



TOWN OF CHEEKTOWAGA



ERIE COUNTY, NEW YORK

ANNUAL BUDGET 2014

MARY F. HOLTZ, SUPERVISOR

COUNCILMEMBERS:

**JAMES P. ROGOWSKI
GERALD P. KAMINSKI
DIANE BENCZKOWSKI**

**CHARLES C. MARKEL
ANGELA M. WOZNAK
TIM MEYERS**

TOWN OF CHEEKTOWAGA, NEW YORK

2014 ADOPTED BUDGET

MARY F. HOLTZ, SUPERVISOR

COUNCILMEMBERS:

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CHARLES C. MARKEL
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PREPARED BY:

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

TOWN OF CHEEKTOWAGA, NEW YORK
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TRANSMITTAL LETTER

The Town of Cheektowaga



CHEEKTOWAGA TOWN HALL
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CHEEKTOWAGA, NEW YORK 14227
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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 2014 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 2014 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 2014 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 2014 budget includes a 0.51% decrease in the overall Town-wide tax rate for an average taxpayer.

We spent many weeks scrutinizing the budget figures to reduce 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. Additionally, we are fortunate for 2014 to have a decrease in retirement contributions to New York State and to our cost for self-insuring our health costs.

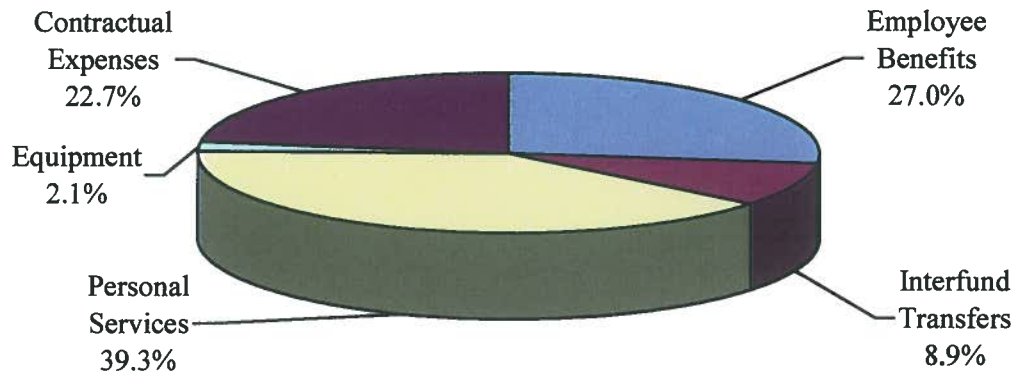
We were able to settle contracts with the Town of Cheektowaga Police Club and Police Captains & Lieutenants Association during 2013. Highlights of these contracts are that all employees are required to contribute toward health insurance premiums, a reduction in benefits for future employees and, most important for the future of our Town, the end of legacy health insurance for all newly hired employees. These same items have been agreed to by our other three Town unions and implemented in our policy for our non-union management, department head personnel and elected officials. This will help to reduce our costs in future budgets.

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.

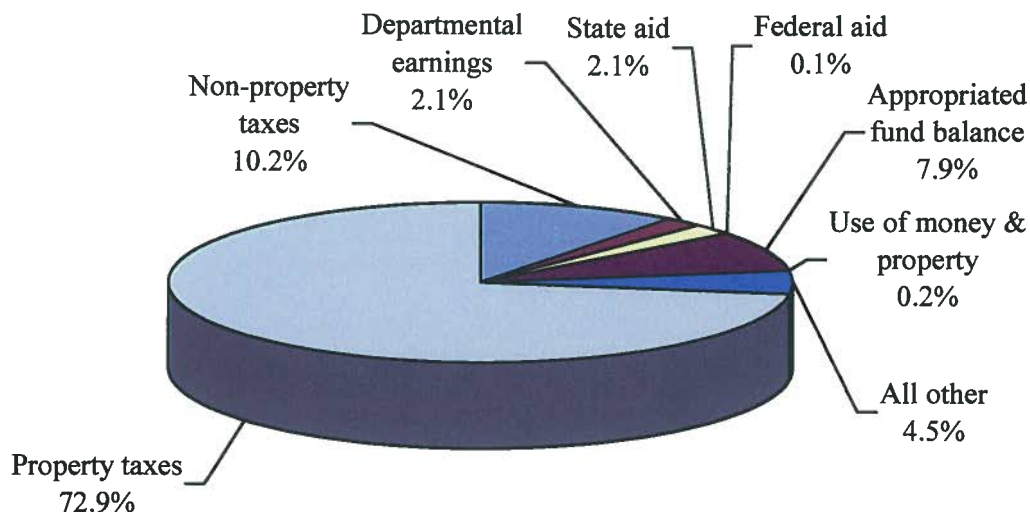
Budget Highlights

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



Estimated Revenues—as shown in the figure below, 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,

A handwritten signature in blue ink, reading "Mary F. Holtz". The signature is written in a cursive style with a large, stylized "M" and "H".

Mary F. Holtz
Town Supervisor

TOWN OF CHEEKTOWAGA, NEW YORK
Budget Process
2014 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)
2014 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	Formulate departmental budgets based on goals, objectives, historical requirements and other information.
	Director of Administration and Finance	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
2014 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.

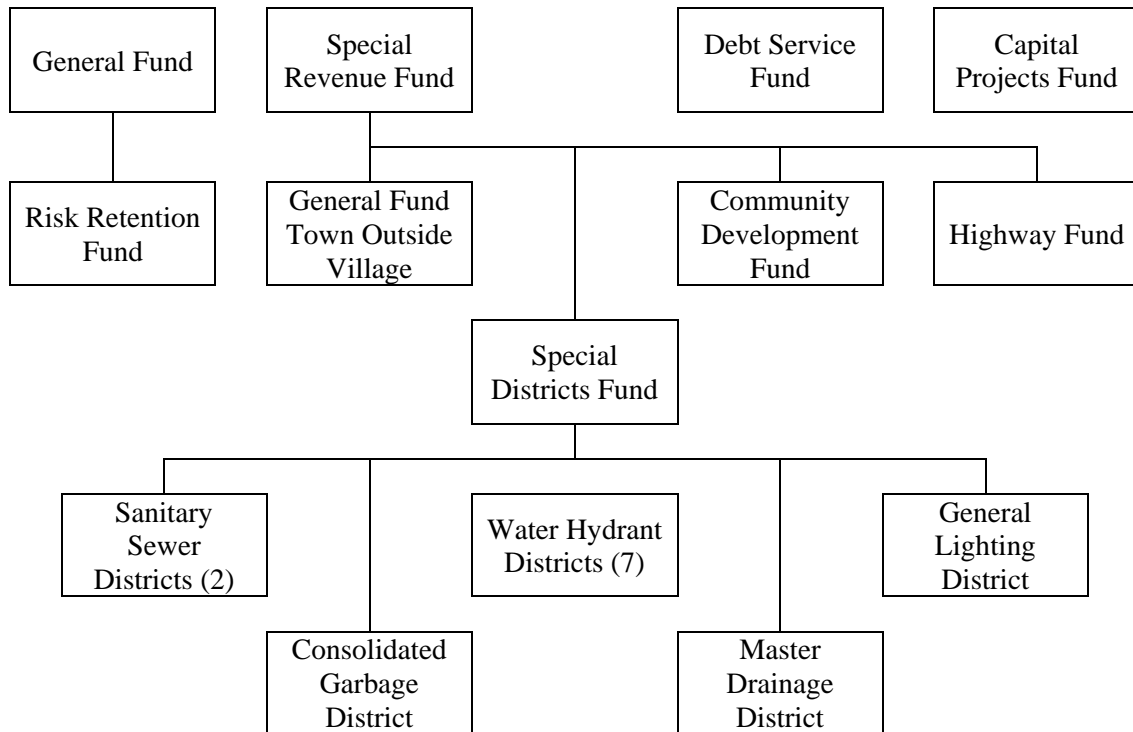
These policies provide for a general framework in budget preparation. However, there is significant opportunity for input from citizens, department heads and members of the Town Board.

TOWN OF CHEEKTOWAGA, NEW YORK

Financial and Operating Structure

2014 Budget

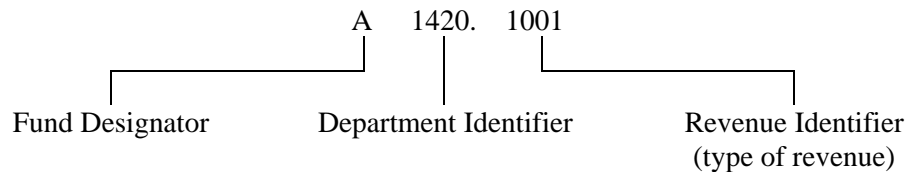
The Town of Cheektowaga's financial structure and accounting system maintains and reports operations in accordance with New York State's Uniform System of Accounts for Towns. The operating funds are reported in the following manner:



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)

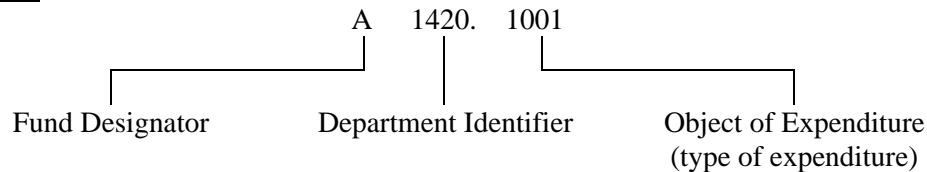
TOWN OF CHEEKTOWAGA, NEW YORK
Financial and Operating Structure (concluded)
2014 Budget

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 the Special Revenue Fund)

- ◆ 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
Debt Management
2014 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:

