F. HOLTZ, SUPERVISOR

COUNCILMEMBERS:

JAMES P. ROGOWSKI
GERALD P. KAMINSKI
CHRISTINE ADAMCZYK
DIANE M. BENCZKOWSKI
TIMOTHY J. MEYERS

TOWN OF CHEEKTOWAGA, NEW YORK

2015 ADOPTED BUDGET

MARY F. HOLTZ, SUPERVISOR

COUNCILMEMBERS:

**JAMES P. ROGOWSKI
GERALD P. KAMINSKI
CHRISTINE ADAMCZYK
DIANE M. BENCZKOWSKI
TIMOTHY J. MEYERS**

PREPARED BY:

**TOWN OF CHEEKTOWAGA, ACCOUNTING DEPARTMENT
BRIAN M. KRAUSE, DIRECTOR OF ADMINISTRATION AND FINANCE**

TOWN OF CHEEKTOWAGA, NEW YORK
Table of Contents
2015 Budget

Introductory Section

Budget Process	1
Budget Calendar	2
Budget Policy	3
Financial and Operating Structure.....	4
Governmental Fund Structure	6
Debt Management	7
Organizational Chart	10
Glossary of Terms	11

Government-wide

Summary of Budget Funding Sources.....	13
Summary of Budget Appropriations	14
Summary Comparisons	15

General Fund

Revenue Summary	24
Revenue—Detail by Source	25
Appropriations Summary	30
Appropriations Detail	33

Risk Retention Fund.....

Revenue—Detail by Source	90
Appropriations Detail	91

Highway Fund.....

Revenue—Detail by Source	102
Appropriations Summary	104
Appropriations Detail	105

Sewer Fund.....

Revenue—Detail by Source	124
Appropriations Summary	126
Appropriations Detail	127

(continued)

TOWN OF CHEEKTOWAGA, NEW YORK
Table of Contents
2015 Budget

(concluded)

Consolidated Garbage Fund	136
Revenue—Detail by Source	144
Appropriations Summary	146
Appropriations Detail	147
Town Outside Village Fund	153
Revenue—Detail by Source	154
Appropriations Summary	156
Appropriations Detail	157
General Lighting Fund	164
Revenue—Detail by Source	165
Appropriations Detail	166
Water Hydrant Districts Fund	169
Revenue—Detail by Source	170
Appropriations Summary	177
Appropriations Detail	178
Master Drainage District Fund	186
Revenue—Detail by Source	187
Appropriations Detail	188
Appropriations Index	191

TRANSMITTAL LETTER

The Town of Cheektowaga



CHEEKTOWAGA TOWN HALL
3301 BROADWAY
CHEEKTOWAGA, NEW YORK 14227
(716) 686-3465
mholtz@tocny.org

MARY F. HOLTZ
Town Supervisor

To the Citizens of the Town of Cheektowaga:

As the Budget Officer of the Town of Cheektowaga, it is my pleasure to present this 2015 budget document. Our budget has been prepared in compliance with New York State Town Law, which is explained in the "Budget Process" section of this document. In preparing the 2015 budget, we have adhered to these statutes.

The preparation of the Town's annual budget is a difficult and serious process. We have an obligation to our residents to continue to provide high quality services, while attempting to keep tax increases to a minimum.

The 2015 adopted budget presents a realistic picture of not only the Town's financial blueprint, but when you look behind the numbers, you'll see a commitment and dedication to providing our residents with the quality programs and services that they have come to expect. The 2015 budget includes a 3.87% decrease in the overall Town-wide tax rate for an average taxpayer.

We spent many weeks scrutinizing the budget figures to minimize the spending plan. These cuts came in the few areas of the budget that we have the ability to cut such as equipment and purchases of outside contracted services. However, growing employee benefits expenses including health insurance and mandated employee retirement plan costs hindered the cuts. As a result, the 2015 budget includes an increase in appropriations of only 1.04%.

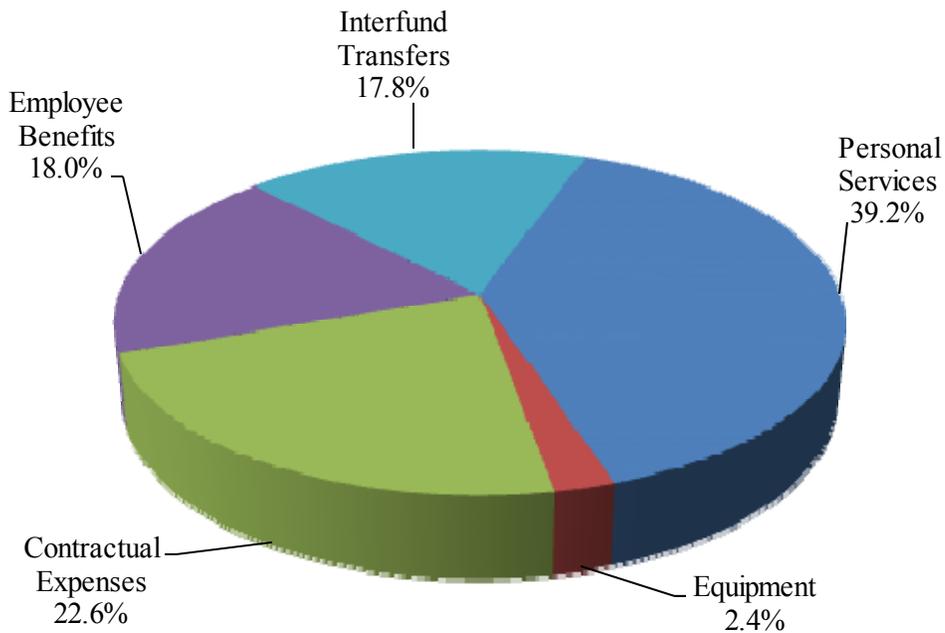
This budget does not include raises for elected officials, department heads, management personnel or union employees whose contracts have expired. There is a minor increase in the total payroll costs in the 2015 budget. A personnel policy for elected and non-union employees was implemented on January 1, 2010 which set the precedent for the negotiation of future contracts with employees. Highlights of this policy call for contributions by all employees toward health insurance premiums, a reduction in benefits for future employees and, most important for the future of our Town, the end of legacy health insurance for all newly hired employees and newly elected officials.

I work to ensure that the Town is run in a fiscally responsible manner each and every day. We value our AA2 rating from Moody's Investors Service which is the highest of any town in Western New York. Our Town Board members and department heads are committed to ensuring that they are fiscally prudent with your taxpayer dollars.

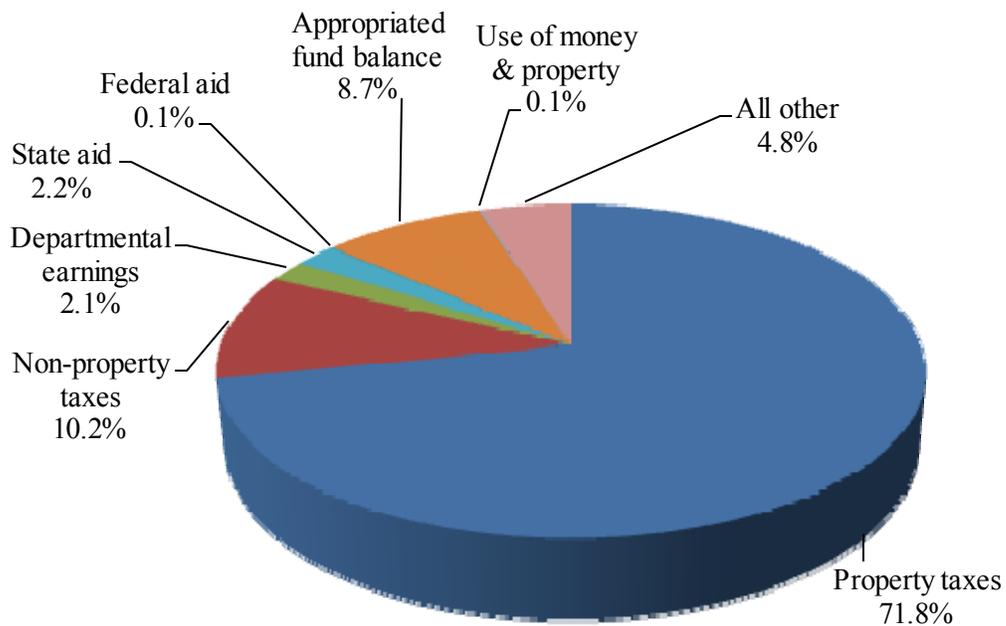
Budget Highlights

Appropriations—the largest functional areas of spending are *Public Safety* (which includes such services as police, communication systems, safety inspector and traffic control), *Home and Community Services* (which includes services such as sanitary sewers, water line construction and maintenance, garbage and recycling services and drainage) and *Employee Benefits*.

The chart below displays the budget's areas of spending. As shown, the budget's largest areas of spending are in the *Personal Services* (which are salaries to employees) and *Contractual Expenses*.



Estimated Revenues—as shown in the figure on the following page, we are heavily dependent upon *Real Property Taxes*, with the next largest source of income being *Non-property Taxes* (which consist primarily of a share of sales tax distributed from Erie County and cable franchise fees).



I would like to thank the Town Board members and our department heads for their efforts over the past year. I also challenge them to meet any financial tasks ahead with a renewed sense of financial conservatism. We owe it to the people we serve.

Sincerely,

Mary F. Holtz
Town Supervisor

TOWN OF CHEEKTOWAGA, NEW YORK
Budget Process
2015 Budget

The budget preparation process is heavily governed by New York State Statutes. Town Law Sections 103 through 113 define the statutory restrictions placed on the budget process.

In the Town of Cheektowaga, the Supervisor serves as the Budget Officer and has the responsibility for the preparation of the initial budget document called the “Tentative Budget”. Following the Supervisor’s submission of this budget to the Town Board (through the Town Clerk), a number of budget work sessions are held by the Town Board. The Town Board then approves a second draft of the budget called the “Preliminary Budget”. They also call for a public hearing on this “Preliminary Budget”.

Following the public hearing, further work sessions are held before the Town Board approves an “Adopted Budget” which is filed with Erie County. A budget calendar is included herein which outlines the action dates for this process.

This process provides substantial opportunity for public input. The initial submission of departmental estimates is generally based on each department head’s dealings with the public and their service needs. These are often discussed throughout the year with the Town Board committee chairperson governing that department. When the Supervisor files the initial budget, a press release is made and a press conference is held. This provides the basic source of data for public consideration prior to the formal budget public hearing. Town Board work sessions are generally open to interested public as well. All detailed versions of the budget are available for public inspection in the Town Clerk’s office.

Throughout the year a simple majority vote of the Town Board is required to amend budgetary line items. Nearly all appropriation items are subject to transfer, with only minor exceptions as outlined in Town Law, section 113 and Highway Law, section 285.

Budget monitoring is provided through the use of full encumbrance accounting. The Town computer system generates budgetary status reports on demand. These reports are also generated at least once a month. These are distributed to department heads as well as the full Town Board. At the end of the seventh month in the fiscal year, a forecast of budgetary performance is reviewed by the Director of Administration and Finance. This review becomes the basis for fund balance estimates to be used in the upcoming budget preparation. Audited financial statements at year end include budget and actual comparisons. They become a part of the Comprehensive Annual Financial Report which has been awarded the Governmental Finance Officers Association “Certificate of Achievement for Excellence in Financial Reporting”. These year end reports are available for public inspection in the Town Clerk’s office.

General budgetary performance will also be monitored through the use of comparative statistics and data generated by various sources such as:

- ◆ *Government Finance Officers Association*
- ◆ *New York State Comptroller’s Office*
- ◆ *Inter-City Management and Municipal Analysis Services Inc.*
- ◆ *Erie County Comptroller*

TOWN OF CHEEKTOWAGA, NEW YORK
Budget Calendar
(as required by Town Law)
2015 Budget

Approximate Date	Action Required By	Action Required
July 15	Director of Administration and Finance	Distributes budget request forms to Department Heads.
July 15 to August 15	Department Heads Director of Administration and Finance	Formulate departmental budgets based on goals, objectives, historical requirements and other information. Computes budgetary estimates for all departments for mandatory accounts (i.e. payroll, fringes, etc.).
August 15 to September 30	Supervisor	Formulates “tentative” budget by reviewing departmental requests, discussing with Department Heads, and gathering additional information.
September 30	Supervisor	Files “tentative” budget with the Town Clerk.
October 1 to October 5	Supervisor	The “tentative” budget must be presented to the Town Board by October 5 th .
October 5 to October 30	Town Board	The Town Board reviews the “tentative” budget and may adjust before approving a “preliminary” budget and call for a public hearing.
October 30	Town Board and Citizens	The public hearing is generally held late in October with prior notice published in the official newspaper.
November 1 to November 19	Town Board	Based on the public hearing and other facts the “preliminary” budget may be revised and then subsequently adopted by the Town Board.
November 20	Town Board	Adopted budget must be filed with the County of Erie.

TOWN OF CHEEKTOWAGA, NEW YORK
Budget Policy
2015 Budget

Throughout the budgetary development process, the Supervisor and Town Board strive for the consistent application of the following budgetary objectives:

- 1) Full compliance with New York State statutory requirements.
- 2) Equitable assessment of costs to benefited citizenry primarily through use of special districts and user charges.
- 3) Appropriations to be made in sufficient detail to facilitate effective departmental accountability.
- 4) Four basic program priorities to be funded are:
 - ◆ Police
 - ◆ Sanitary sewerage
 - ◆ Sanitation (solid waste)
 - ◆ Highway development and maintenance
- 5) Indebtedness to be issued only for projects having minimal useful life of five years. Indebtedness not to exceed 20% of statutory maximum.
- 6) Significant (10% or more) fluctuations in annual appropriations must be justified by documented changes in service levels.

These budgetary objectives have been developed over the past ten years. They reflect generalized goals that have been agreed upon during various aspects of the annual budget process over that time period.

As budgetary pressures upon local government increased it was deemed important to direct the costs of services to those benefited. This was facilitated in New York State through the use of Special Districts, which are geographic portions of the Town established to provide specific services for limited segments of the Town. These districts are used in the areas of sanitation, lighting, sanitary sewerage, water lines, storm and drainage, as well as hydrants.

The desire for accountability led the chief financial officer to appoint Town Board members as Functional Committee Chairmen to assist in determining the appropriate level of budgetary detail required by their departments to facilitate accurate monitoring.

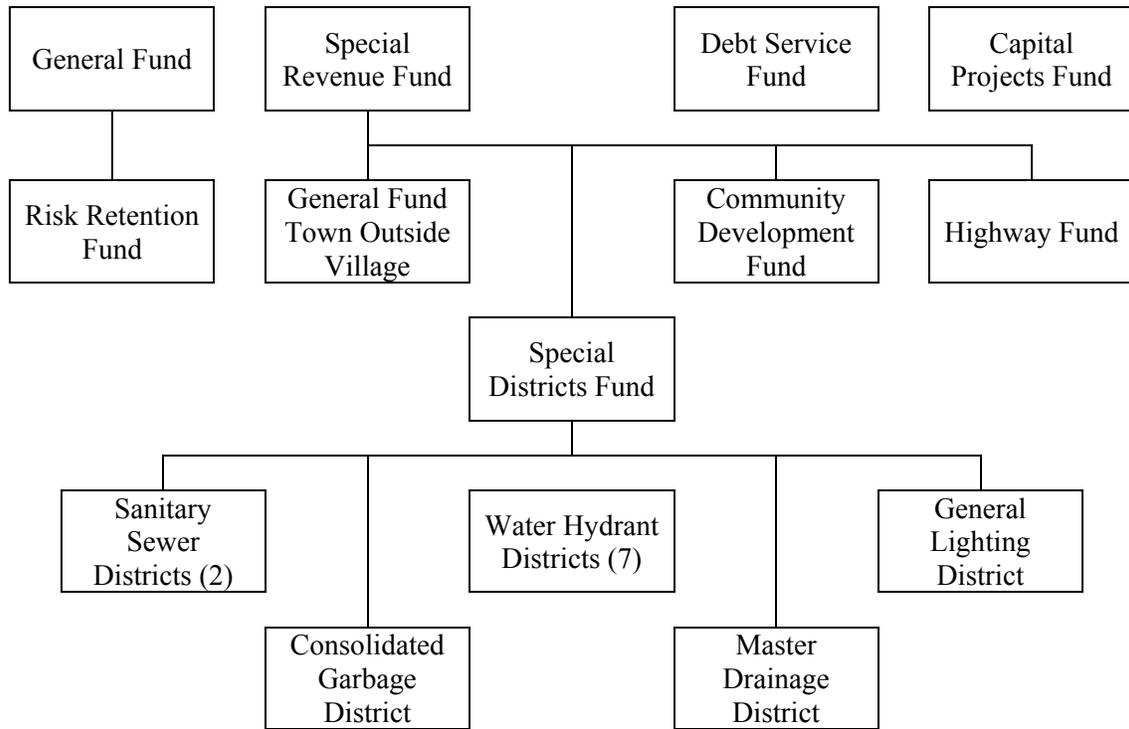
The identification of four key programs as top priority was deemed necessary to simplify the appropriation review process. General agreement as to the funding of these areas is required before discussion of the many remaining departments.

Control of Town indebtedness was agreed upon in an effort to minimize fluctuations in the use of borrowings to fund capital related needs.

These policies provide for a general framework in budget preparation. However, there is significant opportunity for input from citizens, department heads and members of the Town Board.

TOWN OF CHEEKTOWAGA, NEW YORK
Financial and Operating Structure
2015 Budget

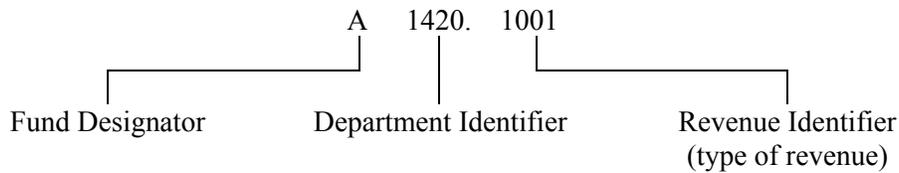
The Town of Cheektowaga’s financial structure and accounting system maintains and reports operations in accordance with New York State’s Uniform System of Accounts for Towns. The operating funds are reported in the following manner:



Each of the funds and districts below maintain a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Town resources are allocated to and accounted for in the individual funds based upon the purpose for which they are to be spent. A description of the purpose for each fund is included in this document.

The coding of detail estimated revenues and appropriations within this budget document is structured as follows:

Revenues:



(continued)

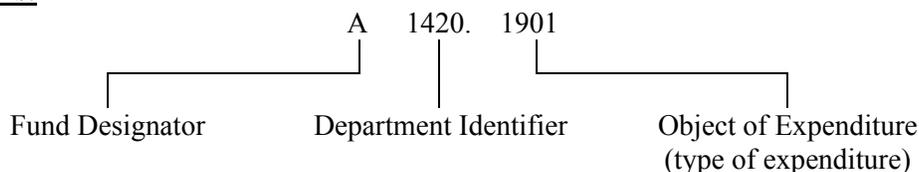
TOWN OF CHEEKTOWAGA, NEW YORK
Financial and Operating Structure (concluded)
2015 Budget

New York State’s Uniform System of Accounts (USAC) includes an alpha fund designator as noted above; however, the Town’s computer system is designed to utilize numeric codes to identify funds. A reconciliation of USAC codes to the numeric Town codes used as shown below:

Fund Designator:

<u>USAC Code</u>	<u>Town Code</u>	<u>Fund</u>
A	100	General Fund
B	800	General Fund – Town Outside Village
CD	700, 900, 110, 140	Community Development Fund
CS	101	Risk Retention Fund
D	300	Highway Fund
SD	150-900	Special Districts (each district then has a sub-numeric code)
V	120	Debt Service Fund
H	5000-5999	Capital Projects Fund

Appropriations:



Generally, this document contains budgets for all operating funds, exceptions to this rule, and the reasons for exceptions are:

Community Development Fund (within Special Revenue Funds)

- ◆ This fund’s budget is set when allocation of Federal funding is determined (which does not coincide with the Town’s fiscal year). Budgets in this fund lapse when the grant funds are exhausted (rather than at the end of any specific period).

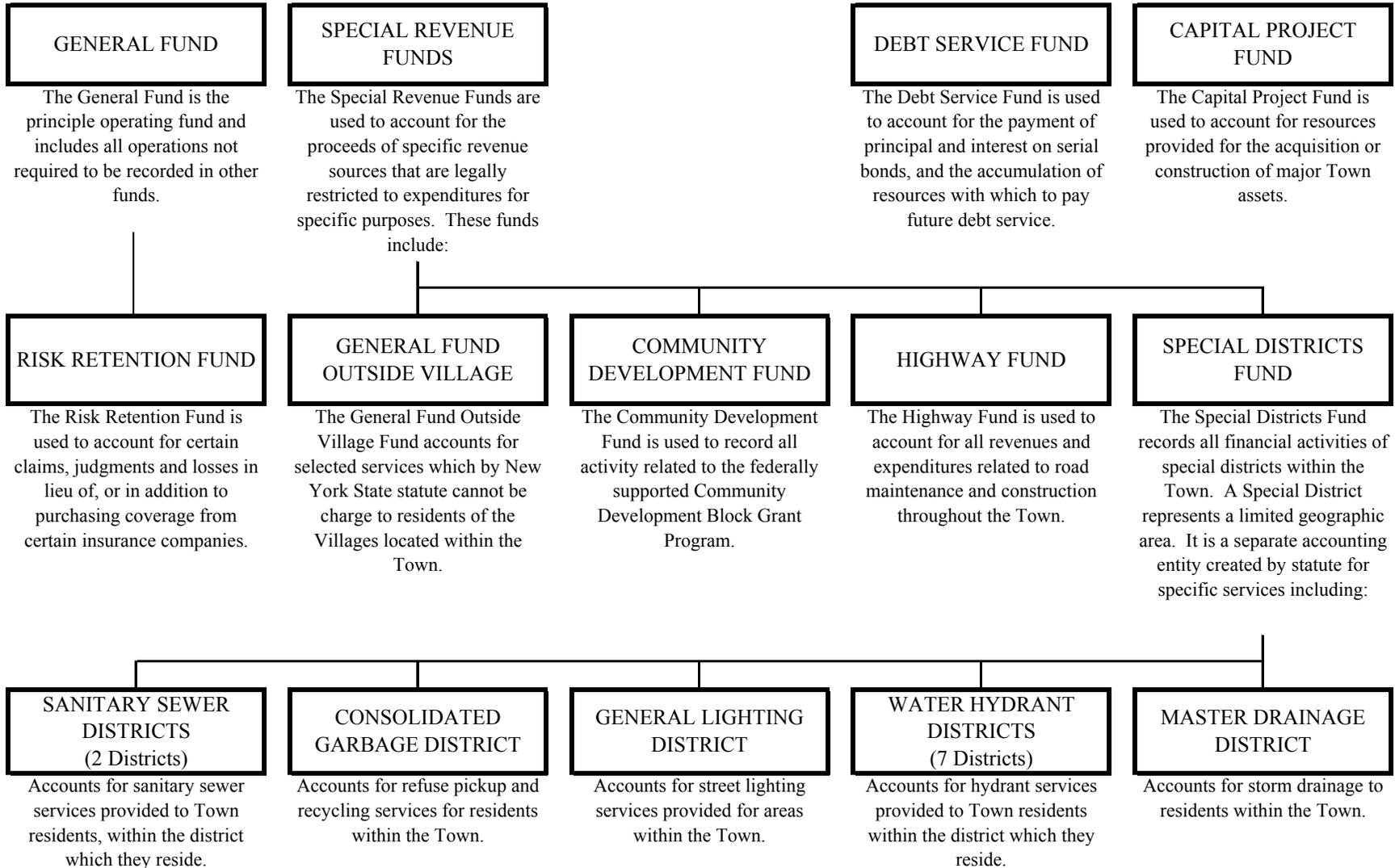
Debt Service Fund

- ◆ This fund’s budget merely reflects the payment of debt, which is budgeted for in the other operating funds. Therefore, the use of these compensating controls precludes the necessity of a formal Debt Service Fund budget.

Capital Projects Fund

- ◆ The individual projects are authorized on a project by project basis by the Town Board resolution at various times during the year (as the need for the project is determined). Appropriations for such projects lapse upon the completion of the project.

TOWN OF CHEEKTOWAGA, NEW YORK
Governmental Fund Structure
2015 Budget



TOWN OF CHEEKTOWAGA, NEW YORK
Debt Management
2015 Budget

The Town utilizes short term borrowing in the form of bond anticipation notes, as required, and long term debt in the form of serial bonds as a means of financing Capital Projects only. The Town may also utilize interfund borrowings as a temporary means of financing Capital Projects. Debt is not utilized to finance the current operations of the Town.

Under Section 104 of the Law of Towns of New York State, the Town is limited in the amount of debt it may issue. The legal debt limit is computed by obtaining the average full valuation of the Town for the past five years and multiplying by 7%. Debt related to providing water and sewer facilities may be excluded from the debt limit.

As stated in the “Budget Policy” section, the Town Board has decided not to exceed 20% of the statutory debt limit. This should minimize fluctuations in the use of borrowings to fund capital related need, and smooth future debt service requirements.

The following pages contain amortization schedules for the Town’s current serial bonds outstanding. These schedules show the future impact on the operating funds (through principal and interest payments) for the debt previously issued.

Town of Cheektowaga—Bond Amortization Schedules:

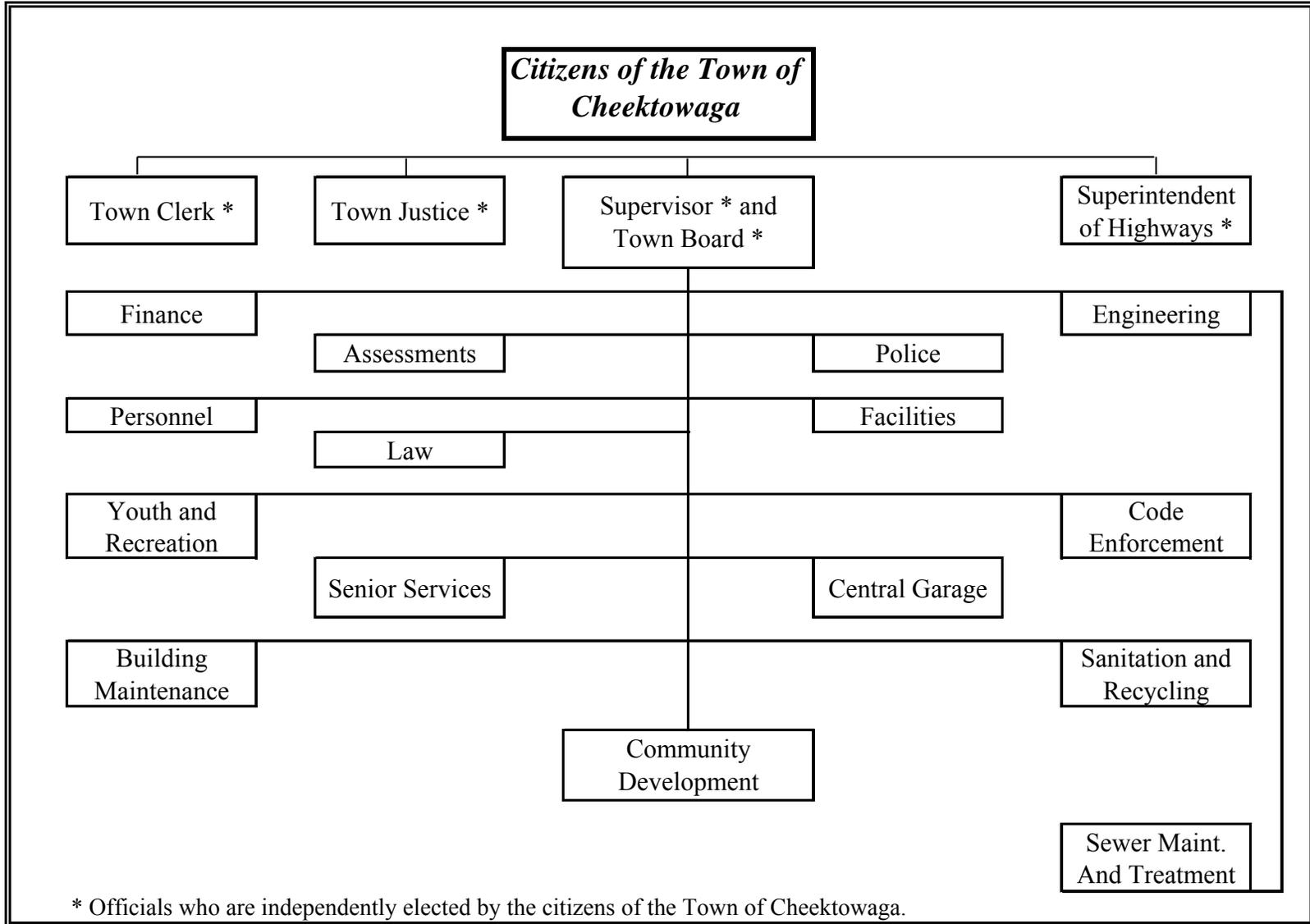
	Original Issue	Issue/ Maturity	Principal 1/1/2015	2015		2016		2017		2018	
				Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
General Fund											
Public Improvements	\$ 750,000	2005/2020	\$ 255,200	\$ 62,900	\$ 9,698	\$ 36,600	\$ 7,308	\$ 36,600	\$ 5,916	\$ 39,700	\$ 4,526
Refunding Serial Bonds	1,978,055	2010/2016	547,470	276,500	8,862	270,970	3,049	-	-	-	-
Total General Fund			802,670	339,400	18,560	307,570	10,357	36,600	5,916	39,700	4,526
Highway Fund											
Public Improvements	2,500,000	2005/2020	1,124,800	164,700	42,742	182,900	36,484	182,900	29,534	198,100	22,584
Public Improvements	3,500,000	2006/2016	800,000	400,000	32,000	400,000	16,000	-	-	-	-
Refunding Serial Bonds	1,973,953	2010/2016	340,164	171,800	5,506	168,364	1,894	-	-	-	-
Total Highway Fund			2,264,964	736,500	80,248	751,264	54,378	182,900	29,534	198,100	22,584
Special Districts											
Alpine Sewer EFC Bond	752,825	2004/2034	505,000	25,000	24,194	25,000	23,117	25,000	22,010	25,000	20,875
Public Improvements (drain)	1,100,000	2005/2020	495,000	72,400	18,810	80,500	16,058	80,500	13,000	87,200	9,940
Refund. Serial Bonds Sewer	357,782	2010/2016	102,366	51,700	1,657	50,666	570	-	-	-	-
Total Special Districts			1,102,366	149,100	44,661	156,166	39,745	105,500	35,010	112,200	30,815
Total governmental activities			<u>\$ 4,170,000</u>	<u>\$ 1,225,000</u>	<u>\$ 143,469</u>	<u>\$ 1,215,000</u>	<u>\$ 104,480</u>	<u>\$ 325,000</u>	<u>\$ 70,460</u>	<u>\$ 350,000</u>	<u>\$ 57,925</u>

(continued)

Town of Cheektowaga—Bond Amortization Schedules (concluded):

	Original Issue	Issue/ Maturity	2019		2020-2024		2025-beyond		Total	
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
General Fund										
Public Improvements	\$ 750,000	2005/2020	\$ 39,700	\$ 3,018	\$ 39,700	\$ 1,508	\$ -	\$ -	\$ 255,200	\$ 31,974
Refunding Serial Bonds	1,978,055	2010/2016	-	-	-	-	-	-	547,470	11,911
Total General Fund			<u>39,700</u>	<u>3,018</u>	<u>39,700</u>	<u>1,508</u>	<u>-</u>	<u>-</u>	<u>802,670</u>	<u>43,885</u>
Highway Fund										
Public Improvements	2,500,000	2005/2020	198,100	15,054	198,100	7,528	-	-	1,124,800	153,926
Public Improvements	3,500,000	2006/2016	-	-	-	-	-	-	800,000	48,000
Refunding Serial Bonds	1,973,953	2010/2016	-	-	-	-	-	-	340,164	7,400
Total Highway Fund			<u>198,100</u>	<u>15,054</u>	<u>198,100</u>	<u>7,528</u>	<u>-</u>	<u>-</u>	<u>2,264,964</u>	<u>209,326</u>
Special Districts										
Alpine Sewer EFC Bond	752,825	2004/2034	25,000	19,718	125,000	80,597	255,000	66,674	505,000	257,185
Public Improvements (drain)	1,100,000	2005/2020	87,200	6,628	87,200	3,314	-	-	495,000	67,750
Refund. Serial Bonds Sewer	357,782	2010/2016	-	-	-	-	-	-	102,366	2,227
Total Special Districts			<u>112,200</u>	<u>26,346</u>	<u>212,200</u>	<u>83,911</u>	<u>255,000</u>	<u>66,674</u>	<u>1,102,366</u>	<u>327,162</u>
Total governmental activities			<u>\$ 350,000</u>	<u>\$ 44,418</u>	<u>\$ 450,000</u>	<u>\$ 92,947</u>	<u>\$ 255,000</u>	<u>\$ 66,674</u>	<u>\$ 4,170,000</u>	<u>\$ 580,373</u>

TOWN OF CHEEKTOWAGA, NEW YORK
Organizational Chart
2015 Budget



TOWN OF CHEEKTOWAGA, NEW YORK
Glossary of Terms
2015 Budget

Adopted Budget	Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Adopted by the Town Board.
Appropriation	Legal authorization given by the Town Board for spending a specific amount of money on a specific purpose based on the adopted budget.
Assessed Valuation	Value set on real property as a basis for levying taxes.
Capital Project Fund	Used to account for resources segregated for the acquisition or construction of major capital facilities.
Contingency	An appropriation of funds to cover unforeseen events which occur during the budget year.
Debt Service Fund	Used to account for the accumulation of resources for and the payment of principal and interest on general long term debt.
Expenditures	Decrease in net financial resources. Includes current operating expenses which require current or future use of net current assets.
Fiscal Year	Twelve month period beginning January 1 and ending December 31.
Fund	An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations.
General Fund	The principal fund of the Town and includes all operations not required to be recorded in other separate funds.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

(continued)

TOWN OF CHEEKTOWAGA, NEW YORK
Glossary of Terms
2015 Budget

(concluded)

Highway Fund	Fund used to record transactions related to road maintenance and construction throughout the Town.
Line Item Budget	Form of budgeting where proposed expenditures are based on individual objects of expense within a department.
Object	The services or items necessary to carry on a program.
Objective	Desired output oriented accomplishments which can be measured and achieved within a given time framework.
Part Town Fund	Fund used to record transactions which are required by statute to be charged to the area of the Town outside any villages which are contained in the Town's borders.
Preliminary Budget	Budget after the completion of any modifications to the tentative budget approved by the Town Board.
Special District Funds	Used to record transactions for operation and maintenance of specifically defined areas. The Town's special districts include Sanitary Sewer Districts, Consolidated Garbage District, Lighting District, Storm Sewer Districts, and Water Hydrant Districts.
Tax Levy	The total amount of dollars assessed in taxes against property for the purpose of producing funds to meet financial obligations.
Tax Rate	The amount of tax levied for each \$1,000 of assessed value.
Tentative Budget	Supervisor's proposed budget which is submitted to the Town Board.
Transfers	Amounts distributed from one fund to finance the activities in another fund. Shown as an expenditure in the originating fund and as a revenue in the receiving fund.
User Charges	The payment of a fee for direct receipt of public service by the party benefiting from the service.

FINANCIAL SUMMARIES

Provides the reader with a very basic look at the Town's 2015 budget, and attempts to provide an overview of all Town operations. It is intended for the reader that requires less detailed financial information than is contained in the balance of this report.

Town of Cheektowaga, New York
2015 Budget
Summary of Budget Funding Sources

Fund	TOTAL BUDGET	Property Taxes (Note 1)	Non- Property Taxes	Depart- mental Earnings	Use of Money & Property	Approp- riated Fund Balance	State Aid	Federal Aid	All Other Sources (Note 2)
General	\$ 48,263,607	\$ 39,304,064	\$ 850,000	\$ 1,207,700	\$ 71,000	\$ 4,438,543	\$ 1,200,000	\$ 73,000	\$ 1,119,300
Risk Retention	2,718,400	-	-	-	2,000	-	-	-	2,716,400
Highway	12,642,401	3,215,694	7,177,210	255,000	5,500	1,184,997	785,000	10,000	9,000
Sanitary Sewer - Dist. 1	11,795	10,539	-	-	50	1,206	-	-	-
Sanitary Sewer - Cons.	11,865,087	10,569,355	-	304,600	10,000	972,132	-	5,000	4,000
Consolidated Garbage	8,866,646	8,149,646	4,000	123,000	8,000	550,000	-	12,000	20,000
Town Outside Village	1,874,290	-	1,122,790	-	1,000	300,000	-	500	450,000
General Lighting	2,709,439	2,413,059	4,000	-	2,000	290,380	-	-	-
Water Hydrant Dist. 1	88,231	76,541	-	-	75	11,615	-	-	-
Water Hydrant Dist. 2	33,591	26,028	-	-	40	7,523	-	-	-
Water Hydrant Dist. 3	40,346	31,546	-	-	55	8,745	-	-	-
Water Hydrant Dist. 4	121,539	121,464	-	-	75	-	-	-	-
Water Hydrant Dist. 5	40,727	33,277	-	-	35	7,415	-	-	-
Water Hydrant Dist. 6	116,066	102,076	-	-	145	13,845	-	-	-
Water Hydrant Dist. 8	40,577	33,822	-	-	35	6,720	-	-	-
Master Drainage	702,261	653,434	-	-	750	48,077	-	-	-
Town-wide	<u>\$ 90,135,003</u>	<u>\$ 64,740,545</u>	<u>\$ 9,158,000</u>	<u>\$ 1,890,300</u>	<u>\$ 100,760</u>	<u>\$ 7,841,198</u>	<u>\$ 1,985,000</u>	<u>\$ 100,500</u>	<u>\$ 4,318,700</u>

Notes: (1) The category "Property Taxes" includes real property taxes and tax items.

(2) The category "All Other Sources" includes licenses and permits, fines and forfeited bail, minor sales, miscellaneous revenues and interfund transfers.

Town of Cheektowaga, New York
2015 Budget
Summary of Budget Appropriations

Fund	TOTAL BUDGET	General Govern- ment Support	Public Safety	Trans- portation	Economic Assistance and Opportunity	Culture and Recreation	Home and Community Services	Employee Benefits	Interfund Transfers
General	\$ 48,263,607	\$ 7,090,624	\$ 16,886,139	\$ 253,796	\$ 11,300	\$ 5,330,413	\$ -	\$ 7,844,235	\$ 10,847,100
Risk Retention	2,718,400	2,718,400	-	-	-	-	-	-	-
Highway	12,642,401	-	-	6,732,071	-	-	5,000	2,870,330	3,035,000
Sanitary Sewer - Dist. 1	11,795	-	-	-	-	-	11,795	-	-
Sanitary Sewer - Cons.	11,865,087	-	-	-	-	-	9,479,394	1,565,093	820,600
Consolidated Garbage	8,866,646	-	-	-	-	-	6,023,831	2,180,315	662,500
Town Outside Village	1,874,290	-	1,129,824	-	-	-	43,437	646,329	54,700
General Lighting	2,709,439	-	-	2,357,639	-	-	-	-	351,800
Water Hydrant Dist. 1	88,231	-	-	-	-	-	88,231	-	-
Water Hydrant Dist. 2	33,591	-	-	-	-	-	33,591	-	-
Water Hydrant Dist. 3	40,346	-	-	-	-	-	40,346	-	-
Water Hydrant Dist. 4	121,539	-	-	-	-	-	121,539	-	-
Water Hydrant Dist. 5	40,727	-	-	-	-	-	40,727	-	-
Water Hydrant Dist. 6	116,066	-	-	-	-	-	116,066	-	-
Water Hydrant Dist. 8	40,577	-	-	-	-	-	40,577	-	-
Master Drainage	702,261	-	-	-	-	-	421,861	-	280,400
Town-wide	<u>\$ 90,135,003</u>	<u>\$ 9,809,024</u>	<u>\$ 18,015,963</u>	<u>\$ 9,343,506</u>	<u>\$ 11,300</u>	<u>\$ 5,330,413</u>	<u>\$ 16,466,395</u>	<u>\$ 15,106,302</u>	<u>\$ 16,052,100</u>

Town of Cheektowaga, New York
2015 Budget
Summary Comparisons

Fund	2014 Budget	2015 Budget	Percentage Change	Municipality (General Fund)	2014 Tax Rate	2015 Tax Rate	Percentage Change
Ad Valorum Budgets:							
General	\$ 48,024,048	\$ 48,263,607	0.50%	Town (outside villages)	9.051	8.651	-4.42%
				Village—Depew	7.984	7.590	-4.93%
				Village—Sloan	8.933	8.539	-4.41%
				Village—Williamsville	8.933	8.539	-4.41%
Risk Retention	2,453,500	2,718,400	10.80%		-	-	0.00%
Highway	12,242,180	12,642,401	3.27%		0.849	0.806	-5.06%
Consolidated Garbage	9,071,872	8,866,646	-2.26%		2.145	2.010	-6.29%
Town Outside Village	1,915,014	1,874,290	-2.13%		-	-	0.00%
General Lighting	2,702,965	2,709,439	0.24%		0.603	0.577	-4.31%
Benefit Basis Budget (Note 1):							
Sanitary Sewer District 1	11,690	11,795	0.90%		Note 1	Note 1	Note 1
Consolidated Sewer District	11,542,855	11,865,087	2.79%		Note 1	Note 1	Note 1
Water Hydrant District 1	87,681	88,231	0.63%		Note 1	Note 1	Note 1
Water Hydrant District 2	33,258	33,591	1.00%		Note 1	Note 1	Note 1
Water Hydrant District 3	39,803	40,346	1.36%		Note 1	Note 1	Note 1
Water Hydrant District 4	120,758	121,539	0.65%		Note 1	Note 1	Note 1
Water Hydrant District 5	40,504	40,727	0.55%		Note 1	Note 1	Note 1
Water Hydrant District 6	115,529	116,066	0.46%		Note 1	Note 1	Note 1
Water Hydrant District 8	40,314	40,577	0.65%		Note 1	Note 1	Note 1
Master Drainage	<u>761,839</u>	<u>702,261</u>	-7.82%		Note 1	Note 1	Note 1
Total	<u>\$ 89,203,810</u>	<u>\$ 90,135,003</u>	1.04%				

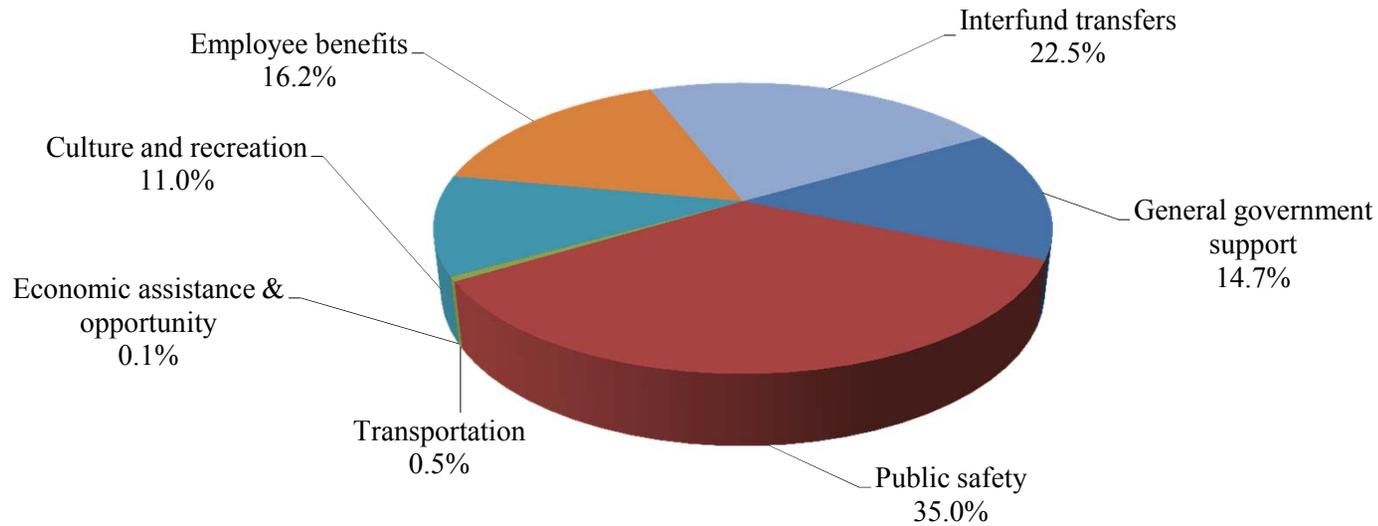
Note 1: The Benefit Basis budgets include special districts which develop a tax levy on a formula other than pure assessed valuation. The benefit formula for each district is different but includes a "user" charge as mandated by the Environmental Protection Agency. This portion of the benefit formula which relates to the amount of water contributed to the sanitary sewer system for treatment.