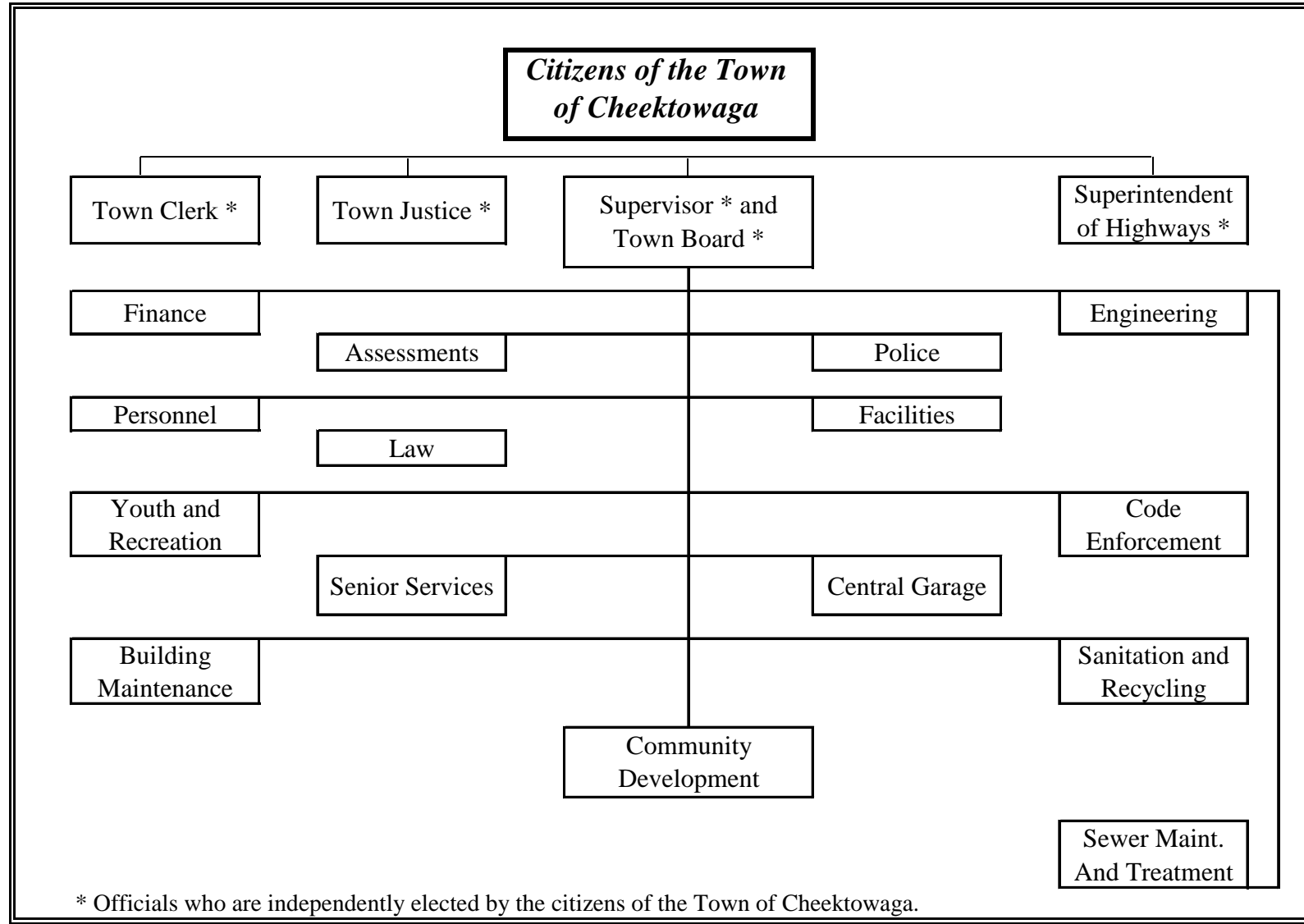
	Original	Issue/	Principal	2014		2015		2016		2017	
	Issue	Maturity	1/1/2014	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
General Fund											
Refunding Serial Bonds	2,487,855	2004/2014	\$ 145,000	\$ 145,000	\$ 5,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Improvements	750,000	2005/2020	318,100	62,900	12,088	62,900	9,698	36,600	7,308	36,600	5,916
Refunding Serial Bonds	1,978,055	2010/2016	<u>834,775</u>	<u>287,305</u>	<u>18,285</u>	<u>276,500</u>	<u>8,862</u>	<u>270,970</u>	<u>3,049</u>	<u>-</u>	<u>-</u>
Total General Fund			<u>1,297,875</u>	<u>495,205</u>	<u>35,811</u>	<u>339,400</u>	<u>18,560</u>	<u>307,570</u>	<u>10,357</u>	<u>36,600</u>	<u>5,916</u>
Highway Fund											
Public Improvements	2,500,000	2005/2020	1,289,500	164,700	49,002	164,700	42,742	182,900	36,484	182,900	29,534
Public Improvements	3,500,000	2006/2016	1,200,000	400,000	48,000	400,000	32,000	400,000	16,000	-	-
Refunding Serial Bonds	1,973,953	2010/2016	<u>672,357</u>	<u>332,193</u>	<u>13,171</u>	<u>171,800</u>	<u>5,506</u>	<u>168,364</u>	<u>1,894</u>	<u>-</u>	<u>-</u>
Total Highway Fund			<u>3,161,857</u>	<u>896,893</u>	<u>110,173</u>	<u>736,500</u>	<u>80,248</u>	<u>751,264</u>	<u>54,378</u>	<u>182,900</u>	<u>29,534</u>
Special Districts											
Alpine Sewer EFC Bond	752,825	2004/2034	530,000	25,000	25,233	25,000	24,194	25,000	23,117	25,000	22,010
Public Improvements (drain)	1,100,000	2005/2020	567,400	72,400	21,562	72,400	18,810	80,500	16,058	80,500	13,000
Refund. Serial Bonds Sewer	357,782	2010/2016	153,709	51,343	3,391	51,700	1,657	50,666	570	-	-
Refund. Serial Bonds Drain.	200,210	2010/2014	<u>49,159</u>	<u>49,159</u>	<u>578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Districts Fund			<u>1,300,268</u>	<u>197,902</u>	<u>50,764</u>	<u>149,100</u>	<u>44,661</u>	<u>156,166</u>	<u>39,745</u>	<u>105,500</u>	<u>35,010</u>
Total governmental activities			<u>\$ 5,760,000</u>	<u>\$ 1,590,000</u>	<u>\$ 196,748</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>

(continued)

Town of Cheektowaga—Bond Amortization Schedules (concluded):

	Original	Issue/	2018		2019-2023		2024-beyond		Total	
	Issue	Maturity	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
General Fund										
Refunding Serial Bonds	2,487,855	2004/2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ 5,438
Public Improvements	750,000	2005/2020	39,700	4,526	79,400	4,526	-	-	318,100	44,062
Refunding Serial Bonds	1,978,055	2010/2016	-	-	-	-	-	-	834,775	30,196
Total General Fund			<u>39,700</u>	<u>4,526</u>	<u>79,400</u>	<u>4,526</u>	<u>-</u>	<u>-</u>	<u>1,297,875</u>	<u>79,696</u>
Highway Fund										
Public Improvements	2,500,000	2005/2020	198,100	22,584	396,200	22,582	-	-	1,289,500	202,928
Public Improvements	3,500,000	2006/2016	-	-	-	-	-	-	1,200,000	96,000
Refunding Serial Bonds	1,973,953	2010/2016	-	-	-	-	-	-	672,357	20,571
Total Highway Fund			<u>198,100</u>	<u>22,584</u>	<u>396,200</u>	<u>22,582</u>	<u>-</u>	<u>-</u>	<u>3,161,857</u>	<u>319,499</u>
Special Districts										
Alpine Sewer EFC Bond	752,825	2004/2034	25,000	20,875	125,000	86,646	280,000	80,343	530,000	282,418
Public Improvements (drain)	1,100,000	2005/2020	87,200	9,940	174,400	9,942	-	-	567,400	89,312
Refund. Serial Bonds Sewer	357,782	2010/2016	-	-	-	-	-	-	153,709	5,618
Refund. Serial Bonds Drain.	200,210	2010/2014	-	-	-	-	-	-	49,159	578
Total Special Districts Fund			<u>112,200</u>	<u>30,815</u>	<u>299,400</u>	<u>96,588</u>	<u>280,000</u>	<u>80,343</u>	<u>1,300,268</u>	<u>377,926</u>
Total governmental activities			<u>\$ 350,000</u>	<u>\$ 57,925</u>	<u>\$ 775,000</u>	<u>\$ 123,696</u>	<u>\$ 280,000</u>	<u>\$ 80,343</u>	<u>\$ 5,760,000</u>	<u>\$ 777,121</u>

TOWN OF CHEEKTOWAGA, NEW YORK
Organizational Chart
2014 Budget



TOWN OF CHEEKTOWAGA, NEW YORK
Glossary of Terms
2014 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
2014 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 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 2014 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
2014 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	\$48,024,048	\$39,379,064	\$ 850,000	\$1,213,832	\$ 99,000	\$4,210,000	\$ 1,068,352	\$ 76,500	\$1,127,300
Risk Retention	2,453,500	-	-	-	20,000	-	-	-	2,433,500
Highway	12,242,180	3,232,694	7,038,486	253,000	15,000	900,000	785,000	10,000	8,000
Sanitary Sewer - Dist. 1	11,690	10,539	-	-	100	1,051	-	-	-
Sanitary Sewer - Cons.	11,542,855	10,569,355	-	319,500	40,000	605,000	-	5,000	4,000
Consolidated Garbage	9,071,872	8,297,872	4,000	118,000	25,000	600,000	-	12,000	15,000
Town Outside Village	1,915,014	-	1,161,514	-	3,000	300,000	-	500	450,000
General Lighting	2,702,965	2,413,059	4,000	-	4,500	281,406	-	-	-
Water Hydrant Dist. 1	87,681	76,541	-	-	350	10,790	-	-	-
Water Hydrant Dist. 2	33,258	26,028	-	-	100	7,130	-	-	-
Water Hydrant Dist. 3	39,803	31,546	-	-	100	8,157	-	-	-
Water Hydrant Dist. 4	120,758	120,558	-	-	200	-	-	-	-
Water Hydrant Dist. 5	40,504	33,277	-	-	100	7,127	-	-	-
Water Hydrant Dist. 6	115,529	102,076	-	-	350	13,103	-	-	-
Water Hydrant Dist. 8	40,314	33,822	-	-	100	6,392	-	-	-
Master Drainage	761,839	710,762	-	-	3,000	48,077	-	-	-
Town-wide	<u>\$89,203,810</u>	<u>\$65,037,193</u>	<u>\$ 9,058,000</u>	<u>\$1,904,332</u>	<u>\$ 210,900</u>	<u>\$6,998,233</u>	<u>\$ 1,853,352</u>	<u>\$ 104,000</u>	<u>\$4,037,800</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
2014 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	\$48,024,048	\$ 6,869,130	\$ 16,763,298	\$ 246,105	\$ 11,800	\$ 5,234,756	\$ -	\$ 15,801,359	\$ 3,097,600
Risk Retention	2,453,500	2,453,500	-	-	-	-	-	-	-
Highway	12,242,180	-	-	6,564,295	-	-	5,000	2,780,492	2,892,393
Sanitary Sewer - Dist. 1	11,690	-	-	-	-	-	11,690	-	-
Sanitary Sewer - Cons.	11,542,855	-	-	-	-	-	9,303,696	1,518,159	721,000
Consolidated Garbage	9,071,872	-	-	-	-	-	6,401,418	2,197,954	472,500
Town Outside Village	1,915,014	-	1,144,797	-	-	-	43,437	677,780	49,000
General Lighting	2,702,965	-	-	2,351,165	-	-	-	-	351,800
Water Hydrant Dist. 1	87,681	-	-	-	-	-	87,681	-	-
Water Hydrant Dist. 2	33,258	-	-	-	-	-	33,258	-	-
Water Hydrant Dist. 3	39,803	-	-	-	-	-	39,803	-	-
Water Hydrant Dist. 4	120,758	-	-	-	-	-	120,758	-	-
Water Hydrant Dist. 5	40,504	-	-	-	-	-	40,504	-	-
Water Hydrant Dist. 6	115,529	-	-	-	-	-	115,529	-	-
Water Hydrant Dist. 8	40,314	-	-	-	-	-	40,314	-	-
Master Drainage	761,839	-	-	-	-	-	426,239	-	335,600
Town-wide	<u>\$89,203,810</u>	<u>\$ 9,322,630</u>	<u>\$ 17,908,095</u>	<u>\$ 9,161,565</u>	<u>\$ 11,800</u>	<u>\$ 5,234,756</u>	<u>\$ 16,669,327</u>	<u>\$ 22,975,744</u>	<u>\$ 7,919,893</u>