GENERAL FUND

General Fund

Purpose of Fund: This is the principal operating fund of the Town and includes all operations not required to be recorded in the other funds.

Major Services: Provides for police protection, justice system, parks, playgrounds, recreational programs, tax assessment and collection, engineering, general supervision and legislation, and other town-wide costs.



Summary of Budget
Estimated Revenues and Appropriations
General Fund

Estimated Revenues

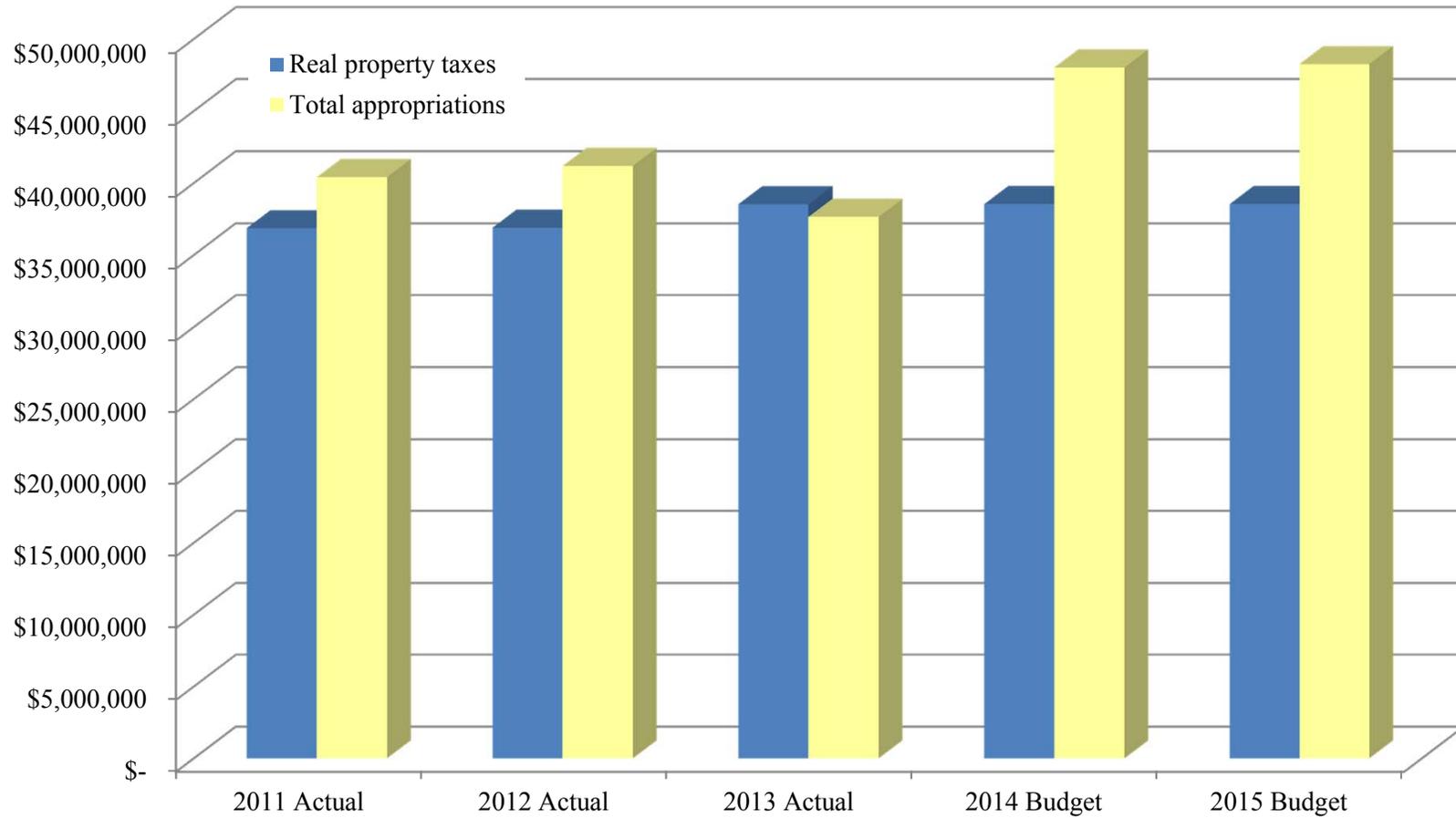
	2015 Estimated Revenues	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Real property taxes	\$ 38,524,064	79.82%	\$ -	0.00%
Other tax items	780,000	1.62%	(75,000)	-8.77%
Non-property tax items	850,000	1.76%	-	0.00%
Departmental income	1,207,700	2.50%	(6,132)	-0.51%
Use of money and property	71,000	0.15%	(28,000)	-28.28%
Licenses and permits	7,300	0.02%	(10,000)	-57.80%
Fines and forfeitures	1,050,000	2.18%	-	0.00%
Sale of prop. and comp. for loss	22,000	0.05%	2,000	10.00%
Miscellaneous	40,000	0.08%	-	0.00%
State aid	1,200,000	2.49%	131,648	12.32%
Federal aid	73,000	0.15%	(3,500)	-4.58%
Appropriated fund balance	<u>4,438,543</u>	9.20%	<u>228,543</u>	5.43%
Total	<u>\$ 48,263,607</u>		<u>\$ 239,559</u>	0.50%

Appropriations

	2015 Appropriations	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Personal services	\$ 25,373,811	52.57%	\$ 258,980	1.03%
Equipment	886,567	1.84%	89,800	11.27%
Contractual expenses	5,871,221	12.16%	163,296	2.86%
Cost allocations	(3,698,732)	-7.66%	(86,139)	2.38%
Employees benefits	8,983,640	18.62%	(7,935,878)	-46.90%
Interfund transfers	<u>10,847,100</u>	22.46%	<u>7,749,500</u>	250.18%
Total	<u>\$ 48,263,607</u>		<u>\$ 239,559</u>	0.50%

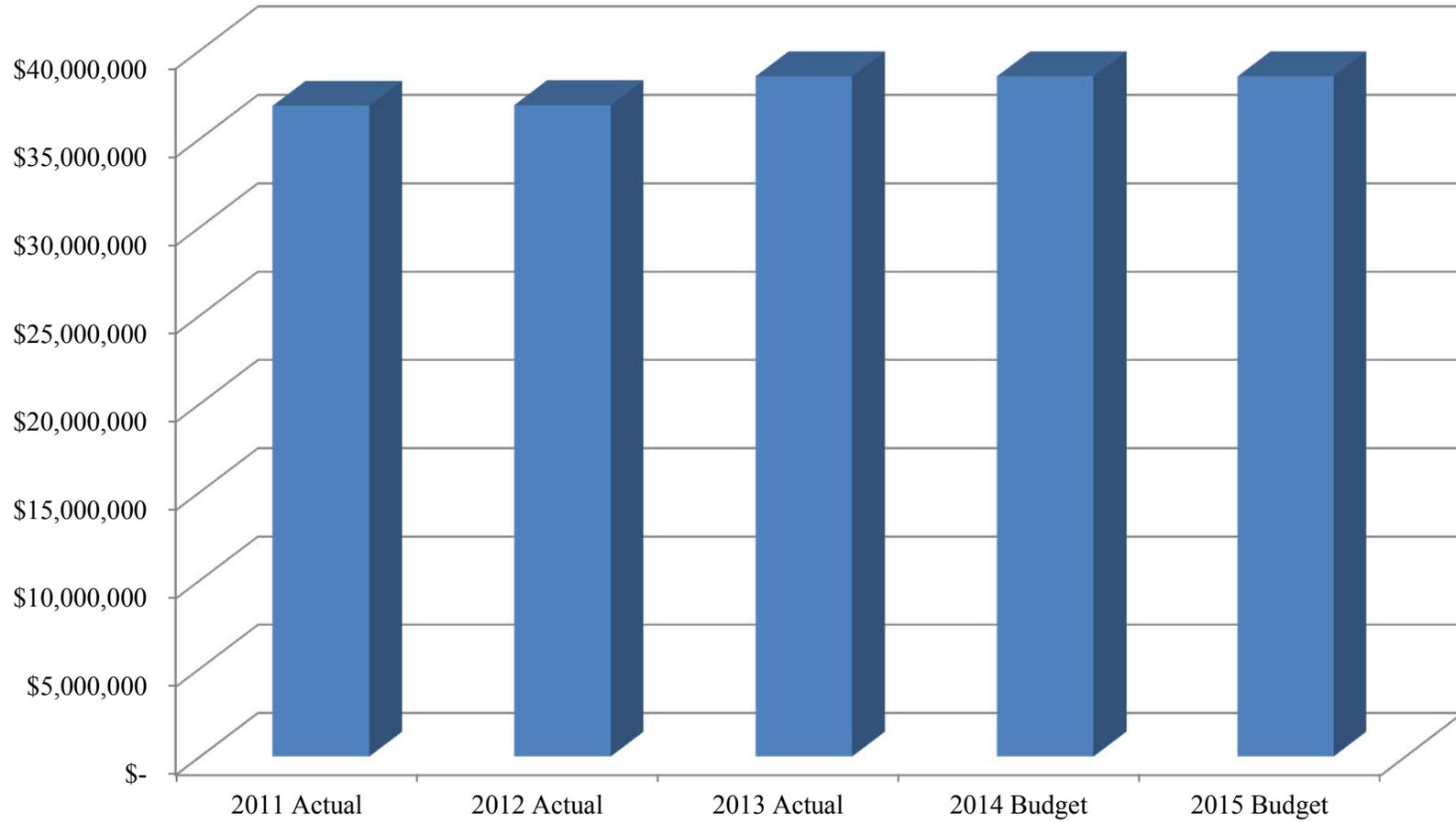
General Fund

Real Property Tax Revenue & Appropriations



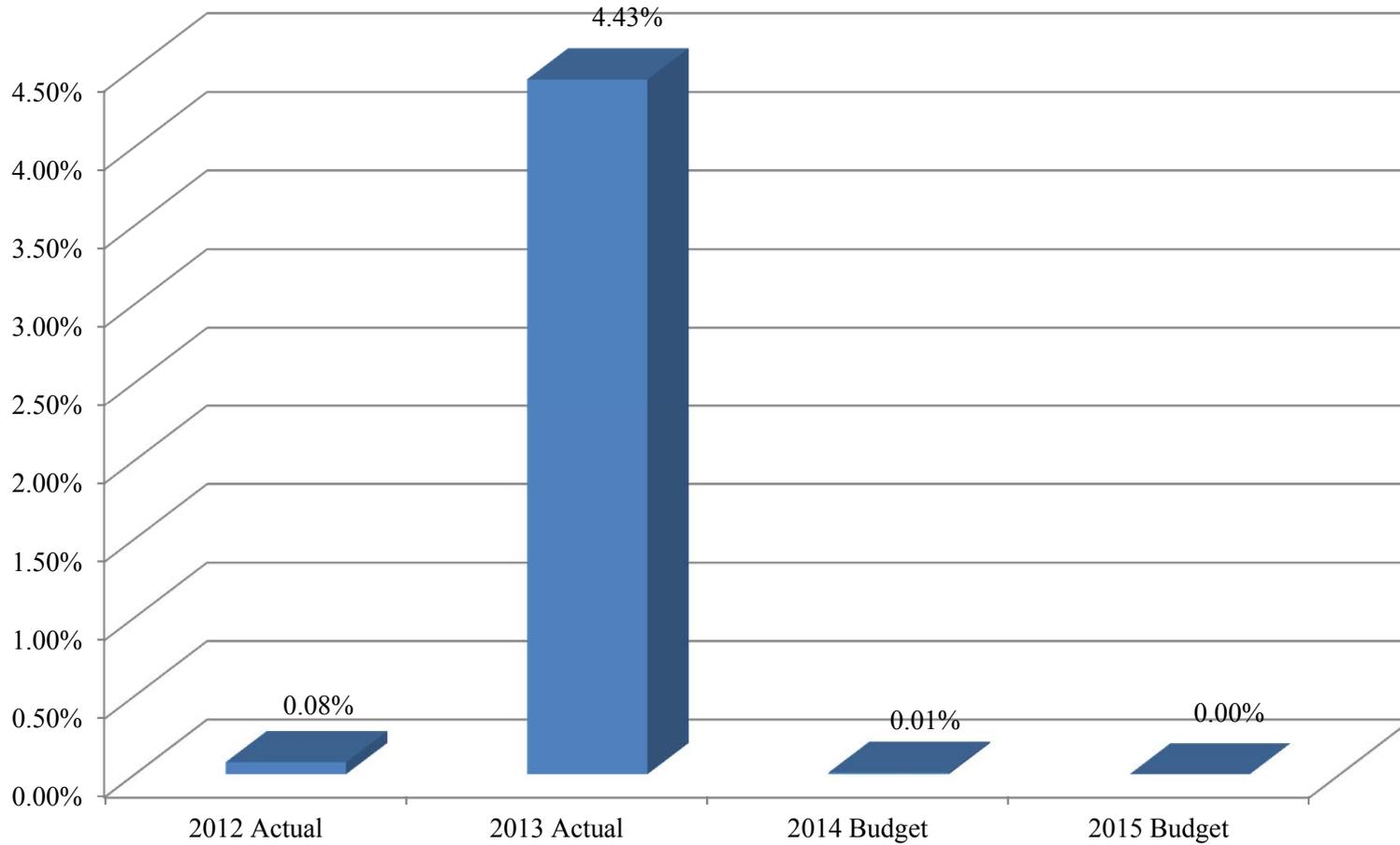
General Fund

Real Property Tax Revenue



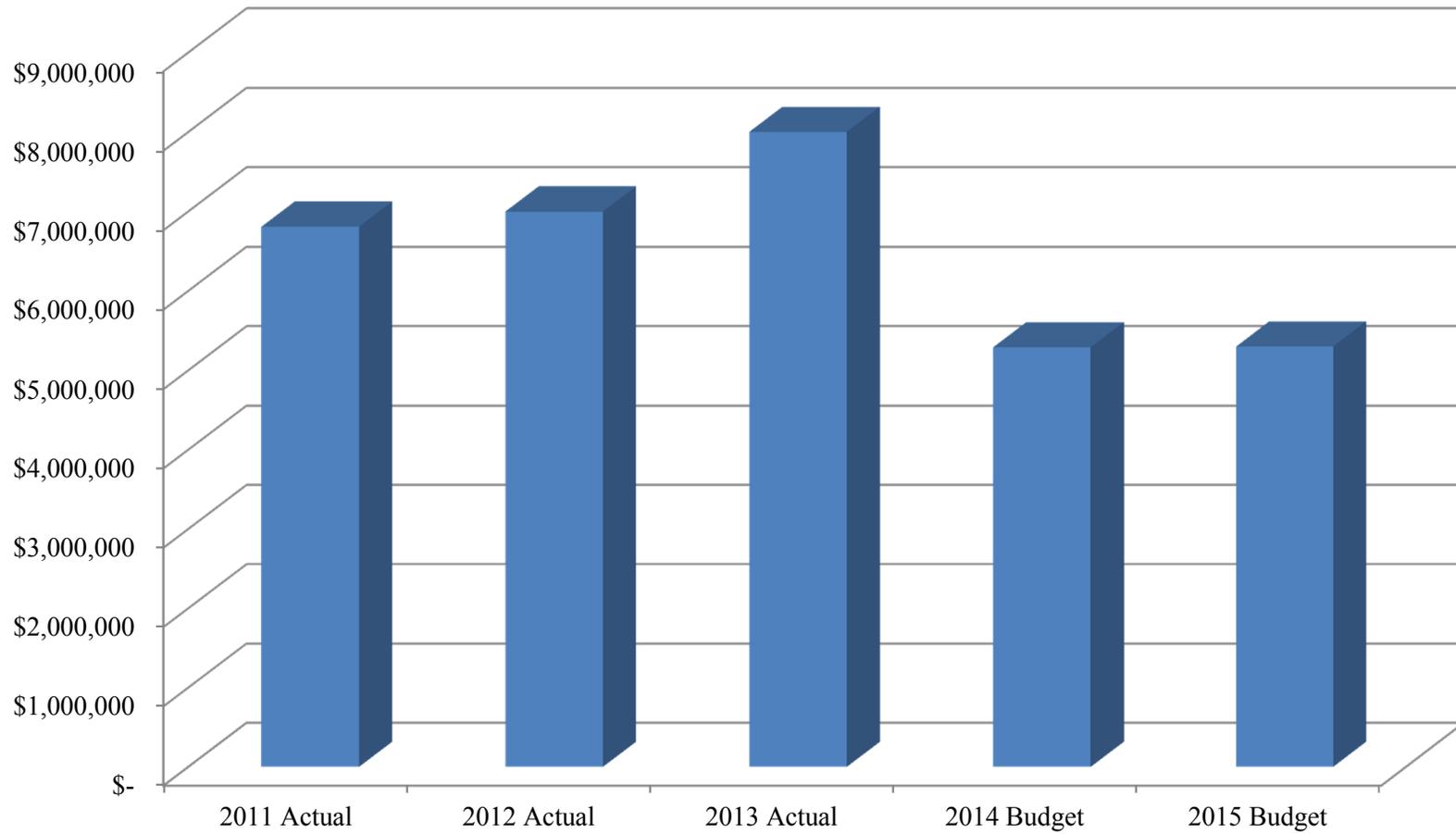
General Fund

Percentage Change in Levy from Previous Year

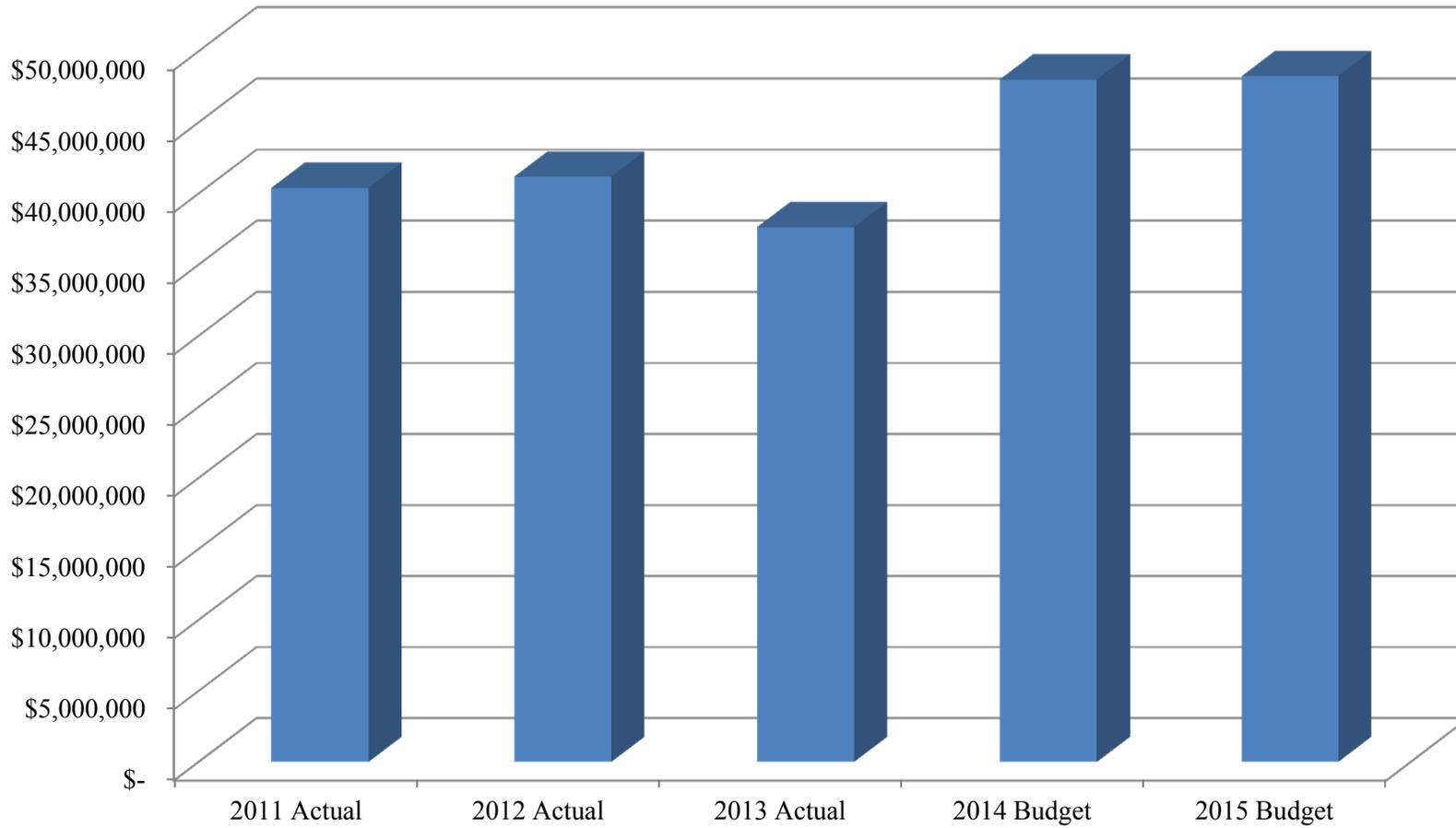


General Fund

Non-tax Revenue

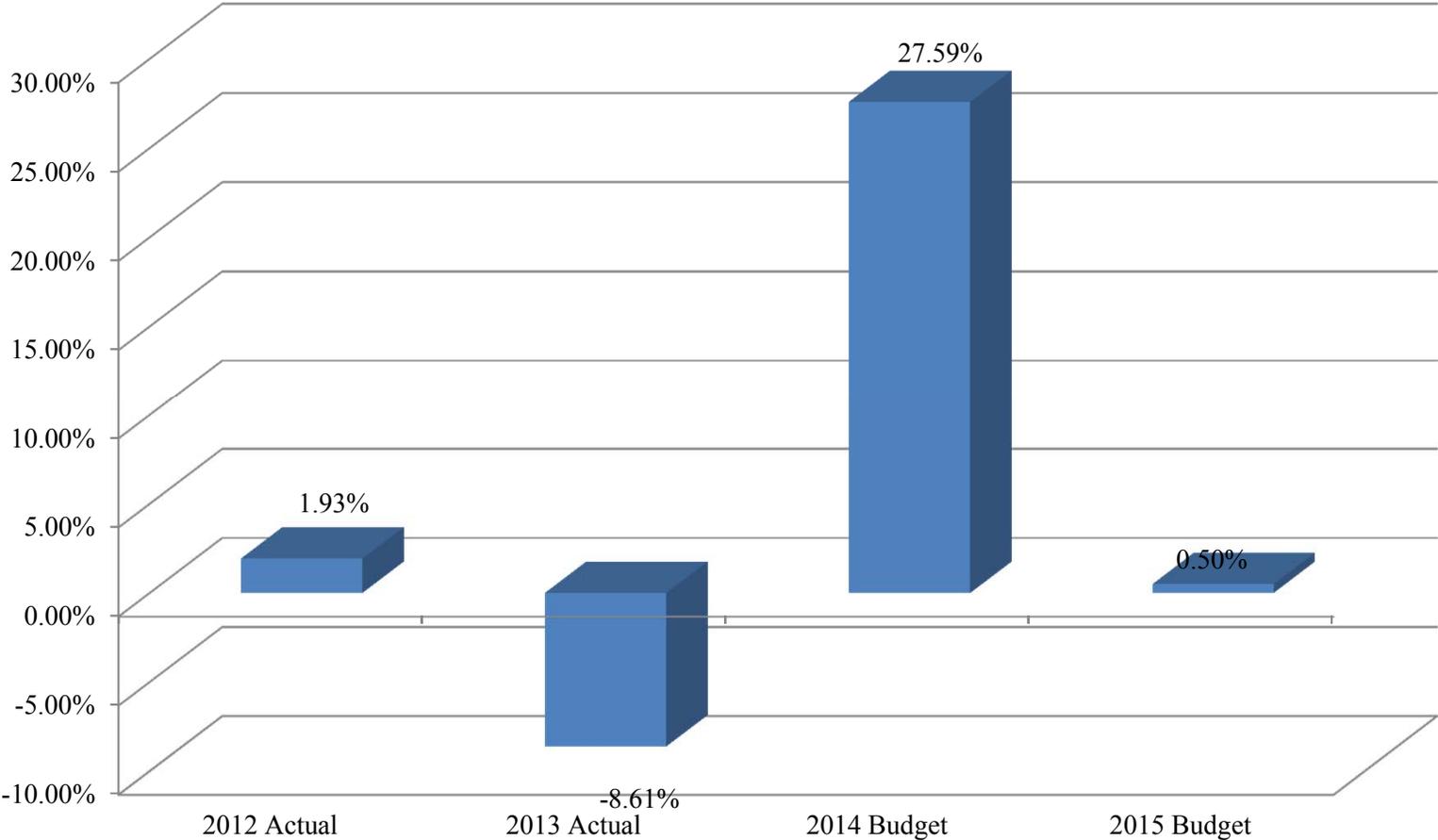


General Fund Appropriations



General Fund

Percentage Change in Appropriations from Previous Year



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
GENERAL FUND
REVENUE SUMMARY

Description	Actual Revenues			Adopted Budget		Change From 2014
	2011	2012	2013	2014	2015	
Real property taxes	\$ 36,859,273	\$ 36,887,299	\$ 38,520,249	\$ 38,524,064	\$ 38,524,064	0.00%
Other tax items	1,006,317	1,251,515	1,197,377	855,000	780,000	-8.77%
Non-property tax items	972,344	1,504,295	1,532,164	850,000	850,000	0.00%
Departmental income	1,396,014	1,347,957	1,400,222	1,213,832	1,207,700	-0.51%
Use of money and property	141,520	132,761	99,885	99,000	71,000	-28.28%
Licenses and permits	35,340	31,165	32,601	17,300	7,300	-57.80%
Fines and forfeitures	1,057,502	1,034,083	1,123,238	1,050,000	1,050,000	0.00%
Sale of property and compensation for loss	164,761	56,273	129,326	20,000	22,000	10.00%
Miscellaneous	177,791	8,015	295,528	40,000	40,000	0.00%
State aid	1,464,572	1,269,795	1,651,162	1,068,352	1,200,000	12.32%
Federal aid	392,169	362,941	539,780	76,500	73,000	-4.58%
Total revenues	<u>43,667,603</u>	<u>43,886,099</u>	<u>46,521,532</u>	<u>43,814,048</u>	<u>43,825,064</u>	0.03%
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,210,000</u>	<u>4,438,543</u>	5.43%
Total revenues and appropriated fund balance	<u>\$ 43,667,603</u>	<u>\$ 43,886,099</u>	<u>\$ 46,521,532</u>	<u>\$ 48,024,048</u>	<u>\$ 48,263,607</u>	0.50%

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
GENERAL FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Real property taxes:							
A1001	Real property taxes	\$ 36,687,019	\$ 36,692,649	\$ 38,281,612	\$ 38,464,064	\$ 38,464,064	0.00%
A1002	Transfer - exempt property	109,254	161,740	170,692	60,000	60,000	0.00%
A1030	Other special assessment	63,000	32,910	67,945	-	-	n/a
	Total real property taxes	<u>36,859,273</u>	<u>36,887,299</u>	<u>38,520,249</u>	<u>38,524,064</u>	<u>38,524,064</u>	0.00%
Other tax items:							
A1081	Payments in lieu of taxes	738,613	757,495	627,673	650,000	575,000	-11.54%
A1090	Interest and penalties on taxes	267,704	494,020	569,704	205,000	205,000	0.00%
	Total other tax items	<u>1,006,317</u>	<u>1,251,515</u>	<u>1,197,377</u>	<u>855,000</u>	<u>780,000</u>	-8.77%
Non-property tax items:							
A1120	Sales tax	-	514,789	556,417	-	-	n/a
A1170	Franchises	972,344	989,506	975,747	850,000	850,000	0.00%
	Total non property tax items	<u>972,344</u>	<u>1,504,295</u>	<u>1,532,164</u>	<u>850,000</u>	<u>850,000</u>	0.00%
Departmental income:							
A1255	Town clerk fees	187,137	185,099	192,710	180,000	182,000	1.11%
A1520	Police misc revenues	100,500	90,509	79,977	30,359	31,400	3.43%
A1550	Town dog license fees	111,347	108,637	110,568	118,000	112,000	-5.08%
A2002	Shelter permit fees	23,870	23,720	22,890	21,000	21,000	0.00%
A2003	Pavilion permits	4,750	4,410	4,450	3,000	3,000	0.00%
A2012	Rental of space	6,672	3,846	3,860	3,000	3,000	0.00%
A2024	Ceramic fees	8,438	8,463	8,095	7,500	7,500	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Fund Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
A2027	Special events	3,505	3,719	4,688	3,000	3,000	0.00%
A2029	New recreation program	9,764	7,975	11,734	8,000	8,000	0.00%
A2030	Sr. citizens - van receipts	23,843	24,481	34,997	27,000	31,000	14.81%
A2035	Fitness revenues	2,580	2,600	2,515	3,100	3,100	0.00%
A2036	Sr. citizens - special events	27,641	35,283	30,277	25,000	28,000	12.00%
A2037	Computer class receipts	775	305	475	500	500	0.00%
A2038	Senior center programs	11,524	17,006	17,531	15,000	16,000	6.67%
A2039	Polish festival revenue	25,878	20,884	29,028	12,000	12,000	0.00%
A2039	Brochure mailing receipts	400	1,563	1,421	1,000	1,000	0.00%
A2040	Crabapple festival	4,335	5,175	5,086	-	-	n/a
A2041	Special events	1,741	-	-	-	-	n/a
A2070	Other youth contributions	42,756	-	36,405	36,573	35,900	-1.84%
A2101	Camps	95,674	110,914	112,044	92,000	92,000	0.00%
A2101	Dev. disabled day camp	23,413	14,077	11,924	25,000	14,000	-44.00%
A2104	Diamond permits	13,945	14,737	15,275	14,000	14,000	0.00%
A2107	Softball	101,191	102,810	97,266	92,000	92,000	0.00%
A2113	Exercise	2,414	2,166	1,688	1,000	1,000	0.00%
A2119	Gymnastics	23,341	25,349	31,879	22,000	22,000	0.00%
A2122	Swim lessons	25,471	24,786	27,750	24,500	24,500	0.00%
A2123	Ice rentals	66,132	51,049	53,593	35,000	35,000	0.00%
A2124	Pool passes	15,937	15,225	11,260	11,000	11,000	0.00%
A2125	I.D. cards	18,956	24,987	18,212	14,500	14,500	0.00%
A2126	Pool rentals	562	2,081	2,728	2,000	2,000	0.00%
A2128	Hockey	193,054	187,675	201,976	195,000	195,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Fund Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
A2129	Pro shop revenues	105	130	100	100	100	0.00%
A2131	Learn to skate	8,452	6,661	8,499	7,000	7,000	0.00%
A2134	Public skate	17,139	14,400	13,540	10,000	11,000	10.00%
A2137	Figure skate	1,500	2,310	2,530	2,000	2,000	0.00%
A2139	In line skating	41,851	41,403	36,734	38,000	38,000	0.00%
A2143	Soccer - rental	-	74	-	-	-	n/a
A2145	Sports camp	2,320	2,266	4,282	3,000	2,500	-16.67%
A2146	Soccer - youth	37,071	30,521	26,856	28,000	28,000	0.00%
A2149	Tennis	2,269	2,326	1,630	1,300	1,300	0.00%
A2152	Ramblin rascals	13,024	13,334	10,772	10,000	10,000	0.00%
A2154	Homework Helpers	5,274	4,997	6,708	5,000	6,000	20.00%
A2158	We three program	21,734	20,278	29,732	24,000	24,000	0.00%
A2161	Kids krafts	2,573	2,747	2,337	2,000	2,000	0.00%
A2167	Tiny tots	1,098	510	-	500	500	0.00%
A2169	Dartwood Camp	24,942	32,710	31,835	25,000	25,000	0.00%
A2173	Volleyball	16,435	18,435	20,404	16,000	16,000	0.00%
A2176	Art classes	-	50	-	-	-	n/a
A2181	Crab apple run	3,274	2,667	1,600	2,500	2,500	0.00%
A2183	Hockey tournament	5,155	17,315	4,200	5,000	4,000	-20.00%
A2187	Concert series revenue	4,000	4,400	4,400	4,400	4,400	0.00%
A2194	Basketball receipts	4,892	5,408	6,669	4,000	4,000	0.00%
A2197	School break programs	5,360	5,484	5,092	4,000	4,000	0.00%
	Total departmental income	<u>1,396,014</u>	<u>1,347,957</u>	<u>1,400,222</u>	<u>1,213,832</u>	<u>1,207,700</u>	-0.51%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Fund Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Use of money and property:							
A2401	Interest and earnings	98,535	83,163	53,197	60,000	32,000	-46.67%
A2410	Rentals	42,985	49,598	46,688	39,000	39,000	0.00%
	Total use of money and property	141,520	132,761	99,885	99,000	71,000	-28.28%
Licenses and permits:							
A2530	Games of chance	2,182	667	896	800	800	0.00%
A2540	Bingo licenses	33,158	30,498	31,705	16,500	6,500	-60.61%
	Total licenses and permits	35,340	31,165	32,601	17,300	7,300	-57.80%
Fines and forfeitures							
A2610	Fines and forfeited bail	1,057,502	1,034,083	1,123,238	1,050,000	1,050,000	0.00%
	Total fines and forfeitures	1,057,502	1,034,083	1,123,238	1,050,000	1,050,000	0.00%
Sales property and comp for loss							
A2655	Miscellaneous Justice receipts	8,069	3,159	9,305	10,000	10,000	0.00%
A2655	Minor sales, other	67,521	51,067	60,210	10,000	12,000	20.00%
A2660	Sale of real property	22,497	-	1,219	-	-	n/a
A2665	Sale of equipment	49,297	2,047	56,240	-	-	n/a
A2680	Insurance Recoveries	17,377	-	2,352	-	-	n/a
	Total sales property and comp for loss	164,761	56,273	129,326	20,000	22,000	10.00%
Miscellaneous:							
A2701	Refund-prior year expense	147,870	3,083	294,153	40,000	40,000	0.00%
A2770	Other unclassified revenue	29,921	4,932	1,375	-	-	n/a
	Total miscellaneous	177,791	8,015	295,528	40,000	40,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Fund Revenue Detail (concluded)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
State Aid:							
A3005	Mortgage tax	819,589	909,277	1,172,032	800,000	900,000	12.50%
A3008	Traffic safety	150,000	137,000	137,000	137,000	137,000	0.00%
A3088	Miscellaneous State aid	9,652	-	-	-	-	n/a
A3320	Disaster preparedness	6,000	6,000	6,000	6,000	6,000	0.00%
A3500	Archiving Grant	28,841	28,576	62,883	-	-	n/a
A3789	Other economic assistance	-	-	18,000	-	-	n/a
A3820	Youth programs	79,411	65,030	64,754	47,500	60,000	104.21%
A3820	State aid police	371,079	123,912	190,493	77,852	97,000	1441.39%
	Total state aid	<u>1,464,572</u>	<u>1,269,795</u>	<u>1,651,162</u>	<u>1,068,352</u>	<u>1,200,000</u>	12.32%
Federal Aid:							
A4590	Retiree prescription subsidy	91,500	85,000	85,000	65,000	65,000	0.00%
A4591	Stabilization Program	289,504	266,465	445,236	-	-	n/a
A4737	Nutrition site fees	<u>11,165</u>	<u>11,476</u>	<u>9,544</u>	<u>11,500</u>	<u>8,000</u>	-30.43%
	Total federal aid	<u>392,169</u>	<u>362,941</u>	<u>539,780</u>	<u>76,500</u>	<u>73,000</u>	-4.58%
	Total revenues	<u>43,667,603</u>	<u>43,886,099</u>	<u>46,521,532</u>	<u>43,814,048</u>	<u>43,825,064</u>	0.03%
Appropriated Fund Balance							
A2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,210,000</u>	<u>4,438,543</u>	5.43%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,210,000</u>	<u>4,438,543</u>	5.43%
	Total revenue and appropriated fund balance	<u>\$ 43,667,603</u>	<u>\$ 43,886,099</u>	<u>\$ 46,521,532</u>	<u>\$ 48,024,048</u>	<u>\$ 48,263,607</u>	0.50%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
GENERAL FUND
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
GENERAL GOVERNMENT SUPPORT							
A1010	Town Board	\$ 231,379	\$ 234,686	\$ 219,745	\$ 241,852	\$ 188,597	-22.02%
A1110	Justices	1,060,000	1,000,159	969,129	992,477	988,273	-0.42%
A1220	Supervisor	170,432	159,344	201,408	216,531	222,483	2.75%
A1315	Finance	172,925	187,600	192,230	197,400	198,338	0.48%
A1320	Professional Services	41,644	39,485	35,450	57,000	57,000	0.00%
A1355	Assessments	96,750	161,413	83,764	251,483	214,859	-14.56%
A1356	Tax Assessment Review Board	9,748	9,374	9,362	9,540	9,540	0.00%
A1410	Town Clerk	401,232	421,581	398,164	410,463	410,028	-0.11%
A1415	Archive Grant	28,841	28,575	57,601	-	-	n/a
A1420	Attorney	189,714	189,140	202,690	201,258	205,215	1.97%
A1430	Personnel	122,064	143,566	153,286	155,202	155,682	0.31%
A1440	Engineer	66,155	40,587	47,955	69,576	71,401	2.62%
A1625	Buildings & Grounds	1,182,749	1,285,985	1,402,774	1,392,089	1,426,033	2.44%
A1640	Central Garage	898,548	992,268	846,751	931,476	934,964	0.37%
A1670	Central Printing And Mailing	44,670	45,396	46,379	46,546	46,546	0.00%
A1680	Central Data Processing	591,411	634,414	846,769	825,545	940,378	13.91%
A1685	Central Records Management	105,499	110,169	99,663	111,692	188,287	68.58%
A1910	Special Items	702,299	888,899	641,361	753,000	827,000	9.83%
A1972	Cheektowaga Greater Partnership	6,000	6,000	6,000	6,000	6,000	0.00%
Total General Government Support		<u>6,122,060</u>	<u>6,578,641</u>	<u>6,460,481</u>	<u>6,869,130</u>	<u>7,090,624</u>	3.22%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Fund Appropriations Summary (continued)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
PUBLIC SAFETY							
A3020	Communications Systems	1,878,012	1,963,986	2,043,448	1,944,988	1,955,516	0.54%
A3120	Police	12,909,461	13,290,634	13,651,188	14,423,027	14,530,094	0.74%
A3310	Traffic Control	247,079	192,292	222,259	252,932	258,239	2.10%
A3510	Control Of Animals	116,105	116,600	127,352	136,881	136,820	-0.04%
A3610	Traffic Safety Commission	4,625	4,894	4,418	5,470	5,470	0.00%
	Total Public Safety	<u>15,155,282</u>	<u>15,568,406</u>	<u>16,048,665</u>	<u>16,763,298</u>	<u>16,886,139</u>	0.73%
TRANSPORTATION							
A5010	Superintendent of Highway	163,085	165,005	168,300	164,605	172,296	4.67%
A5132	Highway Garage	76,168	67,083	70,324	81,500	81,500	0.00%
	Total Transportation	<u>239,253</u>	<u>232,088</u>	<u>238,624</u>	<u>246,105</u>	<u>253,796</u>	3.13%
ECONOMIC ASSISTANCE & OPPORTUNITY							
A6410	Publicity	6,332	5,559	12,262	7,000	7,000	0.00%
A6510	Veterans Services	4,916	3,884	4,027	4,800	4,300	-10.42%
	Total Economic Assistance & Opportunity	<u>11,248</u>	<u>9,443</u>	<u>16,289</u>	<u>11,800</u>	<u>11,300</u>	-4.24%
CULTURE AND RECREATION							
A7110	Parks	2,457,163	2,294,071	2,321,765	2,388,899	2,406,446	0.73%
A7140	Playgrounds And Recreation	762,881	760,112	776,650	824,318	845,283	2.54%
A7180	Beach & Pool Program	206,392	206,929	217,475	217,770	227,770	4.59%
A7270	Cultural Groups	36,025	36,025	37,025	40,025	40,025	0.00%
A7310	Youth Programs	917,129	886,894	894,003	893,521	931,034	4.20%
A7410	Library Expenses	76,582	77,233	73,503	93,200	92,900	-0.32%
A7510	Historian	6,991	4,170	4,015	6,150	6,150	0.00%
A7550	Celebrations	79,234	81,819	90,377	57,200	57,200	0.00%
A7620	Senior Services	651,935	652,627	662,838	713,673	723,605	1.39%
	Total Culture and Recreation	<u>5,194,332</u>	<u>4,999,880</u>	<u>5,077,651</u>	<u>5,234,756</u>	<u>5,330,413</u>	1.83%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Fund Appropriations Summary (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
	EMPLOYEE BENEFITS	<u>12,265,629</u>	<u>10,349,442</u>	<u>6,431,899</u>	<u>15,801,359</u>	<u>7,844,235</u>	-50.36%
	TOTAL EXPENDITURES	<u>38,987,804</u>	<u>37,737,900</u>	<u>34,273,609</u>	<u>44,926,448</u>	<u>37,416,507</u>	-16.72%
	TRANSFERS OUT						
A9501	Transfers to Debt Service Fund	1,420,313	1,471,094	1,516,524	1,961,100	1,780,500	-9.21%
A9501	Transfers to Risk Retention	-	-	1,850,500	1,136,500	9,066,600	697.77%
A9950	Transfers to Capital Projects	<u>-</u>	<u>1,979,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a
	Total transfers out	<u>1,420,313</u>	<u>3,450,614</u>	<u>3,367,024</u>	<u>3,097,600</u>	<u>10,847,100</u>	250.18%
	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 40,408,117</u>	<u>\$ 41,188,514</u>	<u>\$ 37,640,633</u>	<u>\$ 48,024,048</u>	<u>\$ 48,263,607</u>	0.50%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: TOWN BOARD	A1010
HEAD: Mary Holtz	
DUTIES: Is the legislative and taxing authority for the Town. Through its power to legislate and approve appropriations, the Town Board shapes the direction of the Town's government.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 218,659	\$ 220,946	\$ 205,156	\$ 223,262	\$ 175,547	-21.37%
.1911	Longevity	5,200	5,910	6,500	6,500	3,250	-50.00%
.1931	Vacation Sellback	3,093	3,711	4,986	3,790	2,000	-47.23%
	Total personal services	<u>226,952</u>	<u>230,567</u>	<u>216,642</u>	<u>233,552</u>	<u>180,797</u>	-22.59%
Contractual expenses:							
.4001	Office Supplies	2,897	3,267	2,506	4,000	4,000	0.00%
.4088	Travel, Training, Conferences	1,159	611	400	3,500	3,000	-14.29%
.4188	Equipment Rental	371	241	197	800	800	0.00%
	Total contractual expenses	<u>4,427</u>	<u>4,119</u>	<u>3,103</u>	<u>8,300</u>	<u>7,800</u>	-6.02%
	Total Town Board	<u>\$ 231,379</u>	<u>\$ 234,686</u>	<u>\$ 219,745</u>	<u>\$ 241,852</u>	<u>\$ 188,597</u>	-22.02%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: JUSTICES	A1110
HEAD: Dennis Gorski / Paul Piotrowski	
DUTIES: Provides State mandated court forum for the litigation of criminal, vehicle and traffic, civil, landlord and tenant and small claims cases having a connection with the Town.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular payroll	\$ 688,951	\$ 698,697	\$ 710,700	\$ 712,716	\$ 664,519	-6.76%
.1902	Overtime	47,898	54,097	52,933	55,000	60,000	9.09%
.1911	Longevity	13,680	14,550	13,800	15,350	16,250	5.86%
.1917	Clothing	1,250	1,250	1,250	1,250	1,250	0.00%
.1931	Vacation buy back	3,573	2,532	2,097	3,720	-	n/a
.1932	Sick Sellback	2,687	2,732	2,795	3,200	3,200	0.00%
.1971	PT Regular	172,563	41,378	62,552	76,341	119,354	56.34%
.1990	Other Pay	1,200	1,200	2,400	2,400	1,200	-50.00%
	Total personal services	<u>931,802</u>	<u>816,436</u>	<u>848,527</u>	<u>869,977</u>	<u>865,773</u>	-0.48%
Equipment:							
.2105	Equipment	<u>7,711</u>	<u>60,764</u>	<u>4,478</u>	<u>5,000</u>	<u>5,000</u>	0.00%
	Total equipment	<u>7,711</u>	<u>60,764</u>	<u>4,478</u>	<u>5,000</u>	<u>5,000</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	23,208	29,826	24,933	24,000	24,000	0.00%
.4013	Law Books	4,095	6,106	2,912	5,500	5,500	0.00%
.4071	Uniforms	1,234	-	-	-	-	n/a
.4082	Business Travel	4,194	1,924	1,426	6,000	6,000	0.00%
.4321	Data Processing Services	-	-	15,925	-	-	n/a

(continued)

Town of Cheektowaga, New York - 2015 Budget - Justices (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
.4431	Equipment Maintenance - Justice	2,404	1,996	2,421	5,000	5,000	0.00%
.4592	Contracted Serv. - Clerical	85,352	83,107	68,507	77,000	77,000	0.00%
	Total contractual expenses	120,487	122,959	116,124	117,500	117,500	0.00%
	Total Justices	\$ 1,060,000	\$ 1,000,159	\$ 969,129	\$ 992,477	\$ 988,273	-0.42%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: SUPERVISOR	A1220
HEAD: Mary Holtz	
DUTIES: Provides overall supervision of day to day operations of the Town. The Supervisor also functions as the chief operating and fiscal officer and budget director.	

Account	Description	Actual Expenditures			Budget		Change
		2011	2012	2013	2014	2015	From 2014
Personal services:							
.1901	Regular Payroll	\$ 116,309	\$ 116,255	\$ 157,244	\$ 173,418	\$ 175,585	1.25%
.1971	PT Regular	67,735	67,588	68,932	69,154	74,188	7.28%
	Total personal services	<u>184,044</u>	<u>183,843</u>	<u>226,176</u>	<u>242,572</u>	<u>249,773</u>	2.97%
Equipment:							
.2201	Office Equipment - Files	1,500	1,500	-	-	-	n/a
	Total equipment	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a
Contractual expenses:							
.4001	Office Supplies	4,669	6,996	3,982	6,000	6,000	0.00%
.4008	Disaster Coord. Expenses	17,687	13,080	18,728	16,000	16,000	0.00%
.4010	Disaster Preparedness	9,652	-	-	-	-	n/a
.4088	Travel, Training Conferences	215	1,260	115	2,300	2,300	0.00%
.4957	Grant Development	39,498	39,498	39,498	36,750	36,750	0.00%
	Total contractual expenses	<u>71,721</u>	<u>60,834</u>	<u>62,323</u>	<u>61,050</u>	<u>61,050</u>	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Supervisor (concluded)

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Cost Allocations:							
.5882	Special District allocation	(86,833)	(86,833)	(87,091)	(87,091)	(88,340)	1.43%
	Total cost allocations	(86,833)	(86,833)	(87,091)	(87,091)	(88,340)	1.43%
	Total Supervisor	<u>\$ 170,432</u>	<u>\$ 159,344</u>	<u>\$ 201,408</u>	<u>\$ 216,531</u>	<u>\$ 222,483</u>	2.75%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: FINANCE	A1315
HEAD: Brian M. Krause	
DUTIES: Provides for all accounting, financial and payroll within the Town.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 286,959	\$ 289,301	\$ 295,139	\$ 301,103	\$ 310,467	3.11%
.1902	Overtime Payroll	1,354	3,907	1,187	3,100	3,100	0.00%
.1911	Longevity	6,460	6,025	4,575	4,575	5,300	15.85%
.1917	Clothing Allowance	375	375	375	375	375	0.00%
.1931	Vacation Sellback	6,674	6,807	6,943	6,943	7,210	3.85%
.1932	Sick Sellback	3,834	2,894	2,957	2,957	3,070	3.82%
.1971	PT Regular	7,490	6,016	7,656	7,904	8,892	12.50%
	Total personal services	<u>313,146</u>	<u>315,325</u>	<u>318,832</u>	<u>326,957</u>	<u>338,414</u>	3.50%
Equipment:							
.2201	Office Equipment	-	2,400	7,136	1,200	1,200	0.00%
	Total equipment	<u>-</u>	<u>2,400</u>	<u>7,136</u>	<u>1,200</u>	<u>1,200</u>	0.00%
Contractual Services:							
.4001	Office Supplies	6,074	6,893	5,884	6,500	6,500	0.00%
.4011	Printed Forms - Supervisor	3,181	8,930	4,054	6,500	6,500	0.00%
.4088	Travel, Training Conference	3,012	4,083	3,348	4,500	4,500	0.00%
.4431	Equipment Maintenance	2,838	4,351	4,733	3,500	3,500	0.00%
	Total contractual expenses	<u>15,105</u>	<u>24,257</u>	<u>18,019</u>	<u>21,000</u>	<u>21,000</u>	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Finance (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
Cost Allocations:							
.5882	Special District allocation	(155,326)	(154,382)	(151,757)	(151,757)	(162,276)	6.93%
	Total cost allocations	(155,326)	(154,382)	(151,757)	(151,757)	(162,276)	6.93%
	Total Finance	<u>\$ 172,925</u>	<u>\$ 187,600</u>	<u>\$ 192,230</u>	<u>\$ 197,400</u>	<u>\$ 198,338</u>	0.48%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: PROFESSIONAL SERVICES	A1320
HEAD: N/A	
DUTIES: Function provides for expenditures for professional accounting and auditing services.	

Account	Description	Actual Expenditures			Budget		Change
		2011	2012	2013	2014	2015	From 2014
Contractual expenses:							
.4145	Professional Services	\$ 12,159	\$ 10,000	\$ 12,250	\$ 25,000	\$ 25,000	0.00%
.4506	Independent Accounting and Audit	29,485	29,485	23,200	32,000	32,000	0.00%
	Total contractual expenses	<u>41,644</u>	<u>39,485</u>	<u>35,450</u>	<u>57,000</u>	<u>57,000</u>	0.00%
	Total Professional Services	<u>\$ 41,644</u>	<u>\$ 39,485</u>	<u>\$ 35,450</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: ASSESSMENTS	A1355
HEAD: Jeneen McSkimming	
DUTIES: Placing value of new and remodeled property for taxing purposes; maintaining records of all Town property owners, changes in ownership, building permits and exemptions; determining entitlement to exemption; providing all Town property holders with a forum for review of property assessments, and an opportunity to question and participate in the assessment process.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 352,381	\$ 263,096	\$ 293,302	\$ 359,448	\$ 344,344	-4.20%
.1902	Overtime Payroll	7,544	13,076	14,920	25,000	25,000	0.00%
.1911	Longevity	5,800	2,800	3,500	3,950	3,050	-22.78%
.1917	Clothing Allowance	750	625	625	625	500	-20.00%
.1932	Sick Sellback	1,134	1,130	1,180	1,180	1,180	0.00%
.1951	Seasonal Regular	765	5,619	-	-	9,300	n/a
.1971	PT Regular	21,019	18,850	25,694	33,592	26,700	-20.52%
.1990	Other Pay	1,200	7,800	4,500	1,200	1,200	0.00%
	Total personal services	<u>390,593</u>	<u>312,996</u>	<u>343,721</u>	<u>424,995</u>	<u>411,274</u>	-3.23%
Equipment:							
.2005	Office equipment	<u>3,247</u>	<u>6,152</u>	<u>4,999</u>	<u>5,000</u>	<u>5,000</u>	0.00%
	Total equipment	<u>3,247</u>	<u>6,152</u>	<u>4,999</u>	<u>5,000</u>	<u>5,000</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	4,866	3,328	3,499	6,000	6,000	0.00%
.4082	Conferences and Seminars	937	2,083	1,144	2,000	3,000	50.00%
.4323	Assessor-Contracted	-	63,106	36,812	(50,520)	(50,520)	0.00%
.4411	Petition Filing Refunds	90	60	-	900	900	0.00%
.4431	Maintenance agreement	1,567	975	1,264	2,500	3,400	36.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Assessments (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4561	Contracted Services	74,395	87,151	95,354	120,000	120,000	0.00%
.4575	Contracted Appraisals	38,780	77,274	56,363	200,000	200,000	0.00%
	Total contractual expenses	120,635	233,977	194,436	280,880	282,780	0.68%
	Cost Allocations:						
.5882	Special District allocation	(417,725)	(391,712)	(459,392)	(459,392)	(484,195)	5.40%
	Total cost allocations	(417,725)	(391,712)	(459,392)	(459,392)	(484,195)	5.40%
	Total Assessments	<u>\$ 96,750</u>	<u>\$ 161,413</u>	<u>\$ 83,764</u>	<u>\$ 251,483</u>	<u>\$ 214,859</u>	-14.56%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT:	TAX ASSESSMENT REVIEW BOARD	A1356
HEAD:	Jeneen McSkimming	
DUTIES:	Provides all Town property holders with a forum for review of property assessments, and an opportunity to question and participate in the assessment process.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 7,191	\$ 8,886	\$ 8,886	\$ 8,890	\$ 8,890	0.00%
	Total personal payroll	7,191	8,886	8,886	8,890	8,890	0.00%
Contractual Expenses:							
.4001	Office Supplies	217	341	476	500	500	0.00%
.4511	Transcript Supplies	2,340	147	-	150	150	0.00%
	Total contractual expenses	2,557	488	476	650	650	0.00%
	Total Assessment Review Board	\$ 9,748	\$ 9,374	\$ 9,362	\$ 9,540	\$ 9,540	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: TOWN CLERK	A1410
HEAD: Alice Magierski	
DUTIES: Keeping of all Town records (Board meeting minutes, public hearings, etc.); collection of monies and issuing various licenses and permits; responsible for the election process and also serve as a central information office.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 330,294	\$ 334,480	\$ 299,780	\$ 289,166	\$ 292,364	1.11%
.1902	Overtime Payroll	3,744	3,708	4,497	4,500	4,500	0.00%
.1911	Longevity	9,420	11,150	9,950	9,000	9,750	8.33%
.1917	Clothing Allowance	375	375	375	375	375	0.00%
.1931	Vacation Sellback	-	-	-	1,000	1,000	0.00%
.1932	Sick Sellback	1,927	1,956	2,005	2,940	3,040	3.40%
.1971	PT Regular	103,397	104,568	114,460	139,815	136,832	-2.13%
	Total personal services	<u>449,157</u>	<u>456,237</u>	<u>431,067</u>	<u>446,796</u>	<u>447,861</u>	0.24%
Equipment:							
.2201	Office Equipment	<u>1,179</u>	<u>1,902</u>	<u>12,828</u>	<u>2,500</u>	<u>2,500</u>	0.00%
	Total equipment	<u>1,179</u>	<u>1,902</u>	<u>12,828</u>	<u>2,500</u>	<u>2,500</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	16,921	22,294	16,611	20,000	20,000	0.00%
.4021	Safety equipment and supplies	274	270	330	350	350	0.00%
.4051	Microfilming	250	-	-	-	-	n/a
.4055	Ordinance Code, General	1,697	3,857	6,066	4,000	4,000	0.00%
.4088	Travel, training and conferences	650	1,796	480	1,500	-	n/a
.4111	Publishing Notices	5,482	11,651	6,743	10,000	10,000	0.00%
.4188	Equipment Rental	1,643	2,493	877	2,000	2,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Town Clerk (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4431	Equipment Maintenance	2,500	503	561	1,500	1,500	0.00%
.4593	Contracted Steno Services	1,662	761	2,784	2,000	2,000	0.00%
	Total contractual expenses	31,079	43,625	34,452	41,350	39,850	-3.63%
Cost Allocations:							
.5882	Special District allocation	(80,183)	(80,183)	(80,183)	(80,183)	(80,183)	0.00%
	Total cost allocations	(80,183)	(80,183)	(80,183)	(80,183)	(80,183)	0.00%
	Total Town Clerk	<u>\$ 401,232</u>	<u>\$ 421,581</u>	<u>\$ 398,164</u>	<u>\$ 410,463</u>	<u>\$ 410,028</u>	-0.11%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: ARCHIVE GRANT	A1415
HEAD: Alice Magierski	
DUTIES: Accounts for expenditures related to record archives, which qualify for State aid.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	PT Regular	-	-	8,506	-	-	n/a
	Total personal services	-	-	8,506	-	-	n/a
Contractual Expenses:							
.4001	Contractual Services	28,841	9,392	49,095	-	-	n/a
.4500	Supplies and Equipment	-	19,183	-	-	-	n/a
	Total contractual expenses	28,841	28,575	49,095	-	-	n/a
	Total Archive Grant	\$ 28,841	\$ 28,575	\$ 57,601	\$ -	\$ -	n/a

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: ATTORNEY	A1420
HEAD: Kevin Schenk	
DUTIES: Handles all legal matters related to Town business. Researches and answers questions posed by Town officers or employees; handles claims and litigation that the Town may encounter.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 216,293	\$ 221,436	\$ 224,133	\$ 232,298	\$ 239,815	3.24%
.1911	Longevity	4,765	5,250	5,250	5,250	5,950	13.33%
.1931	Vacation Sellback	4,216	6,247	5,180	6,250	6,000	-4.00%
.1971	PT Regular	11,043	10,080	10,811	11,856	12,350	4.17%
	Total personal services	<u>236,317</u>	<u>243,013</u>	<u>245,374</u>	<u>255,654</u>	<u>264,115</u>	3.31%
Equipment:							
.2201	Office Equipment	<u>907</u>	<u>545</u>	<u>5,744</u>	<u>750</u>	<u>750</u>	0.00%
	Total equipment	<u>907</u>	<u>545</u>	<u>5,744</u>	<u>750</u>	<u>750</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	2,579	2,235	2,544	3,000	3,000	0.00%
.4012	Printed Briefs	471	55	-	250	250	0.00%
.4013	Law Books	7,454	6,683	7,726	7,720	10,000	29.53%
.4014	Misc Filing & Legal Fees	130	560	70	500	500	0.00%
.4088	Travel, Training & Conferences	993	80	1,037	1,500	1,500	0.00%
.4188	Equipment Lease & Maint.	219	-	-	-	-	n/a
.4501	Contracted Legal Services	<u>15,362</u>	<u>11,287</u>	<u>18,311</u>	<u>10,000</u>	<u>10,000</u>	0.00%
	Total contractual expenses	<u>27,208</u>	<u>20,900</u>	<u>29,688</u>	<u>22,970</u>	<u>25,250</u>	9.93%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Attorney (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Cost Allocations:							
.5882	Special District allocation	(74,718)	(75,318)	(78,116)	(78,116)	(84,900)	8.68%
	Total cost allocations	(74,718)	(75,318)	(78,116)	(78,116)	(84,900)	8.68%
	Total Attorney	<u>\$ 189,714</u>	<u>\$ 189,140</u>	<u>\$ 202,690</u>	<u>\$ 201,258</u>	<u>\$ 205,215</u>	1.97%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: PERSONNEL	A1430
HEAD: Anthony Romano	
DUTIES: Provides for maintenance of personnel records; participation in union negotiations and grievance proceedings; and maintaining workers' compensation records.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 180,692	\$ 185,017	\$ 183,337	\$ 191,938	\$ 199,171	3.77%
.1911	Longevity	2,480	2,675	4,025	4,575	3,450	-24.59%
.1931	Vacation Sellback	1,296	1,652	3,273	1,685	2,685	59.35%
.1971	PT Regular	8,466	10,250	8,107	10,621	11,115	4.65%
	Total personal services	<u>192,934</u>	<u>199,594</u>	<u>198,742</u>	<u>208,819</u>	<u>216,421</u>	3.64%
Equipment:							
.2501	Office Equipment	<u>540</u>	<u>248</u>	<u>245</u>	<u>2,000</u>	<u>2,000</u>	0.00%
	Total equipment	<u>540</u>	<u>248</u>	<u>245</u>	<u>2,000</u>	<u>2,000</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	2,726	2,653	2,802	2,800	2,800	0.00%
.4011	Printing - Contracts	622	-	2,154	1,500	1,500	0.00%
.4081	Municipal Assn. Dues, SP	215	215	215	250	250	0.00%
.4088	Travel, Training & Conferences	919	856	892	2,000	2,000	0.00%
.4093	Town Training	-	316	-	5,000	5,000	0.00%
.4502	Legal	51,462	66,176	80,931	60,000	60,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Personnel (concluded)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
.4751	Employee Assistance	9,195	9,095	8,990	13,600	13,600	0.00%
.4752	Pre Employment Physicals	1,320	970	470	500	500	0.00%
.4754	Drug Testing	5,749	6,312	5,912	6,800	6,800	0.00%
	Total contractual expenses	72,208	86,593	102,366	92,450	92,450	0.00%
	Cost Allocations:						
.5882	Special District allocation	(143,618)	(142,869)	(148,067)	(148,067)	(155,189)	4.81%
	Total cost allocations	(143,618)	(142,869)	(148,067)	(148,067)	(155,189)	4.81%
	Total Personnel	\$ 122,064	\$ 143,566	\$ 153,286	\$ 155,202	\$ 155,682	0.31%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: ENGINEER	A1440
HEAD: Patrick Bowen	
DUTIES: Advises the Town Board on drainage, sewer, creek, and traffic intersection improvement requirements. Administer operations of the Sanitary Sewer Maintenance Department and the Sanitary Sewer Pump Station. Oversee and administer local, state and federal ordinances.	

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Personal services							
.1901	Regular Payroll	\$ 499,498	\$ 498,724	\$ 524,965	\$ 533,865	\$ 528,059	-1.09%
.1902	Overtime Payroll	43,993	20,476	21,807	34,000	30,000	-11.76%
.1911	Longevity	18,000	16,050	16,350	16,350	13,625	-16.67%
.1917	Clothing Allowance	250	625	625	750	750	0.00%
.1931	Vacation Sellback	5,022	5,398	6,866	6,067	4,375	-27.89%
.1932	Sick Sellback	9,059	7,968	8,234	8,234	6,500	-21.06%
.1990	Other Pay	1,200	1,200	1,200	1,200	1,200	0.00%
	Total personal services	<u>577,022</u>	<u>550,441</u>	<u>580,047</u>	<u>600,466</u>	<u>584,509</u>	-2.66%
Contractual expenses:							
.4001	Office Supplies	3,050	1,193	1,182	1,400	1,400	0.00%
.4042	Maps	-	1,500	937	1,500	1,500	0.00%
.4088	Travel, Training Conferences	413	1,438	1,794	1,800	1,800	0.00%
.4191	Miscellaneous	1,364	1,174	1,168	2,300	2,300	0.00%
.4325	Copy Machine Supplies	4,039	3,518	4,217	3,500	3,500	0.00%
	Total contractual expenses	<u>8,866</u>	<u>8,823</u>	<u>9,298</u>	<u>10,500</u>	<u>10,500</u>	0.00%
Cost Allocations:							
.5882	Special District allocation	<u>(519,733)</u>	<u>(518,677)</u>	<u>(541,390)</u>	<u>(541,390)</u>	<u>(523,608)</u>	-3.28%
	Total cost allocations	<u>(519,733)</u>	<u>(518,677)</u>	<u>(541,390)</u>	<u>(541,390)</u>	<u>(523,608)</u>	-3.28%
	Total Engineer	<u>\$ 66,155</u>	<u>\$ 40,587</u>	<u>\$ 47,955</u>	<u>\$ 69,576</u>	<u>\$ 71,401</u>	2.62%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: BUILDINGS & GROUNDS	A1625
HEAD: John Jaroszewski Jr.	
DUTIES: Provides for maintenance and utilities on Town buildings.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 473,229	\$ 514,491	\$ 647,670	\$ 663,692	\$ 655,738	-1.20%
.1902	Overtime Payroll	15,536	27,778	18,382	23,000	24,000	4.35%
.1911	Longevity	12,930	16,230	18,730	20,930	21,430	2.39%
.1914	Shift Differential	4,610	12,395	8,088	12,000	10,000	-16.67%
.1917	Clothing Allowance	-	-	100	235	235	0.00%
.1931	Vacation Sellback	1,239	1,270	1,296	1,270	1,363	7.32%
.1932	Sick Sellback	4,298	4,376	4,283	4,453	4,658	4.60%
.1951	Seasonal Regular	12,938	10,089	5,325	15,000	15,000	0.00%
.1971	PT Regular	45,824	47,061	44,211	51,230	51,230	0.00%
	Total personal services	<u>570,604</u>	<u>633,690</u>	<u>748,085</u>	<u>791,810</u>	<u>783,654</u>	-1.03%
Equipment:							
.2303	Over the Road Vehicles	<u>46,500</u>	<u>51,665</u>	<u>-</u>	<u>35,000</u>	<u>50,000</u>	42.86%
	Total equipment	<u>46,500</u>	<u>51,665</u>	<u>-</u>	<u>35,000</u>	<u>50,000</u>	42.86%
Contractual expenses:							
.4001	Office Supplies	450	252	265	450	50	-88.89%
.4021	Maintenance Supplies	13,787	13,972	21,432	20,000	22,000	10.00%
.4071	Uniform Replacements	3,711	1,834	2,951	2,500	3,000	20.00%
.4202	Telephone - Townwide	246,331	219,341	225,543	220,000	220,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Buildings & Grounds (concluded)

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4205	Telephone System Maintenance	-	-	22,190	-	-	n/a
.4217	Utilities	178,669	204,237	231,261	210,000	235,000	11.90%
.4432	Repairs and Maintenance	158,152	202,180	200,901	150,000	150,000	0.00%
.4489	Maint. Tool Replacement	7,188	4,657	817	13,000	13,000	0.00%
	Total contractual expenses	608,288	646,473	705,360	615,950	643,050	4.40%
	Cost Allocations:						
.5882	Special District allocation	(42,643)	(45,843)	(50,671)	(50,671)	(50,671)	0.00%
	Total cost allocations	(42,643)	(45,843)	(50,671)	(50,671)	(50,671)	0.00%
	Total Buildings and Grounds	<u>\$ 1,182,749</u>	<u>\$ 1,285,985</u>	<u>\$ 1,402,774</u>	<u>\$ 1,392,089</u>	<u>\$ 1,426,033</u>	2.44%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CENTRAL GARAGE	A1640
HEAD: Kevin Gozdziaik	
DUTIES: Major and minor repair of all Town vehicles. Perform routine maintenance and inspection, provided collision repair and prepare Town police cars for initial service.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 626,483	\$ 614,797	\$ 587,581	\$ 547,883	\$ 556,906	1.65%
.1902	Overtime Payroll	16,001	14,903	18,843	19,000	19,000	0.00%
.1911	Longevity	14,030	15,800	12,755	14,455	14,455	0.00%
.1914	Shift Differential	5,797	4,790	4,852	6,500	6,500	0.00%
.1917	Clothing Allowance	5,577	6,186	4,744	6,220	6,220	0.00%
.1931	Vacation Sellback	2,667	1,440	2,749	2,750	2,885	4.91%
.1932	Sick Sellback	4,959	3,206	3,466	5,000	5,145	2.90%
.1971	PT Regular	9,880	9,880	10,127	10,127	10,127	0.00%
.1990	Other Pay	1,200	-	-	-	-	n/a
	Total personal services	<u>686,594</u>	<u>671,002</u>	<u>645,117</u>	<u>611,935</u>	<u>621,238</u>	1.52%
Equipment:							
.2502	Pool Cars	<u>36,177</u>	<u>82,574</u>	<u>33,077</u>	<u>42,500</u>	<u>42,500</u>	0.00%
	Total equipment	<u>36,177</u>	<u>82,574</u>	<u>33,077</u>	<u>42,500</u>	<u>42,500</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	2,341	1,925	1,297	1,500	1,500	0.00%
.4021	Maintenance Supplies	14,235	11,934	5,422	10,000	10,000	0.00%
.4072	Uniform Cleaning	11,000	11,000	11,000	11,000	11,000	0.00%
.4161	Gasoline	541,760	565,083	544,635	580,000	580,000	0.00%
.4163	Diesel purchases	498,261	523,460	478,932	455,000	455,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Central Garage (concluded)

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4165	Gasoline allocated	(179,678)	(165,862)	(174,905)	(170,000)	(170,000)	0.00%
.4167	Diesel allocated	(463,768)	(438,432)	(421,921)	(400,000)	(400,000)	0.00%
.4441	Equip. Repair - Police	100,086	94,592	92,061	100,000	100,000	0.00%
.4442	Equip. Repair - Sewer	14,682	9,918	9,998	14,000	14,000	0.00%
.4443	Equip. Repair - Sanitation	138,965	144,571	99,996	100,000	100,000	0.00%
.4445	Equip. Repair - Parks	20,171	18,354	18,814	20,000	20,000	0.00%
.4446	Maint. and Repair - Vehicles	24,090	22,699	17,446	25,000	25,000	0.00%
.4447	Collision Repairs	21,969	12,875	5,086	13,000	13,000	0.00%
.4448	Auto Washing	6,982	5,395	5,126	7,000	7,000	0.00%
.4449	Senior Citizens Repairs	6,925	6,995	7,331	7,000	7,000	0.00%
	Total contractual expenses	<u>758,021</u>	<u>824,507</u>	<u>700,318</u>	<u>773,500</u>	<u>773,500</u>	0.00%
	Cost Allocations:						
.5882	Special District allocation	<u>(582,244)</u>	<u>(585,815)</u>	<u>(531,761)</u>	<u>(496,459)</u>	<u>(502,274)</u>	1.17%
	Total cost allocations	<u>(582,244)</u>	<u>(585,815)</u>	<u>(531,761)</u>	<u>(496,459)</u>	<u>(502,274)</u>	1.17%
	Total Central Garage	<u>\$ 898,548</u>	<u>\$ 992,268</u>	<u>\$ 846,751</u>	<u>\$ 931,476</u>	<u>\$ 934,964</u>	0.37%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CENTRAL PRINTING AND MAILING	A1670
HEAD: Alice Magierski	
DUTIES: Pickup and delivery of Town mail for all departments, including interdepartmental mail.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 40,518	\$ 40,782	\$ 42,196	\$ 42,361	\$ 42,361	0.00%
.1911	Longevity	3,250	3,700	3,250	3,250	3,250	0.00%
.1917	Clothing Allowance	125	125	125	125	125	0.00%
.1932	Sick Sellback	777	789	808	810	810	0.00%
	Total personal services	<u>44,670</u>	<u>45,396</u>	<u>46,379</u>	<u>46,546</u>	<u>46,546</u>	0.00%
	Total Central Printing and Mailing	<u>\$ 44,670</u>	<u>\$ 45,396</u>	<u>\$ 46,379</u>	<u>\$ 46,546</u>	<u>\$ 46,546</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CENTRAL DATA PROCESSING	A1680
HEAD: Mary Holtz	
DUTIES: This function provides data processing services which are not chargeable to any specific department.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 256,075	\$ 261,717	\$ 272,891	\$ 271,703	\$ 275,703	1.47%
.1902	Overtime Payroll	18,258	34,747	55,477	40,000	40,000	0.00%
.1911	Longevity	2,300	2,500	2,800	4,000	4,000	0.00%
.1914	Shift differential	1,578	1,571	1,839	1,650	1,900	15.15%
.1917	Clothing Allowance	500	500	500	500	500	0.00%
.1990	Other Pay	2,663	1,200	1,200	1,200	1,200	0.00%
	Total personal services	<u>281,374</u>	<u>302,235</u>	<u>334,707</u>	<u>319,053</u>	<u>323,303</u>	1.33%
Equipment:							
.2202	Network Hardware	82,796	110,646	83,051	20,000	100,000	400.00%
.2204	Computer/LAN hardware	<u>57,017</u>	<u>46,214</u>	<u>196,455</u>	<u>165,000</u>	<u>135,000</u>	-18.18%
	Total equipment	<u>139,813</u>	<u>156,860</u>	<u>279,506</u>	<u>185,000</u>	<u>235,000</u>	27.03%
Contractual Expenses:							
.4001	Office Supplies	1,000	1,015	1,007	1,000	1,000	0.00%
.4088	Travel & Training	2,288	2,346	4,249	4,000	4,000	0.00%
.4146	Outsourcing Services	16,969	16,980	17,500	17,500	22,500	28.57%
.4206	Internet Services	5,308	6,700	5,938	6,700	6,700	0.00%
.4207	GPS Services	10,458	18,318	19,956	22,600	22,600	0.00%
.4321	Software/Licensing	2,815	45,946	63,154	163,200	163,200	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Central Data Processing (concluded)

Account	Description	Actual Expenditures			Budget		Change
		2011	2012	2013	2014	2015	From 2014
.4431	Hardware Maintenance	25,710	27,991	25,106	25,000	25,000	0.00%
.4434	Software Maintenance	133,542	75,491	119,157	105,570	165,570	56.83%
.4437	Pooled Maintenance	13,051	21,452	20,567	20,000	20,000	0.00%
	Total contractual expenses	211,141	216,239	276,634	365,570	430,570	17.78%
	Cost Allocations:						
.5882	Special District allocation	(40,917)	(40,920)	(44,078)	(44,078)	(48,495)	10.02%
	Total cost allocations	(40,917)	(40,920)	(44,078)	(44,078)	(48,495)	10.02%
	Total Central Data Processing	\$ 591,411	\$ 634,414	\$ 846,769	\$ 825,545	\$ 940,378	13.91%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CENTRAL RECORDS MANAGEMENT	A1685
HEAD: Alice Magierski	
DUTIES: This function provides records retention services for all the Town's departments.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal services:							
.1901	Regular Payroll	\$ 60,063	\$ 60,063	\$ 63,799	\$ 64,951	\$ 136,059	109.48%
.1902	Overtime Payroll	238	238	4,296	2,500	4,000	60.00%
.1911	Longevity	1,800	1,800	1,650	1,650	2,950	78.79%
.1917	Clothing Allowance	125	125	125	125	250	100.00%
.1971	PT Regular	24,353	24,353	24,264	28,405	38,685	36.19%
	Total personal services	<u>86,579</u>	<u>86,579</u>	<u>94,134</u>	<u>97,631</u>	<u>181,944</u>	86.36%
Equipment:							
.2000	Equipment	10,470	1,457	2,109	3,000	3,000	0.00%
	Total equipment	<u>10,470</u>	<u>1,457</u>	<u>2,109</u>	<u>3,000</u>	<u>3,000</u>	0.00%
Contractual expenses:							
.4001	Office Supplies	1,460	3,101	2,503	2,500	2,500	0.00%
.4051	Records Management	15,142	27,369	10,356	18,000	18,000	0.00%
.4088	Travel, Training, Conf	562	377	600	600	600	0.00%
	Total contractual expenses	<u>17,164</u>	<u>30,847</u>	<u>13,459</u>	<u>21,100</u>	<u>21,100</u>	0.00%
Cost Allocations:							
.5882	Special District Allocation	(8,714)	(8,714)	(10,039)	(10,039)	(17,757)	76.88%
	Total cost allocations	<u>(8,714)</u>	<u>(8,714)</u>	<u>(10,039)</u>	<u>(10,039)</u>	<u>(17,757)</u>	76.88%
	Total Central Records Management	<u>\$ 105,499</u>	<u>\$ 110,169</u>	<u>\$ 99,663</u>	<u>\$ 111,692</u>	<u>\$ 188,287</u>	68.58%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: SPECIAL ITEMS	A1910
HEAD: N/A	
DUTIES: This function provides for special costs which are not chargeable to any specific department.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual expenses:							
.4081	Municipal Association Dues	\$ 3,120	\$ 3,120	\$ 3,120	\$ 4,000	\$ 4,000	0.00%
.4082	Government Business Travel	132	75	202	2,000	2,000	0.00%
.4083	Private Vehicle Reimburs.	6,346	7,097	7,301	9,000	9,000	0.00%
.4261	Postage	126,481	122,636	133,417	125,000	125,000	0.00%
.4322	Contracted services HEAP	194,109	194,109	190,165	235,000	179,000	-23.83%
.4352	Erie County Chargebacks	65,127	274,084	237,727	150,000	275,000	83.33%
.4706	Real Property Taxes	17,480	21,313	27,758	28,000	33,000	17.86%
.4709	Management Studies	-	-	-	5,000	5,000	0.00%
.4711	Contingency Account	-	-	-	175,000	175,000	0.00%
.4721	NSP Grant Expenditures	289,504	266,465	41,671	-	-	n/a
.4785	Neighborhood Emergency	-	-	-	20,000	20,000	0.00%
	Total contractual expenses	<u>702,299</u>	<u>888,899</u>	<u>641,361</u>	<u>753,000</u>	<u>827,000</u>	9.83%
	Total Special Items	<u>\$ 702,299</u>	<u>\$ 888,899</u>	<u>\$ 641,361</u>	<u>\$ 753,000</u>	<u>\$ 827,000</u>	9.83%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CHEEKTOWAGA GREATER PARTNERSHIP	A1972
HEAD: Mary Holtz	
DUTIES: To provide short term economic assistance to small growth businesses.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
	Contractual expenses:						
.4991	Economic development	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	Total contractual expenses	6,000	6,000	6,000	6,000	6,000	0.00%
	Total Partnership	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT:	COMMUNICATIONS SYSTEMS	A3020
HEAD:	Chief David Zack	
DUTIES:	This function provides for the costs of the Town communication system for law enforcement, traffic and fire prevention and control.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 1,519,693	\$ 1,581,883	\$ 1,591,555	\$ 1,516,877	\$ 1,522,754	0.39%
.1902	Overtime Payroll	99,491	93,312	162,272	111,072	115,000	3.54%
.1907	Court Time	107	325	-	500	500	0.00%
.1908	Training	6,286	1,990	11,347	18,398	12,000	-34.78%
.1911	Longevity	41,475	61,820	50,230	49,775	51,920	4.31%
.1914	Shift Differential	30,511	31,955	32,632	35,000	33,000	-5.71%
.1917	Clothing Allowance	14,175	15,225	15,225	15,225	15,225	0.00%
.1931	Vacation Sellback	1,239	1,294	1,320	1,295	1,365	5.41%
.1932	Sick Sellback	12,770	13,331	11,493	10,720	13,000	21.27%
.1971	PT Regular	4,532	-	-	-	-	n/a
	Total personal services	<u>1,730,279</u>	<u>1,801,135</u>	<u>1,876,074</u>	<u>1,758,862</u>	<u>1,764,764</u>	0.34%
Equipment:							
.2513	Communication Equip.	<u>45,969</u>	<u>33,765</u>	<u>11,895</u>	<u>43,476</u>	<u>56,576</u>	30.13%
	Total equipment	<u>45,969</u>	<u>33,765</u>	<u>11,895</u>	<u>43,476</u>	<u>56,576</u>	30.13%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Communications Systems (concluded)

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Budget</u>		<u>Change</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>From</u>
							<u>2014</u>
Contractual Expenses:							
.4022	Maintenance Contracts	31,915	32,157	20,374	24,600	24,120	-1.95%
.4029	Supplies	14,500	18,001	31,490	31,490	25,031	-20.51%
.4093	P.S. Dispatcher Training	1,826	339	7,786	6,850	5,315	-22.41%
.4203	Cellular Phones	44,980	69,369	78,061	67,280	67,400	0.18%
.4431	Equip. Repairs and Maint.	8,543	9,220	17,768	12,430	12,310	-0.97%
	Total contractual expenses	<u>101,764</u>	<u>129,086</u>	<u>155,479</u>	<u>142,650</u>	<u>134,176</u>	-5.94%
	Total Communications System	<u>\$ 1,878,012</u>	<u>\$ 1,963,986</u>	<u>\$ 2,043,448</u>	<u>\$ 1,944,988</u>	<u>\$ 1,955,516</u>	0.54%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: POLICE	A3120
HEAD: Chief David Zack	
DUTIES: Provides for the overall safety of all Town residents.	