Town of Cheektowaga, New York
2014 Budget
Summary Comparisons

Fund	2013 Budget	2014 Budget	Percentage Change	Municipality (General Fund)	2013 Tax Rate	2014 Tax Rate	Percentage Change
Ad Valorem Budgets:							
General	\$48,161,874	\$48,024,048	-0.29%	Town (outside villages)	14.510	14.598	0.60%
				Village—Depew	13.026	12.877	-1.14%
				Village—Sloan	14.561	14.408	-1.05%
				Village—Williamsville	14.560	14.408	-1.04%
Risk Retention	2,225,500	2,453,500	10.24%		-	-	-
Highway	11,933,058	12,242,180	2.59%		1.529	1.369	-10.47%
Consolidated Garbage	9,087,186	9,071,872	-0.17%		3.452	3.459	0.21%
Town Outside Village	1,903,853	1,915,014	0.59%		-	-	-
General Lighting	2,705,465	2,702,965	-0.09%		0.970	0.972	0.22%
Benefit Basis Budget (Note 1):							
Sanitary Sewer District 1	11,190	11,690	4.47%		Note 1	Note 1	Note 1
Consolidated Sewer District	11,728,397	11,542,855	-1.58%		Note 1	Note 1	Note 1
Water Hydrant District 1	87,796	87,681	-0.13%		0.300	0.299	-0.33%
Water Hydrant District 2	33,823	33,258	-1.67%		0.176	0.179	1.70%
Water Hydrant District 3	40,288	39,803	-1.20%		0.123	0.125	1.63%
Water Hydrant District 4	121,358	120,758	-0.49%		0.261	0.261	0.00%
Water Hydrant District 5	40,392	40,504	0.28%		0.369	0.369	0.00%
Water Hydrant District 6	115,149	115,529	0.33%		0.261	0.260	-0.38%
Water Hydrant District 8	40,192	40,314	0.30%		0.219	0.213	-2.74%
Master Drainage	<u>740,289</u>	<u>761,839</u>	2.91%		Note 1	Note 1	Note 1
Total	<u>\$88,975,810</u>	<u>\$89,203,810</u>	0.26%				

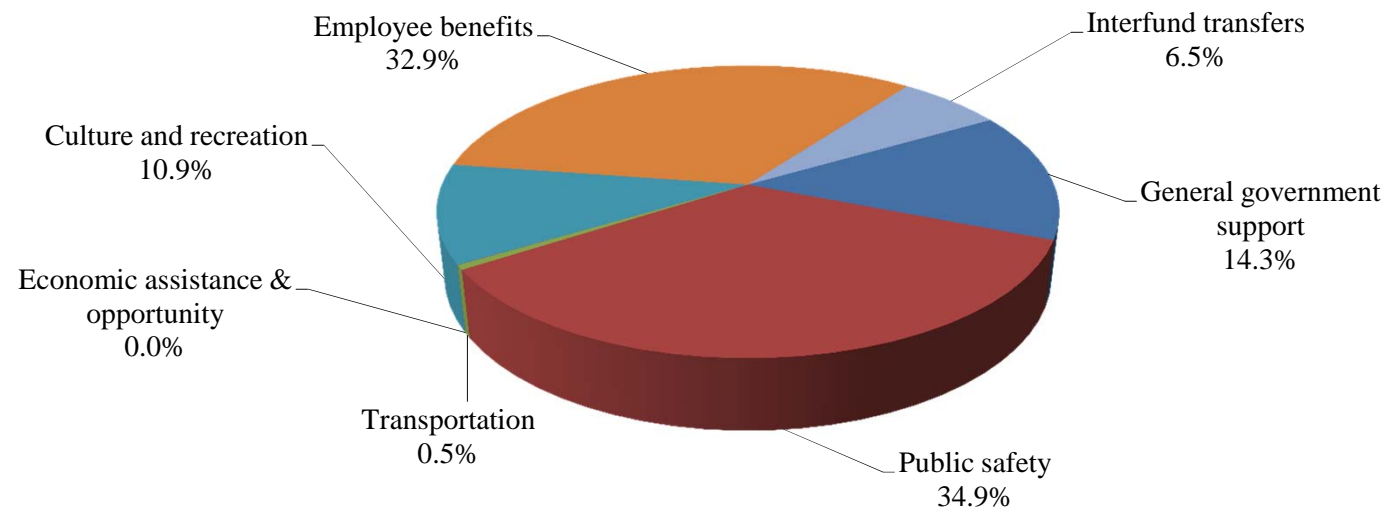
Note 1: The Benefit Basis budgets include special districts which develop a tax levy on a formula other than pure assessed valuation. The benefit formula for each district is different but includes a "user" charge as mandated by the Environmental Protection Agency. This portion of the benefit formula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

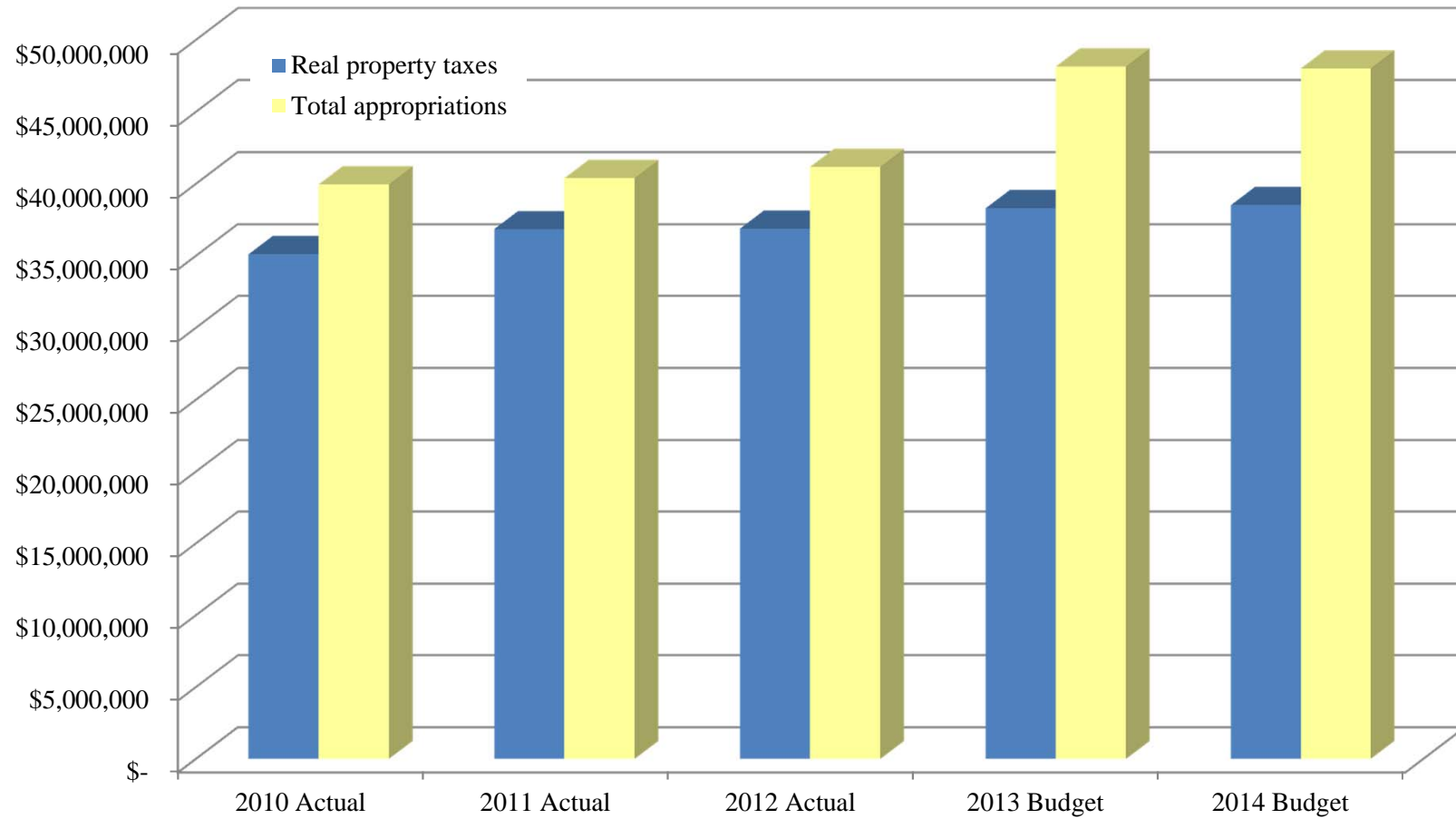
	2014 Estimated Revenues	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Real property taxes	\$ 38,524,064	80.22%	\$ 219,094	0.57%
Other tax items	855,000	1.78%	(100,000)	-10.47%
Non-property tax items	850,000	1.77%	(556,417)	-39.56%
Departmental income	1,213,832	2.53%	30,559	2.58%
Use of money and property	99,000	0.21%	(40,000)	-28.78%
Licenses and permits	17,300	0.04%	(8,700)	-33.46%
Fines and forfeitures	1,050,000	2.19%	50,000	5.00%
Sale of prop. and comp. for loss	20,000	0.04%	(2,200)	-9.91%
Miscellaneous	40,000	0.08%	-	0.00%
State aid	1,068,352	2.22%	59,838	5.93%
Federal aid	76,500	0.16%	-	0.00%
Appropriated fund balance	4,210,000	8.77%	210,000	5.25%
Total	<u>\$ 48,024,048</u>		<u>\$ (137,826)</u>	-0.29%

Appropriations

	2014 Appropriations	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Personal services	\$ 25,114,831	52.30%	\$ 1,170,874	4.89%
Equipment	796,767	1.66%	75,521	10.47%
Contractual expenses	5,707,525	11.88%	47,145	0.84%
Cost allocations	(3,612,593)	-7.52%	52,361	1.43%
Employees benefits	16,919,518	35.24%	(1,458,127)	-7.93%
Interfund transfers	3,098,000	6.44%	(25,600)	-0.82%
Total	<u>\$ 48,024,048</u>		<u>\$ (137,826)</u>	-0.29%

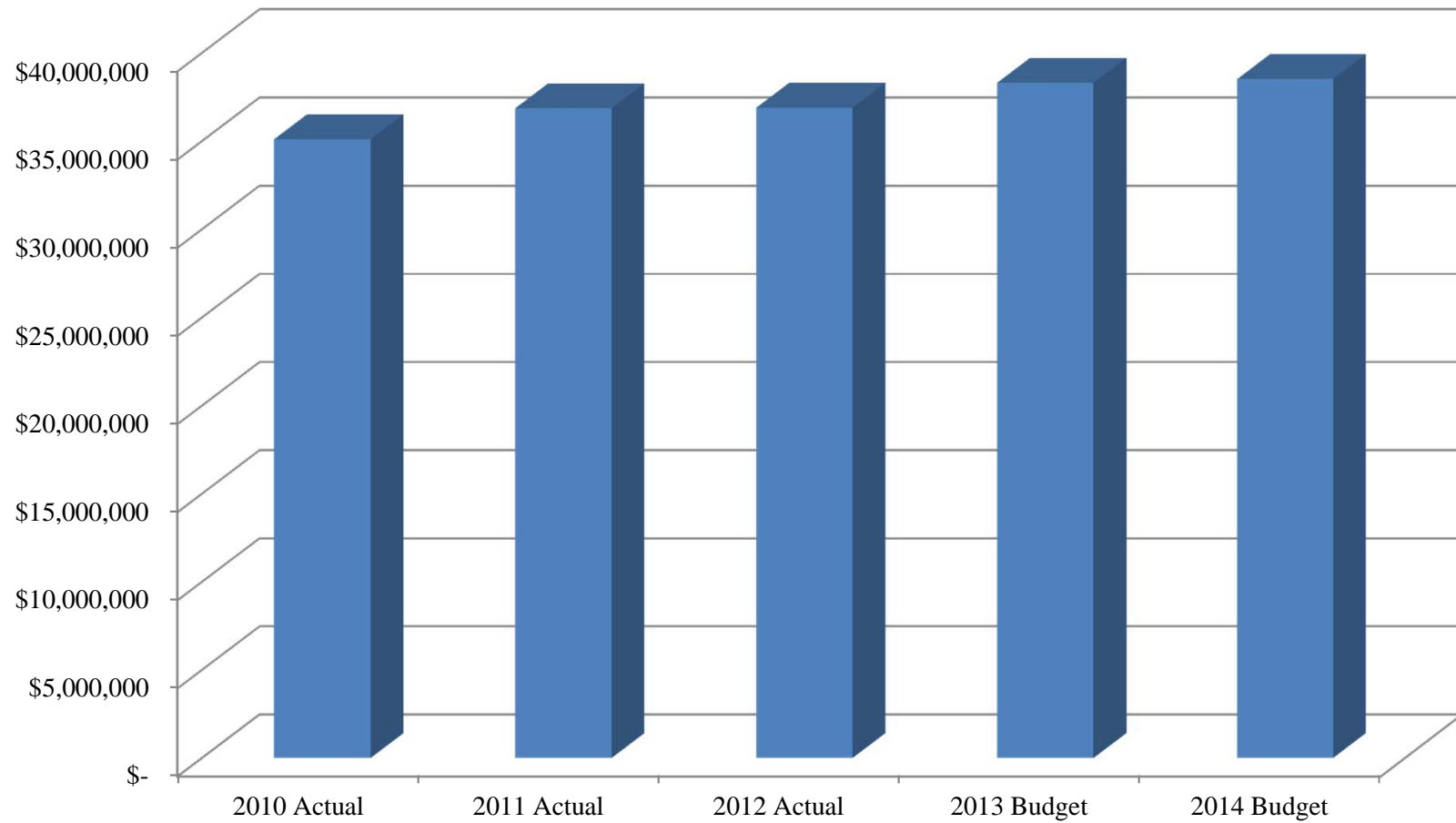
General Fund

Real Property Tax Revenue & Appropriations



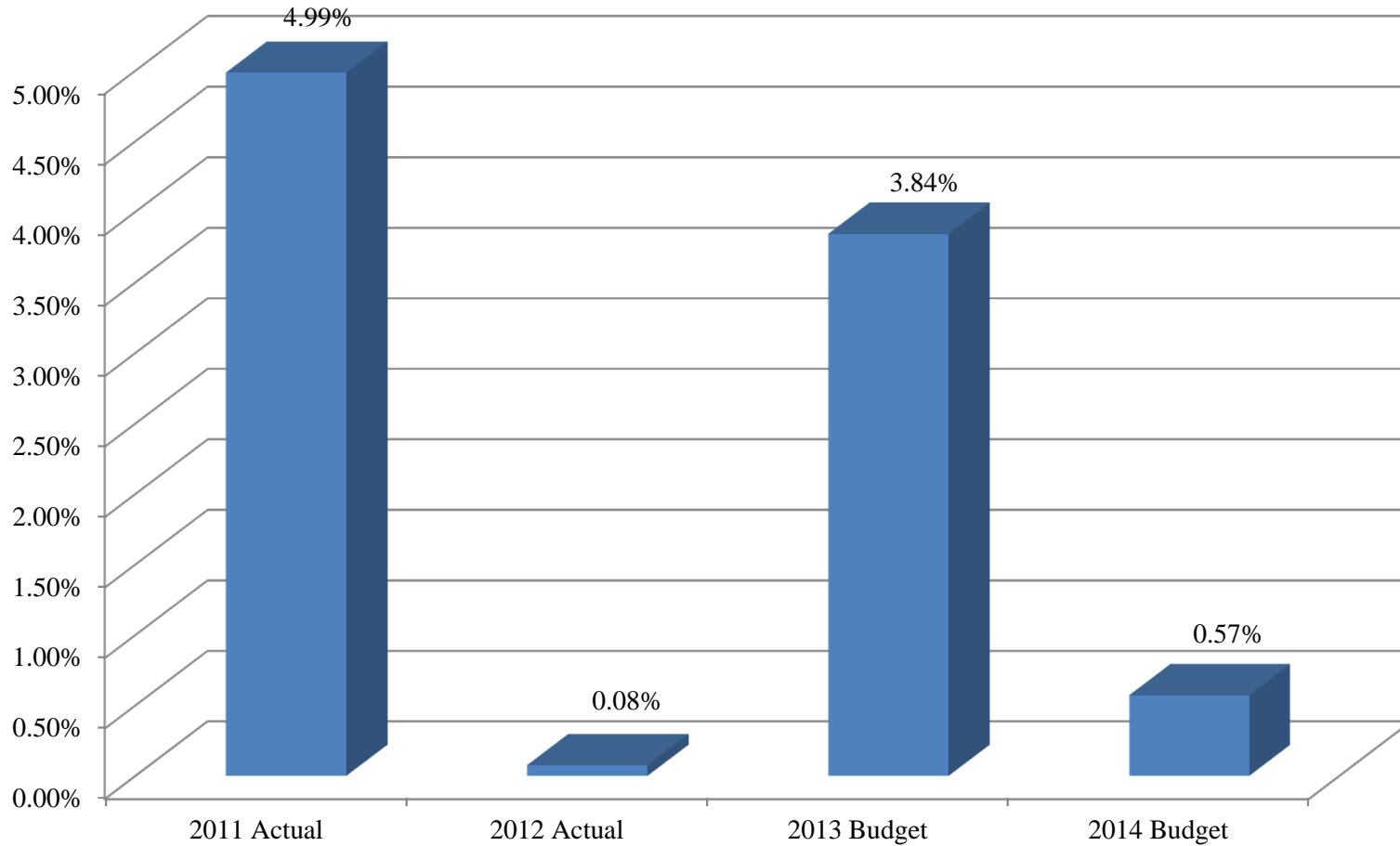
General Fund

Real Property Tax Revenue



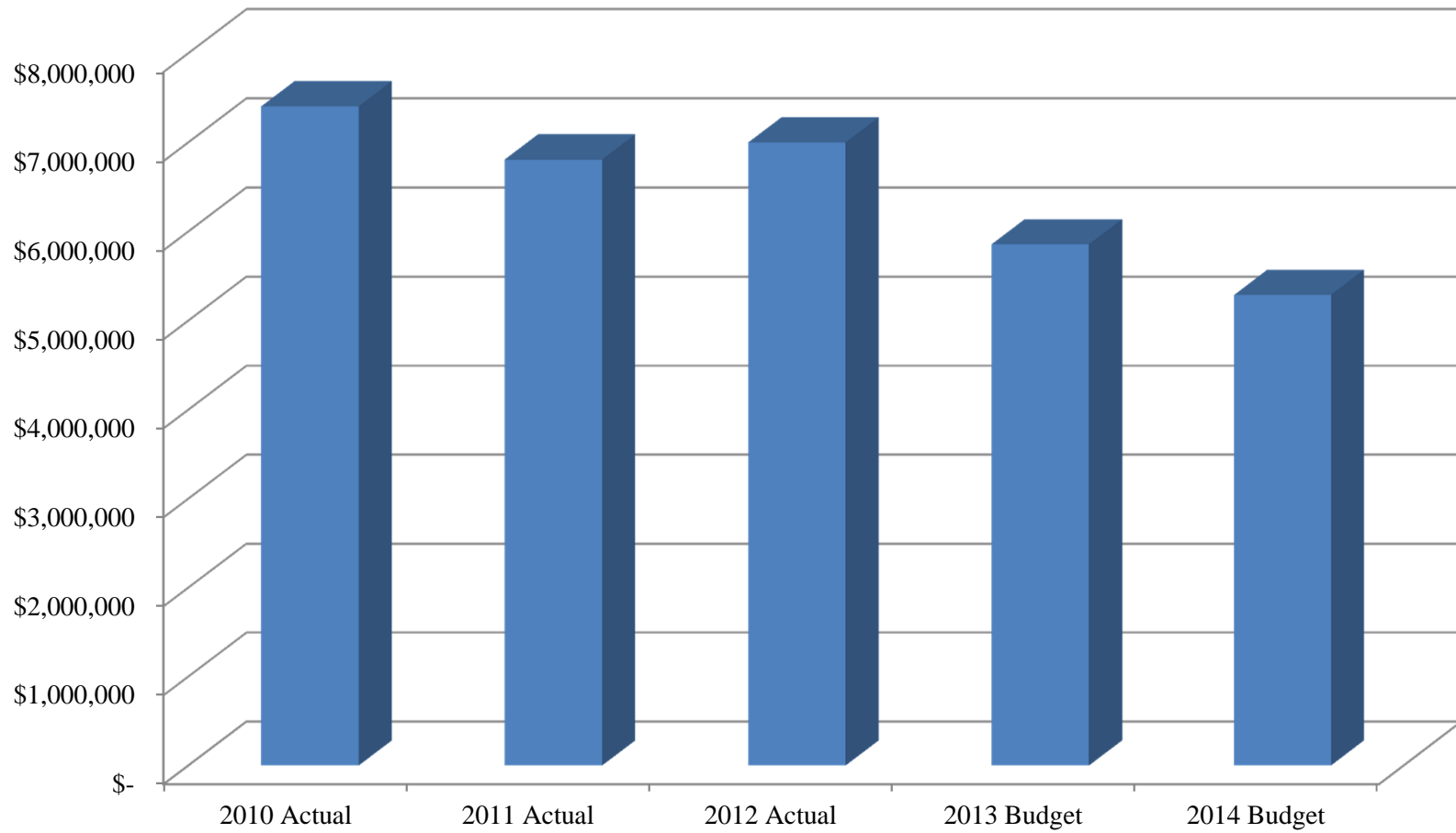
General Fund

Percentage Change in Levy from Previous Year

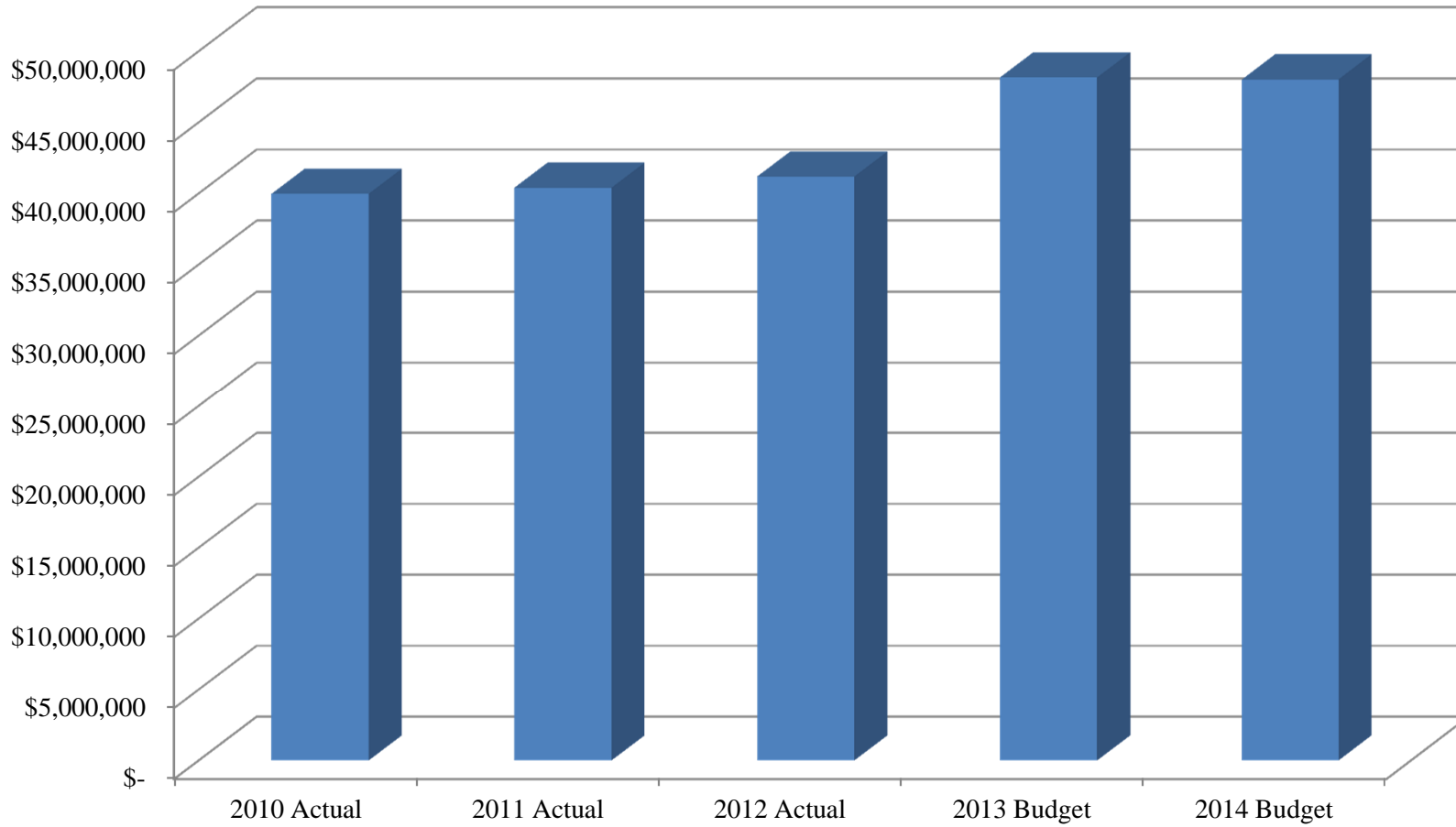


General Fund

Non-tax Revenue

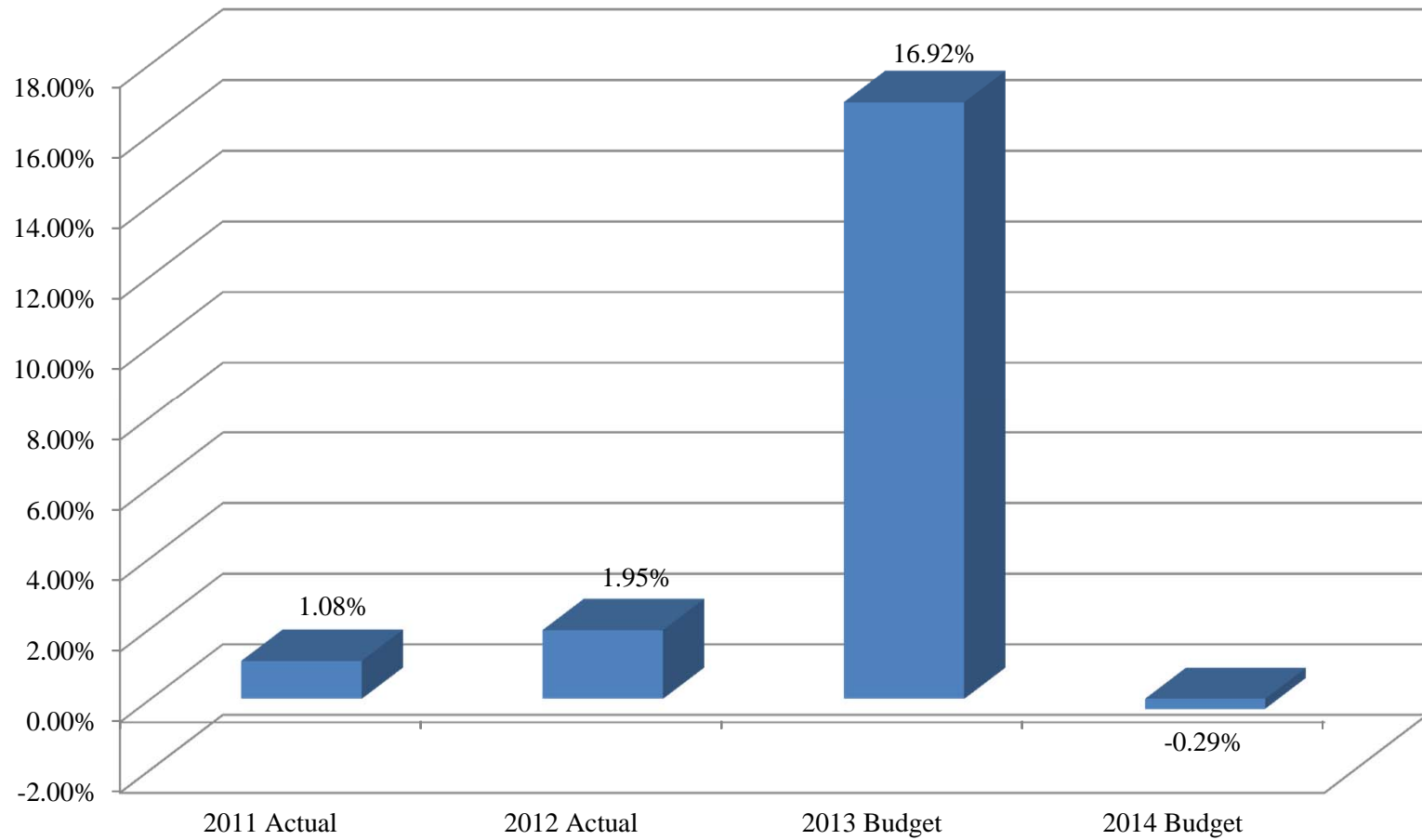


General Fund Appropriations



General Fund

Percentage Change in Appropriations from Previous Year



TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
GENERAL FUND
REVENUE SUMMARY

Description	Actual Revenues			Adopted Budget		Change From 2013
	2010	2011	2012	2013	2014	
Real property taxes	\$ 35,108,654	\$ 36,859,273	\$ 36,887,299	\$ 38,304,970	\$ 38,524,064	0.57%
Other tax items	1,036,784	1,006,317	1,251,515	955,000	855,000	-10.47%
Non-property tax items	1,627,557	972,344	1,504,295	1,406,417	850,000	-39.56%
Departmental income	1,302,423	1,396,014	1,347,957	1,183,273	1,213,832	2.58%
Use of money and property	175,606	141,520	132,761	139,000	99,000	-28.78%
Licenses and permits	34,232	35,340	31,165	26,000	17,300	-33.46%
Fines and forfeitures	1,347,166	1,057,502	1,034,083	1,000,000	1,050,000	5.00%
Sale of property and compensation for loss	88,392	164,761	56,273	22,200	20,000	-9.91%
Miscellaneous	138,534	177,791	8,015	40,000	40,000	0.00%
State aid	1,394,752	1,464,572	1,269,795	1,008,514	1,068,352	5.93%
Federal aid	259,798	392,169	362,941	76,500	76,500	0.00%
Total revenues	<u>42,513,898</u>	<u>43,667,603</u>	<u>43,886,099</u>	<u>44,161,874</u>	<u>43,814,048</u>	-0.79%
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>4,210,000</u>	5.25%
Total revenues, other financing sources and appropriated fund balance	<u>\$ 42,513,898</u>	<u>\$ 43,667,603</u>	<u>\$ 43,886,099</u>	<u>\$ 48,161,874</u>	<u>\$ 48,024,048</u>	-0.29%

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

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From 2013
Real property taxes:							
A1001	Real property taxes	\$ 34,953,237	\$ 36,687,019	\$ 36,692,649	\$ 38,204,970	\$ 38,464,064	0.68%
A1002	Transfer - exempt property	92,982	109,254	161,740	60,000	60,000	0.00%
A1030	Other special assessment	62,435	63,000	32,910	40,000	-	n/a
	Total real property taxes	35,108,654	36,859,273	36,887,299	38,304,970	38,524,064	0.57%
Other tax items:							
A1081	Payments in lieu of taxes	745,653	738,613	757,495	750,000	650,000	-13.33%