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Personal Services:							
.1901	Regular Payroll	\$ 9,055,497	\$ 9,361,219	\$ 9,665,510	\$ 9,901,482	\$ 9,983,778	0.83%
.1902	Overtime Payroll	861,980	874,855	849,728	997,136	1,000,000	0.29%
.1907	Court Time	291,088	301,591	321,272	425,000	425,000	0.00%
.1908	Training	82,535	43,899	82,806	165,000	165,000	0.00%
.1911	Longevity	177,300	182,500	184,050	186,750	206,525	10.59%
.1914	Shift Differential	122,251	123,733	127,407	125,000	125,000	0.00%
.1917	Clothing Allowance	241,425	243,725	237,325	237,725	237,725	0.00%
.1918	Education	31,200	28,200	29,000	28,800	28,800	0.00%
.1931	Vacation Sellback	293,802	277,864	272,263	380,000	380,000	0.00%
.1932	Sick Sellback	339,611	360,433	364,018	386,758	400,000	3.42%
.1936	Holiday Sellback	184,547	207,737	187,716	190,000	190,000	0.00%
.1971	PT Regular	436,371	573,328	591,310	650,000	650,000	0.00%
.1989	Comp Time Sellback	94,606	110,191	95,092	125,000	118,000	-5.60%
.1990	Other Pay	4,800	3,600	3,600	4,200	3,600	-14.29%
	Total personal services	<u>12,217,013</u>	<u>12,692,875</u>	<u>13,011,097</u>	<u>13,802,851</u>	<u>13,913,428</u>	0.80%
Equipment:							
.2204	Computer Equipment	63,686	69,530	-	-	-	n/a
.2205	Crime Forfeitures - Equip.	39,134	10,211	5,711	7,154	7,154	0.00%
.2303	Police Vehicles	247,999	187,586	287,728	257,374	257,707	0.13%
.2501	Other Equipment	71,740	50,499	62,309	52,063	53,430	2.63%
	Total equipment	<u>422,559</u>	<u>317,826</u>	<u>355,748</u>	<u>316,591</u>	<u>318,291</u>	0.54%

(continued)

Town of Cheektowaga, New York - 2014 Budget (concluded)

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Contractual Expenses:							
.4001	Office Supplies	23,130	22,531	23,547	23,324	22,815	-2.18%
.4003	Traffic Safety Supplies	10,951	11,000	10,986	11,000	11,000	0.00%
.4005	Community Service Supplies	16,991	18,262	17,004	16,995	16,995	0.00%
.4006	DARE Program	20,073	17,406	16,997	14,350	14,350	0.00%
.4007	Emergency Response Supp.	20,559	14,332	11,322	11,860	11,860	0.00%
.4008	Awards	3,297	3,660	3,680	3,660	3,660	0.00%
.4009	Scientific Investigation	17,852	17,000	18,279	17,900	17,900	0.00%
.4011	Printed Forms	5,164	4,454	5,980	6,015	6,015	0.00%
.4025	Bike Patrol Supplies	3,014	2,263	4,034	3,150	3,150	0.00%
.4031	Meals to Prisoners	9,004	12,045	1,841	3,090	3,090	0.00%
.4046	Motorcycle Division	1,793	5,650	5,593	5,700	5,700	0.00%
.4073	Clothing Allowance	6,194	8,386	6,814	8,659	8,653	-0.07%
.4081	Membership Dues	1,895	2,160	2,734	3,310	3,830	15.71%
.4085	Local Education Expense	16,955	19,209	24,353	22,000	23,025	4.66%
.4091	Ammunition and Flares	38,020	48,469	47,018	59,960	53,477	-10.81%
.4093	Patrolmen Training	29,810	29,786	30,456	36,900	37,980	2.93%
.4095	K - 9 Expenses	13,467	5,959	6,805	7,070	7,070	0.00%
.4097	Special Investigations	2,000	-	-	3,000	3,000	0.00%
.4099	Special Investigations	9,553	10,000	8,000	10,000	10,000	0.00%
.4321	Data Processing Services	9,070	8,358	17,011	13,400	17,375	29.66%
.4433	Genesee Store Front Police	5,000	5,000	5,200	5,200	-	n/a
.4444	Police Towing	2,200	1,985	1,530	2,200	2,200	0.00%
.4510	Urgent Outsourced Services	192	3,056	11,939	3,952	5,325	34.74%
.4508	Medical Expenses	3,705	8,962	3,220	10,890	9,905	-9.04%
	Total contractual expenses	<u>269,889</u>	<u>279,933</u>	<u>284,343</u>	<u>303,585</u>	<u>298,375</u>	-1.72%
	Total Police	<u>\$ 12,909,461</u>	<u>\$ 13,290,634</u>	<u>\$ 13,651,188</u>	<u>\$ 14,423,027</u>	<u>\$ 14,530,094</u>	0.74%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: TRAFFIC CONTROL	A3310
HEAD: Mark Wegner	
DUTIES: Provides for the costs of traffic control, including traffic signs and signals, and traffic engineering.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 163,759	\$ 171,138	\$ 174,933	\$ 175,615	\$ 175,615	0.00%
.1902	Overtime Payroll	18,456	21,730	31,353	19,000	25,000	31.58%
.1911	Longevity	2,600	2,750	2,600	3,050	3,050	0.00%
.1914	Shift Differential	1,178	59	28	900	900	0.00%
.1917	Clothing Allowance	1,612	1,235	419	1,800	1,800	0.00%
.1971	PT Regular	16,729	9,111	8,613	23,000	23,000	0.00%
	Total personal services	<u>204,334</u>	<u>206,023</u>	<u>217,946</u>	<u>223,365</u>	<u>229,365</u>	2.69%
Contractual Expenses:							
.4093	Traffic Maintenance Training	3,000	-	-	-	-	n/a
.4185	Flashers/Barricades	3,140	-	171	1,000	1,000	0.00%
.4217	Utility Cost	18,199	17,762	13,102	18,000	18,000	0.00%
.4471	Signs and Street Marking	51,127	17,037	33,704	45,000	45,000	0.00%
.4476	Signal Repairs	20,000	7,027	12,517	20,000	20,000	0.00%
.4561	Contracted Services	4,000	960	1,252	2,000	2,000	0.00%
	Total contractual expenses	<u>99,466</u>	<u>42,786</u>	<u>60,746</u>	<u>86,000</u>	<u>86,000</u>	0.00%
Cost Allocations:							
.5816	Lighting District allocation	(56,721)	(56,517)	(56,433)	(56,433)	(57,126)	1.23%
	Total cost allocations	<u>(56,721)</u>	<u>(56,517)</u>	<u>(56,433)</u>	<u>(56,433)</u>	<u>(57,126)</u>	1.23%
	Total Traffic Control	<u>\$ 247,079</u>	<u>\$ 192,292</u>	<u>\$ 222,259</u>	<u>\$ 252,932</u>	<u>\$ 258,239</u>	2.10%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CONTROL OF ANIMALS	A3510
HEAD: Chief David Zack	
DUTIES: Responsible for the control of animals within Town borders and enforcement of laws and regulations relating to such.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 49,864	\$ 50,650	\$ 51,982	\$ 51,985	\$ 51,985	0.00%
.1902	Overtime Payroll	4,879	1,625	2,736	6,000	6,000	0.00%
.1911	Longevity	2,500	2,800	2,500	3,250	3,250	0.00%
.1917	Clothing Allowance	125	-	-	125	125	0.00%
.1932	Sick Sellback	957	976	996	-	-	n/a
.1971	PT Regular	33,783	34,455	41,945	42,731	42,670	-0.14%
	Total personal services	<u>92,108</u>	<u>90,506</u>	<u>100,159</u>	<u>104,091</u>	<u>104,030</u>	-0.06%
Equipment:							
.2501	Office Equipment	399	750	503	750	750	0.00%
	Total equipment	<u>399</u>	<u>750</u>	<u>503</u>	<u>750</u>	<u>750</u>	0.00%
Contractual Expenses:							
.4001	Supplies	299	601	114	750	750	0.00%
.4030	Dog Kennel Supplies	3,043	2,393	3,349	4,000	4,000	0.00%
.4073	Uniforms	322	1,491	1,536	2,040	2,040	0.00%
.4093	Animal Control Training	602	130	-	750	750	0.00%
.4211	Electric	1,818	1,871	1,595	2,500	2,500	0.00%
.4221	Gas	6,937	8,009	5,201	8,000	8,000	0.00%
.4432	Repairs and maintenance	5,058	4,594	9,393	5,000	5,000	0.00%
.4508	Medical Exp. - Vaccination	1,000	930	1,000	1,000	1,000	0.00%
.4532	Veterinarian Services	4,519	5,325	4,502	8,000	8,000	0.00%
	Total contractual expenses	<u>23,598</u>	<u>25,344</u>	<u>26,690</u>	<u>32,040</u>	<u>32,040</u>	0.00%
	Total Control of Animals	<u>\$ 116,105</u>	<u>\$ 116,600</u>	<u>\$ 127,352</u>	<u>\$ 136,881</u>	<u>\$ 136,820</u>	-0.04%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: TRAFFIC SAFETY COMMISSION	A3610
HEAD: N/A	
DUTIES: Reviews traffic safety needs and requirements within the Town and advises the Town Board on such.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1971	PT Regular	\$ 4,418	\$ 4,418	\$ 4,418	\$ 4,420	\$ 4,420	0.00%
	Total personal services	<u>4,418</u>	<u>4,418</u>	<u>4,418</u>	<u>4,420</u>	<u>4,420</u>	0.00%
Contractual Expenses:							
.4001	Office Supplies	132	401	-	400	400	0.00%
.4086	Association Membership	75	-	-	100	100	0.00%
.4261	Postage	-	75	-	550	550	0.00%
	Total contractual expenses	<u>207</u>	<u>476</u>	<u>-</u>	<u>1,050</u>	<u>1,050</u>	0.00%
	Total Traffic Safety Commission	<u>\$ 4,625</u>	<u>\$ 4,894</u>	<u>\$ 4,418</u>	<u>\$ 5,470</u>	<u>\$ 5,470</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: SUPERINTENDENT OF HIGHWAYS	A5010
HEAD: Mark Wegner	
DUTIES: Reviews traffic safety needs and requirements within the Town and Superintendent and Deputy. Other costs relating to highway maintenance are accounted for in the Highway Fund.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 159,231	\$ 161,074	\$ 164,290	\$ 164,605	\$ 167,661	1.86%
.1931	Vacation Sellback	3,854	3,931	4,010	-	4,635	n/a
	Total personal services	<u>163,085</u>	<u>165,005</u>	<u>168,300</u>	<u>164,605</u>	<u>172,296</u>	4.67%
	Total Superintendent of Highways	<u>\$ 163,085</u>	<u>\$ 165,005</u>	<u>\$ 168,300</u>	<u>\$ 164,605</u>	<u>\$ 172,296</u>	4.67%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: HIGHWAY GARAGE	A5132
HEAD: Mark Wegner	
DUTIES: Provides for the costs of operating and maintaining the highway garage.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4211	Electric	\$ 10,908	\$ 8,943	\$ 11,053	\$ 13,000	\$ 13,000	0.00%
.4221	Gas	27,385	18,963	22,517	35,000	35,000	0.00%
.4231	Water	1,444	1,783	972	1,500	1,500	0.00%
.4431	Radio Repair and Maint.	623	1,541	1,688	2,000	2,000	0.00%
.4432	Repairs and Maint.	35,808	35,853	34,094	30,000	30,000	0.00%
	Total contractual expenses	<u>76,168</u>	<u>67,083</u>	<u>70,324</u>	<u>81,500</u>	<u>81,500</u>	0.00%
	Total Highway Garage	<u>\$ 76,168</u>	<u>\$ 67,083</u>	<u>\$ 70,324</u>	<u>\$ 81,500</u>	<u>\$ 81,500</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: PUBLICITY	A6410
HEAD: Mary Holtz	
DUTIES: Provides for expenditures relating to publicizing the Town and promote the general, commercial and industrial welfare of the Town.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4194	Media Expenses	\$ 3,332	\$ 2,798	\$ 6,723	\$ 4,000	\$ 4,000	0.00%
.4195	Events	3,000	2,761	5,539	3,000	3,000	0.00%
	Total contractual expenses	<u>6,332</u>	<u>5,559</u>	<u>12,262</u>	<u>7,000</u>	<u>7,000</u>	0.00%
	Total Publicity	<u>\$ 6,332</u>	<u>\$ 5,559</u>	<u>\$ 12,262</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: VETERANS SERVICES	A6510
HEAD: Councilman James Rogowski	
DUTIES: Defrays the rental costs of rooms for veteran organizations, thus promoting such organizations within the Town.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4301	Room Rental	\$ 4,000	\$ 3,200	\$ 3,200	\$ 4,000	\$ 3,500	-12.50%
.4311	Veteran Affairs Committee	916	684	827	800	800	0.00%
	Total contractual expenses	<u>4,916</u>	<u>3,884</u>	<u>4,027</u>	<u>4,800</u>	<u>4,300</u>	-10.42%
	Total Veterans Services	<u>\$ 4,916</u>	<u>\$ 3,884</u>	<u>\$ 4,027</u>	<u>\$ 4,800</u>	<u>\$ 4,300</u>	-10.42%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: PARKS	A7110
HEAD: John Jaroszewski, Jr.	
DUTIES: To maintain and improve Town parks and playgrounds, providing residents with clean and safe recreation areas.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 1,092,000	\$ 1,138,947	\$ 1,104,660	\$ 1,088,799	\$ 1,090,730	0.18%
.1902	Overtime Payroll	51,191	48,044	59,876	60,000	60,000	0.00%
.1911	Longevity	20,765	22,380	14,030	15,065	19,465	29.21%
.1914	Shift Differential	8,489	8,653	8,574	9,000	9,000	0.00%
.1917	Clothing Allowance	830	830	830	830	830	0.00%
.1931	Vacation Sellbacks	1,525	1,560	2,871	4,150	4,366	5.20%
.1932	Sick Sellbacks	4,702	4,798	3,908	5,200	4,200	-19.23%
.1951	Seasonal Regular	61,970	59,602	58,124	93,000	93,000	0.00%
.1971	PT Regular	113,709	105,971	110,675	143,000	143,000	0.00%
	Total personal services	<u>1,355,181</u>	<u>1,390,785</u>	<u>1,363,548</u>	<u>1,419,044</u>	<u>1,424,591</u>	0.39%
Equipment:							
.2201	Office Equipment	597	5,000	5,061	5,000	5,000	0.00%
.2303	Over the Road Vehicles	91,629	63,995	750	25,000	35,000	40.00%
.2304	Park Equipment	181,448	97,975	137,411	110,000	110,000	0.00%
	Total equipment	<u>273,674</u>	<u>166,970</u>	<u>143,222</u>	<u>140,000</u>	<u>150,000</u>	7.14%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Parks (concluded)

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Contractual Expenses:							
.4001	Office Supplies	2,935	2,720	2,572	2,835	2,835	0.00%
.4022	Park Supplies	50,525	41,386	53,387	55,000	55,000	0.00%
.4071	Uniform Replacements	4,209	3,733	6,035	5,500	5,500	0.00%
.4106	Wildlife Maintenance Costs	8,234	7,131	7,087	20,000	19,000	-5.00%
.4141	Chemicals	14,000	12,662	16,659	17,000	17,000	0.00%
.4162	Gasoline and Oil	52,550	51,132	50,997	55,000	55,000	0.00%
.4191	Miscellaneous Expenses	1,433	125	1,111	1,000	1,000	0.00%
.4211	Electric	290,048	244,106	246,789	280,000	280,000	0.00%
.4431	Equip.-Repairs and Maint.	56,800	47,088	64,510	55,000	55,000	0.00%
.4433	ORF Land Rental - Cayuga	500	500	500	520	520	0.00%
.4451	Repairs and Maintenance	314,028	292,886	329,813	300,000	300,000	0.00%
.4454	Portable Toilets	19,188	18,695	22,648	25,000	28,000	12.00%
.4491	Special Events	13,858	14,152	12,887	13,000	13,000	0.00%
	Total contractual expenses	<u>828,308</u>	<u>736,316</u>	<u>814,995</u>	<u>829,855</u>	<u>831,855</u>	0.24%
	Total Parks	<u>\$ 2,457,163</u>	<u>\$ 2,294,071</u>	<u>\$ 2,321,765</u>	<u>\$ 2,388,899</u>	<u>\$ 2,406,446</u>	0.73%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT:	PLAYGROUNDS AND RECREATION	A7140
HEAD:	Ellen M. Fischer	
DUTIES:	Provides structured and safe recreation programs to all Town residents, regardless of race, religion, sex or physical ability. Encourages coordinated leisure service opportunities with various Town youth and athletic organizations.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 187,004	\$ 191,694	\$ 195,576	\$ 193,498	\$ 193,498	0.00%
.1902	Overtime Payroll	5,867	5,621	5,377	6,000	6,000	0.00%
.1911	Longevity	1,400	1,550	3,000	3,500	3,500	0.00%
.1914	Shift Differential	1,683	1,485	1,449	2,500	2,000	-20.00%
.1917	Clothing Allowance	500	500	500	500	500	0.00%
.1932	Sick Sellback	868	882	904	905	905	0.00%
.1971	PT Regular	284,983	268,703	288,387	316,650	338,115	6.78%
	Total personal services	<u>482,305</u>	<u>470,435</u>	<u>495,193</u>	<u>523,553</u>	<u>544,518</u>	4.00%
Contractual Expenses:							
.4024	Arts and Craft Supplies	6,152	6,869	6,168	6,900	6,900	0.00%
.4025	Athletic Supplies	6,612	6,630	6,526	6,750	6,750	0.00%
.4061	Program Brochures	10,600	14,924	10,599	12,600	12,600	0.00%
.4191	Miscellaneous Supplies	4,630	4,938	4,200	5,000	5,000	0.00%
.4464	Pre - K Expense	3,556	4,925	5,234	5,500	5,500	0.00%
.4491	Special Events	13,843	13,428	12,907	14,000	14,000	0.00%
.4492	Sports Camp Expense	2,500	2,500	2,500	2,500	2,500	0.00%
.4500	General Rink Supplies	10,350	5,638	5,752	10,500	10,500	0.00%
.4503	Concerts	13,832	13,476	13,950	13,950	13,950	0.00%
.4506	Gymnastics Supplies	2,515	2,263	2,465	2,500	2,500	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Playgrounds and Recreation (concluded)

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
.4509	Valentines Day Run	3,400	3,400	3,400	3,400	3,400	0.00%
.4512	Volleyball Expenses	2,984	3,119	2,812	3,200	3,200	0.00%
.4517	Dartwood Camp Exp.	8,995	9,000	7,693	9,000	9,000	0.00%
.4518	Summer Day Camp	18,375	24,283	23,999	24,300	24,300	0.00%
.4519	After School Program	8,675	9,012	7,816	10,000	10,000	0.00%
.4521	Hockey Expenses	61,868	55,460	60,779	62,000	62,000	0.00%
.4524	Field Trip Expenses	2,355	2,500	2,000	1,500	1,500	0.00%
.4527	Soccer Expenses	11,019	12,775	12,727	12,775	12,775	0.00%
.4530	Tennis Expenses	1,840	2,237	2,178	2,300	2,300	0.00%
.4536	Basketball Expenses	4,765	4,617	4,698	4,700	4,700	0.00%
.4539	Softball Expenses	29,782	29,950	29,950	29,950	29,950	0.00%
.4540	In Line Skating Expense	17,178	23,523	19,857	23,940	23,940	0.00%
.4601	Aid to Youth	31,336	31,011	29,418	30,000	30,000	0.00%
.4999	Credit card expense	3,414	3,199	3,829	3,500	3,500	0.00%
	Total contractual expenses	<u>280,576</u>	<u>289,677</u>	<u>281,457</u>	<u>300,765</u>	<u>300,765</u>	0.00%
	Total Playgrounds and Recreation	<u>\$ 762,881</u>	<u>\$ 760,112</u>	<u>\$ 776,650</u>	<u>\$ 824,318</u>	<u>\$ 845,283</u>	2.54%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: BEACH & POOL PROGRAM	A7180
HEAD: Ellen M. Fischer	
DUTIES: Provides a safe and clean atmosphere for Town residents to enjoy available Town pools.	

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Personal Services:							
.1971	PT Regular	\$ 182,311	\$ 184,085	\$ 193,887	\$ 205,920	\$ 215,920	4.86%
	Total personal services	<u>182,311</u>	<u>184,085</u>	<u>193,887</u>	<u>205,920</u>	<u>215,920</u>	4.86%
Equipment:							
.2055	Pool	<u>12,733</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	n/a
	Total equipment	<u>12,733</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	n/a
Contractual Expenses:							
.4026	First Aid Supplies	381	460	737	800	800	0.00%
.4074	Clothing Allowance	3,850	3,850	3,850	3,850	3,850	0.00%
.4191	Miscellaneous Expenses	<u>7,117</u>	<u>6,534</u>	<u>7,001</u>	<u>7,200</u>	<u>7,200</u>	0.00%
	Total contractual expenses	<u>11,348</u>	<u>10,844</u>	<u>11,588</u>	<u>11,850</u>	<u>11,850</u>	0.00%
	Total Beach and Pool Program	<u>\$ 206,392</u>	<u>\$ 206,929</u>	<u>\$ 217,475</u>	<u>\$ 217,770</u>	<u>\$ 227,770</u>	4.59%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CULTURAL GROUPS	A7270
HEAD: Mary Holtz	
DUTIES: Provides funding to various cultural groups in an effort to make them available to Town residents.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4381	Historical	\$ 2,050	\$ 2,050	\$ 2,050	\$ 3,050	\$ 3,050	0.00%
.4382	Art Guild	1,200	1,200	1,200	1,200	1,200	0.00%
.4383	Chorus	12,000	12,000	12,000	12,000	12,000	0.00%
.4384	Symphony	15,000	15,000	16,000	18,000	18,000	0.00%
.4385	Garden Club	625	625	625	625	625	0.00%
.4388	Friends of the Woods	800	800	800	800	800	0.00%
.4389	Cultural Society	3,150	3,150	3,150	3,150	3,150	0.00%
.4391	Art Society	1,200	1,200	1,200	1,200	1,200	0.00%
	Total contractual expenses	<u>36,025</u>	<u>36,025</u>	<u>37,025</u>	<u>40,025</u>	<u>40,025</u>	0.00%
	Total Cultural Groups	<u>\$ 36,025</u>	<u>\$ 36,025</u>	<u>\$ 37,025</u>	<u>\$ 40,025</u>	<u>\$ 40,025</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: YOUTH PROGRAMS	A7310
HEAD: Ellen M. Fischer	
DUTIES: Plan, develop and coordinate youth development and delinquency prevention programming. Information and referral services are provided to families and general youth population. Provide and promote counseling, employment, volunteerism and educational opportunities.	

Account	Description	Actual Expenditures			Budget		Change
		2011	2012	2013	2014	2015	From 2014
Personal Services:							
.1901	Regular Payroll	\$ 242,987	\$ 253,448	\$ 277,280	\$ 264,568	\$ 273,749	3.47%
.1902	Overtime Payroll	2,889	2,594	1,557	3,100	3,100	0.00%
.1911	Longevity	4,200	5,300	5,200	5,700	6,600	15.79%
.1917	Clothing Allowance	500	500	500	500	500	0.00%
.1931	Vacation Sellback	2,962	2,472	3,641	3,645	3,800	4.25%
.1932	Sick Sellback	2,247	2,292	2,338	1,340	2,400	79.10%
.1971	PT Regular	268,651	276,719	288,852	281,233	307,450	9.32%
.1990	Other Pay	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	0.00%
	Total personal services	<u>525,636</u>	<u>544,525</u>	<u>580,568</u>	<u>561,286</u>	<u>598,799</u>	6.68%
Equipment:							
.2501	Other Equipment	<u>7,318</u>	<u>19,328</u>	<u>17,795</u>	<u>14,000</u>	<u>14,000</u>	0.00%
	Total equipment	<u>7,318</u>	<u>19,328</u>	<u>17,795</u>	<u>14,000</u>	<u>14,000</u>	0.00%
Contractual Expenses:							
.4001	Office Supplies	12,672	11,659	11,342	11,000	11,000	0.00%
.4061	Publications and Dues	2,483	2,500	2,420	2,500	2,500	0.00%
.4261	Postage	10,493	6,545	10,415	8,500	8,500	0.00%
.4431	Equip. Repairs and Maint.	3,040	3,041	3,023	3,050	3,050	0.00%
.4671	Youth Service Projects	6,739	6,750	6,750	6,750	6,750	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Youth Programs (concluded)

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4674	Teen Center Expense	4,646	5,000	4,509	5,000	5,000	0.00%
.4675	Library Contract	2,200	2,171	2,200	2,200	2,200	0.00%
.4677	Catholic Charities - Dropout	183,028	176,842	162,711	176,845	176,845	0.00%
.4681	In Service Training	7,241	7,528	7,250	7,250	7,250	0.00%
.4683	Publications, Printing	8,999	8,856	8,953	9,000	9,000	0.00%
.4685	Youth Depart. Project - Yes	73,184	68,193	50,137	56,040	56,040	0.00%
.4687	Child and Family Services	36,953	-	-	-	-	n/a
.4689	Youth Conservation Corps.	14,550	11,917	18,234	18,100	18,100	0.00%
.4691	Develop. Disabled-Day Camp	5,925	-	-	-	-	n/a
.4693	Develop. Disabled - Swim	12,022	12,039	7,696	12,000	12,000	0.00%
	Total contractual expenses	<u>384,175</u>	<u>323,041</u>	<u>295,640</u>	<u>318,235</u>	<u>318,235</u>	0.00%
	Total Youth Programs	<u>\$ 917,129</u>	<u>\$ 886,894</u>	<u>\$ 894,003</u>	<u>\$ 893,521</u>	<u>\$ 931,034</u>	4.20%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: LIBRARY EXPENSES	A7410
HEAD: Christine Bazan	
DUTIES: Provides for expenditures related to the libraries located within Town borders.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1971	PT Regular	\$ 26,235	\$ 23,716	\$ 21,782	\$ 35,600	\$ 30,600	-14.04%
	Total Personal Services	<u>26,235</u>	<u>23,716</u>	<u>21,782</u>	<u>35,600</u>	<u>30,600</u>	-14.04%
Contractual Expenses:							
.4061	Publications and Dues	580	495	370	800	500	-37.50%
.4191	Miscellaneous Expenses	748	792	258	800	800	0.00%
.4439	Heat and Air Conditioning	22,885	23,430	23,473	26,000	26,000	0.00%
.4451	Repairs and Maintenance	<u>26,134</u>	<u>28,800</u>	<u>27,620</u>	<u>30,000</u>	<u>35,000</u>	16.67%
	Total contractual expenses	<u>50,347</u>	<u>53,517</u>	<u>51,721</u>	<u>57,600</u>	<u>62,300</u>	8.16%
	Total Library Expenses	<u>\$ 76,582</u>	<u>\$ 77,233</u>	<u>\$ 73,503</u>	<u>\$ 93,200</u>	<u>\$ 92,900</u>	-0.32%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: HISTORIAN	A7510
HEAD: Mary Holtz	
DUTIES: Provides for preserving historical property, information and buildings within the Town.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	Total personal services	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	0.00%
Contractual Expenses:							
.4043	Maps, Records, Supplies	1,274	637	100	750	750	0.00%
.4052	Printing of Hist. Materials	575	1,100	147	1,100	1,100	0.00%
.4088	Travel, Training, Conference	300	-	79.00	300	300	0.00%
.4375	Historical Observance	<u>2,842</u>	<u>433</u>	<u>1,689</u>	<u>2,000</u>	<u>2,000</u>	0.00%
	Total contractual	<u>4,991</u>	<u>2,170</u>	<u>2,015</u>	<u>4,150</u>	<u>4,150</u>	0.00%
	Total Historian	<u>\$ 6,991</u>	<u>\$ 4,170</u>	<u>\$ 4,015</u>	<u>\$ 6,150</u>	<u>\$ 6,150</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: CELEBRATIONS	A7550
HEAD: Mary Holtz	
DUTIES: Provides for special celebrations, parades, concerts and commemoration of historical events.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4374	Polish Festival	\$ 47,533	\$ 48,496	\$ 57,288	\$ 30,000	\$ 30,000	0.00%
.4372	July 4 Celebration	1,100	-	-	-	-	n/a
.4375	Historical Observance	8,335	6,638	8,202	-	-	n/a
.4376	Patriotic Commission	16,500	20,500	20,500	20,500	20,500	0.00%
.4379	War of 1812 Cemetery	2,633	2,970	1,252	3,200	3,200	0.00%
.4382	Firemen Recognition Day	3,133	3,215	3,135	3,500	3,500	0.00%
	Total contractual expenses	<u>79,234</u>	<u>81,819</u>	<u>90,377</u>	<u>57,200</u>	<u>57,200</u>	0.00%
	Total Celebrations	<u>\$ 79,234</u>	<u>\$ 81,819</u>	<u>\$ 90,377</u>	<u>\$ 57,200</u>	<u>\$ 57,200</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: SENIOR SERVICES	A7620
HEAD: Kerry Switalski	
DUTIES: Provides adult and senior residents with various recreation opportunities. Also provides for food distribution and nutrition services.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 300,663	\$ 300,469	\$ 308,054	\$ 309,245	\$ 316,437	2.33%
.1902	Overtime Payroll	475	444	289	1,200	1,000	-16.67%
.1911	Longevity	4,650	6,900	6,650	8,400	8,500	1.19%
.1914	Shift Differential	168	139	187	180	180	0.00%
.1917	Clothing Allowance	625	625	625	625	625	0.00%
.1931	Vacation Sellback	-	-	-	1,402	1,400	-0.14%
.1932	Sick Sellback	2,123	2,162	2,209	2,209	2,291	3.71%
.1971	PT Regular	181,555	180,736	187,657	209,562	209,822	0.12%
	Total personal services	<u>490,259</u>	<u>491,475</u>	<u>505,671</u>	<u>532,823</u>	<u>540,255</u>	1.39%
Contractual Expenses:							
.4027	Sports and Rec. Supplies	12,355	19,189	11,514	16,000	16,000	0.00%
.4028	Ceramics Expense	7,176	6,199	5,660	8,000	8,000	0.00%
.4088	Travel, Training, Conf	952	1,165	1,604	2,000	2,000	0.00%
.4191	Miscellaneous Expenses	490	484	495	650	650	0.00%
.4193	Nutrition Sites	2,619	1,928	3,244	3,600	3,600	0.00%
.4261	Postage	176.00	180	92	200	200	0.00%
.4432	Repairs and Maintenance	21,666	14,696	10,134	17,500	17,500	0.00%
.4491	Special Events	34,748	36,641	34,216	36,000	36,000	0.00%
.4624	Senior Center Program	13,249	12,306	15,896	21,000	21,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Senior Services (concluded)

Account	Description	Actual Expenditures			Budget		Change
		2011	2012	2013	2014	2015	From
							2014
.4627	Activity Groups (1-25)	22,884	21,619	23,174.00	23,000	23,000	0.00%
.4629	Meals on Wheels	42,000	43,000	47,500	47,500	50,000	5.26%
.4642	Computer Class Expenses	112	462	338	1,000	1,000	0.00%
.4685	Concert Series Expense	3,249	3,283	3,300	4,400	4,400	0.00%
	Total contractual expenses	<u>161,676</u>	<u>161,152</u>	<u>157,167</u>	<u>180,850</u>	<u>183,350</u>	1.38%
	Total Senior Services	<u>\$ 651,935</u>	<u>\$ 652,627</u>	<u>\$ 662,838</u>	<u>\$ 713,673</u>	<u>\$ 723,605</u>	1.39%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: COMMUNITY DEVELOPMENT	A9499
HEAD: Carla Kosmerl	
DUTIES: Maintains expenditures within the Town that are reimbursed through HUD.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 257,338	\$ 233,050	\$ 247,843	\$ 249,811	\$ 262,666	5.15%
.1902	Overtime Payroll	2,869	7,440	3,781	13,000	13,000	0.00%
.1911	Longevity	10,050	4,650	5,150	5,150	5,850	13.59%
.1917	Clothing Allowance	375	250	375	375	375	0.00%
.1931	Vacation Sellback	3,873	-	-	-	-	n/a
.1932	Sick Sellback	4,113	4,217	1,180	1,180	1,180	0.00%
.1971	PT Regular	15,135	24,370	29,240	21,242	21,242	0.00%
	Total personal services	<u>293,753</u>	<u>273,977</u>	<u>287,569</u>	<u>290,758</u>	<u>304,313</u>	4.66%
Cost Allocations:							
.5124	HUD Reimbursement	<u>(293,753)</u>	<u>(273,977)</u>	<u>(287,569)</u>	<u>(290,758)</u>	<u>(304,313)</u>	4.66%
	Total cost allocations	<u>(293,753)</u>	<u>(273,977)</u>	<u>(287,569)</u>	<u>(290,758)</u>	<u>(304,313)</u>	4.66%
	Total Community Development	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT:	EMPLOYEE BENEFITS	A9010
HEAD:	Brian M. Krause	
DUTIES:	Provides for the costs of employee benefits as required by contract with the various unions which represent Town employees or by Town Board rules and regulations.	

Account	Description	Actual Expenditures			Budget		Change From 2014
		2011	2012	2013	2014	2015	
Cost Allocations:							
.5992	FICA allocated	\$ (158,074)	\$ (155,743)	\$ (156,389)	\$ (153,735)	\$ (155,677)	1.26%
.5995	Fringes allocated	(966,676)	(983,353)	(942,095)	(964,424)	(983,728)	2.00%
	Total cost allocations	<u>(1,124,750)</u>	<u>(1,139,096)</u>	<u>(1,098,484)</u>	<u>(1,118,159)</u>	<u>(1,139,405)</u>	1.90%
Benefits:							
.8101	State Retirement	1,509,019	1,680,328	2,320,334	2,500,000	2,290,000	-8.40%
.8111	Police Retirement	2,439,368	2,951,512	2,745,915	4,100,000	3,800,000	-7.32%
.8121	Social Security	1,748,964	1,788,667	1,798,185	1,950,000	1,950,000	0.00%
.8141	Medical Insurance	4,079,578	2,355,519	11,905	4,164,500	16,000	-99.62%
.8143	Retiree's Hospitalization	3,202,512	2,129,726	306,911	3,741,518	464,140	-87.59%
.8151	Group Life Insurance	47,880	47,218	48,185	55,000	55,000	0.00%
.8155	Supervisory Union Health	1,000	1,000	1,000	1,000	1,000	0.00%
.8157	TCEA Health and Welfare	7,500	7,500	7,500	7,500	7,500	0.00%
.8975	Retirement Buyout	<u>354,558</u>	<u>527,068</u>	<u>290,448</u>	<u>400,000</u>	<u>400,000</u>	0.00%
	Total benefits	<u>13,390,379</u>	<u>11,488,538</u>	<u>7,530,383</u>	<u>16,919,518</u>	<u>8,983,640</u>	-46.90%
	Total Employee Benefits	<u>\$ 12,265,629</u>	<u>\$ 10,349,442</u>	<u>\$ 6,431,899</u>	<u>\$ 15,801,359</u>	<u>\$ 7,844,235</u>	-50.36%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: INTERFUND TRANSFERS
HEAD: Brian M. Krause
DUTIES: Provides for transfers to other funds for payment of debt, contributions to insurance reserves and support of capital projects.

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Transfers to Debt Service Fund:							
A9785							
.9131	Installment purchase debt - Principal	\$ 1,105,676	\$ 138,406	\$ 145,024	\$ 1,150,000	\$ 1,050,000	-8.70%
.9211	Installment purchase debt - Interest	204,281	61,951	55,332	720,600	640,000	-11.19%
.9131	Serial Bonds - Principal	132,089	1,132,709	1,186,895	152,000	159,300	4.80%
.9211	Serial Bonds - Interest	68,267	228,028	219,273	48,500	41,200	-15.05%
.9311	Less: Debt Service Reserve	(90,000)	(90,000)	(90,000)	(110,000)	(110,000)	0.00%
	Total transfers to Debt Service Fund	<u>1,420,313</u>	<u>1,471,094</u>	<u>1,516,524</u>	<u>1,961,100</u>	<u>1,780,500</u>	-9.21%
A9902	Transfers to Risk Ret. Fund						
.9703	Transfers to Risk Retention	-	-	1,850,500	1,136,500	9,066,600	697.77%
	Total transfers to Risk Retention Fund	<u>-</u>	<u>-</u>	<u>1,850,500</u>	<u>1,136,500</u>	<u>9,066,600</u>	697.77%
A9950	Transfers to Capital Proj. Fund						
.8729	Transfers to Capital Projects	-	1,979,520	-	-	-	n/a
	Total transfers to Capital Projects Fund	<u>-</u>	<u>1,979,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a
	Total Interfund Transfers	<u>\$ 1,420,313</u>	<u>\$ 3,450,614</u>	<u>\$ 3,367,024</u>	<u>\$ 3,097,600</u>	<u>\$ 10,847,100</u>	250.18%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

Account	Description	Actual Expenditures			Budget		Change From
		2011	2012	2013	2014	2015	2014
Classifications:							
.1000	Personal Services	\$ 22,947,896	\$ 23,397,200	\$ 24,123,154	\$ 25,114,831	\$ 25,373,811	1.03%
.2000	Equipment	997,963	916,706	891,285	796,767	886,567	11.27%
.4000	Contractual Expenses	5,266,711	5,536,312	5,353,818	5,707,925	5,871,221	2.86%
.5000	Cost Allocations	(3,627,878)	(3,600,856)	(3,625,031)	(3,612,593)	(3,698,732)	2.38%
.8000	Employee Benefits	13,390,379	11,488,538	7,530,383	16,919,518	8,983,640	-46.90%
.9000	Interfund Transfers	1,420,313	3,450,614	3,367,024	3,097,600	10,847,100	250.18%
		<u>\$ 40,395,384</u>	<u>\$ 41,188,514</u>	<u>\$ 37,640,633</u>	<u>\$ 48,024,048</u>	<u>\$ 48,263,607</u>	0.50%

RISK RETENTION FUND

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
RISK RETENTION FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
CS2401	Use of Money and Property	\$ 4,846	\$ 6,655	\$ 8,946	\$ 20,000	\$ 2,000	-90.00%
CS5031	Interfund Transfers	<u>1,134,000</u>	<u>2,582,382</u>	<u>4,451,344</u>	<u>2,433,500</u>	<u>2,716,400</u>	11.63%
	Total Revenues	<u>\$ 1,138,846</u>	<u>\$ 2,589,037</u>	<u>\$ 4,460,290</u>	<u>\$ 2,453,500</u>	<u>\$ 2,718,400</u>	10.80%

**TOWN OF CHEEKTOWAGA
RISK RETENTION FUND**

2015 BUDGET

DEPT:	RISK RETENTION FUND
HEAD:	Brian M. Krause
DUTIES:	Reserves funds and accounts for the payment of certain claims, judgments and losses.

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
CS1710	Administration						
.4101	Unallocated Insurance	\$ 86,773	\$ 270,101	\$ 280,649	\$ 318,000	\$ 335,000	5.35%
.4521	Insurance Consultant	41,100	42,000	43,500	44,000	44,400	0.91%
.4523	Claims Admin. - WC	41,850	42,777	42,638	43,500	43,000	-1.15%
.4525	Claims - WC Assess	116,350	164,798	82,547	160,000	100,000	-37.50%
.4526	Dental/ Vision Admin.	15,099	14,977	16,701	18,000	18,000	0.00%
.4527	Claims Admin. - Liability	35,902	30,592	19,499	35,000	35,000	0.00%
.4528	Loss Control - WC	14,400	21,187	21,450	23,000	23,000	0.00%
	Total Administration	<u>351,474</u>	<u>586,432</u>	<u>506,984</u>	<u>641,500</u>	<u>598,400</u>	-6.72%
CS1722	Workers' Compensation						
.4519	Excess Insurance	<u>67,611</u>	<u>69,025</u>	<u>83,998</u>	<u>92,000</u>	<u>115,000</u>	25.00%
CS1930	Workers' Compensation						
.4703	Judgments and Claims	<u>771,498</u>	<u>544,151</u>	<u>924,995</u>	<u>500,000</u>	<u>750,000</u>	50.00%
CS1931	Unemployment						
.4703	Judgments and Claims	<u>52,172</u>	<u>95,090</u>	<u>30,863</u>	<u>75,000</u>	<u>90,000</u>	20.00%
CS1932	General Liability Losses						
.4703	Judgments and Claims	<u>63,054</u>	<u>2,157,978</u>	<u>274,291</u>	<u>525,000</u>	<u>525,000</u>	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Risk Retention (concluded)

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
CS1933	Health Insurance						
.4703	Health/Self Insurance	-	-	10,262,878	-	-	n/a
CS1936	Catastrophe Reserve						
.4703	Judgments and Claims	-	4,276,571	-	200,000	200,000	0.00%
CS1937	Dental and Vision						
.4703	Judgments and Claims	403,690	388,232	434,829	420,000	440,000	4.76%
	Total Expenditures	\$ 1,709,499	\$ 8,117,479	\$ 12,518,838	\$ 2,453,500	\$ 2,718,400	10.80%

(concluded)

**TOWN OF CHEEKTOWAGA
RISK RETENTION FUND**

2015 BUDGET

DEPT: RISK FINANCING	CS1710
HEAD: N/A	
DUTIES: This function provides for special costs which are not chargeable to any specific department.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual expenses:							
CS1710							
.4101	Insurance premiums	\$ 86,773	\$ 270,101	\$ 280,649	\$ 318,000	\$ 335,000	5.35%
.4521	Insurance consultant	41,100	42,000	43,500	44,000	44,400	0.91%
.4523	Claims admin. - workers' comp.	41,850	42,777	42,638	43,500	43,000	-1.15%
.4525	Claims admin. - W.C. assess.	116,350	164,798	82,547	160,000	100,000	-37.50%
.4526	Claims admin. - dental and vision	15,099	14,977	16,701	18,000	18,000	0.00%
.4527	Claims admin. - liability	35,902	30,592	19,499	35,000	35,000	0.00%
.4528	Loss control - workers' comp.	14,400	21,187	21,450	23,000	23,000	0.00%
.4519	Excess insurance - workers' comp.	67,611	69,025	83,998	92,000	115,000	25.00%
.4703	Judgments - workers' comp.	771,498	544,151	924,995	500,000	750,000	50.00%
.4703	Judgments - unemployment	52,172	95,090	30,863	75,000	90,000	20.00%
.4703	Judgments - general	63,054	2,157,978	274,291	525,000	525,000	0.00%
.4703	Judgments - health less contributions	-	-	10,262,878	-	-	n/a
.4703	Judgments - catastrophe	-	4,276,571	-	200,000	200,000	0.00%
.4703	Judgments - dental and vision	403,690	388,232	434,829	420,000	440,000	4.76%
	Total contractual expenses	<u>1,709,499</u>	<u>8,117,479</u>	<u>12,518,838</u>	<u>2,453,500</u>	<u>2,718,400</u>	10.80%
	Total Risk Financing	<u>\$ 1,709,499</u>	<u>\$ 8,117,479</u>	<u>\$ 12,518,838</u>	<u>\$ 2,453,500</u>	<u>\$ 2,718,400</u>	10.80%

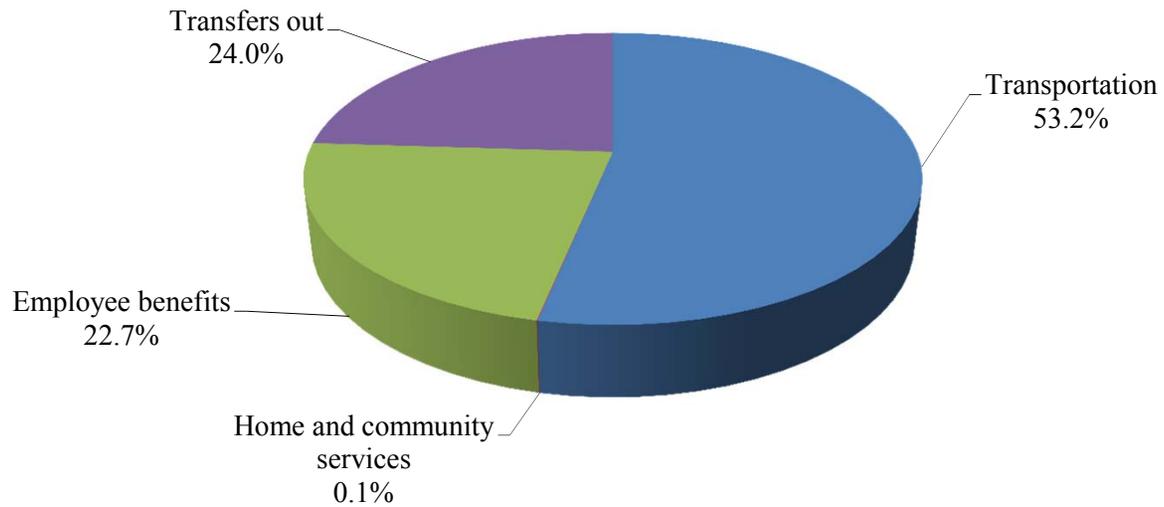
OTHER GOVERNMENTAL FUNDS
MAJOR FUNDS

HIGHWAY FUND

Highway Fund

Purpose of Fund: Accounts for all revenues and expenditures related to road maintenance and construction throughout the Town.

Major Services: Provides for general roadway repairs and maintenance, improvements to existing streets, snow removal, repair and replacement of highway equipment and erosion control for roadways.