A1090	Interest and penalties on taxes	291,131	267,704	494,020	205,000	205,000	0.00%
	Total other tax items	1,036,784	1,006,317	1,251,515	955,000	855,000	-10.47%
Non-property tax items:							
A1120	Sales tax	700,000	-	514,789	556,417	-	n/a
A1170	Franchises	927,557	972,344	989,506	850,000	850,000	0.00%
	Total non property tax items	1,627,557	972,344	1,504,295	1,406,417	850,000	-39.56%
Departmental income:							
A1255	Town clerk fees	177,997	187,137	185,099	185,000	180,000	-2.70%
A1520	Police misc revenues	38,300	100,500	90,509	2,400	30,359	1164.96%
A1550	Town dog license fees	89,973	111,347	108,637	108,000	118,000	9.26%
A2002	Shelter permit fees	23,440	23,870	23,720	21,000	21,000	0.00%
A2003	Pavilion permits	4,000	4,750	4,410	3,000	3,000	0.00%
A2012	Rental of space	6,809	6,672	3,846	3,000	3,000	0.00%
A2024	Ceramic fees	5,772	8,438	8,463	7,500	7,500	0.00%

(continued)

Town of Cheektowaga, New York - 2014 Budget - General Fund Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
A2027	Special events	3,597	3,505	3,719	3,000	3,000	0.00%
A2029	New recreation program	8,236	9,764	7,975	6,000	8,000	33.33%
A2030	Sr. citizens - van receipts	26,121	23,843	24,481	23,000	27,000	17.39%
A2035	Fitness revenues	2,060	2,580	2,600	2,600	3,100	19.23%
A2036	Sr. citizens - special events	29,871	27,641	35,283	28,000	25,000	-10.71%
A2037	Computer class receipts	1,287	775	305	500	500	0.00%
A2038	Senior center programs	11,843	11,524	17,006	13,000	15,000	15.38%
A2039	Polish festival revenue	18,969	25,878	20,884	12,000	12,000	0.00%
A2039	Brochure mailing receipts	144	400	1,563	400	1,000	150.00%
A2040	Crabapple festival	3,946	4,335	5,175	-	-	n/a
A2041	Special events	-	1,741	-	-	-	n/a
A2070	Other youth contributions	60,474	42,756	-	36,573	36,573	0.00%
A2101	Camps	96,157	95,674	110,914	92,000	92,000	0.00%
A2101	Dev. disabled day camp	29,650	23,413	14,077	25,000	25,000	0.00%
A2104	Diamond permits	13,225	13,945	14,737	13,000	14,000	7.69%
A2107	Softball	98,398	101,191	102,810	92,000	92,000	0.00%
A2110	Field trips	13	-	-	-	-	n/a
A2113	Exercise	4,687	2,414	2,166	1,500	1,000	-33.33%
A2119	Gymnastics	24,528	23,341	25,349	20,000	22,000	10.00%
A2122	Swim lessons	22,547	25,471	24,786	22,000	24,500	11.36%
A2123	Ice rentals	54,378	66,132	51,049	50,000	35,000	-30.00%
A2124	Pool passes	12,216	15,937	15,225	11,000	11,000	0.00%
A2125	I.D. cards	19,723	18,956	24,987	14,000	14,500	3.57%
A2126	Pool rentals	2,472	562	2,081	1,000	2,000	100.00%
A2128	Hockey	196,331	193,054	187,675	190,000	195,000	2.63%

(continued)

Town of Cheektowaga, New York - 2014 Budget - General Fund Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
A2129	Pro shop revenues	85	105	130	100	100	0.00%
A2131	Learn to skate	7,015	8,452	6,661	7,000	7,000	0.00%
A2134	Public skate	18,041	17,139	14,400	15,000	10,000	-33.33%
A2137	Figure skate	2,000	1,500	2,310	2,000	2,000	0.00%
A2139	In line skating	42,654	41,851	41,403	36,000	38,000	5.56%
A2143	Soccer - rental	130	-	74	-	-	n/a
A2145	Sports camp	2,394	2,320	2,266	2,000	3,000	50.00%
A2146	Soccer - youth	40,238	37,071	30,521	31,000	28,000	-9.68%
A2149	Tennis	3,534	2,269	2,326	2,300	1,300	-43.48%
A2152	Ramblin rascals	8,597	13,024	13,334	9,000	10,000	11.11%
A2154	Homework Helpers	4,211	5,274	4,997	4,000	5,000	25.00%
A2158	We three program	17,727	21,734	20,278	16,000	24,000	50.00%
A2161	Kids krafts	1,956	2,573	2,747	2,000	2,000	0.00%
A2164	Pre K	5,395	-	-	-	-	n/a
A2167	Tiny tots	1,010	1,098	510	500	500	0.00%
A2169	Dartwood Camp	23,070	24,942	32,710	25,000	25,000	0.00%
A2173	Volleyball	16,800	16,435	18,435	15,000	16,000	6.67%
A2181	Crab apple run	2,563	3,274	2,667	2,500	2,500	0.00%
A2183	Hockey tournament	3,700	5,155	17,315	15,000	5,000	-66.67%
A2187	Concert series revenue	3,600	4,000	4,400	4,400	4,400	0.00%
A2194	Basketball receipts	5,614	4,892	5,408	4,000	4,000	0.00%
A2197	School break programs	4,925	5,360	5,484	4,000	4,000	0.00%
	Total departmental income	<u>1,302,423</u>	<u>1,396,014</u>	<u>1,347,957</u>	<u>1,183,273</u>	<u>1,213,832</u>	2.58%

(continued)

Town of Cheektowaga, New York - 2014 Budget - General Fund Revenue Detail (continued)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
Use of money and property:							
A2401	Interest and earnings	131,872	98,535	83,163	100,000	60,000	-40.00%
A2410	Rentals	43,734	42,985	49,598	39,000	39,000	0.00%
	Total use of money and property	175,606	141,520	132,761	139,000	99,000	-28.78%
Licenses and permits:							
A2530	Games of chance	1,776	2,182	667	1,000	800	-20.00%
A2540	Bingo licenses	32,456	33,158	30,498	25,000	16,500	-34.00%
	Total licenses and permits	34,232	35,340	31,165	26,000	17,300	-33.46%
Fines and forfeitures							
A2610	Fines and forfeited bail	1,347,166	1,057,502	1,034,083	1,000,000	1,050,000	5.00%
	Total fines and forfeitures	1,347,166	1,057,502	1,034,083	1,000,000	1,050,000	5.00%
Sales property and comp for loss							
A2655	Miscellaneous Justice receipts	24,714	8,069	3,159	12,200	10,000	-18.03%
A2655	Minor sales, other	26,091	67,521	51,067	10,000	10,000	0.00%
A2660	Sale of real property	1,000	22,497	-	-	-	n/a
A2665	Sale of equipment	20,891	49,297	2,047	-	-	n/a
A2680	Insurance Recoveries	15,696	17,377	-	-	-	n/a
	Total sales property and comp for loss	88,392	164,761	56,273	22,200	20,000	-9.91%
Miscellaneous:							
A2701	Refund-prior year expense	138,024	147,870	3,083	40,000	40,000	0.00%
A2770	Other unclassified revenue	510	29,921	4,932	-	-	n/a
	Total miscellaneous	138,534	177,791	8,015	40,000	40,000	0.00%

(continued)

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

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	2013
State Aid:							
A3005	Mortgage tax	887,998	819,589	909,277	750,000	800,000	6.67%
A3008	Traffic safety	150,000	150,000	137,000	137,000	137,000	0.00%
A3088	Miscellaneous State aid	4,856	9,652	-	-	-	n/a
A3320	Disaster preparedness	6,000	6,000	6,000	6,000	6,000	0.00%
A3500	Archiving Grant	67,576	28,841	28,576	-	-	n/a
A3820	Youth programs	92,191	79,411	65,030	47,414	47,500	64.20%
A3820	State aid police	186,131	371,079	123,912	68,100	77,852	n/a
	Total state aid	1,394,752	1,464,572	1,269,795	1,008,514	1,068,352	5.93%
Federal Aid:							
A4389	Drug court grant	24,297	-	-	-	-	n/a
A4590	Retiree prescription subsidy	105,737	91,500	85,000	65,000	65,000	0.00%
A4591	Stabilization Program	118,316	289,504	266,465	-	-	n/a
A4737	Nutrition site fees	11,448	11,165	11,476	11,500	11,500	0.00%
	Total federal aid	259,798	392,169	362,941	76,500	76,500	0.00%
	Total revenues	42,513,898	43,667,603	43,886,099	44,161,874	43,814,048	-0.79%
Appropriated Fund Balance							
A2799	Appropriated fund balance	-	-	-	4,000,000	4,210,000	5.25%
	Total appropriated fund balance	-	-	-	4,000,000	4,210,000	5.25%
	Total revenue, other financing sources and appropriated fund balance	\$ 42,513,898	\$ 43,667,603	\$ 43,886,099	\$ 48,161,874	\$ 48,024,048	-0.29%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
GENERAL FUND
APPROPRIATIONS SUMMARY

Account		Actual Expenditures			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
GENERAL GOVERNMENT SUPPORT							
A1010	Town Board	\$ 230,537	\$ 231,379	\$ 235,886	\$ 242,052	\$ 241,852	-0.08%
A1110	Justices	1,082,904	1,060,000	1,000,159	985,224	992,477	0.74%
A1220	Supervisor	161,261	170,432	159,344	159,253	216,531	35.97%
A1315	Finance	186,059	172,925	187,600	185,480	197,400	6.43%
A1320	Professional Services	41,046	41,644	39,485	59,000	57,000	-3.39%
A1355	Assessments	73,040	96,750	161,413	145,953	251,483	72.30%
A1356	Tax Assessment Review Board	9,999	9,748	9,374	9,540	9,540	0.00%
A1410	Town Clerk	404,938	401,232	421,581	440,850	410,463	-6.89%
A1415	Archive Grant	67,576	28,841	28,575	-	-	n/a
A1420	Attorney	179,457	189,714	189,140	190,908	201,258	5.42%
A1430	Personnel	169,289	122,064	143,566	148,067	155,202	4.82%
A1440	Engineer	93,498	66,155	40,587	63,826	69,576	9.01%
A1625	Buildings & Grounds	1,065,098	1,182,749	1,285,985	1,363,959	1,392,089	2.06%
A1640	Central Garage	862,653	898,548	992,268	952,656	931,476	-2.22%
A1670	Central Printing And Mailing	50,708	44,670	45,396	46,546	46,546	0.00%
A1680	Central Data Processing	596,752	591,411	634,414	700,345	825,545	17.88%
A1685	Central Records Management	84,819	100,800	110,169	106,301	111,692	5.07%
A1910	Special Items	613,514	702,299	888,899	783,500	753,000	-3.89%
A1972	Cheektowaga Greater Partnership	6,000	6,000	6,000	6,000	6,000	0.00%
Total General Government Support		<u>5,979,148</u>	<u>6,117,361</u>	<u>6,579,841</u>	<u>6,589,460</u>	<u>6,869,130</u>	4.24%

(continued)

Town of Cheektowaga, New York - 2014 Budget - General Fund Appropriations Summary (continued)

Account		Actual Expenditures			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
PUBLIC SAFETY							
A3020	Communications Systems	1,886,147	1,878,012	1,963,986	1,928,443	1,944,988	0.86%
A3120	Police	13,160,033	12,909,461	13,290,634	13,323,065	14,423,027	8.26%
A3310	Traffic Control	247,762	247,079	192,292	255,082	252,932	-0.84%
A3510	Control Of Animals	120,290	116,105	116,600	134,283	136,881	1.93%
A3610	Traffic Safety Commission	3,661	4,625	4,894	5,470	5,470	0.00%
	Total Public Safety	15,417,893	15,155,282	15,568,406	15,646,343	16,763,298	7.14%
TRANSPORTATION							
A5010	Superintendent of Highway	157,131	163,085	165,005	164,605	164,605	0.00%
A5132	Highway Garage	64,967	76,168	67,083	81,500	81,500	0.00%
	Total Transportation	222,098	239,253	232,088	246,105	246,105	0.00%
ECONOMIC ASSISTANCE & OPPORTUNITY							
A6410	Publicity	3,576	6,332	5,559	7,000	7,000	0.00%
A6510	Veterans Services	4,683	4,916	3,884	4,800	4,800	0.00%
	Total Economic Assist. & Opportun	8,259	11,248	9,443	11,800	11,800	0.00%
CULTURE AND RECREATION							
A7110	Parks	2,273,112	2,457,163	2,294,071	2,479,784	2,388,899	-3.67%
A7140	Playgrounds And Recreation	779,000	762,881	760,112	823,213	824,318	0.13%
A7180	Beach & Pool Program	200,620	206,392	206,929	217,770	217,770	0.00%
A7270	Cultural Groups	35,325	36,025	36,025	37,625	40,025	6.38%
A7310	Youth Programs	1,028,405	917,129	886,894	894,838	893,521	-0.15%
A7410	Library Expenses	75,466	76,582	77,233	93,200	93,200	0.00%
A7510	Historian	4,860	6,991	4,170	6,150	6,150	0.00%
A7550	Celebrations	59,473	79,234	81,819	51,200	57,200	11.72%
A7620	Senior Services	618,753	651,935	652,627	700,942	713,673	1.82%
	Total Culture and Recreation	5,075,014	5,194,332	4,999,880	5,304,722	5,234,756	-1.32%

(continued)

Town of Cheektowaga, New York - 2014 Budget - General Fund Appropriations Summary (concluded)

Account		Actual Expenditures			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
EMPLOYEE BENEFITS		11,889,076	12,265,629	10,349,442	17,239,844	15,801,359	-8.34%
TOTAL EXPENDITURES		38,591,488	38,983,105	37,739,100	45,038,274	44,926,448	-0.25%
TRANSFERS OUT							
A9501	Transfers to Debt Service Fund	1,011,727	1,420,313	1,471,094	2,093,600	1,961,100	-6.33%
A9501	Transfers to Risk Retention	-	-	-	1,030,000	1,136,500	10.34%
A9950	Transfers to Capital Projects	369,100	-	1,979,520	-	-	n/a
Total transfers out		1,380,827	1,420,313	3,450,614	3,123,600	3,097,600	-0.83%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 39,972,315	\$ 40,403,418	\$ 41,189,714	\$ 48,161,874	\$ 48,024,048	-0.29%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
	Personal services:						
.1901	Regular Payroll	\$ 217,083	\$ 218,659	\$ 220,946	\$ 223,262	\$ 223,262	0.00%
.1911	Longevity	4,960	5,200	5,910	6,500	6,500	0.00%
.1931	Vacation Sellback	3,550	3,093	3,711	3,790	3,790	0.00%
	Total personal services	<u>225,593</u>	<u>226,952</u>	<u>231,767</u>	<u>233,552</u>	<u>233,552</u>	0.00%
	Contractual expenses:						
.4001	Office Supplies	2,094	2,897	3,267	4,000	4,000	0.00%
.4088	Travel, Training, Conferences	-	1,159	611	3,500	3,500	0.00%
.4188	Equipment Rental	2,850	371	241	1,000	800	-20.00%
	Total contractual expenses	<u>4,944</u>	<u>4,427</u>	<u>4,119</u>	<u>8,500</u>	<u>8,300</u>	-2.35%
	Total Town Board	<u>\$ 230,537</u>	<u>\$ 231,379</u>	<u>\$ 235,886</u>	<u>\$ 242,052</u>	<u>\$ 241,852</u>	-0.08%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 BUDGET