Summary of Budget
Estimated Revenues and Appropriations
Highway Fund

Estimated Revenues

	2015 Estimated Revenues	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Real property taxes	\$ 3,172,694	25.10%	\$ -	0.00%
Other tax items	43,000	0.34%	(17,000)	-28.33%
Non-property tax items	7,177,210	56.77%	138,724	1.97%
Departmental income	255,000	2.02%	2,000	0.79%
Use of money and property	5,500	0.04%	(9,500)	-63.33%
Miscellaneous	9,000	0.07%	1,000	12.50%
State aid	785,000	6.21%	-	0.00%
Federal aid	10,000	0.08%	-	0.00%
Appropriated fund balance	1,184,997	9.37%	284,997	31.67%
Total	<u>\$ 12,642,401</u>		<u>\$ 400,221</u>	3.27%

Appropriations

	2015 Appropriations	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Personal services	\$ 4,289,133	33.94%	\$ 64,632	1.53%
Equipment	730,000	5.77%	4,219	0.58%
Contractual expenses	1,686,900	13.34%	97,500	6.13%
Cost allocations	43,128	0.34%	2,126	5.19%
Employees benefits	2,858,240	22.61%	89,137	3.22%
Interfund transfers	3,035,000	24.01%	142,607	4.93%
Total	<u>\$ 12,642,401</u>		<u>\$ 400,221</u>	3.27%

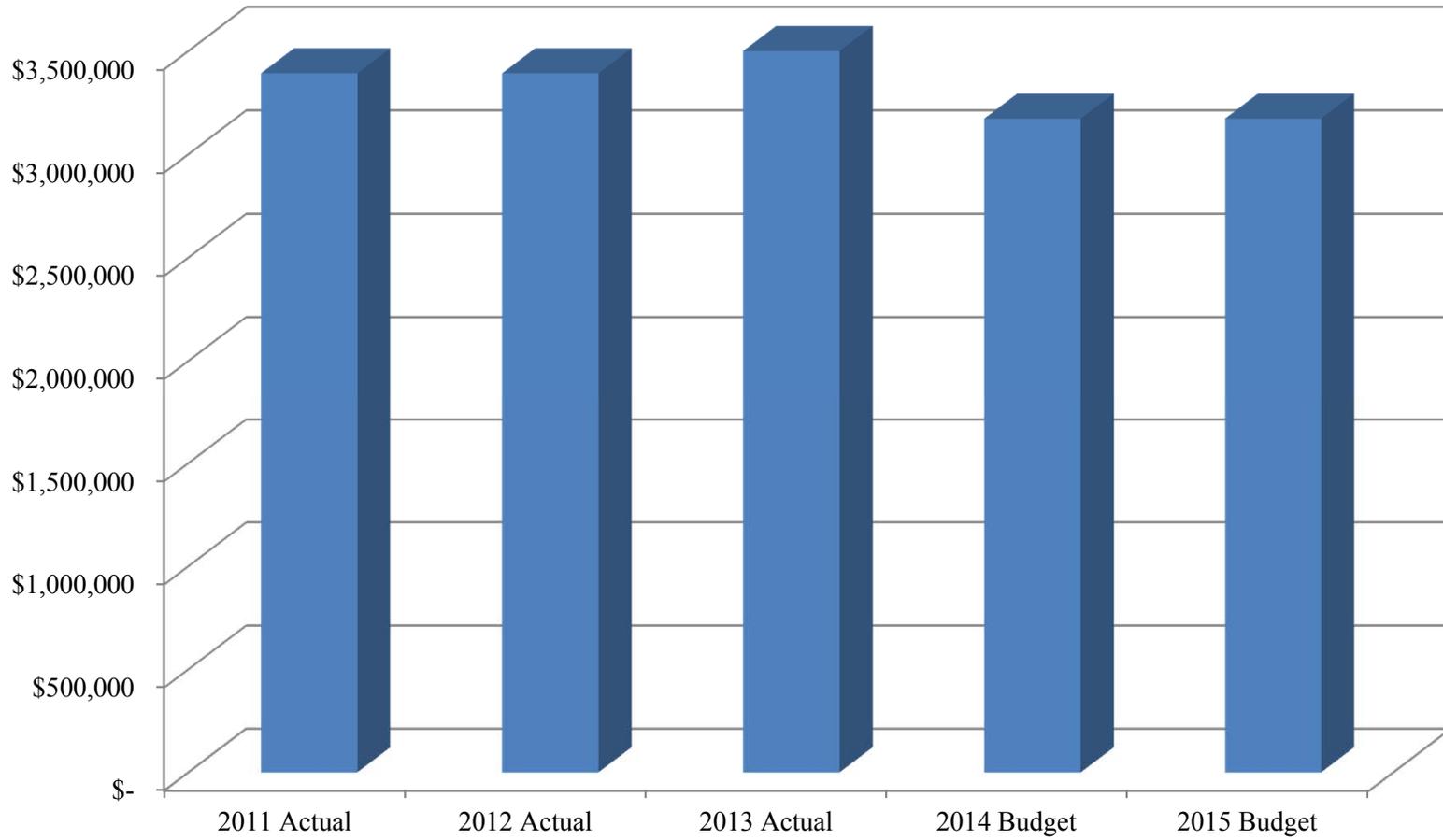
Highway Fund

Real Property Tax Revenue & Appropriations



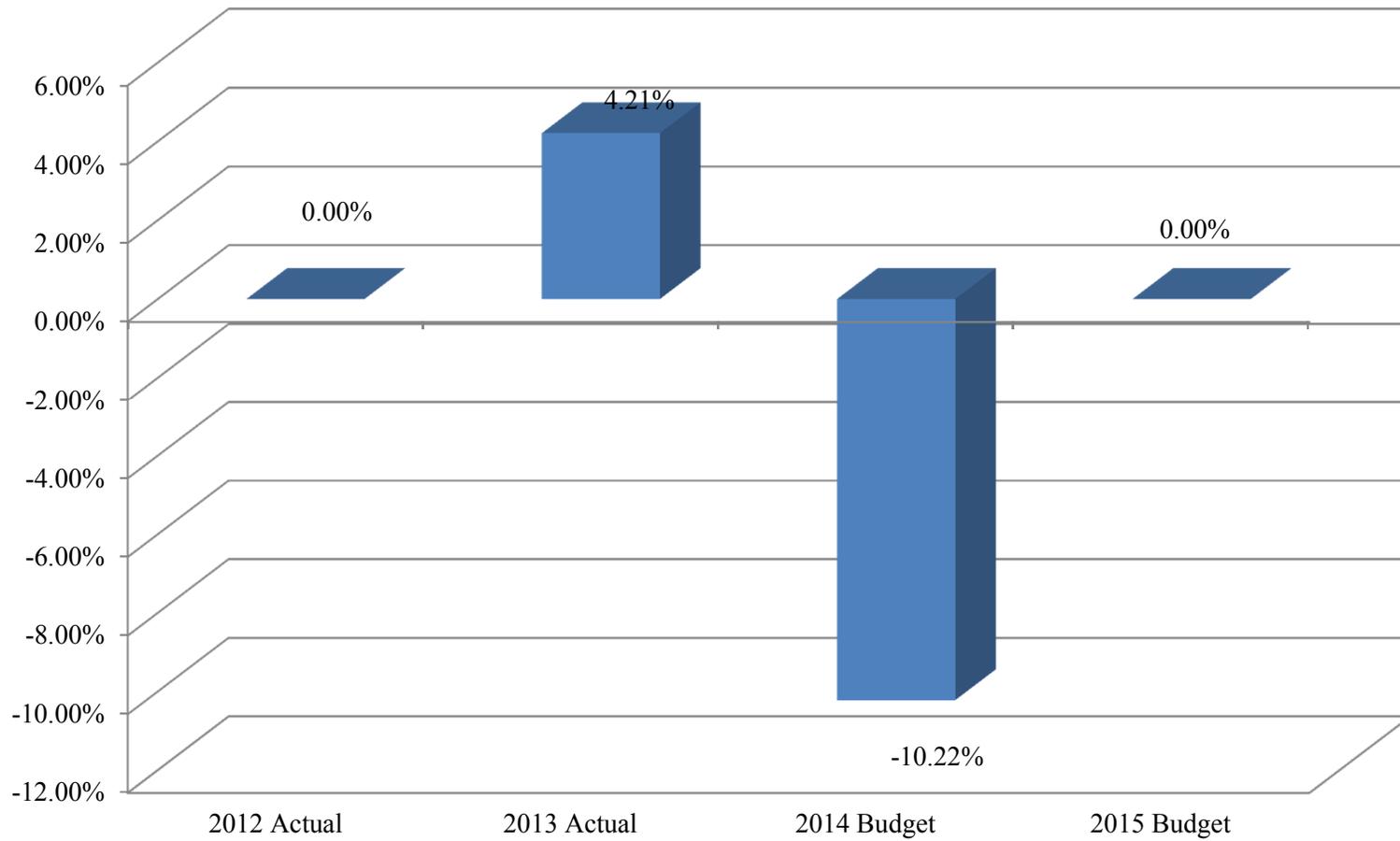
Highway Fund

Real Property Tax Revenue



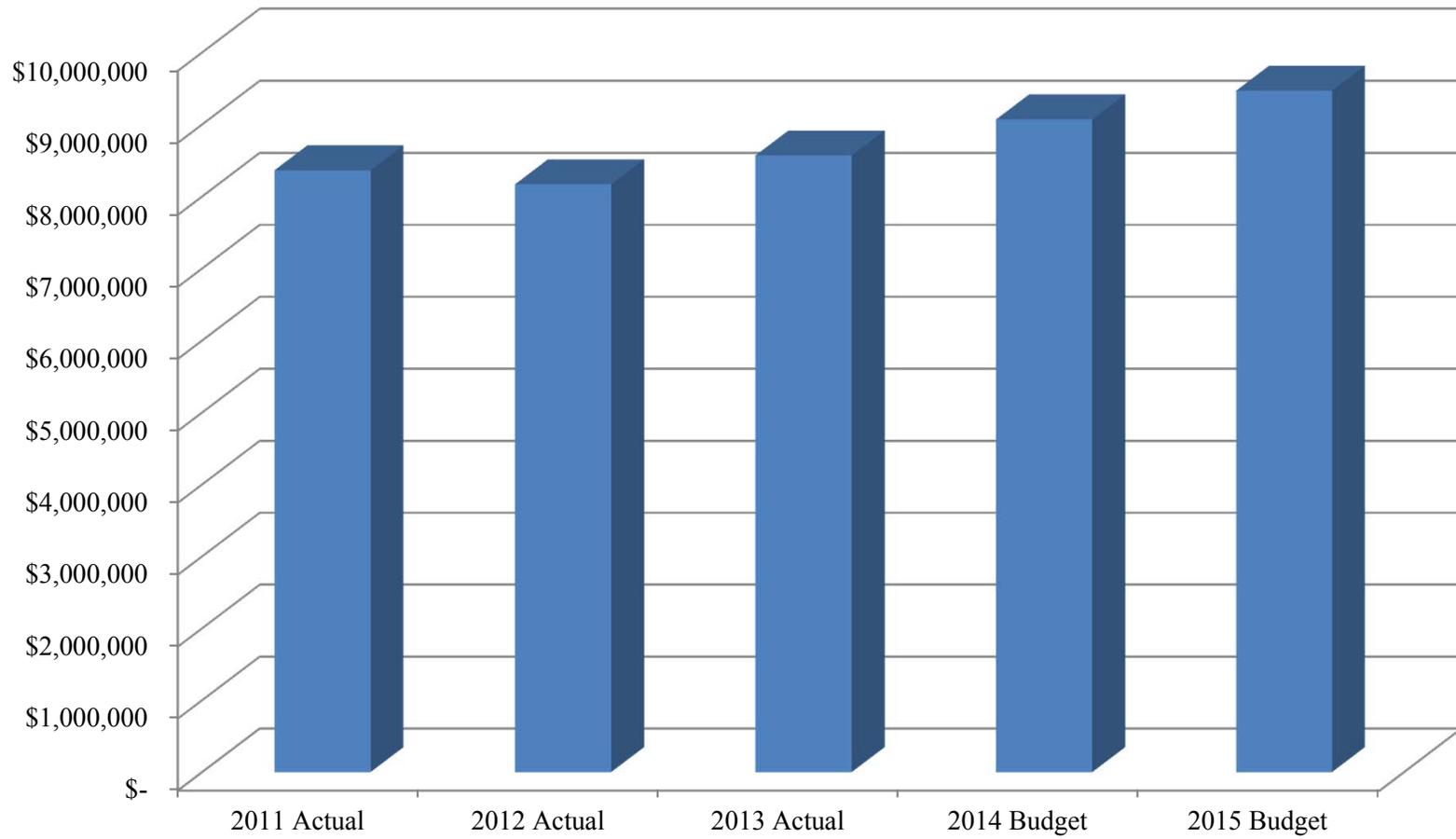
Highway Fund

Percentage Change in Levy from Previous Year



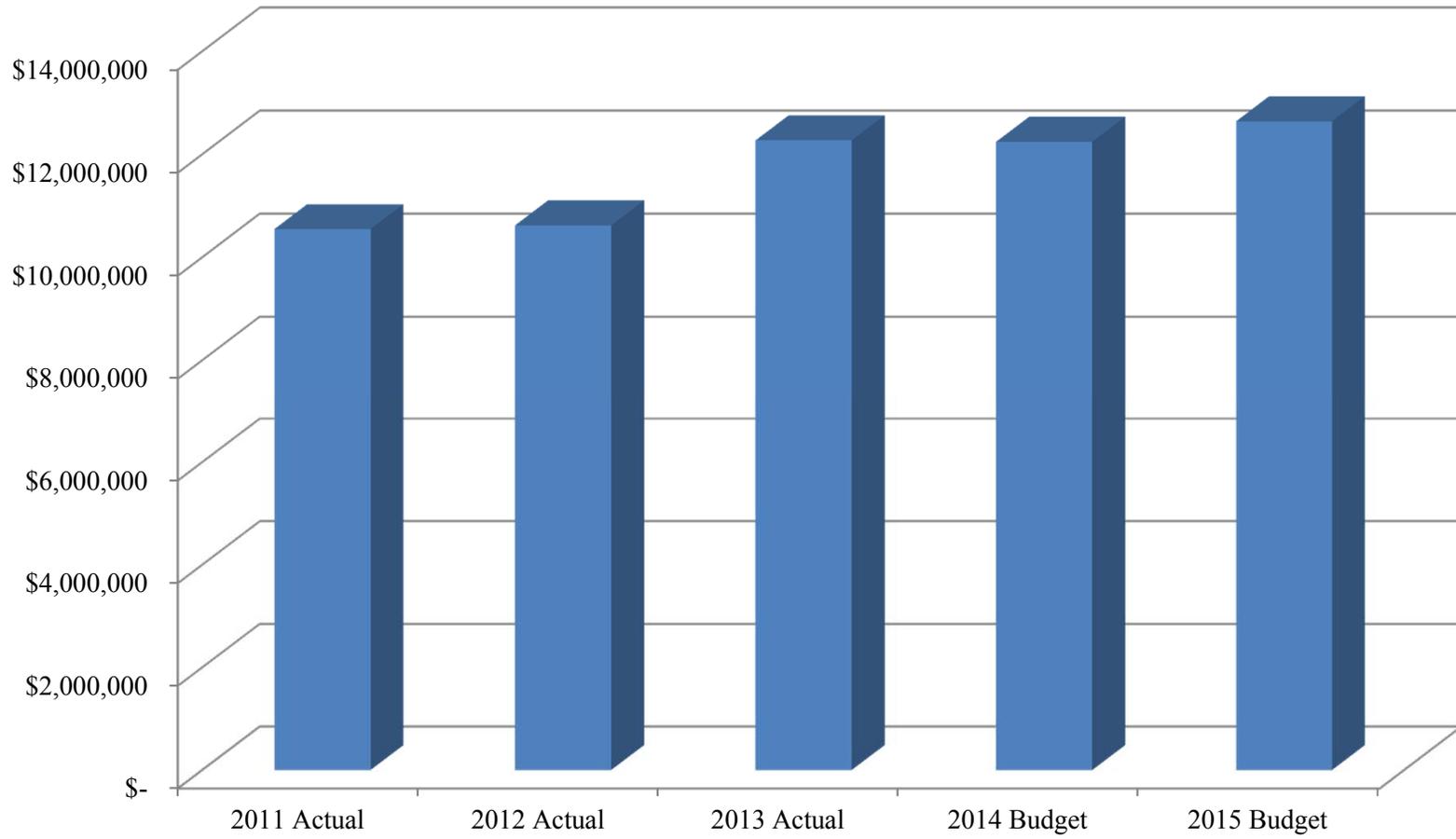
Highway Fund

Non-tax Revenue



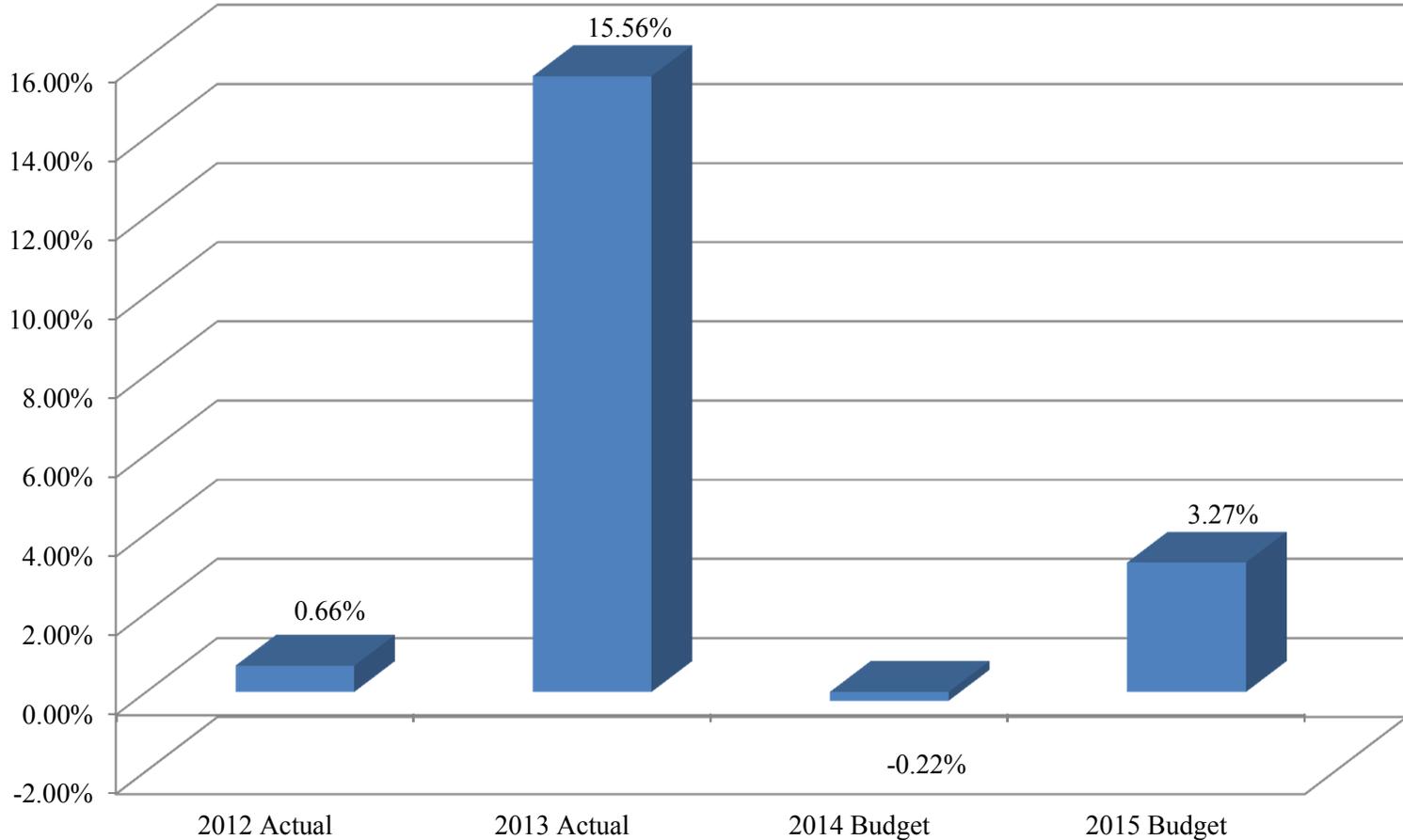
Highway Fund

Appropriations



Highway Fund

Percentage Change in Appropriations from Previous Year



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
HIGHWAY FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Real Property Taxes:							
D1001	Real property taxes	\$ 3,391,112	\$ 3,391,112	\$ 3,533,828	\$ 3,172,694	\$ 3,172,694	0.00%
	Total real property taxes	<u>3,391,112</u>	<u>3,391,112</u>	<u>3,533,828</u>	<u>3,172,694</u>	<u>3,172,694</u>	0.00%
Other Property Tax Items:							
D1081	Payments in lieu of tax	<u>63,172</u>	<u>64,908</u>	<u>54,287</u>	<u>60,000</u>	<u>43,000</u>	-28.33%
	Total payments in lieu of tax	<u>63,172</u>	<u>64,908</u>	<u>54,287</u>	<u>60,000</u>	<u>43,000</u>	-28.33%
Non-Property Tax Items							
D1120	Sales Tax	<u>7,014,672</u>	<u>6,835,975</u>	<u>7,202,391</u>	<u>7,038,486</u>	<u>7,177,210</u>	1.97%
	Total non-property tax items	<u>7,014,672</u>	<u>6,835,975</u>	<u>7,202,391</u>	<u>7,038,486</u>	<u>7,177,210</u>	1.97%
Departmental Income:							
D5140	Street Cuts	400	1,000	1,200	-	-	n/a
D2300	Service from Other Govts.	<u>282,746</u>	<u>296,883</u>	<u>311,729</u>	<u>253,000</u>	<u>255,000</u>	0.79%
	Total departmental income	<u>283,146</u>	<u>297,883</u>	<u>312,929</u>	<u>253,000</u>	<u>255,000</u>	0.79%
Use of Money & Property:							
D2401	Interest Earnings	<u>10,907</u>	<u>11,942</u>	<u>13,044</u>	<u>15,000</u>	<u>5,500</u>	-63.33%
	Total use of money & property	<u>10,907</u>	<u>11,942</u>	<u>13,044</u>	<u>15,000</u>	<u>5,500</u>	-63.33%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Highway Fund Revenue Detail (concluded)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Miscellaneous:							
D2655	Minor Sales	15,128	47,140	70,105	3,000	3,000	0.00%
D2665	Sale of Equipment	49,546	32,427	20,570	-	-	n/a
D2680	Insurance Recoveries	2,224	1,658	947	-	-	n/a
D2701	Refund of Prior Years Exp.	48,989	41,653	61,492	5,000	6,000	20.00%
	Total miscellaneous	<u>115,887</u>	<u>122,878</u>	<u>153,114</u>	<u>8,000</u>	<u>9,000</u>	12.50%
State Aid:							
D3002	Per Capita - Restricted	820,898	820,898	820,898	785,000	785,000	0.00%
	Total state aid	<u>820,898</u>	<u>820,898</u>	<u>820,898</u>	<u>785,000</u>	<u>785,000</u>	0.00%
Federal Aid:							
D4590	Retiree Prescription Subsidy	16,500	13,000	13,000	10,000	10,000	0.00%
	Total federal aid	<u>16,500</u>	<u>13,000</u>	<u>13,000</u>	<u>10,000</u>	<u>10,000</u>	0.00%
	Total revenues	<u>11,716,294</u>	<u>11,558,596</u>	<u>12,103,491</u>	<u>11,342,180</u>	<u>11,457,404</u>	1.02%
Other Financing Sources:							
D5031	Transfers in	37,243	-	-	-	-	n/a
	Total other financing sources	<u>37,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a
Appropriated Fund Balance							
D2799	Appropriated fund balance	-	-	-	900,000	1,184,997	31.67%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>	<u>1,184,997</u>	31.67%
	Total revenue, other financing sources and appropriated fund balance	<u>\$ 11,753,537</u>	<u>\$ 11,558,596</u>	<u>\$ 12,103,491</u>	<u>\$ 12,242,180</u>	<u>\$ 12,642,401</u>	3.27%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
HIGHWAY FUND
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
TRANSPORTATION							
D5110	General Repair	\$ 2,474,363	\$ 2,612,706	\$ 2,699,643	\$ 2,683,052	\$ 2,766,654	3.12%
D5130	Highway Machinery	1,633,294	1,531,137	1,914,695	1,550,340	1,546,631	-0.24%
D5140	Brush and Weeds	798,388	908,543	1,192,882	840,588	847,543	0.83%
D5142	Snow Removal	1,072,042	560,644	809,032	922,331	971,568	5.34%
D5148	Services for Other Govts.	25,973	9,538	3,759	23,574	18,345	-22.18%
D5150	Highway Improvements	554,139	587,450	479,251	544,410	581,330	6.78%
	Total Transportation	<u>6,558,199</u>	<u>6,210,018</u>	<u>7,099,262</u>	<u>6,564,295</u>	<u>6,732,071</u>	2.56%
HOME AND COMMUNITY SERVICES							
D8540	Erosion Control & Drainage	5,388	5,745	5,137	5,000	5,000	0.00%
	Total Home and Community Services	<u>5,388</u>	<u>5,745</u>	<u>5,137</u>	<u>5,000</u>	<u>5,000</u>	0.00%
EMPLOYEE BENEFITS							
		<u>2,361,697</u>	<u>1,883,562</u>	<u>1,278,777</u>	<u>2,780,492</u>	<u>2,870,330</u>	3.23%
TOTAL EXPENDITURES		<u>8,925,284</u>	<u>8,099,325</u>	<u>8,383,176</u>	<u>9,349,787</u>	<u>9,607,401</u>	2.76%
INTERFUND TRANSFERS							
D9501	Debt Service	1,272,311	1,423,866	1,423,877	2,491,893	2,588,000	3.86%
D9501	Risk Retention	350,000	906,100	1,652,295	400,500	447,000	11.61%
D9950	Capital	-	188,218	810,000	-	-	n/a
	Total Interfund Transfers	<u>1,622,311</u>	<u>2,518,184</u>	<u>3,886,172</u>	<u>2,892,393</u>	<u>3,035,000</u>	4.93%
TOTAL EXPENDITURES AND INTERFUND TRANSFERS		<u>\$ 10,547,595</u>	<u>\$ 10,617,509</u>	<u>\$ 12,269,348</u>	<u>\$ 12,242,180</u>	<u>\$ 12,642,401</u>	3.27%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT:	GENERAL REPAIRS	D5110
HEAD:	Mark Wegner	
DUTIES:	Provides for maintaining and repairing the Town's highways. Expenditures are in accordance with the highway agreement between the Town Board and the Highway Superintendent.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1701	Labor - General	\$ 2,089,662	\$ 2,192,872	\$ 2,233,057	\$ 2,187,552	\$ 2,253,654	3.02%
	Total personal services	\$ 2,089,662	\$ 2,192,872	\$ 2,233,057	\$ 2,187,552	\$ 2,253,654	3.02%
Contractual Expenses:							
.4162	Gas and Oil	230,000	256,513	290,636	280,000	290,000	3.57%
.4173	Stone and Gravel	20,000	23,344	24,937	30,000	30,000	0.00%
.4177	Culvert and Sluce Pipe	28,716	26,318	38,307	40,000	40,000	0.00%
.4178	Blacktop	80,000	75,443	65,742	80,000	80,000	0.00%
.4185	Barricades, Block, Misc.	1,525	10,063	4,051	5,000	5,000	0.00%
.4186	Top Soil	12,988	12,746	13,689	25,000	25,000	0.00%
.4207	GPS Services	6,096	13,843	24,005	25,000	25,000	0.00%
.4352	Erie County Charge Back	5,376	1,564	5,219	10,500	18,000	71.43%
	Total contractual expenses	384,701	419,834	466,586	495,500	513,000	3.53%
	Total General Repairs	<u>\$ 2,474,363</u>	<u>\$ 2,612,706</u>	<u>\$ 2,699,643</u>	<u>\$ 2,683,052</u>	<u>\$ 2,766,654</u>	3.12%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: HIGHWAY MACHINERY	D5130
HEAD: Mark Wegner	
DUTIES: Provides for the purchase and repair of highway machinery.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1701	Labor - General	\$ 576,991	\$ 548,626	\$ 530,959	\$ 592,559	\$ 584,631	-1.34%
	Total personal services	<u>576,991</u>	<u>548,626</u>	<u>530,959</u>	<u>592,559</u>	<u>584,631</u>	-1.34%
Equipment:							
.2407	Highway Equipment	771,355	747,470	1,166,221	725,781	730,000	0.58%
	Total equipment	<u>771,355</u>	<u>747,470</u>	<u>1,166,221</u>	<u>725,781</u>	<u>730,000</u>	0.58%
Contractual Expenses:							
.4087	Conferences & Seminars	997	1,367	1,820	2,000	2,000	0.00%
.4462	Parts and Supplies	283,951	233,674	215,695	230,000	230,000	0.00%
	Total contractual expenses	<u>284,948</u>	<u>235,041</u>	<u>217,515</u>	<u>232,000</u>	<u>232,000</u>	0.00%
	Total Highway Machinery	<u>\$ 1,633,294</u>	<u>\$ 1,531,137</u>	<u>\$ 1,914,695</u>	<u>\$ 1,550,340</u>	<u>\$ 1,546,631</u>	-0.24%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: BRUSH AND WEEDS	D5140
HEAD: Mark Wegner	
DUTIES: Provides for the control of brush and weeds along Town highways.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1379	Clerical	\$ 118,618	\$ 118,073	\$ 120,155	\$ 119,698	\$ 121,789	1.75%
.1701	Labor - General	606,046	657,079	757,979	622,877	626,316	0.55%
	Total personal services	<u>724,664</u>	<u>775,152</u>	<u>878,134</u>	<u>742,575</u>	<u>748,105</u>	0.74%
Contractual Expenses:							
.4001	Office Supplies	3,754	4,364	3,789	4,000	4,000	0.00%
.4071	Uniform Replacement	14,337	14,669	14,694	16,500	16,500	0.00%
.4087	Safety and Training	990	684	1,044	1,200	1,200	0.00%
.4188	Rental of Copier	834	792	1,059	1,700	1,700	0.00%
.4190	Rent Barricades, Fence	123	-	-	-	-	n/a
.4191	Miscellaneous Expenses	18,298	74,812	226,535	15,000	15,000	0.00%
.4291	Shade Trees	-	-	28,209	20,000	20,000	0.00%
.4297	Tree Maintenance	6,664	9,496	9,805	10,000	10,000	0.00%
	Total contractual expenses	<u>45,000</u>	<u>104,817</u>	<u>285,135</u>	<u>68,400</u>	<u>68,400</u>	0.00%
Cost Allocations:							
.5902	Personnel Allocated	28,724	28,574	29,613	29,613	31,038	4.81%
	Total cost allocations	<u>28,724</u>	<u>28,574</u>	<u>29,613</u>	<u>29,613</u>	<u>31,038</u>	4.81%
	Total Brush and Weeds	<u>\$ 798,388</u>	<u>\$ 908,543</u>	<u>\$ 1,192,882</u>	<u>\$ 840,588</u>	<u>\$ 847,543</u>	0.83%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: HIGHWAY LABOR	D5141
HEAD: Mark Wegner	
DUTIES: This function provides for general departmental labor costs, then allocates such costs to the departments receiving the benefits of this labor.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 3,645,417	\$ 3,623,781	\$ 3,715,994	\$ 3,715,135	\$ 3,739,137	0.65%
.1902	Overtime Payroll	339,725	263,124	365,462	290,000	300,000	3.45%
.1911	Longevity	105,905	109,970	106,180	108,210	118,000	9.05%
.1914	Shift Differential	6,903	407	438	5,000	4,000	-20.00%
.1917	Clothing Allowance	4,970	4,805	4,470	4,860	4,860	0.00%
.1931	Vacation Sellback	3,954	5,347	3,961	7,936	7,936	0.00%
.1932	Sick Sellback	12,883	15,500	13,439	12,870	14,000	8.78%
.1951	Seasonal Regular	34,683	31,986	45,314	62,000	82,200	32.58%
.1971	PT Regular	16,813	17,115	17,541	17,290	17,800	2.95%
.1990	Other Time	2,400	1,200	1,200	1,200	1,200	0.00%
.1731	Less: Labor Highway General	(2,089,662)	(2,214,871)	(2,262,103)	(2,187,552)	(2,253,654)	3.02%
.1733	Less: Labor Machinery	(576,991)	(548,626)	(530,959)	(592,559)	(584,631)	-1.34%
.1734	Less: Labor Brush & Weeds	(724,664)	(775,153)	(878,134)	(742,575)	(748,105)	0.74%
.1735	Less: Labor Snow Removal	(531,703)	(292,800)	(401,768)	(495,831)	(465,068)	-6.20%
.1736	Less: Labor Other Govts.	(25,973)	(9,538)	(3,759)	(23,574)	(18,345)	-22.18%
.1737	Less: Labor Improvements	(224,660)	(232,247)	(197,276)	(182,410)	(219,330)	20.24%
Total Highway Labor		\$ -	\$ -	\$ -	\$ -	\$ -	n/a

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: SNOW REMOVAL	D5142
HEAD: Mark Wegner	
DUTIES: Provides for Town-wide snow and ice control and removal.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
	Personal Services:						
.1701	Labor - General	\$ 531,703	\$ 292,800	\$ 401,768	\$ 495,831	\$ 465,068	-6.20%
	Contractual expenses:						
.4029	Salt	513,839	241,815	387,194	400,000	480,000	20.00%
.4433	Stakes, Blades, Steel	26,500	26,029	20,070	26,500	26,500	0.00%
	Total contractual expenses	540,339	267,844	407,264	426,500	506,500	18.76%
	Total Snow Removal	\$ 1,072,042	\$ 560,644	\$ 809,032	\$ 922,331	\$ 971,568	5.34%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: SERVICES FOR OTHER GOVERNMENTS	D5148
HEAD: Mark Wegner	
DUTIES: Provides for costs associated with providing services for other governments.	

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>From</u> <u>2014</u>
	Personal Services:						
.1701	Labor - General	\$ 25,973	\$ 9,538	\$ 3,759	\$ 23,574	\$ 18,345	-22.18%
	Total Services for Other Governments	<u>\$ 25,973</u>	<u>\$ 9,538</u>	<u>\$ 3,759</u>	<u>\$ 23,574</u>	<u>\$ 18,345</u>	-22.18%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: HIGHWAY IMPROVEMENTS	D5150
HEAD: Mark Wegner	
DUTIES: Provides for improvements to Town highways.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1701	Labor - General	\$ 224,660	\$ 232,247	\$ 197,276	\$ 182,410	\$ 219,330	20.24%
Contractual Expenses:							
.4162	Gas and Oil	48,136	-	-	42,000	42,000	0.00%
.4173	Stone	2,723	3,724	5,964	10,000	10,000	0.00%
.4177	Receivers and Pipe	16,000	19,554	13,676	20,000	20,000	0.00%
.4178	Blacktop	262,620	331,925	262,335	290,000	290,000	0.00%
	Total contractual expenses	329,479	355,203	281,975	362,000	362,000	0.00%
	Total Highway Improvements	<u>\$ 554,139</u>	<u>\$ 587,450</u>	<u>\$ 479,251</u>	<u>\$ 544,410</u>	<u>\$ 581,330</u>	6.78%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: EROSION CONTROL AND DRAINAGE	D8540
HEAD: Mark Wegner	
DUTIES: Provides for the maintenance costs relating to the control of erosion caused by creeks.	

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>From</u> <u>2014</u>
	Contractual Expenses:						
.4572	Creek Maintenance	\$ 5,388	\$ 5,745	\$ 5,137	\$ 5,000	\$ 5,000	0.00%
	Total Erosion Control and Drainage	\$ 5,388	\$ 5,745	\$ 5,137	\$ 5,000	\$ 5,000	0.00%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT:	EMPLOYEE BENEFITS	D9010
HEAD:	Brian M. Krause	
DUTIES:	Provides for the costs of employee benefits as required by contract with representative unions.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Cost Allocations:							
.5992	FICA Allocated	\$ 1,498	\$ 1,498	\$ 1,566	\$ 1,566	\$ 1,652	5.49%
.5995	Fringe Benefits Allocated	9,374	9,783	9,823	9,823	10,438	6.26%
	Total cost allocations	<u>10,872</u>	<u>11,281</u>	<u>11,389</u>	<u>11,389</u>	<u>12,090</u>	6.16%
Benefits:							
.8101	N.Y.S. Retirement	519,189	562,105	784,260	858,000	782,000	-8.86%
.8121	Social Security	325,429	320,411	329,913	330,000	330,000	0.00%
.8141	Medical Insurance	913,630	509,304	775	929,603	1,023,500	10.10%
.8143	Retiree's Medical Insurance	524,354	374,534	113,231	582,500	653,740	12.23%
.8151	Group Life Insurance	7,900	8,392	8,249	9,000	9,000	0.00%
.8975	Retirement Buyout	60,323	97,535	30,960	60,000	60,000	0.00%
	Total benefits	<u>2,350,825</u>	<u>1,872,281</u>	<u>1,267,388</u>	<u>2,769,103</u>	<u>2,858,240</u>	3.22%
	Total Employee Benefits	<u>\$ 2,361,697</u>	<u>\$ 1,883,562</u>	<u>\$ 1,278,777</u>	<u>\$ 2,780,492</u>	<u>\$ 2,870,330</u>	3.23%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: INTERFUND TRANSFERS	D9501
HEAD: Brian M. Krause	
DUTIES: Provides for transfers to other funds for payment of debt, contributions to reserves and support of capital projects.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Transfers to Debt Service Fund:							
.9131	Principal	\$ 1,083,113	\$ 1,260,976	\$ 1,279,107	\$ 1,801,893	\$ 1,841,500	2.20%
.9211	Interest	249,198	222,890	214,770	760,000	816,500	7.43%
.9311	Less: Reserve Applied	<u>(60,000)</u>	<u>(60,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	0.00%
		<u>1,272,311</u>	<u>1,423,866</u>	<u>1,423,877</u>	<u>2,491,893</u>	<u>2,588,000</u>	3.86%
Transfers to Risk Retention:							
.9703	Risk Retention Fund	<u>350,000</u>	<u>906,100</u>	<u>1,652,295</u>	<u>400,500</u>	<u>447,000</u>	11.61%
Transfers to Capital Fund							
.8000	Capital Transfer	<u>-</u>	<u>188,218</u>	<u>810,000</u>	<u>-</u>	<u>-</u>	n/a
	Total Interfund Transfers	<u>\$ 1,622,311</u>	<u>\$ 2,518,184</u>	<u>\$ 3,886,172</u>	<u>\$ 2,892,393</u>	<u>\$ 3,035,000</u>	4.93%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

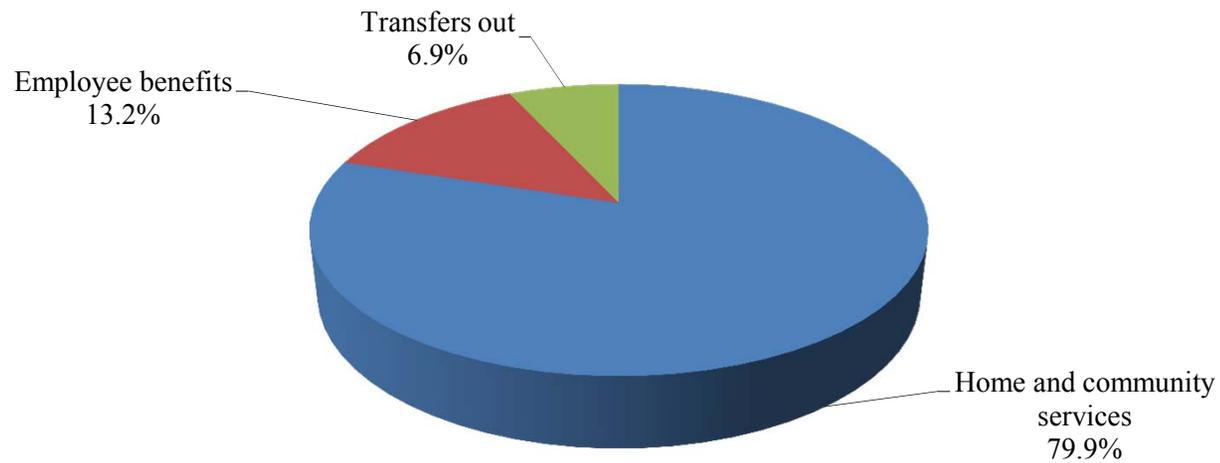
Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Classifications:							
.1000	Personal services	\$ 4,173,653	\$ 4,051,235	\$ 4,244,953	\$ 4,224,501	\$ 4,289,133	1.53%
.2000	Equipment	771,355	747,470	1,166,221	725,781	730,000	0.58%
.4000	Contractual	1,589,855	1,388,484	1,663,612	1,589,400	1,686,900	6.13%
.5000	Cost allocations	39,596	39,855	41,002	41,002	43,128	5.19%
.8000	Employee benefits	2,350,825	1,872,281	1,267,388	2,769,103	2,858,240	3.22%
.9000	Interfund transfers	1,622,311	2,518,184	3,886,172	2,892,393	3,035,000	4.93%
		<u>\$ 10,547,595</u>	<u>\$ 10,617,509</u>	<u>\$ 12,269,348</u>	<u>\$ 12,242,180</u>	<u>\$ 12,642,401</u>	3.27%

SEWER FUND

Sewer Fund

Purpose of Fund: Accounts for revenues and expenditures relating to sewer services provided to Town residents within the particular district in which they reside.

Major Services: Provides collection, transmission, and treatment of sewage.