DEPT:	JUSTICES	A1110
HEAD:	Dennis Delano / 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 2013
		2010	2011	2012	2013	2014	
	Personal services:						
.1901	Regular payroll	\$ 683,491	\$ 688,951	\$ 698,697	\$ 712,716	\$ 712,716	0.00%
.1902	Overtime	50,051	47,898	54,097	52,150	55,000	5.47%
.1911	Longevity	11,030	13,680	14,550	13,800	15,350	11.23%
.1917	Clothing	1,250	1,250	1,250	1,250	1,250	0.00%
.1931	Vacation buy back	3,486	3,573	2,532	3,720	3,720	0.00%
.1932	Sick Sellback	1,760	2,687	2,732	2,800	3,200	14.29%
.1971	PT Regular	188,765	172,563	41,378	75,088	76,341	1.67%
.1990	Other Pay	-	1,200	1,200	1,200	2,400	100.00%
	Total personal services	939,833	931,802	816,436	862,724	869,977	0.84%
	Equipment:						
.2105	Equipment	5,000	7,711	60,764	5,000	5,000	0.00%
	Total equipment	5,000	7,711	60,764	5,000	5,000	0.00%
	Contractual expenses:						
.4001	Office Supplies	25,686	23,208	29,826	24,000	24,000	0.00%
.4013	Law Books	4,622	4,095	6,106	5,500	5,500	0.00%
.4071	Uniforms	1,680	1,234	-	-	-	n/a
.4082	Business Travel	1,411	4,194	1,924	6,000	6,000	0.00%
.4321	Data Processing Services	11,402	-	-	-	-	n/a

(continued)

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

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
.4431	Equipment Maintenance - Justice	1,013	2,404	1,996	5,000	5,000	0.00%
.4590	Drug Court Grant Expenditures	1,882	-	-	-	-	n/a
.4592	Contracted Serv. - Clerical	90,375	85,352	83,107	77,000	77,000	0.00%
	Total contractual expenses	138,071	120,487	122,959	117,500	117,500	0.00%
	Total Justices	<u>\$ 1,082,904</u>	<u>\$ 1,060,000</u>	<u>\$ 1,000,159</u>	<u>\$ 985,224</u>	<u>\$ 992,477</u>	0.74%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 From
		2010	2011	2012	2013	2014	2013
	Personal services:						
.1901	Regular Payroll	\$ 116,085	\$ 116,309	\$ 116,255	\$ 116,140	\$ 173,418	49.32%
.1971	PT Regular	68,793	67,735	67,588	69,154	69,154	0.00%
	Total personal services	184,878	184,044	183,843	185,294	242,572	30.91%
	Equipment:						
.2201	Office Equipment - Files	-	1,500	1,500	-	-	n/a
	Total equipment	-	1,500	1,500	-	-	n/a
	Contractual expenses:						
.4001	Office Supplies	4,312	4,669	6,996	6,000	6,000	0.00%
.4008	Disaster Coord. Expenses	14,463	17,687	13,080	16,000	16,000	0.00%
.4010	Disaster Preparedness	4,856	9,652	-	-	-	n/a
.4088	Travel, Training Conferences	920	215	1,260	2,300	2,300	0.00%
.4957	Grant Development	38,490	39,498	39,498	36,750	36,750	0.00%
	Total contractual expenses	63,041	71,721	60,834	61,050	61,050	0.00%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From 2013
		2010	2011	2012	2013	2014	
Cost Allocations:							
.5882	Special District allocation	(86,658)	(86,833)	(86,833)	(87,091)	(87,091)	0.00%
	Total cost allocations	(86,658)	(86,833)	(86,833)	(87,091)	(87,091)	0.00%
	Total Supervisor	\$ 161,261	\$ 170,432	\$ 159,344	\$ 159,253	\$ 216,531	35.97%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal Services:							
.1901	Regular Payroll	\$ 287,929	\$ 286,959	\$ 289,301	\$ 289,037	\$ 301,103	4.17%
.1902	Overtime Payroll	3,166	1,354	3,907	3,250	3,100	-4.62%
.1911	Longevity	5,310	6,460	6,025	4,575	4,575	0.00%
.1917	Clothing Allowance	375	375	375	375	375	0.00%
.1931	Vacation Sellback	6,511	6,674	6,807	6,943	6,943	0.00%
.1932	Sick Sellback	3,750	3,834	2,894	2,957	2,957	0.00%
.1971	PT Regular	10,588	7,490	6,016	7,900	7,904	0.05%
	Total personal services	317,629	313,146	315,325	315,037	326,957	3.78%
Equipment:							
.2201	Office Equipment	-	-	2,400	1,200	1,200	0.00%
	Total equipment	-	-	2,400	1,200	1,200	0.00%
Contractual Services:							
.4001	Office Supplies	5,964	6,074	6,893	6,500	6,500	0.00%
.4011	Printed Forms - Supervisor	6,739	3,181	8,930	6,500	6,500	0.00%
.4088	Travel, Training Conference	2,673	3,012	4,083	4,500	4,500	0.00%
.4431	Equipment Maintenance	4,988	2,838	4,351	3,500	3,500	0.00%
	Total contractual expenses	20,364	15,105	24,257	21,000	21,000	0.00%

(continued)

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

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
	Cost Allocations:						
.5882	Special District allocation	(151,934)	(155,326)	(154,382)	(151,757)	(151,757)	0.00%
	Total cost allocations	(151,934)	(155,326)	(154,382)	(151,757)	(151,757)	0.00%
	Total Finance	<u>\$ 186,059</u>	<u>\$ 172,925</u>	<u>\$ 187,600</u>	<u>\$ 185,480</u>	<u>\$ 197,400</u>	6.43%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 From
		2010	2011	2012	2013	2014	2013
	Contractual expenses:						
.4145	Professional Services	\$ 9,346	\$ 12,159	\$ 10,000	\$ 25,000	\$ 25,000	0.00%
.4506	Independent Accounting and Audit	31,700	29,485	29,485	34,000	32,000	-5.88%
	Total contractual expenses	41,046	41,644	39,485	59,000	57,000	-3.39%
	Total Professional Services	<u>\$ 41,046</u>	<u>\$ 41,644</u>	<u>\$ 39,485</u>	<u>\$ 59,000</u>	<u>\$ 57,000</u>	-3.39%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal services:							
.1901	Regular Payroll	\$ 350,853	\$ 352,381	\$ 263,096	\$ 274,448	\$ 359,448	30.97%
.1902	Overtime Payroll	6,268	7,544	13,076	15,000	25,000	66.67%
.1911	Longevity	4,450	5,800	2,800	3,500	3,950	12.86%
.1917	Clothing Allowance	750	750	625	625	625	0.00%
.1932	Sick Sellback	1,989	1,134	1,130	1,180	1,180	0.00%
.1951	Seasonal Regular	-	765	5,619	-	-	n/a
.1971	PT Regular	21,086	21,019	18,850	33,592	33,592	0.00%
.1990	Other Pay	1,200	1,200	7,800	1,200	1,200	0.00%
	Total personal services	386,596	390,593	312,996	329,545	424,995	28.96%
Equipment:							
.2005	Office equipment	2,170	3,247	6,152	5,000	5,000	0.00%
	Total equipment	2,170	3,247	6,152	5,000	5,000	0.00%
Contractual expenses:							
.4001	Office Supplies	4,801	4,866	3,328	3,500	6,000	71.43%
.4082	Conferences and Seminars	432	937	2,083	2,000	2,000	0.00%
.4323	Assessor-Contracted	-	-	63,106	67,300	(50,520)	-175.07%
.4411	Petition Filing Refunds	210	90	60	500	900	80.00%
.4431	Maintenance agreement	5,722	1,567	975	2,500	2,500	0.00%

(continued)

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4561	Contracted Services	66,605	74,395	87,151	120,000	120,000	0.00%
.4575	Contracted Appraisals	46,474	38,780	77,274	75,000	200,000	166.67%
	Total contractual expenses	124,244	120,635	233,977	270,800	280,880	3.72%
Cost Allocations:							
.5882	Special District allocation	(439,970)	(417,725)	(391,712)	(459,392)	(459,392)	0.00%
	Total cost allocations	(439,970)	(417,725)	(391,712)	(459,392)	(459,392)	0.00%
	Total Assessments	<u>\$ 73,040</u>	<u>\$ 96,750</u>	<u>\$ 161,413</u>	<u>\$ 145,953</u>	<u>\$ 251,483</u>	72.30%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1901	Regular Payroll	\$ 8,664	\$ 7,191	\$ 8,886	\$ 8,890	\$ 8,890	0.00%
	Total personal payroll	8,664	7,191	8,886	8,890	8,890	0.00%
	Contractual Expenses:						
.4001	Office Supplies	335	217	341	500	500	0.00%
.4511	Transcript Supplies	1,000	2,340	147	150	150	0.00%
	Total contractual expenses	1,335	2,557	488	650	650	0.00%
	Total Assessment Review Board	\$ 9,999	\$ 9,748	\$ 9,374	\$ 9,540	\$ 9,540	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal services:							
.1901	Regular Payroll	\$ 320,855	\$ 330,294	\$ 334,480	\$ 342,444	\$ 289,166	-15.56%
.1902	Overtime Payroll	5,271	3,744	3,708	4,325	4,500	4.05%
.1911	Longevity	8,220	9,420	11,150	9,950	9,000	-9.55%
.1917	Clothing Allowance	375	375	375	375	375	0.00%
.1931	Vacation Sellback	1,025	-	-	2,200	1,000	-54.55%
.1932	Sick Sellback	1,899	1,927	1,956	2,940	2,940	0.00%
.1971	PT Regular	103,690	103,397	104,568	114,949	139,815	21.63%
.1990	Other Pay	3,300	-	-	-	-	n/a
	Total personal services	444,635	449,157	456,237	477,183	446,796	-6.37%
Equipment:							
.2201	Office Equipment	3,057	1,179	1,902	2,500	2,500	0.00%
	Total equipment	3,057	1,179	1,902	2,500	2,500	0.00%
Contractual expenses:							
.4001	Office Supplies	16,492	16,921	22,294	20,000	20,000	0.00%
.4021	Safety equipment and supplies	350	274	270	350	350	0.00%
.4051	Microfilming	-	250	-	-	-	n/a
.4055	Ordinance Code, General	3,474	1,697	3,857	4,000	4,000	0.00%
.4088	Travel, training and conferences	618	650	1,796	1,500	1,500	0.00%
.4111	Publishing Notices	6,305	5,482	11,651	10,000	10,000	0.00%
.4188	Equipment Rental	7,257	1,643	2,493	2,000	2,000	0.00%

(continued)

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

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4431	Equipment Maintenance	2,189	2,500	503	1,500	1,500	0.00%
.4593	Contracted Steno Services	744	1,662	761	2,000	2,000	0.00%
	Total contractual expenses	37,429	31,079	43,625	41,350	41,350	0.00%
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>\$ 404,938</u>	<u>\$ 401,232</u>	<u>\$ 421,581</u>	<u>\$ 440,850</u>	<u>\$ 410,463</u>	-6.89%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4001	Contractual Services	267	28,841	9,392	-	-	n/a
.4003	Minor Remodeling	67,309	-	-	-	-	
.4500	Supplies and Equipment	-	-	19,183	-	-	
	Total contractual expenses	67,576	28,841	28,575	-	-	n/a
	Total Archive Grant	<u>\$ 67,576</u>	<u>\$ 28,841</u>	<u>\$ 28,575</u>	<u>\$ -</u>	<u>\$ -</u>	n/a