Summary of Budget
Estimated Revenues and Appropriations
Sewer Fund

Estimated Revenues

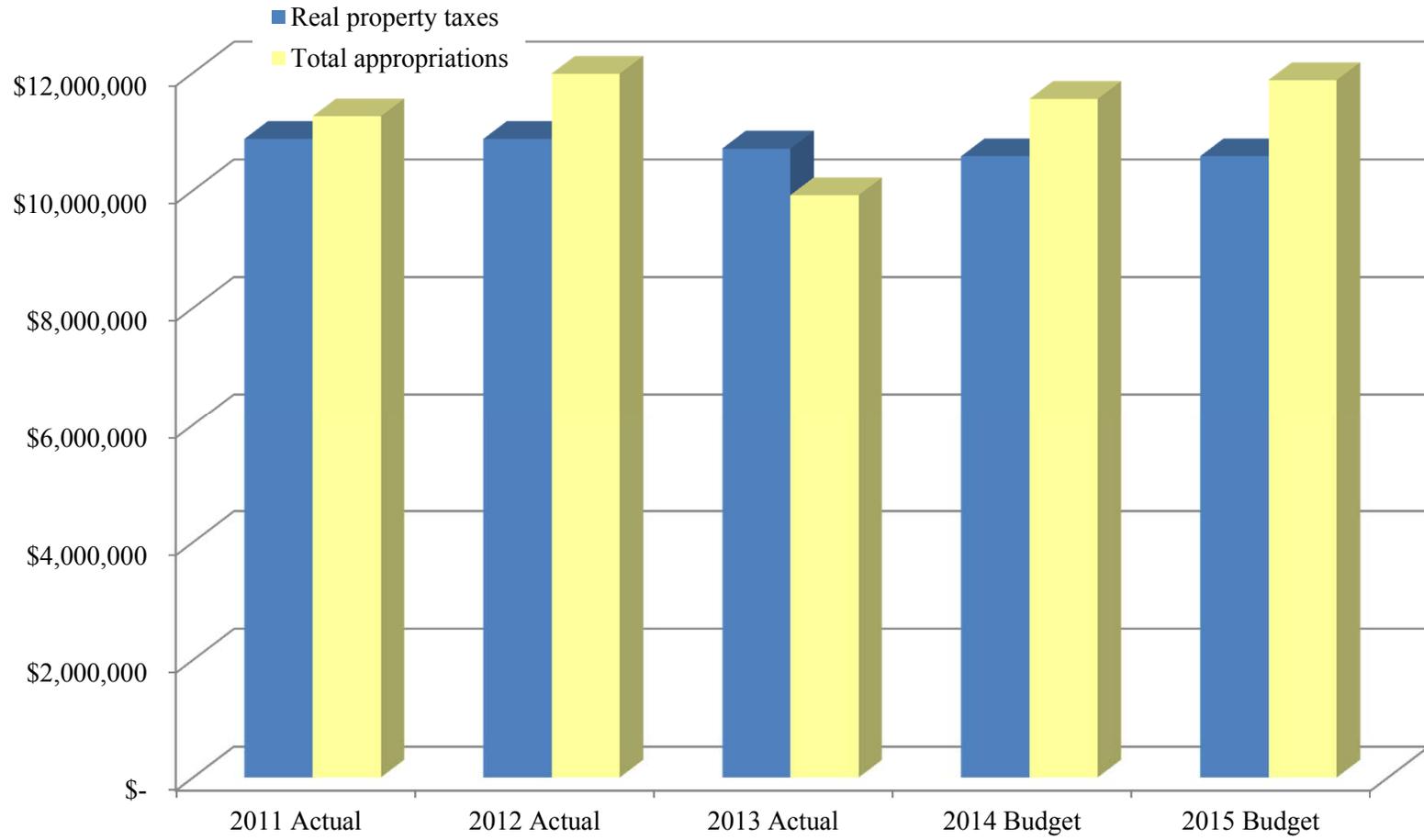
	2015 Estimated Revenues	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Real property taxes	\$ 10,579,894	89.09%	\$ -	0.00%
Departmental income	304,600	2.56%	(14,900)	-4.66%
Use of money and property	10,050	0.08%	(30,050)	-74.94%
Miscellaneous	4,000	0.03%	-	0.00%
Appropriated fund balance	973,338	8.20%	367,287	60.60%
Federal aid	5,000	0.04%	-	0.00%
Total	<u>\$ 11,876,882</u>		<u>\$ 322,337</u>	2.79%

Appropriations

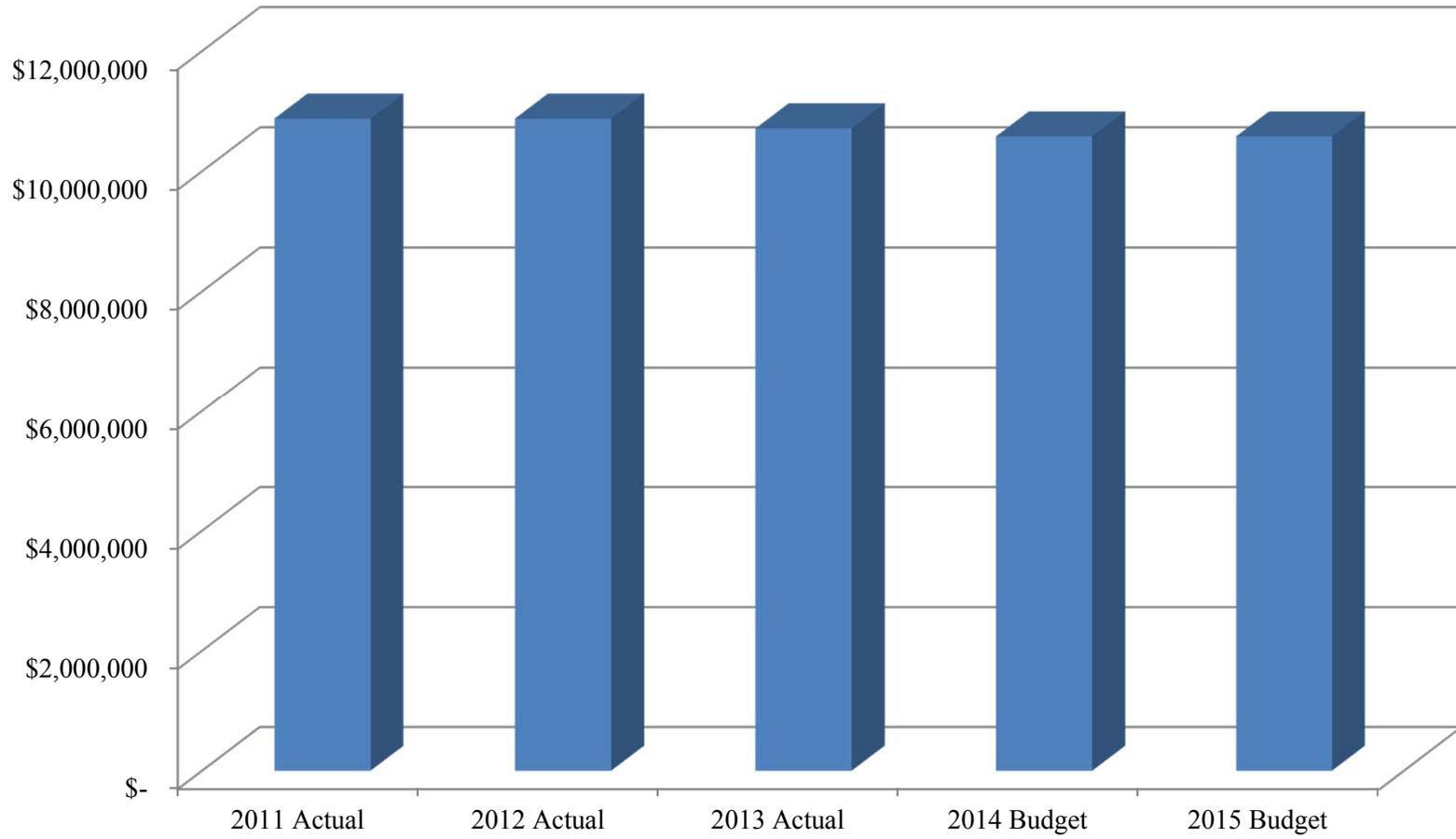
	2015 Appropriations	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Personal services	\$ 2,122,441	17.87%	\$ 35,082	1.68%
Equipment	313,500	2.64%	175,000	126.35%
Contractual expenses	5,626,600	47.37%	(48,700)	-0.86%
Cost allocations	1,428,648	12.03%	14,421	1.02%
Employees benefits	1,565,093	13.18%	46,934	3.09%
Interfund transfers	820,600	6.91%	99,600	13.81%
Total	<u>\$ 11,876,882</u>		<u>\$ 322,337</u>	2.79%

Sewer Fund

Real Property Tax Revenue & Appropriations

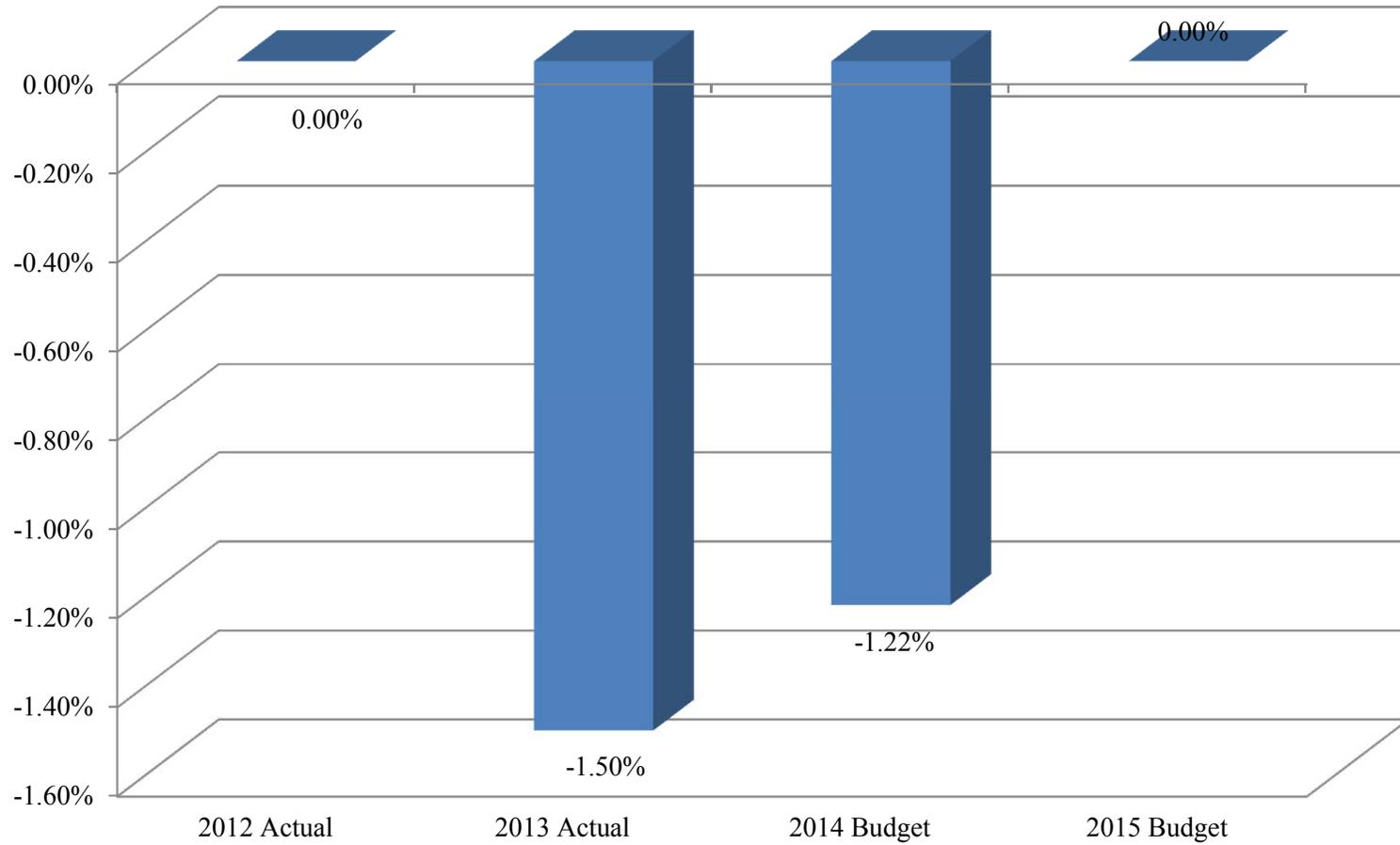


Sewer Fund Real Property Tax Revenue



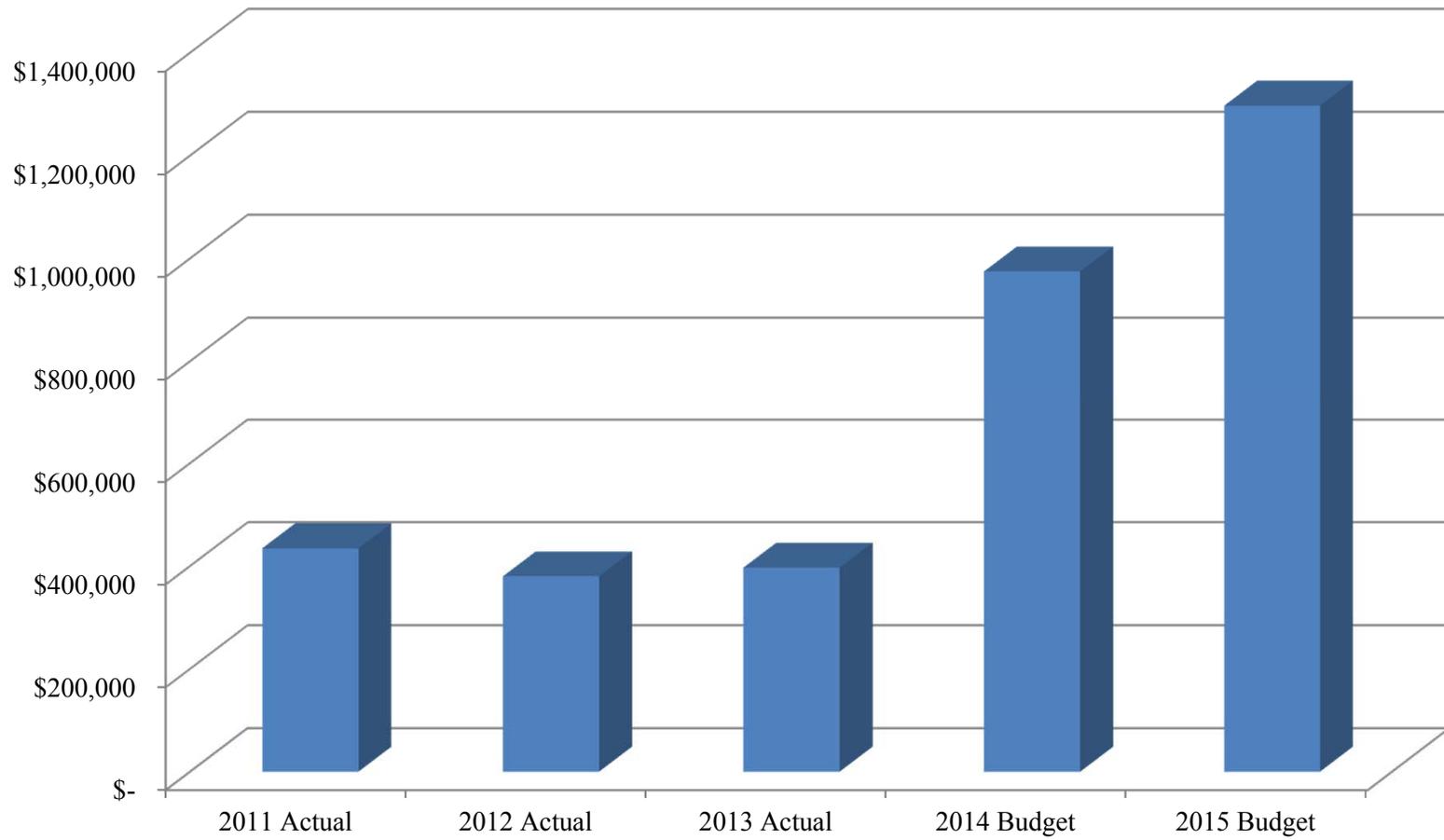
Sewer Fund

Percentage Change in Levy from Previous Year

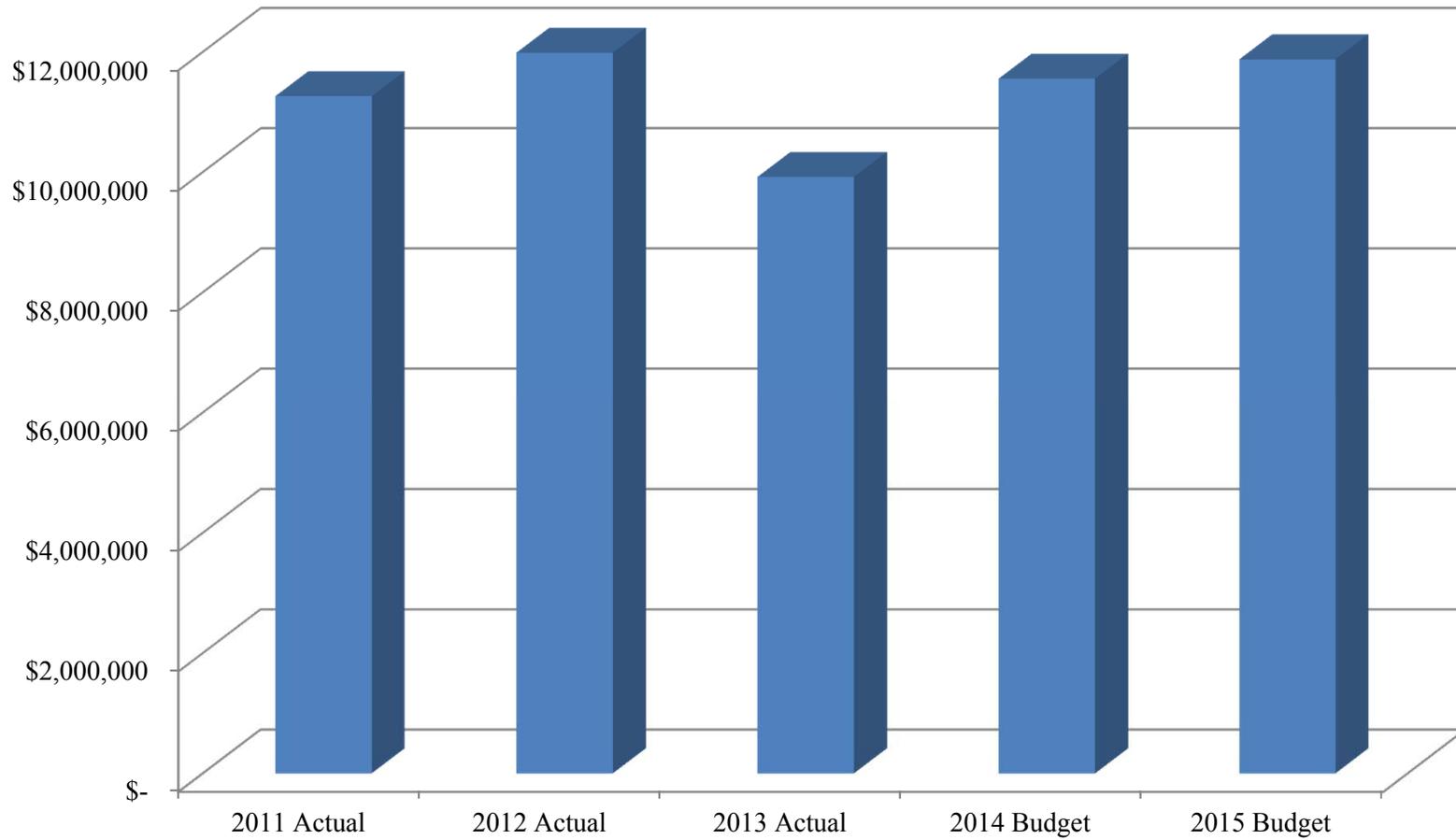


Sewer Fund

Non-tax Revenue

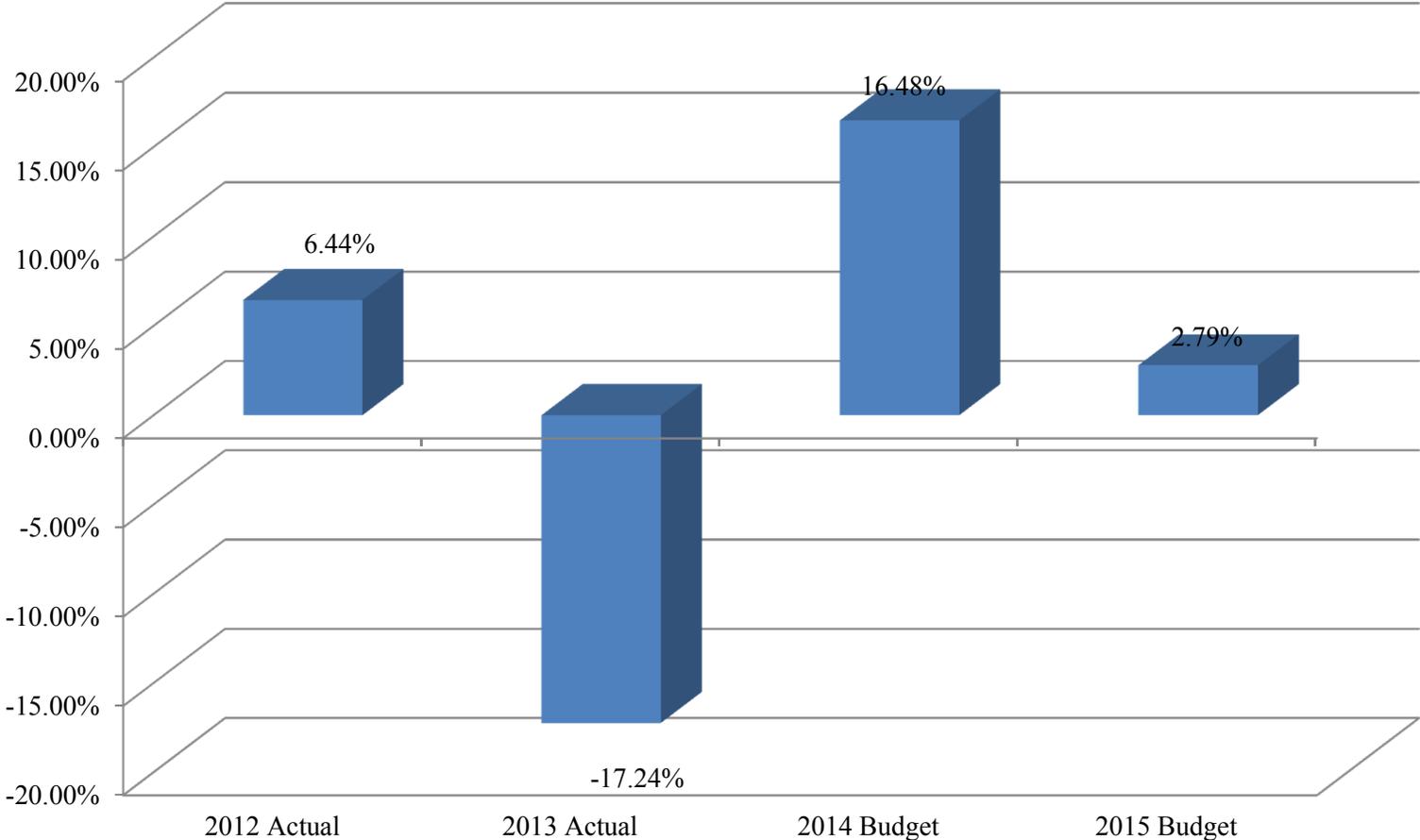


Sewer Fund Appropriations



Sewer Fund

Percentage Change in Appropriations from Previous Year



TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
SEWER FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
SEWER DISTRICT NO. 1 (S8121)							
Real Property Taxes:							
.1001	Real property taxes	\$ 10,539	\$ 10,539	\$ 10,539	\$ 10,539	\$ 10,539	0.00%
	Total real property taxes	<u>10,539</u>	<u>10,539</u>	<u>10,539</u>	<u>10,539</u>	<u>10,539</u>	0.00%
Use of Money and Property							
.2401	Interest earnings	<u>69</u>	<u>39</u>	<u>25</u>	<u>100</u>	<u>50</u>	-50.00%
	Total use of money and property	<u>69</u>	<u>39</u>	<u>25</u>	<u>100</u>	<u>50</u>	-50.00%
Appropriated Fund Balance							
.2799	Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,051</u>	<u>1,206</u>	14.75%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,051</u>	<u>1,206</u>	14.75%
	Total Sewer District #1	<u>\$ 10,608</u>	<u>\$ 10,578</u>	<u>\$ 10,564</u>	<u>\$ 11,690</u>	<u>\$ 11,795</u>	0.90%
CONSOLIDATED SANTIARY SEWER DISTRICT (S8130)							
Real Property Taxes:							
.1001	Real property taxes	\$ 10,863,737	\$ 10,863,728	\$ 10,700,218	\$ 10,569,355	\$ 10,569,355	0.00%
	Total real property taxes	<u>10,863,737</u>	<u>10,863,728</u>	<u>10,700,218</u>	<u>10,569,355</u>	<u>10,569,355</u>	0.00%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Sewer Fund Revenue Detail (concluded)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Departmental Income:							
.2120	Contract users	363,163	318,750	309,904	315,000	300,000	-4.76%
.2122	Sewer service charges	1,430	365	24,911	-	-	n/a
.2180	Rent & maintenance charges	4,300	4,400	4,500	4,500	4,600	2.22%
	Total departmental income	<u>368,893</u>	<u>323,515</u>	<u>339,315</u>	<u>319,500</u>	<u>304,600</u>	-4.66%
Use of Money and Property:							
.2401	Interest earnings	31,319	30,117	18,804	40,000	10,000	-75.00%
	Total use of money and property	<u>31,319</u>	<u>30,117</u>	<u>18,804</u>	<u>40,000</u>	<u>10,000</u>	-75.00%
Miscellaneous:							
.2655	Miscellaneous minor sales	4,427	11,163	823	-	-	n/a
.2701	Refund of prior year expense	20,781	8,967	31,916	4,000	4,000	0.00%
	Total miscellaneous	<u>25,208</u>	<u>20,130</u>	<u>32,739</u>	<u>4,000</u>	<u>4,000</u>	0.00%
Federal Aid:							
.4590	Retiree prescription subsidy	9,000	6,000	6,000	5,000	5,000	0.00%
	Total federal aid	<u>9,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	0.00%
	Total Consolidated Sewer Revenues	<u>11,298,157</u>	<u>11,243,490</u>	<u>11,097,076</u>	<u>10,937,855</u>	<u>10,892,955</u>	-0.41%
Appropriated fund balance:							
.2799	Appropriated fund balance	-	-	-	605,000	972,132	60.68%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>605,000</u>	<u>972,132</u>	60.68%
	Total sewer revenues and appropriated fund balance	<u>\$ 11,308,765</u>	<u>\$ 11,254,068</u>	<u>\$ 11,107,640</u>	<u>\$ 11,554,545</u>	<u>\$ 11,876,882</u>	2.79%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
SEWER FUND
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HOME AND COMMUNITY SERVICES							
	Sanitary Sewer District No. 1	\$ 9,999	\$ 10,552	\$ 11,106	\$ 11,690	\$ 11,795	0.90%
	Consolidated Sanitary Sewer District	4,453,085	4,664,431	4,281,617	4,540,107	4,692,744	3.36%
	Main Pump	4,174,637	4,630,046	3,569,847	4,763,589	4,786,650	0.48%
	Total Home and Comm. Services	<u>8,637,721</u>	<u>9,305,029</u>	<u>7,862,570</u>	<u>9,315,386</u>	<u>9,491,189</u>	1.89%
	EMPLOYEE BENEFITS	<u>1,238,435</u>	<u>972,321</u>	<u>641,713</u>	<u>1,518,159</u>	<u>1,565,093</u>	3.09%
	TOTAL EXPENDITURES	<u>9,876,156</u>	<u>10,277,350</u>	<u>8,504,283</u>	<u>10,833,545</u>	<u>11,056,282</u>	2.06%
OTHER FINANCING USES							
	Interfund transfers	<u>1,384,388</u>	<u>1,708,447</u>	<u>1,415,131</u>	<u>721,000</u>	<u>820,600</u>	13.81%
	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 11,260,544</u>	<u>\$ 11,985,797</u>	<u>\$ 9,919,414</u>	<u>\$ 11,554,545</u>	<u>\$ 11,876,882</u>	2.79%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2015 BUDGET

DEPT:	SANITARY SEWER DISTRICT NO. 1	S8121
HEAD:	Robert Latshaw	
DUTIES:	Provides for the collection, transmission, and treatment of sewage for residents within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4355	Buffalo Sewer Authority	\$ 5,512	\$ 5,974	\$ 6,416	\$ 7,000	\$ 7,000	0.00%
.4361	Rent & Maintenance (SD#5)	4,300	4,400	4,500	4,500	4,600	2.22%
	Total contractual expenses	<u>9,812</u>	<u>10,374</u>	<u>10,916</u>	<u>11,500</u>	<u>11,600</u>	0.87%
Cost Allocations:							
.5908	Tax Receiver Allocation	21	21	21	21	21	0.00%
.5909	Tax Assessor Allocation	111	104	122	122	129	5.74%
.5992	Payroll Tax Allocation	8	7	6	6	6	0.00%
.5995	Fringe Benefit Allocation	47	46	41	41	39	-4.88%
	Total cost allocations	<u>187</u>	<u>178</u>	<u>190</u>	<u>190</u>	<u>195</u>	2.63%
	Total Sewer District No. 1	<u>\$ 9,999</u>	<u>\$ 10,552</u>	<u>\$ 11,106</u>	<u>\$ 11,690</u>	<u>\$ 11,795</u>	0.90%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2015 BUDGET

DEPT:	SEWER DEPARTMENT	S8125
HEAD:	Robert Latshaw	
DUTIES:	Provides for the collection, transmission, and treatment of sewage for residents within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 1,117,730	\$ 1,094,642	\$ 985,671	\$ 975,136	\$ 982,892	0.80%
.1902	Overtime Payroll	113,646	75,306	120,574	120,000	123,000	2.50%
.1911	Longevity	46,340	47,340	42,990	36,490	39,340	7.81%
.1914	Shift Differential	3,446	2,310	2,479	4,000	4,000	0.00%
.1917	Clothing Allowance	830	695	830	830	830	0.00%
.1931	Vacation Sellback	3,930	4,029	4,134	4,055	4,270	5.30%
.1932	Sick Sellback	10,120	9,257	9,524	9,500	9,700	2.11%
.1951	Seasonal Regular	20,402	18,672	22,759	26,000	26,000	0.00%
.1971	Part Time Regular	7,680	15,208	15,737	23,959	23,959	0.00%
.1990	Other Pay	-	1,200	1,200	1,200	1,200	0.00%
	Total personal services	<u>1,324,124</u>	<u>1,268,659</u>	<u>1,205,898</u>	<u>1,201,170</u>	<u>1,215,191</u>	1.17%
Equipment:							
.2500	Sewer Maintenance Equipment	40,839	26,722	26,599	50,000	50,000	0.00%
.2505	Office Equipment	-	4,849	1,424	6,500	6,500	0.00%
.2550	Over the Road Vehicles	<u>7,499</u>	<u>221,439</u>	<u>25,000</u>	<u>25,000</u>	<u>200,000</u>	700.00%
	Total equipment	<u>48,338</u>	<u>253,010</u>	<u>53,023</u>	<u>81,500</u>	<u>256,500</u>	214.72%
Contractual Expense:							
.4001	Office Supplies	2,579	1,862	2,494	2,500	6,500	160.00%
.4021	Maintenance Supplies	29,967	25,511	29,427	30,000	30,000	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Consolidated Sewer District (continued)

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4071	Clothing Replacement	4,000	3,532	3,963	4,000	4,000	0.00%
.4087	Training and Seminars	1,033	518	225	1,000	1,000	0.00%
.4141	Chemicals	4,357	1,005	3,269	5,000	5,000	0.00%
.4163	Gas, Oil, and Grease	50,586	44,712	49,327	50,000	50,000	0.00%
.4207	GPS Service	2,711	4,749	5,174	5,800	5,800	0.00%
.4217	Utilities	61,392	48,634	53,959	70,000	70,000	0.00%
.4351	RR Property Rentals	697	933	225	800	1,000	25.00%
.4352	Erie County Chargebacks	46,341	54,686	62,292	35,000	41,000	17.14%
.4353	Erie County Sewer District 8	782,913	618,783	569,263	672,000	610,000	-9.23%
.4431	Equipment Repairs	28,435	39,682	33,665	35,000	35,000	0.00%
.4438	Sewer Repairs	94,635	72,931	118,662	150,000	150,000	0.00%
.4453	Building Repairs	40,328	44,153	47,657	49,000	50,000	2.04%
.4506	Accounting and Auditing	42,300	42,300	42,300	42,300	42,300	0.00%
.4543	Contracted Sewer Repair	356,321	599,990	464,618	600,000	400,000	-33.33%
.4545	Telemetry	36,653	5,489	67,644	30,000	-	n/a
.4550	Photographic Mapping	-	1,292	-	1,000	1,000	0.00%
.4581	Consulting Engineers	22,728	47,463	34,054	50,000	280,000	460.00%
.4702	Buffalo Sewer Charges	10,057	9,558	9,453	10,000	10,000	0.00%
	Total contractual expenses	<u>1,618,033</u>	<u>1,667,783</u>	<u>1,597,671</u>	<u>1,843,400</u>	<u>1,792,600</u>	-2.76%
	Cost Allocations:						
.5900	Computer Allocation	20,459	20,460	22,039	22,039	24,048	9.12%
.5901	Supervisor Allocation	65,125	65,125	65,318	65,318	66,255	1.43%
.5902	Personnel Allocation	28,724	28,574	29,613	29,613	31,038	4.81%
.5903	Law Allocation	52,303	52,723	54,681	54,681	59,430	8.68%
.5904	Central Records Allocation	4,357	-	5,020	5,020	8,879	76.87%
.5905	Engineering Allocation	415,786	419,299	433,112	433,112	418,886	-3.28%
.5907	Central Garage Allocation	99,649	100,363	97,552	90,492	91,655	1.29%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Consolidated Sewer District (concluded)

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change From 2014</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
.5908	Tax Receiver Allocation	16,688	16,688	16,688	16,688	16,688	0.00%
.5909	Tax Assessor Allocation	86,940	81,526	95,612	95,612	100,774	5.40%
.5911	Building Maintenance Allocation	14,720	16,000	17,600	17,600	17,600	0.00%
.5912	Building Inspection Allocation	92,462	92,462	43,823	43,823	43,823	0.00%
.5915	Finance Allocation	77,663	77,191	75,879	75,879	81,138	6.93%
.5992	Allocated FICA	60,116	59,916	61,005	60,465	60,623	0.26%
.5993	Building FICA Allocation	7,073	7,073	3,352	3,352	3,352	0.00%
.5995	Benefits Allocation	376,254	391,376	382,700	379,312	383,080	0.99%
.5996	Building Benefits Allocation	44,271	46,203	21,031	21,031	21,184	0.73%
	Total cost allocations	<u>1,462,590</u>	<u>1,474,979</u>	<u>1,425,025</u>	<u>1,414,037</u>	<u>1,428,453</u>	1.02%
	Total Sewer Department	<u>\$ 4,453,085</u>	<u>\$ 4,664,431</u>	<u>\$ 4,281,617</u>	<u>\$ 4,540,107</u>	<u>\$ 4,692,744</u>	3.36%

(concluded)

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2015 BUDGET

DEPT: MAIN PUMP	S8135
HEAD: Jon Nichy	
DUTIES: Provides for the operation of the Cheektowaga main pump.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 653,258	\$ 666,309	\$ 683,387	\$ 688,664	\$ 697,230	1.24%
.1902	Overtime Payroll	108,536	106,734	114,641	120,000	130,000	8.33%
.1911	Longevity	16,815	18,165	19,215	19,665	21,860	11.16%
.1914	Shift Differential	22,839	22,977	23,590	24,000	24,000	0.00%
.1917	Clothing Allowance	235	235	470	470	470	0.00%
.1931	Vacation Sellback	1,429	1,464	2,814	2,760	2,910	5.43%
.1932	Sick Sellback	5,539	5,674	8,789	5,750	8,900	54.78%
.1951	Seasonal Regular	6,949	7,022	4,660	15,000	12,000	-20.00%
.1971	PT Regular	6,450	7,635	7,062	9,880	9,880	0.00%
	Total personal services	<u>822,050</u>	<u>836,215</u>	<u>864,628</u>	<u>886,189</u>	<u>907,250</u>	2.38%
Equipment:							
.2500	Sewer Maintenance Equipment	5,369	4,017	4,250	7,000	7,000	0.00%
.2512	Building Improvements	42,754	34,667	24,023	50,000	50,000	0.00%
	Total equipment	<u>48,123</u>	<u>38,684</u>	<u>28,273</u>	<u>57,000</u>	<u>57,000</u>	0.00%
Contractual Expense:							
.4001	Office Supplies	1,260	1,066	1,180	1,500	1,500	0.00%
.4021	Maintenance Supplies	8,950	8,836	5,381	11,500	11,500	0.00%
.4022	Janitorial	1,012	1,093	1,276	3,000	3,000	0.00%
.4071	Clothing Replacement	2,109	2,181	2,074	2,400	2,400	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Main Pump (concluded)

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change From 2014</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
.4087	Travel & Conferences	295	-	-	1,000	1,000	0.00%
.4142	Chemicals	38	2,174	963	5,000	5,000	0.00%
.4164	Gas, Oil, Grease-Mobile	6,686	4,563	3,372	4,500	4,500	0.00%
.4203	Cellular/Two Way Phones	3,562	-	-	6,000	-	n/a
.4217	Utilities	149,431	135,091	153,599	180,000	190,000	5.56%
.4356	Buffalo Sewer Authority	2,992,966	3,522,736	2,455,652	3,500,000	3,500,000	0.00%
.4431	Equipment Repair	62,431	45,792	38,045	60,000	60,000	0.00%
.4456	Elevator Service	2,555	2,734	2,816	3,500	3,500	0.00%
.4541	Lab Testing	6,814	9,109	7,817	12,000	12,000	0.00%
.4581	Contracted Technical Services	66,355	19,772	4,771	30,000	28,000	-6.67%
	Total contractual services	<u>3,304,464</u>	<u>3,755,147</u>	<u>2,676,946</u>	<u>3,820,400</u>	<u>3,822,400</u>	0.05%
	Total Main Pump	<u>\$ 4,174,637</u>	<u>\$ 4,630,046</u>	<u>\$ 3,569,847</u>	<u>\$ 4,763,589</u>	<u>\$ 4,786,650</u>	0.48%

(concluded)

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2015 BUDGET

DEPT:	EMPLOYEE BENEFITS
HEAD:	Brian M. Krause
DUTIES:	Provides for the costs of employee benefits as required by contract with the various unions which represent Town employees or by Town Board rules and regulations.

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Consolidated Sewer District:							
.8101	Retirement	\$ 191,977	\$ 205,457	\$ 421,888	\$ 262,000	\$ 245,000	-6.49%
.8121	Social Security	101,443	(5,715)	158,907	96,150	96,500	0.36%
.8141	Medical Insurance	295,798	167,221	1,161	267,563	308,733	15.39%
.8143	Retiree's Medical Insurance	257,447	156,641	24,808	334,895	315,198	-5.88%
.8151	Group Life Insurance	2,460	2,440	3,568	2,700	2,700	0.00%
.8975	Retirement Buyback	16,201	-	31,381	70,000	90,000	28.57%
Main Pump:							
.8101	Retirement	114,706	126,617	-	179,000	165,000	-7.82%
.8121	Social Security	63,272	167,849	-	68,000	69,000	1.47%
.8141	Medical Insurance	141,943	79,912	-	154,885	167,862	8.38%
.8143	Retiree's Medical Insurance	51,748	37,679	-	66,266	78,400	18.31%
.8151	Group Life Insurance	1,440	1,440	-	1,700	1,700	0.00%
.8975	Retirement Buyback	-	32,780	-	15,000	25,000	66.67%
	Total employee benefits	<u>\$ 1,238,435</u>	<u>\$ 972,321</u>	<u>\$ 641,713</u>	<u>\$ 1,518,159</u>	<u>\$ 1,565,093</u>	3.09%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2015 BUDGET

DEPT:	INTERFUND TRANSFERS
HEAD:	Brian M. Krause
DUTIES:	Provides for transfers to other funds for payment of debt, contributions to reserves and support of capital projects.

Account	Description	Actual Expenditures			Adopted Budget		Change
		2011	2012	2013	2014	2015	From 2014
Interfund Transfers							
.9101	Debt Service - Bond Principal	105,726	104,890	81,357	237,000	275,000	16.03%
.9201	Debt Service - Bond Interest	25,662	22,859	32,447	159,000	147,000	-7.55%
.9582	Less: Debt Reserve Allocation	(75,000)	(50,000)	(50,000)	(50,000)	(20,000)	-60.00%
.9703	Transfer to Risk Retention	328,000	630,698	1,025,619	375,000	418,600	11.63%
.9990	Transfer to Capital Projects	1,000,000	1,000,000	325,708	-	-	n/a
Total interfund transfers		\$ 1,384,388	\$ 1,708,447	\$ 1,415,131	\$ 721,000	\$ 820,600	13.81%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

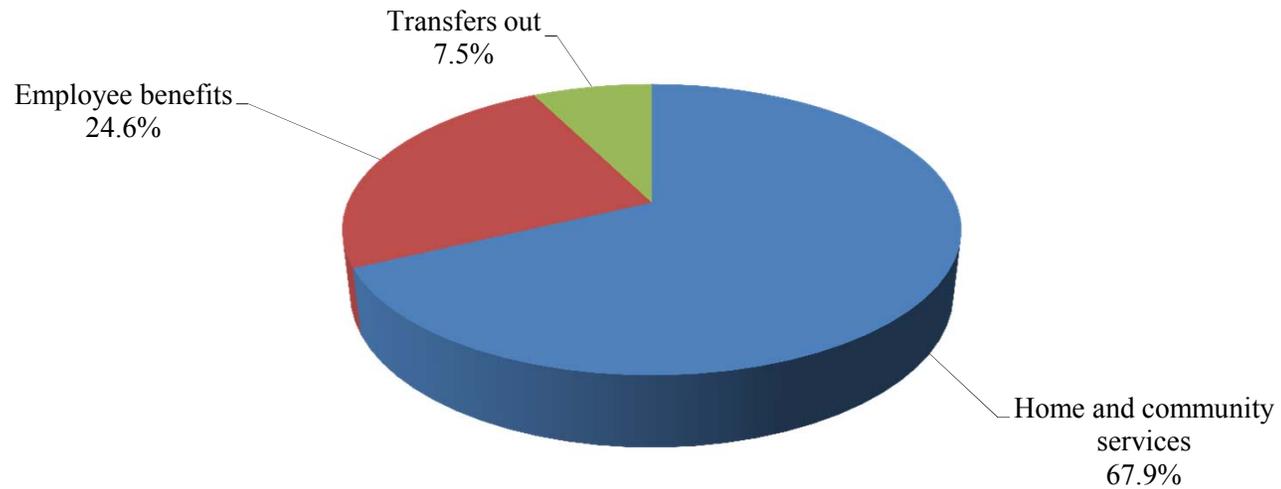
Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Classifications:							
.1000	Personal services	\$ 2,146,174	\$ 2,104,874	\$ 2,070,526	\$ 2,087,359	\$ 2,122,441	1.68%
.2000	Equipment	96,461	291,694	81,296	138,500	313,500	126.35%
.4000	Contractual expenses	4,932,309	5,433,304	4,285,533	5,675,300	5,626,600	-0.86%
.5000	Cost allocations	1,462,777	1,475,157	1,425,215	1,414,227	1,428,648	1.02%
.8000	Employee benefits	1,238,435	972,321	641,713	1,518,159	1,565,093	3.09%
.9000	Interfund transfers	1,384,388	1,708,447	1,415,131	721,000	820,600	13.81%
	Total	<u>\$ 11,260,544</u>	<u>\$ 11,985,797</u>	<u>\$ 9,919,414</u>	<u>\$ 11,554,545</u>	<u>\$ 11,876,882</u>	2.79%

CONSOLIDATED GARBAGE

Consolidated Garbage

Purpose of Fund: Accounts for all revenues and expenditures related to garbage pickup services provided to Town residents.

Major Services: Provides for collection, hauling, and disposal of solid waste to landfills and the collection and disposal to markets of recyclable waste.



Summary of Budget
Estimated Revenues and Appropriations
Consolidated Garbage

Estimated Revenues

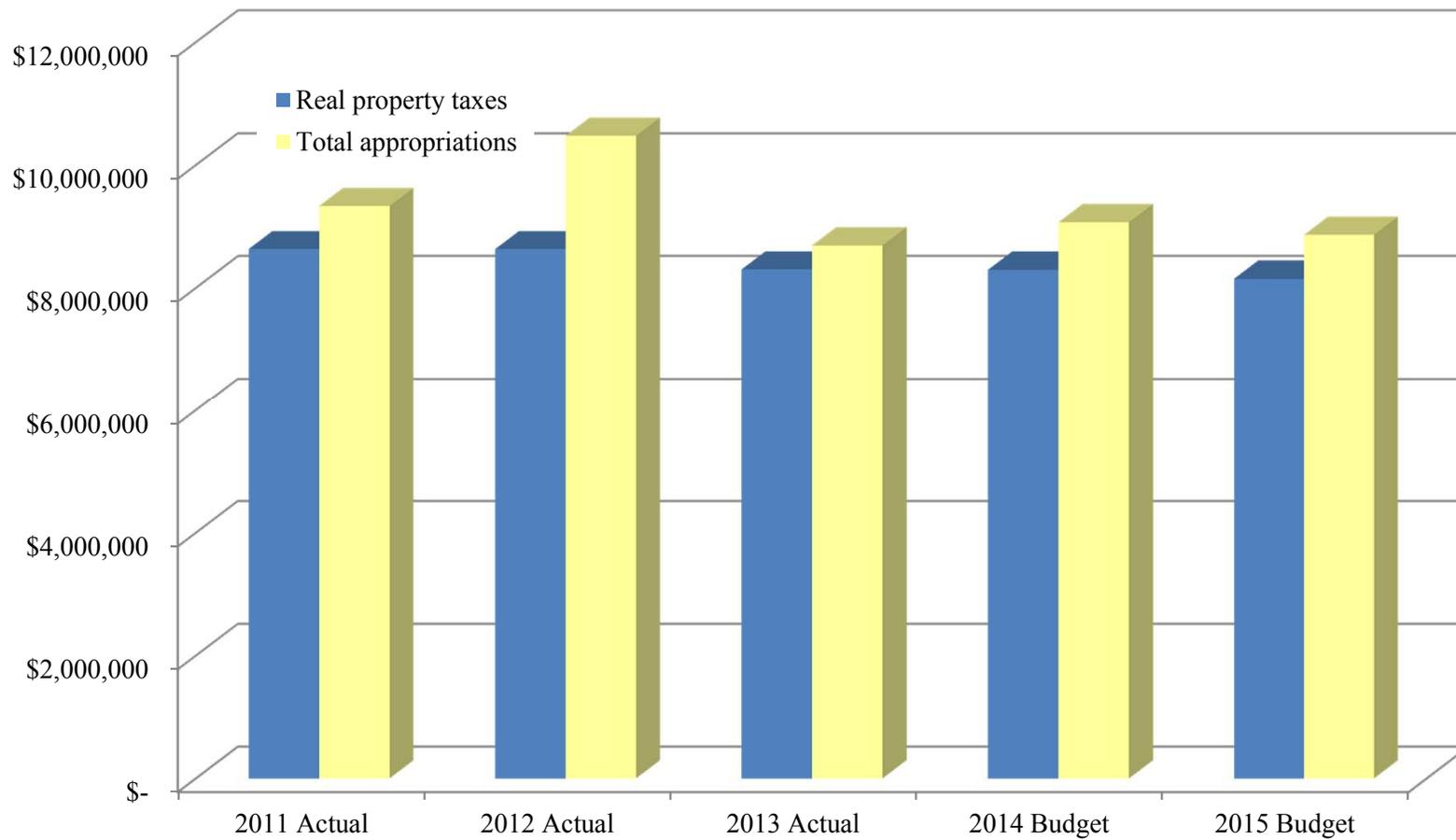
	2015 Estimated Revenues	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Real property taxes	\$ 8,149,646	91.91%	\$ (148,226)	-1.79%
Other tax items	4,000	0.05%	-	0.00%
Departmental income	123,000	1.39%	5,000	4.24%
Use of money and property	8,000	0.09%	(17,000)	-68.00%
Miscellaneous	20,000	0.23%	5,000	33.33%
Appropriated fund balance	550,000	6.20%	(50,000)	-8.33%
Federal aid	12,000	0.14%	-	0.00%
Total	\$ 8,866,646		\$ (205,226)	-2.26%

Appropriations

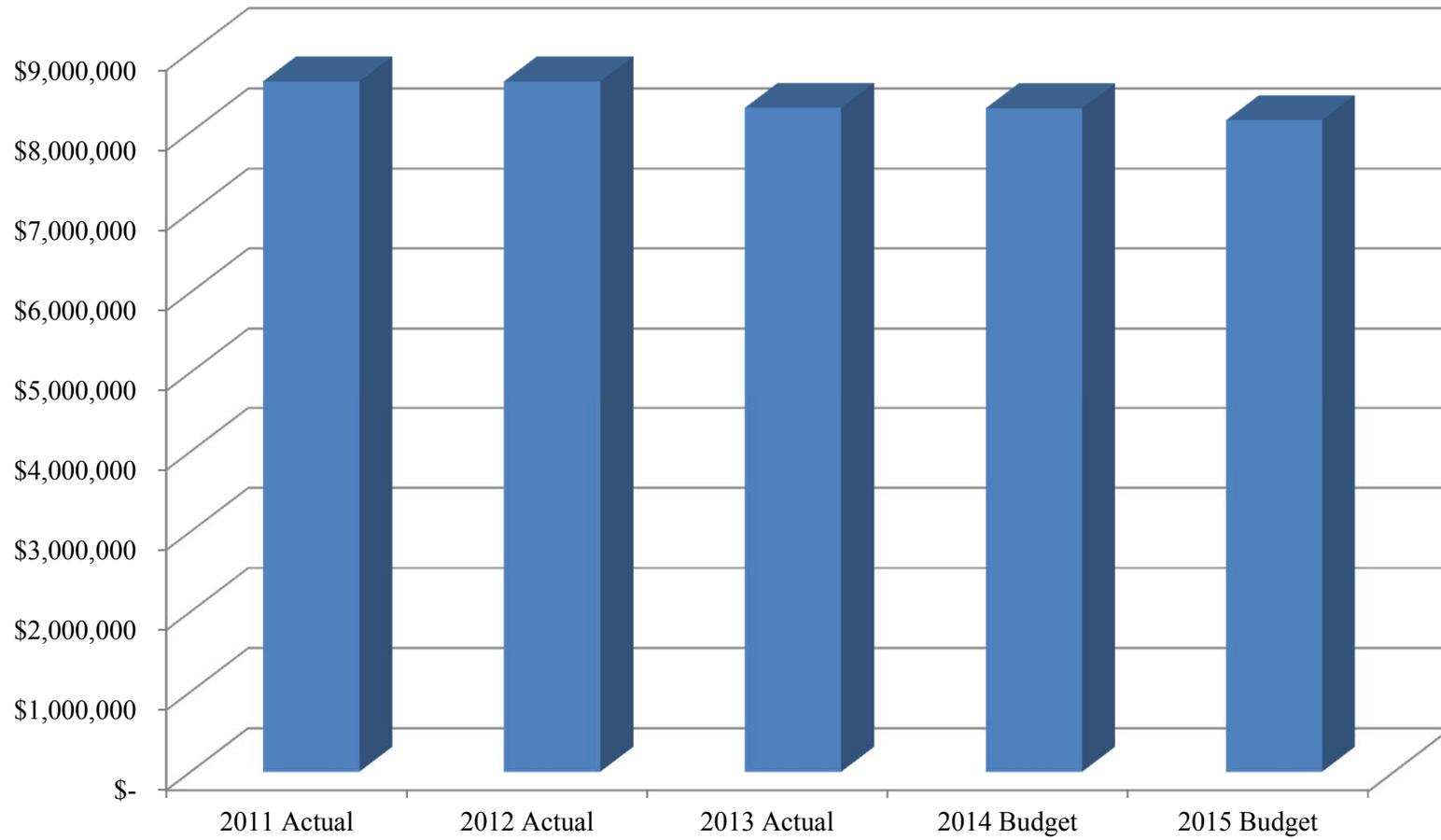
	2015 Appropriations	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Personal services	\$ 2,468,391	27.83%	\$ (58,647)	-2.32%
Equipment	190,700	2.15%	-	0.00%
Contractual expenses	2,521,695	28.44%	(347,467)	-12.11%
Cost allocations	843,045	9.51%	28,527	3.50%
Employees benefits	2,180,315	24.59%	(17,639)	-0.80%
Interfund transfers	662,500	7.47%	190,000	40.21%
Total	\$ 8,866,646		\$ (205,226)	-2.26%

Consolidated Garbage

Real Property Tax Revenue & Appropriations

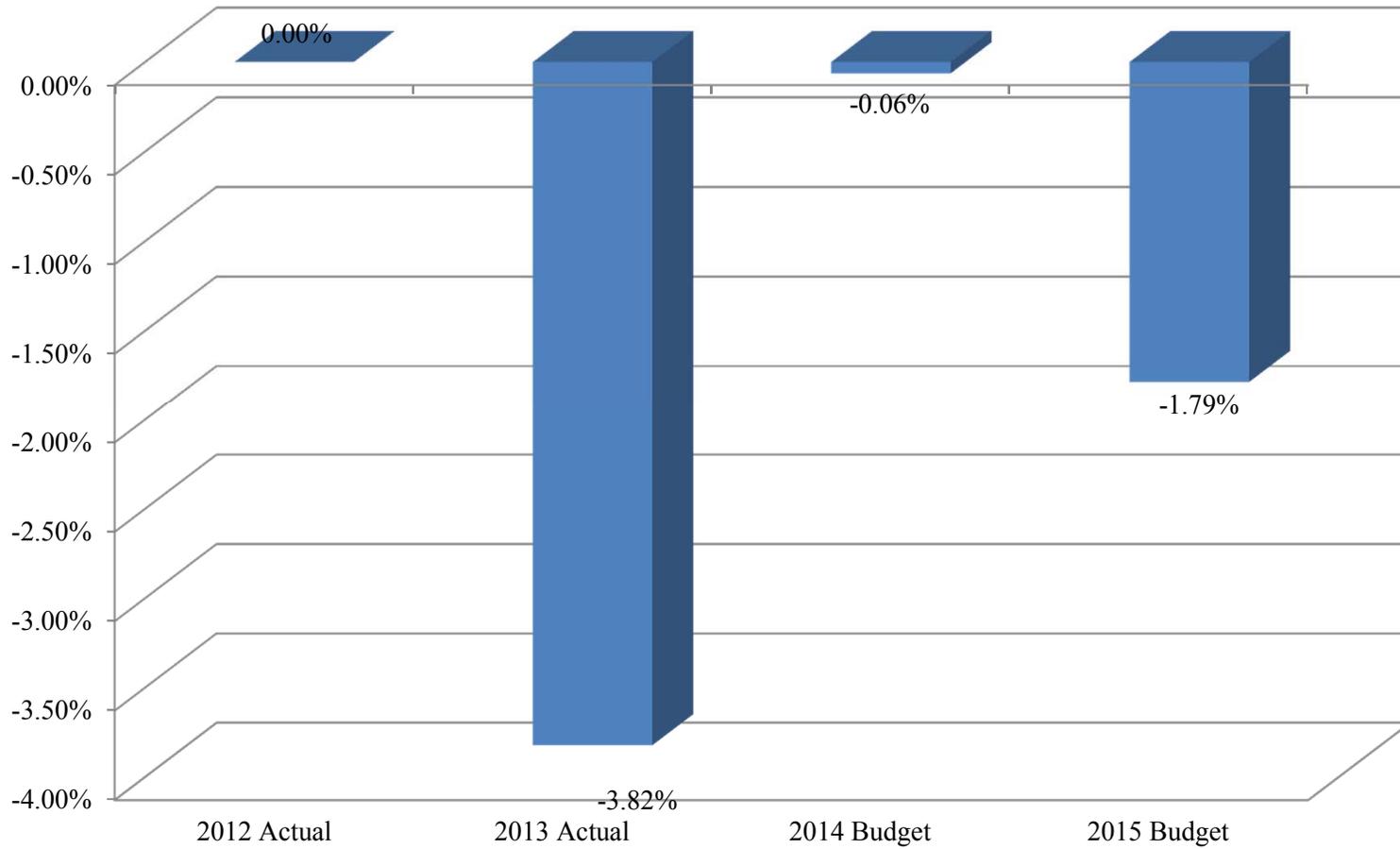


Consolidated Garbage Real Property Tax Revenue



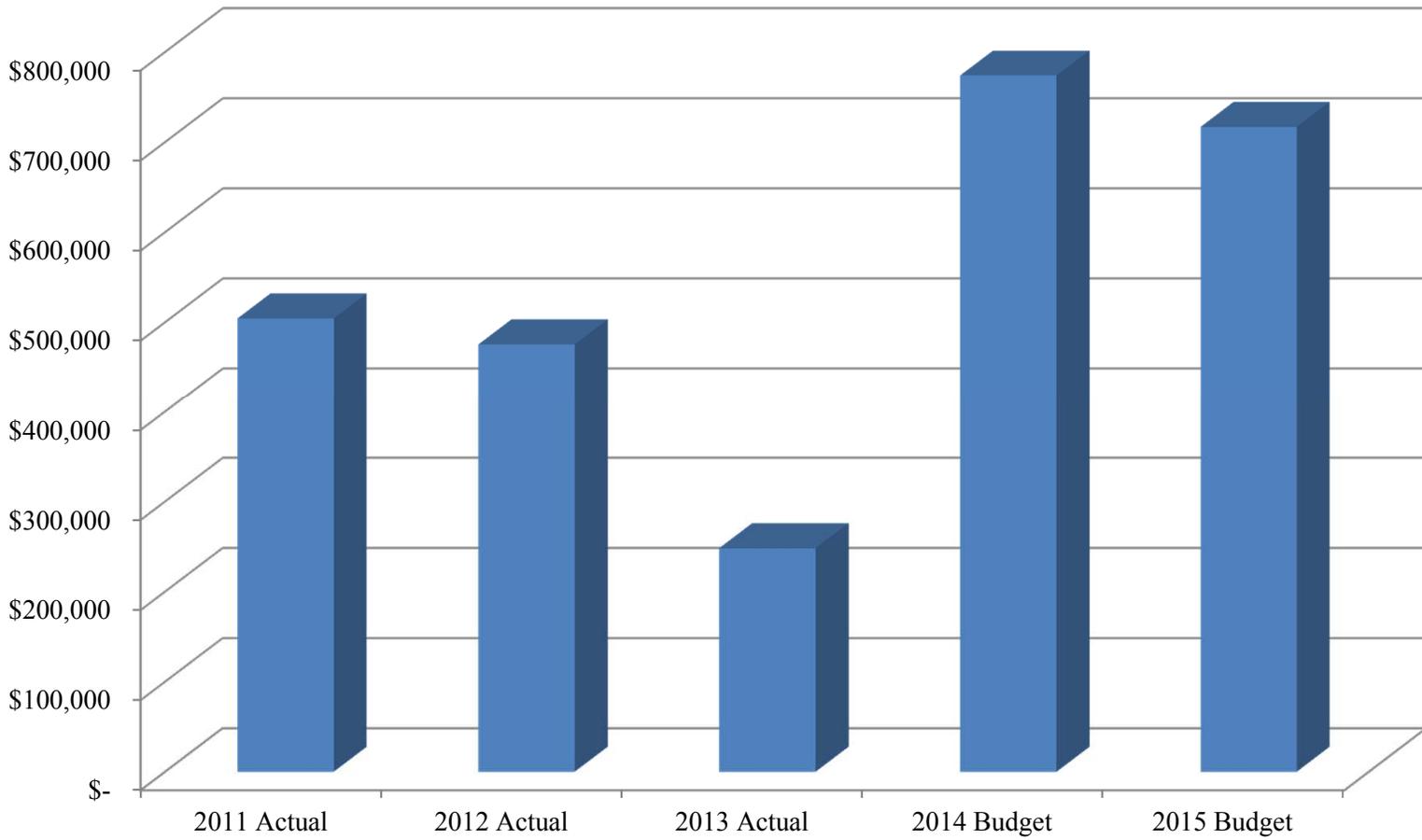
Consolidated Garbage

Percentage Change in Levy from Previous Year

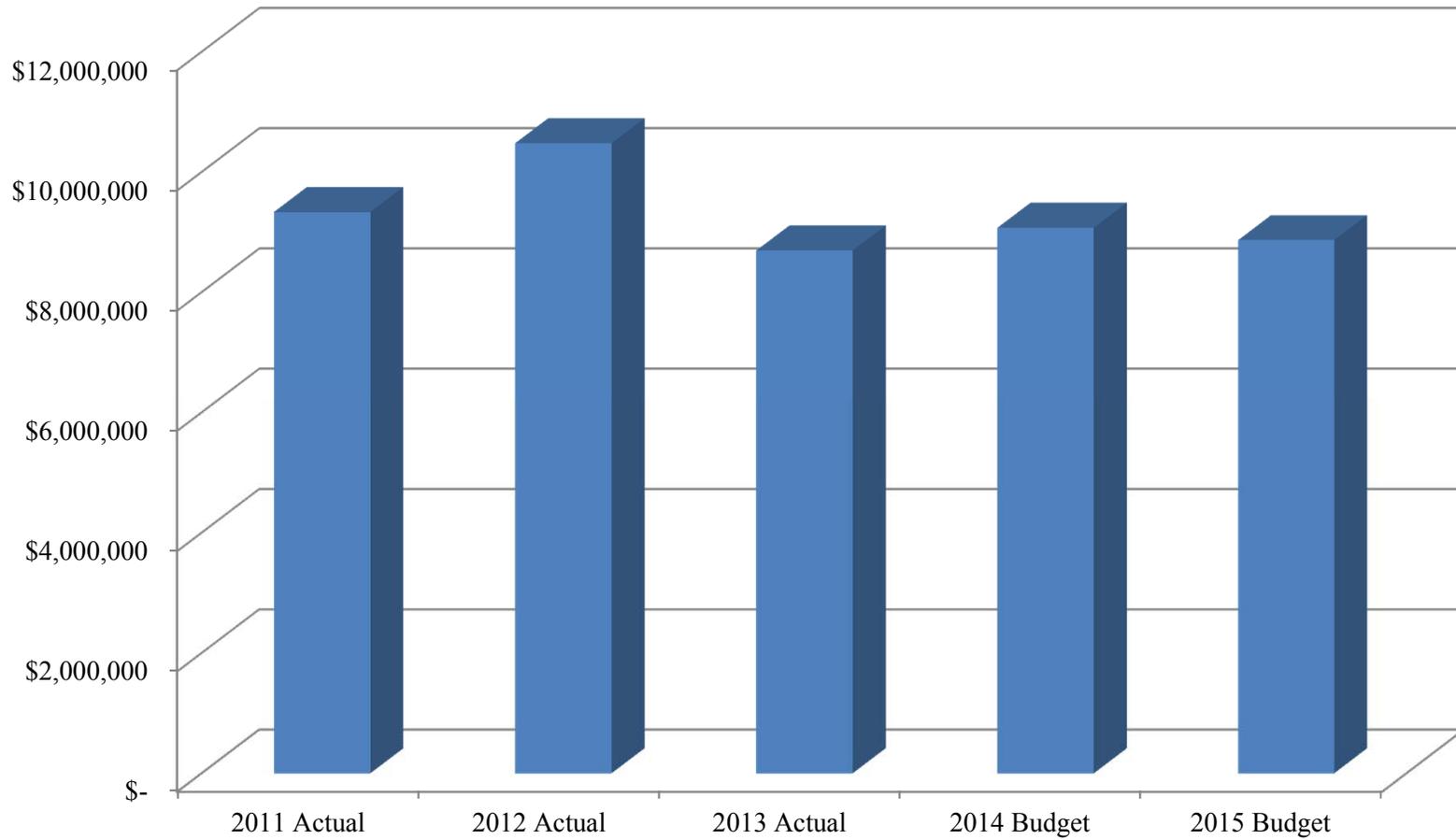


Consolidated Garbage

Non-tax Revenue

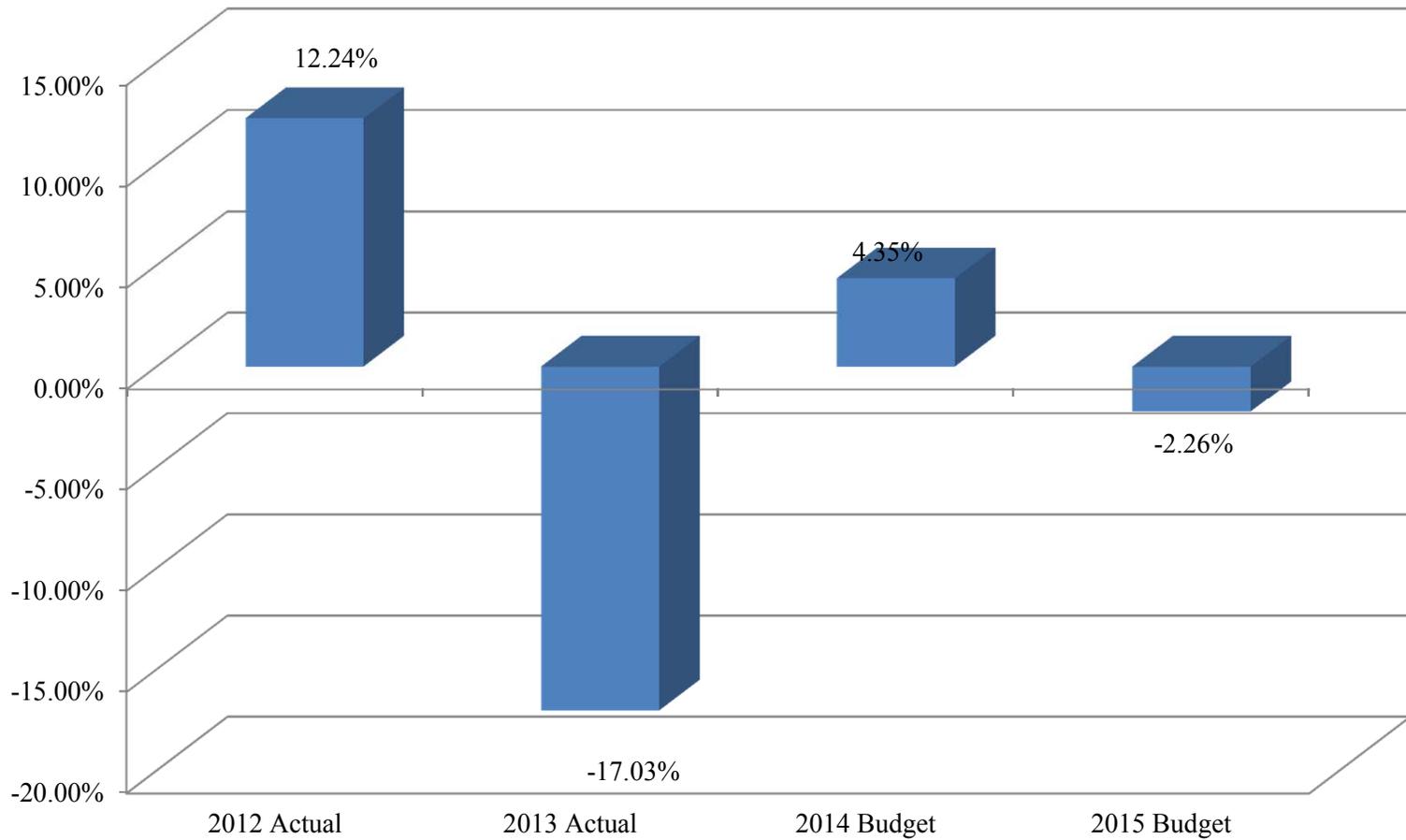


Consolidated Garbage Appropriations



Consolidated Garbage

Percentage Change in Appropriations from Previous Year



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
CONSOLIDATED GARBAGE FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Real Property taxes:							
.1001	Real property taxes	\$ 8,633,219	\$ 8,633,219	\$ 8,303,186	\$ 8,297,872	\$ 8,149,646	-1.79%
	Total real property taxes	<u>8,633,219</u>	<u>8,633,219</u>	<u>8,303,186</u>	<u>8,297,872</u>	<u>8,149,646</u>	-1.79%
Other tax items:							
.1081	Payments in lieu of taxes	<u>219,350</u>	<u>219,350</u>	<u>4,350</u>	<u>4,000</u>	<u>4,000</u>	0.00%
	Total other tax items	<u>219,350</u>	<u>219,350</u>	<u>4,350</u>	<u>4,000</u>	<u>4,000</u>	0.00%
Departmental Income:							
.2651	Sale of refuse - recycling	51,618	48,411	47,000	48,000	48,000	0.00%
.8160	Container user fees	<u>88,562</u>	<u>84,143</u>	<u>97,938</u>	<u>70,000</u>	<u>75,000</u>	7.14%
	Total departmental income	<u>140,180</u>	<u>132,554</u>	<u>144,938</u>	<u>118,000</u>	<u>123,000</u>	4.24%
Use of Money and Property							
.2401	Interest earnings	<u>27,681</u>	<u>22,334</u>	<u>11,406</u>	<u>25,000</u>	<u>8,000</u>	-68.00%
	Total use money and property	<u>27,681</u>	<u>22,334</u>	<u>11,406</u>	<u>25,000</u>	<u>8,000</u>	-68.00%
Miscellaneous:							
.2701	Refund of prior year's exp.	<u>94,964</u>	<u>84,104</u>	<u>70,588</u>	<u>15,000</u>	<u>20,000</u>	33.33%
	Total miscellaneous	<u>94,964</u>	<u>84,104</u>	<u>70,588</u>	<u>15,000</u>	<u>20,000</u>	33.33%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Consolidated Garbage Revenues (concluded)

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>			<u>Adopted Budget</u>		<u>Change From 2014</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	Federal Aid						
.4590	Retiree prescription subsidy	<u>22,000</u>	<u>17,000</u>	<u>17,000</u>	<u>12,000</u>	<u>12,000</u>	0.00%
	Total federal aid	<u>22,000</u>	<u>17,000</u>	<u>17,000</u>	<u>12,000</u>	<u>12,000</u>	0.00%
	Total revenues	<u>9,137,394</u>	<u>9,108,561</u>	<u>8,551,468</u>	<u>8,471,872</u>	<u>8,316,646</u>	-1.83%
	Appropriated Fund Balance						
.2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>550,000</u>	-8.33%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>550,000</u>	-8.33%
	Total revenues and appropriated fund balance	<u>\$ 9,137,394</u>	<u>\$ 9,108,561</u>	<u>\$ 8,551,468</u>	<u>\$ 9,071,872</u>	<u>\$ 8,866,646</u>	-2.26%

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
CONSOLIDATED GARBAGE FUND
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HOME AND COMMUNITY SERVICES							
.8160	Sanitation	\$ 5,795,997	\$ 6,972,059	\$ 5,220,373	\$ 5,335,166	\$ 5,225,416	-2.06%
.8173	Recycling	985,882	1,005,304	1,028,298	1,066,252	798,415	-25.12%
Total Home and Comm. Services		<u>6,781,879</u>	<u>7,977,363</u>	<u>6,248,671</u>	<u>6,401,418</u>	<u>6,023,831</u>	-5.90%
EMPLOYEE BENEFITS		<u>2,139,916</u>	<u>1,630,325</u>	<u>1,043,189</u>	<u>2,197,954</u>	<u>2,180,315</u>	-0.80%
TOTAL EXPENDITURES		<u>8,921,795</u>	<u>9,607,688</u>	<u>7,291,860</u>	<u>8,599,372</u>	<u>8,204,146</u>	-4.60%
OTHER FINANCING USES							
	Interfund transfers	<u>413,000</u>	<u>870,024</u>	<u>1,401,735</u>	<u>472,500</u>	<u>662,500</u>	40.21%
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 9,334,795</u>	<u>\$ 10,477,712</u>	<u>\$ 8,693,595</u>	<u>\$ 9,071,872</u>	<u>\$ 8,866,646</u>	-2.26%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2015 BUDGET

DEPT:	SANITATION	8160
HEAD:	David Longo	
DUTIES:	Provides for the collection, hauling and disposal of solid waste for all residential and certain commercial and industrial taxpayers.	

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
Personal Services:							
.1901	Regular Payroll	\$ 2,144,937	\$ 2,201,517	\$ 2,084,864	\$ 2,103,243	\$ 2,040,636	-2.98%
.1902	Overtime Payroll	164,392	185,734	199,889	190,000	190,000	0.00%
.1911	Longevity	57,420	62,320	55,920	62,215	67,400	8.33%
.1917	Clothing Allowance	595	595	595	595	595	0.00%
.1931	Vacation Sellback	1,429	1,464	1,494	2,760	2,760	0.00%
.1932	Sick Sellback	7,389	5,831	7,782	9,025	9,000	-0.28%
.1951	Seasonal Regular	53,536	41,052	102,323	100,000	100,000	0.00%
.1971	PT Regular	63,270	52,757	57,168	58,000	58,000	0.00%
.1990	Other Pay	1,200	1,200	1,200	1,200	-	n/a
	Total personal services	<u>2,494,168</u>	<u>2,552,470</u>	<u>2,511,235</u>	<u>2,527,038</u>	<u>2,468,391</u>	-2.32%
Equipment:							
.2209	Office Equipment	533	473	473	700	700	0.00%
.2306	Packers - Sanitation	353,410	-	-	190,000	190,000	0.00%
.2501	Equipment	-	1,513,043	194,809	-	-	n/a
	Total equipment	<u>353,943</u>	<u>1,513,516</u>	<u>195,282</u>	<u>190,700</u>	<u>190,700</u>	0.00%
Contractual Expenses:							
.4001	Office supplies	1,967	2,868	1,867	3,200	3,200	0.00%
.4021	Maintenance supplies	3,392	7,008	5,635	8,000	8,000	0.00%
.4071	Uniform replacement	9,935	9,984	8,914	10,000	10,000	0.00%
.4160	Diesel Fuel	213,126	219,715	171,612	170,000	170,000	0.00%
.4186	Tolls	8,447	9,496	290	400	400	0.00%
.4188	Equipment rental	371	346	398	1,000	1,000	0.00%
.4207	GPS Services	3,873	6,784	7,391	8,800	8,800	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Sanitation (concluded)

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
.4211	Electric	12,958	14,092	16,263	17,000	17,000	0.00%
.4221	Gas	9,618	9,524	11,566	17,000	17,000	0.00%
.4231	Water	122	-	-	1,000	750	-25.00%
.4352	Erie County chargebacks	53,787	76,680	74,850	60,000	55,620	-7.30%
.4431	Equip. repair and maint.	19,053	17,198	15,529	18,500	18,500	0.00%
.4453	Building repairs	4,150	9,595	6,584	8,000	8,000	0.00%
.4468	Composting costs	49,111	41,949	62,316	65,000	65,000	0.00%
.4469	Landfill costs	1,553,820	1,518,083	1,200,475	1,275,000	1,200,000	-5.88%
.4470	Waste management board	3,999	4,001	4,001	4,010	4,010	0.00%
.4475	Consultants-Sanitation	-	-	-	2,000	2,000	0.00%
.4506	Accounting and audit fees	13,925	13,925	10,210	14,000	14,000	0.00%
.5901	Sewer allocation for Pfohl	85,884	75,637	73,195	120,000	120,000	0.00%
	Total contractual expenses	<u>2,074,358</u>	<u>2,036,885</u>	<u>1,671,096</u>	<u>1,802,910</u>	<u>1,723,280</u>	-4.42%
	Cost Allocations:						
.5900	Computer cost allocation	20,459	20,460	22,039	22,039	24,248	10.02%
.5901	Supervisor allocation	21,708	21,708	21,773	21,773	22,085	1.43%
.5902	Personnel allocation	86,171	85,721	88,840	88,840	92,842	4.50%
.5903	Legal allocation	22,415	22,595	23,435	23,435	25,470	8.68%
.5904	Central Records allocation	4,357	4,357	5,020	5,020	8,879	76.87%
.5905	Engineering allocation	15,592	15,560	16,242	16,242	15,708	-3.29%
.5908	Tax receiver allocation	21,774	21,774	21,774	21,774	21,774	0.00%
.5909	Assessor's allocation	113,434	106,370	124,749	124,749	131,484	5.40%
.5911	Building Maintenance allocation	7,360	8,000	8,800	8,800	8,800	0.00%
.5915	Comptroller allocation	77,663	77,191	75,879	75,879	81,136	6.93%
.5965	Central garage allocation	482,595	485,452	434,209	405,967	410,619	1.15%
	Total cost allocations	<u>873,528</u>	<u>869,188</u>	<u>842,760</u>	<u>814,518</u>	<u>843,045</u>	3.50%
	Total Sanitation	<u>\$ 5,795,997</u>	<u>\$ 6,972,059</u>	<u>\$ 5,220,373</u>	<u>\$ 5,335,166</u>	<u>\$ 5,225,416</u>	-2.06%

(concluded)

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2015 BUDGET

DEPT: RECYCLING	.8173
HEAD: David Longo	
DUTIES: Provides for the collection and disposal to markets of recyclable products.	

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
	Contractual Expenses:						
.4194	Advertising	\$ 6,603	\$ -	\$ -	\$ 7,000	\$ 7,000	0.00%
.4444	Tipping Fees	979,279	1,005,304	1,028,298	1,059,252	791,415	-25.29%
	Total contractual expenses	<u>985,882</u>	<u>1,005,304</u>	<u>1,028,298</u>	<u>1,066,252</u>	<u>798,415</u>	-25.12%
	Total recycling	<u>\$ 985,882</u>	<u>\$ 1,005,304</u>	<u>\$ 1,028,298</u>	<u>\$ 1,066,252</u>	<u>\$ 798,415</u>	-25.12%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2015 BUDGET

DEPT:	EMPLOYEE BENEFITS	9010
HEAD:	Brian M. Krause	
DUTIES:	Provides for the costs of employee benefits as required by contract with the various unions which represent Town employees or by Town Board rules and regulations.	

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
Sanitation:							
.5992	Allocated FICA	\$ 49,874	\$ 49,610	\$ 48,625	\$ 46,464	\$ 47,754	2.78%
.5995	Allocated fringes	312,151	324,053	305,034	291,481	301,761	3.53%
.8101	Employees retirement	309,541	326,280	454,221	447,000	400,000	-10.51%
.8121	Social security	190,328	191,509	189,203	195,000	195,000	0.00%
.8141	Medical insurance	607,468	365,810	531	576,009	613,000	6.42%
.8143	Retiree's medical insurance	647,876	367,773	35,045	597,000	577,800	-3.22%
.8151	Group life insurance	5,380	5,290	4,769	5,000	5,000	0.00%
.8975	Retirement buyout	17,298	-	5,761	40,000	40,000	0.00%
	Total employee benefits	<u>\$ 2,139,916</u>	<u>\$ 1,630,325</u>	<u>\$ 1,043,189</u>	<u>\$ 2,197,954</u>	<u>\$ 2,180,315</u>	-0.80%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2015 BUDGET

DEPT:	TRANSFERS
HEAD:	Brian M. Krause
DUTIES:	Provides for transfers to other funds for payment of debt, contributions to reserves and support of capital projects.

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>From</u>
							<u>2014</u>
	Sanitation:						
.9131	Bond principal	\$ 22,400	\$ 22,400	\$ 22,400	\$ -	\$ 160,000	n/a
.9211	Bond interest	1,960	1,204	406	-	5,000	n/a
.9311	Less: Debt Serv. Applied	(24,360)	(23,604)	(22,806)	-	(30,000)	n/a
	Recycling:						
.9703	Risk Retention - Other	<u>413,000</u>	<u>870,024</u>	<u>1,401,735</u>	<u>472,500</u>	<u>527,500</u>	11.64%
	Total transfers to other funds	<u>\$ 413,000</u>	<u>\$ 870,024</u>	<u>\$ 1,401,735</u>	<u>\$ 472,500</u>	<u>\$ 662,500</u>	40.21%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2015 BUDGET

DEPT:	FUND TOTALS
HEAD:	N/A
DUTIES:	To summarize, by classification, the total expenditures and appropriations.

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2011	2012	2013	2014	2015	2014
Classifications:							
.1000	Personal Services	\$ 2,494,168	\$ 2,552,470	\$ 2,511,235	\$ 2,527,038	\$ 2,468,391	-2.32%
.2000	Equipment	353,943	1,513,516	195,282	190,700	190,700	0.00%
.4000	Contractual Expenses	3,060,240	3,042,189	2,699,394	2,869,162	2,521,695	-12.11%
.5000	Cost Allocations	873,528	869,188	842,760	814,518	843,045	3.50%
.8000	Employee Benefits	2,139,916	1,630,325	1,043,189	2,197,954	2,180,315	-0.80%
.9000	Interfund Transfers	413,000	870,024	1,401,735	472,500	662,500	40.21%
	Total	<u>\$ 9,334,795</u>	<u>\$ 10,477,712</u>	<u>\$ 8,693,595</u>	<u>\$ 9,071,872</u>	<u>\$ 8,866,646</u>	-2.26%

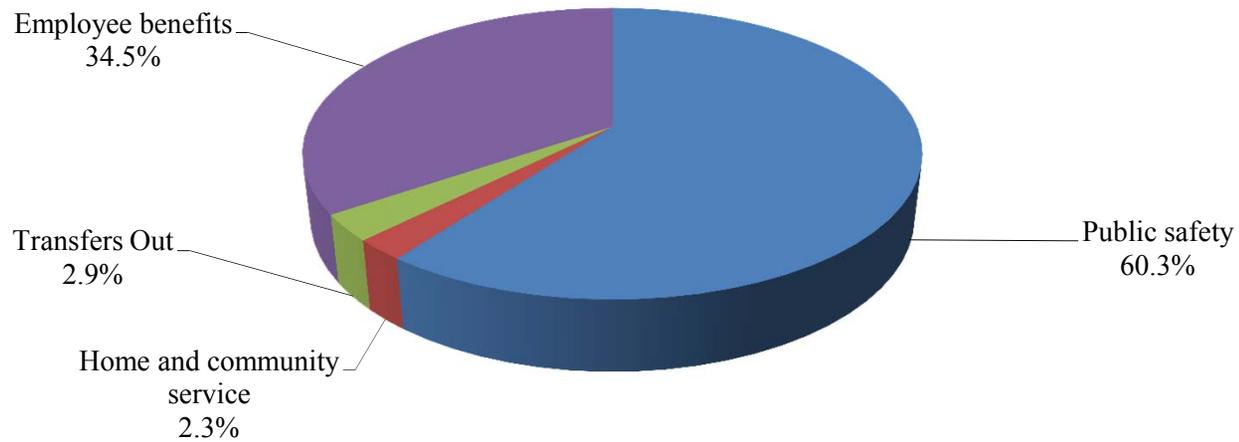
OTHER GOVERNMENTAL FUNDS
NONMAJOR FUNDS

TOWN OUTSIDE VILLAGE

Town Outside Village Fund

Purpose of Fund: Accounts for selected service which by New York State Statute cannot be charged to residents of the Villages located within the Town.

Major Services: Provides for safety inspection, zoning, planning and plumbing boards, and enforcement of Town building codes.



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
TOWN OUTSIDE VILLAGE FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Non-Property Taxes							
B1120	Sales tax	\$ 1,396,136	\$ 1,401,490	\$ 1,272,353	\$ 1,161,514	\$ 1,122,790	-3.33%
	Total real property taxes	<u>1,396,136</u>	<u>1,401,490</u>	<u>1,272,353</u>	<u>1,161,514</u>	<u>1,122,790</u>	-3.33%
Use of Money And Property							
B2401	Interest earnings	<u>5,381</u>	<u>5,747</u>	<u>2,645</u>	<u>3,000</u>	<u>1,000</u>	-66.67%
	Total use of money and property	<u>5,381</u>	<u>5,747</u>	<u>2,645</u>	<u>3,000</u>	<u>1,000</u>	-66.67%
Licenses And Permits							
B2770	Permits and inspections	<u>579,629</u>	<u>585,188</u>	<u>833,294</u>	<u>450,000</u>	<u>450,000</u>	0.00%
	Total licenses and permits	<u>579,629</u>	<u>585,188</u>	<u>833,294</u>	<u>450,000</u>	<u>450,000</u>	0.00%
Miscellaneous							
B2655	Miscellaneous minor revenue	18	-	-	-	-	n/a
B2701	Refund of prior years expenditures	<u>30,164</u>	<u>23</u>	<u>2,675</u>	<u>-</u>	<u>-</u>	n/a
	Total miscellaneous	<u>30,182</u>	<u>23</u>	<u>2,675</u>	<u>-</u>	<u>-</u>	n/a
Federal Aid							
B4590	Retiree prescription subsidy	<u>1,000</u>	<u>700</u>	<u>700</u>	<u>500</u>	<u>500</u>	0.00%
	Total federal aid	<u>1,000</u>	<u>700</u>	<u>700</u>	<u>500</u>	<u>500</u>	0.00%
	Total revenues	<u>2,012,328</u>	<u>1,993,148</u>	<u>2,111,667</u>	<u>1,615,014</u>	<u>1,574,290</u>	-2.52%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Town Outside Village Revenue Detail (concluded)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Appropriated Fund Balance							
B2799	Appropriated fund balance	-	-	-	300,000	300,000	0.00%
	Total appropriated fund balance	-	-	-	300,000	300,000	0.00%
	Total revenue and appropriated fund balance	<u>\$ 2,012,328</u>	<u>\$ 1,993,148</u>	<u>\$ 2,111,667</u>	<u>\$ 1,915,014</u>	<u>\$ 1,874,290</u>	-2.13%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
TOWN OUTSIDE VILLAGE FUND
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
PUBLIC SAFETY							
B3620	Safety Inspector	\$ 1,100,985	\$ 1,066,669	\$ 1,247,087	\$ 1,144,797	\$ 1,129,824	-1.31%
	Total Public Safety	<u>1,100,985</u>	<u>1,066,669</u>	<u>1,247,087</u>	<u>1,144,797</u>	<u>1,129,824</u>	-1.31%
HOME AND COMMUNITY SERVICES							
B8010	Zoning Board	22,214	22,033	19,634	22,286	22,286	0.00%
B8020	Planning Department	21,035	20,404	20,564	21,151	21,151	0.00%
	Total Home and Comm. Services	<u>43,249</u>	<u>42,437</u>	<u>40,198</u>	<u>43,437</u>	<u>43,437</u>	0.00%
	EMPLOYEE BENEFITS	<u>558,795</u>	<u>499,155</u>	<u>298,304</u>	<u>677,780</u>	<u>646,329</u>	-4.64%
TOTAL EXPENDITURES		1,703,029	1,608,261	1,585,589	1,866,014	1,819,590	-2.49%
OTHER FINANCING USES							
	Interfund transfers	<u>43,000</u>	<u>244,928</u>	<u>401,694</u>	<u>49,000</u>	<u>54,700</u>	11.63%
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,746,029</u>	<u>\$ 1,853,189</u>	<u>\$ 1,987,283</u>	<u>\$ 1,915,014</u>	<u>\$ 1,874,290</u>	-2.13%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2015 BUDGET

DEPT:	SAFETY INSPECTOR	B3620
HEAD:	Thomas Adamczak	
DUTIES:	Administration and enforcement of Town building, plumbing, zoning, housing, fire, landscaping, commercial property maintenance and environmental review ordinances.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Personal Services:							
.1901	Regular Payroll	\$ 1,042,853	\$ 996,916	\$ 983,615	\$ 1,027,869	\$ 971,352	-5.50%
.1902	Overtime Payroll	10,999	6,720	18,121	3,000	25,000	733.33%
.1911	Longevity	27,250	27,650	23,250	24,700	18,950	-23.28%
.1917	Clothing Allowance	2,125	1,990	2,000	2,000	1,875	-6.25%
.1931	Vacation Sellback	3,859	3,936	3,936	4,015	-	n/a
.1932	Sick Sellback	9,530	8,479	8,636	8,700	6,000	-31.03%
.1971	PT Regular	49,473	48,776	53,966	48,286	77,420	60.34%
.1990	Other Pay	-	-	1,200	1,200	1,200	0.00%
	Total personal services	<u>1,146,089</u>	<u>1,094,467</u>	<u>1,094,724</u>	<u>1,119,770</u>	<u>1,101,797</u>	-1.61%
Equipment:							
.2201	Office Equipment	<u>4,197</u>	<u>3,623</u>	<u>82,070</u>	<u>2,000</u>	<u>2,000</u>	0.00%
	Total equipment	<u>4,197</u>	<u>3,623</u>	<u>82,070</u>	<u>2,000</u>	<u>2,000</u>	0.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget -Safety Inspection (concluded)

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change From 2014</u>
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	Contractual expenses:						
.4001	Office Supplies	5,497	5,308	4,552	5,500	5,500	0.00%
.4088	Travel and Conferences	4,358	4,704	5,489	6,250	9,250	48.00%
.4191	Miscellaneous	8,444	11,567	5,742	12,000	12,000	0.00%
.4207	GPS Services	2,324	4,070	4,435	5,300	5,300	0.00%
.4321	Dataprocessing Services	-	-	53,316	-	-	n/a
.4411	Refunds of Permits and Fees	972	3,184	12,652	3,500	3,500	0.00%
.4514	Acquisition of Properties	-	9,100	7,000	10,000	10,000	0.00%
.4561	Contracted Services, Rodents	6,846	7,108	3,330	6,700	6,700	0.00%
	Total contractual expenses	<u>28,441</u>	<u>45,041</u>	<u>96,516</u>	<u>49,250</u>	<u>52,250</u>	6.09%
	Cost allocations:						
.5911	Building Maintenance Allocation	14,720	16,000	17,600	17,600	17,600	0.00%
.5882	Special District Allocation	<u>(92,462)</u>	<u>(92,462)</u>	<u>(43,823)</u>	<u>(43,823)</u>	<u>(43,823)</u>	0.00%
	Total cost allocations	<u>(77,742)</u>	<u>(76,462)</u>	<u>(26,223)</u>	<u>(26,223)</u>	<u>(26,223)</u>	0.00%
	Total Safety Inspector	<u>\$ 1,100,985</u>	<u>\$ 1,066,669</u>	<u>\$ 1,247,087</u>	<u>\$ 1,144,797</u>	<u>\$ 1,129,824</u>	-1.31%

(concluded)

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2015 BUDGET

DEPT: ZONING BOARD	B8010
HEAD: Robert Brandon	
DUTIES: Provides guidance on zoning issues, reviews zoning ordinances and makes recommendations to the Town Board.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
	Personal Services:						
.1901	Regular Payroll	\$ 22,034	\$ 22,033	\$ 19,634	\$ 22,036	\$ 22,036	0.00%
	Total personal services	<u>22,034</u>	<u>22,033</u>	<u>19,634</u>	<u>22,036</u>	<u>22,036</u>	0.00%
	Contractual Expenses:						
.4191	Miscellaneous	<u>180</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>	0.00%
	Total contractual expenses	<u>180</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>	0.00%
	Total Zoning Board	<u>\$ 22,214</u>	<u>\$ 22,033</u>	<u>\$ 19,634</u>	<u>\$ 22,286</u>	<u>\$ 22,286</u>	0.00%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2015 BUDGET

DEPT:	PLANNING DEPARTMENT	B8020
HEAD:	John Marriott	
DUTIES:	Meet with public and contractors to provide guidance in obtaining rezonings, special permits and landscape approval. Coordinate Town development with the Town Board, Engineering, Building Inspector and other interested parties.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
	Personal Services:						
.1901	Regular Payroll	\$ 20,050	\$ 20,049	\$ 20,050	\$ 20,051	\$ 20,051	0.00%
	Total personal services	<u>20,050</u>	<u>20,049</u>	<u>20,050</u>	<u>20,051</u>	<u>20,051</u>	0.00%
	Contractual Expenses:						
.4001	Office Supplies	360	-	46	600	600	0.00%
.4192	Other Expenses	<u>625</u>	<u>355</u>	<u>468</u>	<u>500</u>	<u>500</u>	0.00%
	Total contractual expenses	<u>985</u>	<u>355</u>	<u>514</u>	<u>1,100</u>	<u>1,100</u>	0.00%
	Total Planning	<u>\$ 21,035</u>	<u>\$ 20,404</u>	<u>\$ 20,564</u>	<u>\$ 21,151</u>	<u>\$ 21,151</u>	0.00%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2015 BUDGET

DEPT:	EMPLOYEE BENEFITS	B9010
HEAD:	Brian M. Krause	
DUTIES:	Provides for the costs of employee benefits as required by contract with the various unions which represent Town employees or by Town Board rules and regulations.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Cost allocations:							
.5993	Special District allocation FICA	\$ (7,073)	\$ (7,073)	\$ (3,352)	\$ (3,352)	\$ (3,352)	0.00%
.5996	Special District allocation Benefits	(44,271)	(46,203)	(21,031)	(21,031)	(21,184)	0.73%
	Total cost allocations	(51,344)	(53,276)	(24,383)	(24,383)	(24,536)	0.63%
Benefits:							
.8101	Retirement	152,978	166,722	202,220	209,000	181,000	-13.40%
.8121	Social Security	89,964	91,276	84,753	88,000	87,500	-0.57%
.8141	Medical Insurance	281,729	157,093	1,122	224,513	210,625	-6.19%
.8143	Retirees Insurance	80,761	63,291	32,514	128,250	159,440	24.32%
.8151	Group Life Insurance	2,050	1,960	2,078	2,400	2,300	-4.17%
.8975	Retirement Buyout	2,657	72,089	-	50,000	30,000	-40.00%
	Total benefits	610,139	552,431	322,687	702,163	670,865	-4.46%
	Total Employee Benefits	\$ 558,795	\$ 499,155	\$ 298,304	\$ 677,780	\$ 646,329	-4.64%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2015 BUDGET

DEPT: INTERFUND TRANSFERS	B9501
HEAD: Brian M. Krause	
DUTIES: Provides for the transfer to other funds for contributions for reserves.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
	Transfer to other funds:						
.9703	Transfer to Risk Retention Fund	\$ 43,000	\$ 244,928	\$ 401,694	\$ 49,000	\$ 54,700	11.63%
	Total Interfund Transfers	<u>\$ 43,000</u>	<u>\$ 244,928</u>	<u>\$ 401,694</u>	<u>\$ 49,000</u>	<u>\$ 54,700</u>	11.63%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

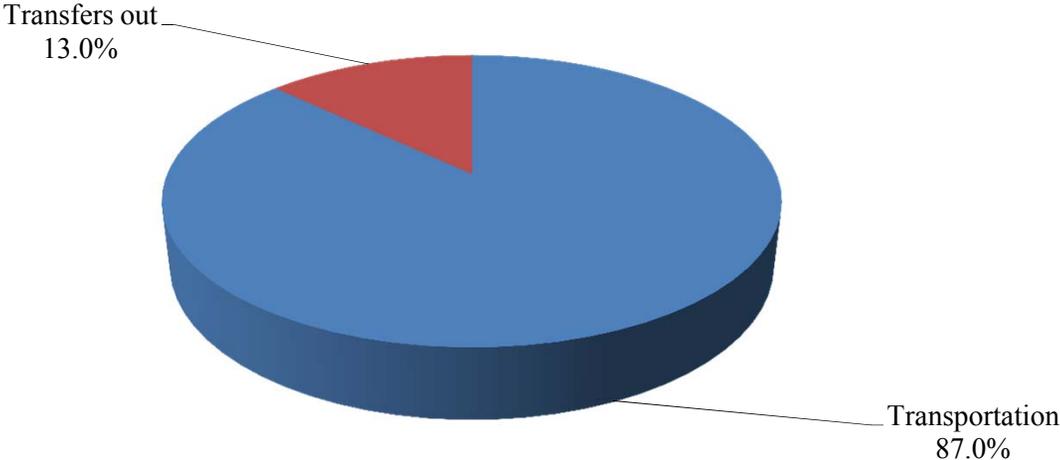
Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Classifications:							
.1000	Personal Services	\$ 1,188,173	\$ 1,136,549	\$ 1,134,408	\$ 1,161,857	\$ 1,143,884	-1.55%
.2000	Equipment	4,197	3,623	82,070	2,000	2,000	0.00%
.4000	Contractual	29,606	45,396	97,030	50,600	53,600	5.93%
.5000	Cost Allocations	(77,742)	(76,462)	(26,223)	(26,223)	(26,223)	0.00%
.8000	Employee Benefits	558,795	499,155	298,304	677,780	646,329	-4.64%
.9000	Interfund Transfers	43,000	244,928	401,694	49,000	54,700	11.63%
	Total	<u>\$ 1,746,029</u>	<u>\$ 1,853,189</u>	<u>\$ 1,987,283</u>	<u>\$ 1,915,014</u>	<u>\$ 1,874,290</u>	-2.13%

GENERAL LIGHTING DISTRICT

General Lighting District

Purpose of Fund: Accounts for all revenues and expenditures related to street lighting services provided.

Major Services: Provides for utility charges and repair and maintenance of the Town street lighting system.



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
GENERAL LIGHTING DISTRICT
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Real property taxes:							
.1001	Real property taxes	\$ 2,399,850	\$ 2,399,850	\$ 2,413,059	\$ 2,413,059	\$ 2,413,059	0.00%
	Total real property taxes	2,399,850	2,399,850	2,413,059	2,413,059	2,413,059	0.00%
Other tax items:							
.1081	Payments in lieu of taxes	4,767	4,716	4,664	4,000	4,000	0.00%
	Total other tax items	4,767	4,716	4,664	4,000	4,000	0.00%
Use of money and property:							
.2401	Use of money and property	6,669	5,671	4,331	4,500	2,000	-55.56%
	Total use of money and property	6,669	5,671	4,331	4,500	2,000	-55.56%
Miscellaneous:							
.2655	Other Minor Sales	560	-	-	-	-	n/a
.2681	Light standard damage	14,632	-	2,683	-	-	n/a
.2701	Prior year expense recovery	-	6,031	-	-	-	n/a
	Total miscellaneous	15,192	6,031	2,683	-	-	n/a
	Total revenues	2,426,478	2,416,268	2,424,737	2,421,559	2,419,059	-0.10%
Appropriated fund balance:							
.2799	Appropriated fund balance	-	-	-	281,406	290,380	3.19%
	Total appropriated fund balance	-	-	-	281,406	290,380	3.19%
	Total revenues and appropriated fund balance	\$ 2,426,478	\$ 2,416,268	\$ 2,424,737	\$ 2,702,965	\$ 2,709,439	0.24%

**TOWN OF CHEEKTOWAGA
LIGHTING FUND**

2015 BUDGET

DEPT: GENERAL LIGHTING DISTRICT	.5182
HEAD: Patrick Bowen	
DUTIES: Provides for street lighting services throughout Town.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4212	Electric - NYSE&G	\$ 975,779	\$ 1,004,791	\$ 1,033,761	\$ 1,150,000	\$ 1,150,000	0.00%
.4213	Electric - Niagara Mohawk	759,069	768,267	782,507	830,000	830,000	0.00%
.4354	Chargebacks	14,961	21,841	20,169	18,000	18,800	4.44%
.4432	Repairs and maint.	65,176	38,150	27,903	65,000	65,000	0.00%
	Total contractual expenses	<u>1,814,985</u>	<u>1,833,049</u>	<u>1,864,340</u>	<u>2,063,000</u>	<u>2,063,800</u>	0.04%
Cost Allocations:							
.5905	Engineering allocation	2,599	2,593	2,707	2,707	2,618	-3.29%
.5908	Tax receiver allocation	21,774	21,774	21,774	21,774	21,774	0.00%
.5909	Assessor allocation	113,434	106,370	124,749	124,749	131,484	5.40%
.5916	Traffic control allocation	56,721	56,517	56,433	56,433	57,126	1.23%
.5918	Building maint. allocation	5,843	5,843	6,671	6,671	6,671	0.00%
.5992	Allocated FICA	11,197	10,736	10,425	10,425	10,133	-2.80%
.5995	Allocated fringes	70,082	70,123	65,405	65,406	64,033	-2.10%
	Total cost allocations	<u>281,650</u>	<u>273,956</u>	<u>288,164</u>	<u>288,165</u>	<u>293,839</u>	1.97%

(continued)

Town of Cheektowaga, New York - 2015 Budget - General Lighting District (concluded)

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Interfund Transfers:							
.9131	Installment purchase debt- principal	-	241,807	253,245	265,500	278,000	4.71%
.9211	Installment purchase debt- interest	-	115,981	104,540	93,000	80,500	-13.44%
.9131	Bond principal	230,886	-	-	-	-	n/a
.9211	Bond interest	126,902	-	3	-	-	n/a
.9311	Debt Service Applied	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	0.00%
	Total interfund transfers	<u>351,088</u>	<u>351,088</u>	<u>351,088</u>	<u>351,800</u>	<u>351,800</u>	0.00%
	Total Lighting District	<u>\$ 2,447,723</u>	<u>\$ 2,458,093</u>	<u>\$ 2,503,592</u>	<u>\$ 2,702,965</u>	<u>\$ 2,709,439</u>	0.24%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL LIGHTING DISTRICT**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

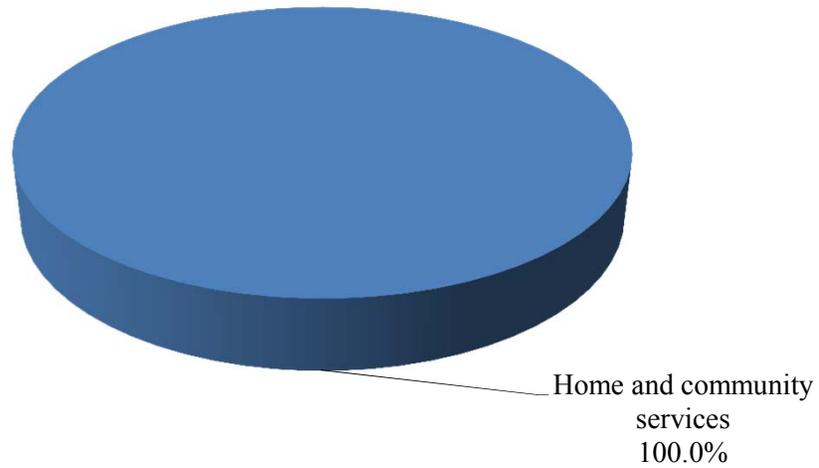
Account	Description	Actual Expenditures			Adopted Budget		Change
		2011	2012	2013	2014	2015	From 2014
	Classifications:						
.4000	Contractual	\$ 1,814,985	\$ 1,833,049	\$ 1,864,340	\$ 2,063,000	\$ 2,063,800	0.04%
.5000	Cost Allocations	281,650	273,956	288,164	288,165	293,839	1.97%
.9000	Interfund Transfers	351,088	351,088	351,088	351,800	351,800	0.00%
	Total	<u>\$ 2,447,723</u>	<u>\$ 2,458,093</u>	<u>\$ 2,503,592</u>	<u>\$ 2,702,965</u>	<u>\$ 2,709,439</u>	0.24%

WATER HYDRANT DISTRICTS

Water Hydrant Districts

Purpose of Fund: Account for revenues and expenditures relating to water hydrants provided for fire protection.

Major Services: Provides for costs of hydrant rentals.



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
WATER HYDRANT DISTRICTS
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 1 (.8351)							
Real Property Taxes:							
.1001	Real property taxes	\$ 74,560	\$ 74,560	\$ 76,541	\$ 76,541	\$ 76,541	0.00%
	Total real property taxes	74,560	74,560	76,541	76,541	76,541	0.00%
Use of Money and Property:							
.2401	Interest & earnings	277	248	177	350	75	-78.57%
	Total use of money and property	277	248	177	350	75	-78.57%
	Total revenues	74,837	74,808	76,718	76,891	76,616	-0.36%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	-	-	-	10,790	11,615	7.65%
	Total appropriated fund balance	-	-	-	10,790	11,615	7.65%
	Total revenues and appropriated fund balance	\$ 74,837	\$ 74,808	\$ 76,718	\$ 87,681	\$ 88,231	0.63%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Water Hydrant Districts Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 2 (.8352)							
Real Property Taxes:							
.1001	Real property taxes	\$ 26,028	\$ 26,028	\$ 26,028	\$ 26,028	\$ 26,028	0.00%
	Total real property taxes	<u>26,028</u>	<u>26,028</u>	<u>26,028</u>	<u>26,028</u>	<u>26,028</u>	0.00%
Use of Money and Property:							
.2401	Interest & earnings	<u>137</u>	<u>138</u>	<u>95</u>	<u>100</u>	<u>40</u>	-60.00%
	Total use of money and property	<u>137</u>	<u>138</u>	<u>95</u>	<u>100</u>	<u>40</u>	-60.00%
	Total revenues	<u>26,165</u>	<u>26,166</u>	<u>26,123</u>	<u>26,128</u>	<u>26,068</u>	-0.23%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,130</u>	<u>7,523</u>	5.51%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,130</u>	<u>7,523</u>	5.51%
	Total revenues and appropriated fund balance	<u>\$ 26,165</u>	<u>\$ 26,166</u>	<u>\$ 26,123</u>	<u>\$ 33,258</u>	<u>\$ 33,591</u>	1.00%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Water Hydrant Districts Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 3 (.8353)							
Real Property Taxes:							
.1001	Real property taxes	\$ 31,546	\$ 31,546	\$ 31,546	\$ 31,546	\$ 31,546	0.00%
	Total real property taxes	<u>31,546</u>	<u>31,546</u>	<u>31,546</u>	<u>31,546</u>	<u>31,546</u>	0.00%
Use of Money and Property:							
.2401	Interest & earnings	<u>174</u>	<u>189</u>	<u>132</u>	<u>100</u>	<u>55</u>	-45.00%
	Total use of money and property	<u>174</u>	<u>189</u>	<u>132</u>	<u>100</u>	<u>55</u>	-45.00%
	Total revenues	<u>31,720</u>	<u>31,735</u>	<u>31,678</u>	<u>31,646</u>	<u>31,601</u>	-0.14%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,157</u>	<u>8,745</u>	7.21%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,157</u>	<u>8,745</u>	7.21%
	Total revenues and appropriated fund balance	<u>\$ 31,720</u>	<u>\$ 31,735</u>	<u>\$ 31,678</u>	<u>\$ 39,803</u>	<u>\$ 40,346</u>	1.36%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Water Hydrant Districts Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 4 (.8354)							
Real Property Taxes:							
.1001	Real property taxes	\$ 109,796	\$ 115,385	\$ 119,515	\$ 120,558	\$ 121,464	0.75%
	Total real property taxes	<u>109,796</u>	<u>115,385</u>	<u>119,515</u>	<u>120,558</u>	<u>121,464</u>	0.75%
Use of Money and Property:							
.2401	Interest & earnings	288	202	162	200	75	-62.50%
	Total use of money and property	<u>288</u>	<u>202</u>	<u>162</u>	<u>200</u>	<u>75</u>	-62.50%
	Total revenues	<u>110,084</u>	<u>115,587</u>	<u>119,677</u>	<u>120,758</u>	<u>121,539</u>	0.65%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Water Hydrant Districts Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 5 (.8355)							
Real Property Taxes:							
.1001	Real property taxes	\$ 32,301	\$ 32,301	\$ 33,277	\$ 33,277	\$ 33,277	0.00%
	Total real property taxes	<u>32,301</u>	<u>32,301</u>	<u>33,277</u>	<u>33,277</u>	<u>33,277</u>	0.00%
Use of Money and Property:							
.2401	Interest & earnings	138	129	90	100	35	-65.00%
	Total use of money and property	<u>138</u>	<u>129</u>	<u>90</u>	<u>100</u>	<u>35</u>	-65.00%
	Total revenues	<u>32,439</u>	<u>32,430</u>	<u>33,367</u>	<u>33,377</u>	<u>33,312</u>	-0.19%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	-	-	-	7,127	7,415	4.04%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,127</u>	<u>7,415</u>	4.04%
	Total revenues and appropriated fund balance	<u>\$ 32,439</u>	<u>\$ 32,430</u>	<u>\$ 33,367</u>	<u>\$ 40,504</u>	<u>\$ 40,727</u>	0.55%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Water Hydrant Districts Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 6 (.8356)							
Real Property Taxes:							
.1001	Real property taxes	\$ 102,076	\$ 102,076	\$ 102,076	\$ 102,076	\$ 102,076	0.00%
	Total real property taxes	<u>102,076</u>	<u>102,076</u>	<u>102,076</u>	<u>102,076</u>	<u>102,076</u>	0.00%
Use of Money and Property:							
.2401	Interest & earnings	443	435	323	350	145	-58.57%
	Total use of money and property	<u>443</u>	<u>435</u>	<u>323</u>	<u>350</u>	<u>145</u>	-58.57%
	Total revenues	<u>102,519</u>	<u>102,511</u>	<u>102,399</u>	<u>102,426</u>	<u>102,221</u>	-0.20%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	-	-	-	13,103	13,845	5.66%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,103</u>	<u>13,845</u>	5.66%
	Total revenues and appropriated fund balance	<u>\$ 102,519</u>	<u>\$ 102,511</u>	<u>\$ 102,399</u>	<u>\$ 115,529</u>	<u>\$ 116,066</u>	0.46%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Water Hydrant Districts Revenue Detail (concluded)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HYDRANT DISTRICT NO. 8 (.8358)							
Real Property Taxes:							
.1001	Real property taxes	\$ 33,497	\$ 33,497	\$ 33,822	\$ 33,822	\$ 33,822	0.00%
	Total real property taxes	<u>33,497</u>	<u>33,497</u>	<u>33,822</u>	<u>33,822</u>	<u>33,822</u>	0.00%
Use of Money and Property:							
.2401	Interest & earnings	<u>132</u>	<u>119</u>	<u>84</u>	<u>100</u>	<u>35</u>	-65.00%
	Total use of money and property	<u>132</u>	<u>119</u>	<u>84</u>	<u>100</u>	<u>35</u>	-65.00%
	Total revenues	<u>33,629</u>	<u>33,616</u>	<u>33,906</u>	<u>33,922</u>	<u>33,857</u>	-0.19%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,392</u>	<u>6,720</u>	5.13%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,392</u>	<u>6,720</u>	5.13%
	Total revenues and appropriated fund balance	<u>\$ 33,629</u>	<u>\$ 33,616</u>	<u>\$ 33,906</u>	<u>\$ 40,314</u>	<u>\$ 40,577</u>	0.65%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
WATER HYDRANT DISTRICTS
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
HOME AND COMMUNITY SERVICES							
.8351	Hydrant District No. 1	\$ 86,274	\$ 85,705	\$ 87,217	\$ 87,681	\$ 88,231	0.63%
.8352	Hydrant District No. 2	32,287	31,835	32,829	33,258	33,591	1.00%
.8353	Hydrant District No. 3	38,670	38,509	39,533	39,803	40,346	1.36%
.8354	Hydrant District No. 4	118,790	118,044	120,717	120,758	121,539	0.65%
.8355	Hydrant District No. 5	39,041	38,495	39,275	40,504	40,727	0.55%
.8356	Hydrant District No. 6	112,590	110,770	112,224	115,529	116,066	0.46%
.8358	Hydrant District No. 8	<u>39,386</u>	<u>38,935</u>	<u>39,078</u>	<u>40,314</u>	<u>40,577</u>	0.65%
	Total Home and Community Services	<u>467,038</u>	<u>462,293</u>	<u>470,873</u>	<u>477,847</u>	<u>481,077</u>	0.68%
TOTAL EXPENDITURES		<u>\$ 467,038</u>	<u>\$ 462,293</u>	<u>\$ 470,873</u>	<u>\$ 477,847</u>	<u>\$ 481,077</u>	0.68%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 1	.8351
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4339	Hydrant Rental	\$ 58,415	\$ 58,416	\$ 58,414	\$ 58,990	\$ 58,990	0.00%
.4352	Erie County Chargebacks	71	702	431	320	275	-14.06%
	Total contractual expenses	<u>58,486</u>	<u>59,118</u>	<u>58,845</u>	<u>59,310</u>	<u>59,265</u>	-0.08%
Cost Allocations:							
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	3,034	3,034	3,034	3,034	3,034	0.00%
.5909	Assessor Allocation	15,807	14,823	17,384	17,384	18,323	5.40%
.5992	Payroll Taxes Allocated	1,125	1,056	982	982	932	-5.09%
.5995	Fringe Benefits Allocated	7,042	6,896	6,160	6,159	5,892	-4.34%
	Total cost allocations	<u>27,788</u>	<u>26,587</u>	<u>28,372</u>	<u>28,371</u>	<u>28,966</u>	2.10%
	Total Hydrant District No. 1	<u>\$ 86,274</u>	<u>\$ 85,705</u>	<u>\$ 87,217</u>	<u>\$ 87,681</u>	<u>\$ 88,231</u>	0.63%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 2	.8352
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4339	Hydrant Rental	\$ 19,930	\$ 19,930	\$ 19,928	\$ 20,922	\$ 20,922	0.00%
.4352	Erie County Chargebacks	388	415	665	100	215	115.00%
	Total contractual expenses	<u>20,318</u>	<u>20,345</u>	<u>20,593</u>	<u>21,022</u>	<u>21,137</u>	0.55%
Cost Allocations:							
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	1,229	1,229	1,229	1,229	1,229	0.00%
.5909	Assessor Allocation	6,401	6,002	7,039	7,039	7,419	5.40%
.5992	Payroll Taxes Allocated	490	462	434	434	413	-4.84%
.5995	Fringe Benefits Allocated	3,069	3,019	2,722	2,722	2,608	-4.19%
	Total cost allocations	<u>11,969</u>	<u>11,490</u>	<u>12,236</u>	<u>12,236</u>	<u>12,454</u>	1.78%
	Total Hydrant District No. 2	<u>\$ 32,287</u>	<u>\$ 31,835</u>	<u>\$ 32,829</u>	<u>\$ 33,258</u>	<u>\$ 33,591</u>	1.00%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 3	.8353
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4339	Hydrant Rental	\$ 30,009	\$ 30,105	\$ 30,237	\$ 30,991	\$ 30,991	0.00%
.4352	Erie County Chargebacks	343	397	784	300	712	137.33%
	Total contractual expenses	<u>30,352</u>	<u>30,502</u>	<u>31,021</u>	<u>31,291</u>	<u>31,703</u>	1.32%
Cost Allocations:							
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	812	812	812	812	812	0.00%
.5909	Assessor Allocation	4,230	3,967	4,652	4,652	4,903	5.40%
.5992	Payroll Taxes Allocated	344	325	307	307	293	-4.56%
.5995	Fringe Benefits Allocated	2,152	2,125	1,929	1,929	1,850	-4.10%
	Total cost allocations	<u>8,318</u>	<u>8,007</u>	<u>8,512</u>	<u>8,512</u>	<u>8,643</u>	1.54%
	Total Hydrant District No. 3	<u>\$ 38,670</u>	<u>\$ 38,509</u>	<u>\$ 39,533</u>	<u>\$ 39,803</u>	<u>\$ 40,346</u>	1.36%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 4	.8354
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4339	Hydrant Rental	\$ 86,363	\$ 86,363	\$ 86,362	\$ 87,000	\$ 87,000	0.00%
.4352	Erie County Chargebacks	239	896	1,497	900	980	8.89%
	Total contractual expenses	<u>86,602</u>	<u>87,259</u>	<u>87,859</u>	<u>87,900</u>	<u>87,980</u>	0.09%
Cost Allocations:							
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	3,536	3,536	3,536	3,536	3,536	0.00%
.5909	Assessor Allocation	18,423	17,276	20,261	20,261	21,355	5.40%
.5992	Payroll Taxes Allocated	1,302	1,221	1,134	1,134	1,077	-5.03%
.5995	Fringe Benefits Allocated	8,147	7,974	7,115	7,115	6,806	-4.34%
	Total cost allocations	<u>32,188</u>	<u>30,785</u>	<u>32,858</u>	<u>32,858</u>	<u>33,559</u>	2.13%
	Total Hydrant District No. 4	<u>\$ 118,790</u>	<u>\$ 118,044</u>	<u>\$ 120,717</u>	<u>\$ 120,758</u>	<u>\$ 121,539</u>	0.65%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 5	.8355
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4339	Hydrant Rental	\$ 25,886	\$ 25,886	\$ 25,885	\$ 27,000	\$ 27,000	0.00%
.4352	Erie County Chargebacks	63	46	8	122	100	-18.03%
	Total contractual expenses	<u>25,949</u>	<u>25,932</u>	<u>25,893</u>	<u>27,122</u>	<u>27,100</u>	-0.08%
Cost Allocations:							
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	1,357	1,357	1,357	1,357	1,357	0.00%
.5909	Assessor Allocation	7,069	6,629	7,774	7,774	8,194	5.40%
.5992	Payroll Taxes Allocated	535	504	473	473	450	-4.86%
.5995	Fringe Benefits Allocated	3,351	3,295	2,966	2,966	2,841	-4.21%
	Total cost allocations	<u>13,092</u>	<u>12,563</u>	<u>13,382</u>	<u>13,382</u>	<u>13,627</u>	1.83%
	Total Hydrant District No. 5	<u>\$ 39,041</u>	<u>\$ 38,495</u>	<u>\$ 39,275</u>	<u>\$ 40,504</u>	<u>\$ 40,727</u>	0.55%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 6	.8356
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4339	Hydrant Rental	\$ 66,975	\$ 67,279	\$ 66,980	\$ 69,900	\$ 69,900	0.00%
.4352	Erie County Chargebacks	1,444	1,273	166	550	100	-81.82%
	Total contractual expenses	<u>68,419</u>	<u>68,552</u>	<u>67,146</u>	<u>70,450</u>	<u>70,000</u>	-0.64%
Cost Allocations:							
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	4,904	4,904	4,904	4,904	4,904	0.00%
.5909	Assessor Allocation	25,548	23,957	28,096	28,096	29,613	5.40%
.5992	Payroll Taxes Allocated	1,783	1,670	1,549	1,549	1,471	-5.04%
.5995	Fringe Benefits Allocated	11,156	10,909	9,717	9,718	9,293	-4.37%
	Total cost allocations	<u>44,171</u>	<u>42,218</u>	<u>45,078</u>	<u>45,079</u>	<u>46,066</u>	2.19%
	Total Hydrant District No. 6	<u>\$ 112,590</u>	<u>\$ 110,770</u>	<u>\$ 112,224</u>	<u>\$ 115,529</u>	<u>\$ 116,066</u>	0.46%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: HYDRANT DISTRICT NO. 8	.8358
HEAD: N/A	
DUTIES: Provides for the rental of fire hydrants within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 27,490	\$ 27,490	\$ 27,488	\$ 28,600	\$ 28,600	0.00%
.4352	Erie County Chargebacks	583	579	23	147	-	n/a
	Total contractual expenses	<u>28,073</u>	<u>28,069</u>	<u>27,511</u>	<u>28,747</u>	<u>28,600</u>	-0.51%
	Cost Allocations:						
.5905	Engineering Allocation	780	778	812	812	785	-3.33%
.5908	Tax Receiver Allocation	1,154	1,154	1,154	1,154	1,154	0.00%
.5909	Assessor Allocation	6,011	5,637	6,611	6,611	6,968	5.40%
.5992	Payroll Taxes Allocated	464	438	411	411	450	9.49%
.5995	Fringe Benefits Allocated	2,904	2,859	2,579	2,579	2,620	1.59%
	Total cost allocations	<u>11,313</u>	<u>10,866</u>	<u>11,567</u>	<u>11,567</u>	<u>11,977</u>	3.54%
	Total Hydrant District No. 8	<u>\$ 39,386</u>	<u>\$ 38,935</u>	<u>\$ 39,078</u>	<u>\$ 40,314</u>	<u>\$ 40,577</u>	0.65%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

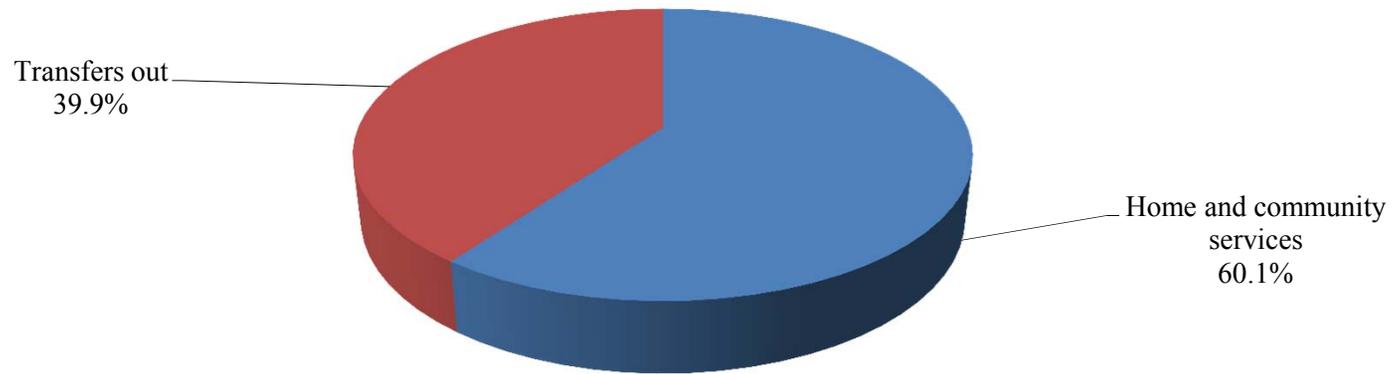
Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Classifications:							
.4000	Contractual	\$ 318,199	\$ 319,777	\$ 318,868	\$ 325,842	\$ 325,785	-0.02%
.5000	Cost allocations	148,839	142,516	152,005	152,005	155,292	2.16%
	Total	<u>\$ 467,038</u>	<u>\$ 462,293</u>	<u>\$ 470,873</u>	<u>\$ 477,847</u>	<u>\$ 481,077</u>	0.68%

MASTER DRAINAGE DISTRICT

Master Drainage District

Purpose of Fund: Accounts for revenues and expenditures relating to drainage throughout the Town.

Major Services: Provides for maintenance of, and debt service on construction and repair of drainage systems.



TOWN OF CHEEKTOWAGA, NEW YORK
2015 BUDGET
MASTER DRAINAGE DISTRICT
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Real Property Taxes:							
.1001	Real property taxes	\$ 710,762	\$ 710,762	\$ 710,762	\$ 710,762	\$ 653,434	-8.07%
	Total real property taxes	<u>710,762</u>	<u>710,762</u>	<u>710,762</u>	<u>710,762</u>	<u>653,434</u>	-8.07%
Use of Money and Property:							
.2401	Interest earnings	<u>2,513</u>	<u>2,353</u>	<u>1,828</u>	<u>3,000</u>	<u>750</u>	-75.00%
	Total use of money and property	<u>2,513</u>	<u>2,353</u>	<u>1,828</u>	<u>3,000</u>	<u>750</u>	-75.00%
	Total revenues	<u>713,275</u>	<u>713,115</u>	<u>712,590</u>	<u>713,762</u>	<u>654,184</u>	-8.35%
Appropriated Fund Balance:							
.2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,077</u>	<u>48,077</u>	0.00%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,077</u>	<u>48,077</u>	0.00%
	Total revenue, other financing sources and appropriated fund balance	<u>\$ 713,275</u>	<u>\$ 713,115</u>	<u>\$ 712,590</u>	<u>\$ 761,839</u>	<u>\$ 702,261</u>	-7.82%

**TOWN OF CHEEKTOWAGA
MASTER DRAINAGE DISTRICT**

2015 BUDGET

DEPT: MASTER DRAINAGE DISTRICT	.8140
HEAD: Patrick Bowen	
DUTIES: Provides for the maintenance of the Town's street drainage system within this district.	

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Contractual Expenses:							
.4002	Engineering Supplies	\$ 2,558	\$ 2,328	\$ 2,127	\$ 3,500	\$ 3,500	0.00%
.4352	Erie County Charge Back	722	361	5,044	1,000	2,305	130.50%
.4430	Detention Maintenance	-	-	-	2,500	-	n/a
.4431	Contracted Repairs	36,606	37,224	27,608	40,000	40,000	0.00%
.4432	Maint. & Repairs	97,827	88,409	99,116	100,000	100,000	0.00%
.4476	Ditch Creek Pest Control	475	6,183	-	8,000	8,000	0.00%
.4543	Ditch Creek Maintenance	108,443	84,390	89,260	95,000	95,000	0.00%
.4581	Consulting Services	5,696	4,431	11,441	12,000	12,000	0.00%
	Total contractual expenses	<u>252,327</u>	<u>223,326</u>	<u>234,596</u>	<u>262,000</u>	<u>260,805</u>	-0.46%
Cost Allocations:							
.5905	Engineering Allocation	80,299	80,136	83,645	83,645	80,897	-3.29%
.5908	Tax Receiver Allocation	3,900	3,900	3,900	3,900	3,900	0.00%
.5909	Assessor Allocation	20,316	19,051	22,342	22,342	23,548	5.40%
.5992	Payroll Taxes Allocated	7,374	7,303	7,473	7,473	7,202	-3.63%
.5995	Fringe Benefits Allocated	46,150	47,702	46,879	46,879	45,509	-2.92%
	Total cost allocations	<u>158,039</u>	<u>158,092</u>	<u>164,239</u>	<u>164,239</u>	<u>161,056</u>	-1.94%
	Total appropriations	<u>410,366</u>	<u>381,418</u>	<u>398,835</u>	<u>426,239</u>	<u>421,861</u>	-1.03%

(continued)

Town of Cheektowaga, New York - 2015 Budget - Master Drainage District (concluded)

Account	Description	Actual Expenditures			Adopted Budget		Change From 2014
		2011	2012	2013	2014	2015	
Interfund Transfers:							
.9101	Transfer to Debt Service - Principal	163,085	174,024	235,241	242,600	195,400	-19.46%
.9201	Transfer to Debt Service - Interest	54,757	43,911	32,339	108,000	100,000	-7.41%
.9311	Debt Service Reserves Applied	(14,600)	(15,000)	(15,000)	(15,000)	(15,000)	0.00%
	Total interfund transfers	<u>203,242</u>	<u>202,935</u>	<u>252,580</u>	<u>335,600</u>	<u>280,400</u>	-16.45%
	Total appropriations and interfund transfers	<u>\$ 613,608</u>	<u>\$ 584,353</u>	<u>\$ 651,415</u>	<u>\$ 761,839</u>	<u>\$ 702,261</u>	-7.82%

(concluded)

**TOWN OF CHEEKTOWAGA
MASTER DRAINAGE DISTRICT**

2015 BUDGET

DEPT: FUND TOTALS
HEAD: N/A
DUTIES: To summarize, by classification, the total expenditures and appropriations.

Account	Description	Actual Expenditures			Adopted Budget		Change
		2011	2012	2013	2014	2015	From 2014
Classifications:							
.4000	Contractual	\$ 252,327	\$ 223,326	\$ 234,596	\$ 262,000	\$ 260,805	-0.46%
.5000	Cost Allocations	158,039	158,092	164,239	164,239	161,056	-1.94%
.9000	Interfund Transfers	203,242	202,935	252,580	335,600	280,400	-16.45%
	Total	<u>\$ 613,608</u>	<u>\$ 584,353</u>	<u>\$ 651,415</u>	<u>\$ 761,839</u>	<u>\$ 702,261</u>	-7.82%

APPROPRIATIONS INDEX

TOWN OF CHEEKTOWAGA, NEW YORK
2015 Adopted Budget
Appropriations Index

	<u>Dept.</u>	<u>Page</u>		<u>Dept.</u>	<u>Page</u>
Archive Grant	A1415	46	Library Expenses	A7410	81
Assessments	A1355	41	Master Drainage District	S8140	188
Attorney	A1420	47	Parks	A7110	73
Beach & Pool Program	A7180	77	Personnel	A1430	49
Brush and Weeds	D5140	107	Planning Department	B8020	160
Buildings & Grounds	A1625	52	Playgrounds and Recreation	A7140	75
Celebrations	A7550	83	Police	A3120	64
Central Data Processing	A1680	57	Professional Services	A1320	40
Central Garage	A1640	54	Publicity	A6410	71
Central Printing And Mailing	A1670	56	Recycling	S8173	149
Central Records Management	A1685	59	Risk Retention Fund	CS	91
Cheektowaga Greater Partnership	A1972	61	Safety Inspector	B3620	157
Communications Systems	A3020	62	Sanitary Sewer:		
Community Development	A9499	86	District No. 1	S8121	127
Control of Animals	A3510	67	Sewer Department	S8125	128
Cultural Groups	A7270	78	Main Pump	S8135	131
Employee Benefits:			Sanitation	S8160	147
General Fund	A9010	87	Senior Services	A7620	84
Town Outside Village Fund	B9010	161	Services for Other Gvts.	D5148	110
Highway Fund	D9010	113	Snow Removal	D5142	109
Sewer Fund	S9010	133	Special Items	A1910	60
Consolidated Garbage Fund	S9010	150	Superintendent of Highways	A5010	69
Engineer	A1440	51	Supervisor	A1220	36
Erosion Control and Drainage	D8540	112	Tax Assessment Review Board	A1356	43
Finance	A1315	38	Town Board	A1010	33
General Lighting District	S5182	166	Town Clerk	A1410	44
Highway Garage	A5132	70	Traffic Control	A3310	66
Highway General Repair	D5110	105	Traffic Safety Commission	A3610	68
Highway Improvements	D5150	111	Veterans Services	A6510	72
Highway Labor	D5141	108	Water Hydrant Districts:		
Highway Machinery	D5130	106	District No. 1	S8351	178
Historian	A7510	82	District No. 2	S8352	179
Interfund Transfers:			District No. 3	S8353	180
General Fund	A	88	District No. 4	S8354	181
Town Outside Village Fund	B	162	District No. 5	S8355	182
Highway Fund	D	114	District No. 6	S8356	183
Sewer Fund	S	134	District No. 8	S8358	184
Consolidated Garbage Fund	S	151	Youth Programs	A7310	79
Justices	A1110	34	Zoning Board	B8010	159