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal services:						
.1901	Regular Payroll	\$ 212,280	\$ 216,293	\$ 221,436	\$ 224,298	\$ 232,298	3.57%
.1911	Longevity	4,765	4,765	5,250	5,250	5,250	0.00%
.1931	Vacation Sellback	4,113	4,216	6,247	4,370	6,250	43.02%
.1971	PT Regular	11,508	11,043	10,080	11,856	11,856	0.00%
	Total personal services	232,666	236,317	243,013	245,774	255,654	4.02%
	Equipment:						
.2201	Office Equipment	679	907	545	750	750	0.00%
	Total equipment	679	907	545	750	750	0.00%
	Contractual expenses:						
.4001	Office Supplies	2,104	2,579	2,235	3,000	3,000	0.00%
.4012	Printed Briefs	-	471	55	250	250	0.00%
.4013	Law Books	9,854	7,454	6,683	6,750	7,720	14.37%
.4014	Misc Filing & Legal Fees	230	130	560	500	500	0.00%
.4088	Travel, Training & Conferences	-	993	80	1,500	1,500	0.00%
.4188	Equipment Lease & Maint.	2,633	219	-	500	-	n/a
.4501	Contracted Legal Services	2,181	15,362	11,287	10,000	10,000	0.00%
	Total contractual expenses	17,002	27,208	20,900	22,500	22,970	2.09%

(continued)

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

Account Code	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
	Cost Allocations:						
.5882	Special District allocation	(70,890)	(74,718)	(75,318)	(78,116)	(78,116)	0.00%
	Total cost allocations	(70,890)	(74,718)	(75,318)	(78,116)	(78,116)	0.00%
	Total Attorney	<u>\$ 179,457</u>	<u>\$ 189,714</u>	<u>\$ 189,140</u>	<u>\$ 190,908</u>	<u>\$ 201,258</u>	5.42%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal services:							
.1901	Regular Payroll	\$ 177,644	\$ 180,692	\$ 185,017	\$ 189,438	\$ 191,938	1.32%
.1911	Longevity	2,480	2,480	2,675	4,025	4,575	13.66%
.1931	Vacation Sellback	1,896	1,296	1,652	600	1,685	180.83%
.1971	PT Regular	10,202	8,466	10,250	10,621	10,621	0.00%
	Total personal services	192,222	192,934	199,594	204,684	208,819	2.02%
Equipment:							
.2501	Office Equipment	3,742	540	248	2,000	2,000	0.00%
	Total equipment	3,742	540	248	2,000	2,000	0.00%
Contractual expenses:							
.4001	Office Supplies	3,505	2,726	2,653	2,800	2,800	0.00%
.4011	Printing - Contracts	-	622	-	1,500	1,500	0.00%
.4081	Municipal Assn. Dues, SP	160	215	215	250	250	0.00%
.4088	Travel, Training & Conferences	783	919	856	2,000	2,000	0.00%
.4093	Town Training	-	-	316	1,500	5,000	233.33%
.4502	Legal	90,392	51,462	66,176	60,000	60,000	0.00%

(continued)

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

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4751	Employee Assistance	8,956	9,195	9,095	13,600	13,600	0.00%
.4752	Pre Employment Physicals	4,297	1,320	970	1,000	500	-50.00%
.4754	Drug Testing	5,878	5,749	6,312	6,800	6,800	0.00%
	Total contractual expenses	113,971	72,208	86,593	89,450	92,450	3.35%
Cost Allocations:							
.5882	Special District allocation	(140,646)	(143,618)	(142,869)	(148,067)	(148,067)	0.00%
	Total cost allocations	(140,646)	(143,618)	(142,869)	(148,067)	(148,067)	0.00%
	Total Personnel	\$ 169,289	\$ 122,064	\$ 143,566	\$ 148,067	\$ 155,202	4.82%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 BUDGET

DEPT:	ENGINEER	A1440
HEAD:	William Pugh	
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
		2010	2011	2012	2013	2014	2013
	Personal services						
.1901	Regular Payroll	\$ 506,722	\$ 499,498	\$ 498,724	\$ 528,115	\$ 533,865	1.09%
.1902	Overtime Payroll	46,595	43,993	20,476	34,000	34,000	0.00%
.1911	Longevity	15,700	18,000	16,050	16,350	16,350	0.00%
.1917	Clothing Allowance	250	250	625	750	750	0.00%
.1931	Vacation Sellback	4,900	5,022	5,398	6,067	6,067	0.00%
.1932	Sick Sellback	8,892	9,059	7,968	8,234	8,234	0.00%
.1990	Other Pay	1,200	1,200	1,200	1,200	1,200	0.00%
	Total personal services	584,259	577,022	550,441	594,716	600,466	0.97%
	Contractual expenses:						
.4001	Office Supplies	1,012	3,050	1,193	1,400	1,400	0.00%
.4042	Maps	201	-	1,500	1,500	1,500	0.00%
.4088	Travel, Training Conferences	864	413	1,438	1,800	1,800	0.00%
.4191	Miscellaneous	1,713	1,364	1,174	2,300	2,300	0.00%
.4325	Copy Machine Supplies	6,350	4,039	3,518	3,500	3,500	0.00%
	Total contractual expenses	10,140	8,866	8,823	10,500	10,500	0.00%
	Cost Allocations:						
.5882	Special District allocation	(500,901)	(519,733)	(518,677)	(541,390)	(541,390)	0.00%
	Total cost allocations	(500,901)	(519,733)	(518,677)	(541,390)	(541,390)	0.00%
	Total Engineer	\$ 93,498	\$ 66,155	\$ 40,587	\$ 63,826	\$ 69,576	9.01%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal services:							
.1901	Regular Payroll	\$ 460,750	\$ 473,229	\$ 514,491	\$ 663,722	\$ 663,692	0.00%
.1902	Overtime Payroll	18,465	15,536	27,778	23,000	23,000	0.00%
.1911	Longevity	12,760	12,930	16,230	19,000	20,930	10.16%
.1914	Shift Differential	4,838	4,610	12,395	6,000	12,000	100.00%
.1917	Clothing Allowance	235	-	-	235	235	0.00%
.1931	Vacation Sellback	1,192	1,239	1,270	1,270	1,270	0.00%
.1932	Sick Sellback	4,238	4,298	4,376	4,453	4,453	0.00%
.1951	Seasonal Regular	11,110	12,938	10,089	22,000	15,000	-31.82%
.1971	PT Regular	32,834	45,824	47,061	44,000	51,230	16.43%
	Total personal services	546,422	570,604	633,690	783,680	791,810	1.04%
Equipment:							
.2303	Over the Road Vehicles	1,080	46,500	51,665	25,000	35,000	40.00%
	Total equipment	1,080	46,500	51,665	25,000	35,000	40.00%
Contractual expenses:							
.4001	Office Supplies	422	450	252	450	450	0.00%
.4021	Maintenance Supplies	14,393	13,787	13,972	20,000	20,000	0.00%
.4071	Uniform Replacements	1,721	3,711	1,834	2,500	2,500	0.00%
.4202	Telephone - Townwide	184,210	246,331	219,341	220,000	220,000	0.00%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From
		2010	2011	2012	2013	2014	2013
.4217	Utilities	221,517	178,669	204,237	200,000	210,000	5.00%
.4432	Repairs and Maintenance	130,758	158,152	202,180	150,000	150,000	0.00%
.4489	Maint. Tool Replacement	7,218	7,188	4,657	13,000	13,000	0.00%
	Total contractual expenses	560,239	608,288	646,473	605,950	615,950	1.65%
Cost Allocations:							
.5882	Special District allocation	(42,643)	(42,643)	(45,843)	(50,671)	(50,671)	0.00%
	Total cost allocations	(42,643)	(42,643)	(45,843)	(50,671)	(50,671)	0.00%
	Total Buildings and Grounds	<u>\$ 1,065,098</u>	<u>\$ 1,182,749</u>	<u>\$ 1,285,985</u>	<u>\$ 1,363,959</u>	<u>\$ 1,392,089</u>	2.06%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 BUDGET

DEPT:	CENTRAL GARAGE	A1640
HEAD:	Kevin Gozdziak	
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
		2010	2011	2012	2013	2014	2013
Personal services:							
.1901	Regular Payroll	\$ 611,120	\$ 626,483	\$ 614,797	\$ 605,122	\$ 547,883	-9.46%
.1902	Overtime Payroll	17,153	16,001	14,903	20,000	19,000	-5.00%
.1911	Longevity	10,780	14,030	15,800	12,755	14,455	13.33%
.1914	Shift Differential	6,383	5,797	4,790	7,000	6,500	-7.14%
.1917	Clothing Allowance	5,613	5,577	6,186	6,220	6,220	0.00%
.1931	Vacation Sellback	2,586	2,667	1,440	1,450	2,750	89.66%
.1932	Sick Sellback	4,895	4,959	3,206	5,990	5,000	-16.53%
.1971	PT Regular	10,360	9,880	9,880	9,880	10,127	2.50%
.1990	Other Pay	1,200	1,200	-	-	-	n/a
	Total personal services	670,090	686,594	671,002	668,417	611,935	-8.45%
Equipment:							
.2502	Pool Cars	35,556	36,177	82,574	42,500	42,500	
	Total equipment	35,556	36,177	82,574	42,500	42,500	0.00%
Contractual expenses:							
.4001	Office Supplies	1,629	2,341	1,925	1,500	1,500	0.00%
.4021	Maintenance Supplies	23,002	14,235	11,934	10,000	10,000	0.00%
.4072	Uniform Cleaning	10,484	11,000	11,000	11,000	11,000	0.00%
.4161	Gasoline	431,777	541,760	565,083	580,000	580,000	0.00%
.4163	Diesel purchases	405,158	498,261	523,460	380,000	455,000	19.74%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From
		2010	2011	2012	2013	2014	2013
.4165	Gasoline allocated	(129,808)	(179,678)	(165,862)	(170,000)	(170,000)	0.00%
.4167	Diesel allocated	(348,212)	(463,768)	(438,432)	(325,000)	(400,000)	23.08%
.4441	Equip. Repair - Police	102,836	100,086	94,592	100,000	100,000	0.00%
.4442	Equip. Repair - Sewer	10,917	14,682	9,918	14,000	14,000	0.00%
.4443	Equip. Repair - Sanitation	139,901	138,965	144,571	100,000	100,000	0.00%
.4445	Equip. Repair - Parks	21,407	20,171	18,354	20,000	20,000	0.00%
.4446	Maint. and Repair - Vehicles	23,290	24,090	22,699	25,000	25,000	0.00%
.4447	Collision Repairs	24,014	21,969	12,875	13,000	13,000	0.00%
.4448	Auto Washing	5,518	6,982	5,395	7,000	7,000	0.00%
.4449	Senior Citizens Repairs	5,683	6,925	6,995	7,000	7,000	0.00%
	Total contractual expenses	<u>727,596</u>	<u>758,021</u>	<u>824,507</u>	<u>773,500</u>	<u>773,500</u>	0.00%
	Cost Allocations:						
.5882	Special District allocation	<u>(570,589)</u>	<u>(582,244)</u>	<u>(585,815)</u>	<u>(531,761)</u>	<u>(496,459)</u>	-6.64%
	Total cost allocations	<u>(570,589)</u>	<u>(582,244)</u>	<u>(585,815)</u>	<u>(531,761)</u>	<u>(496,459)</u>	-6.64%
	Total Central Garage	<u>\$ 862,653</u>	<u>\$ 898,548</u>	<u>\$ 992,268</u>	<u>\$ 952,656</u>	<u>\$ 931,476</u>	-2.22%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Personal Services:						
.1901	Regular Payroll	\$ 49,697	\$ 40,518	\$ 40,782	\$ 42,361	\$ 42,361	0.00%
.1902	Overtime Payroll	866	-	-	-	-	n/a
.1911	Longevity	2,800	3,250	3,700	3,250	3,250	0.00%
.1917	Clothing Allowance	250	125	125	125	125	0.00%
.1932	Sick Sellback	766	777	789	810	810	0.00%
	Total personal services	<u>54,379</u>	<u>44,670</u>	<u>45,396</u>	<u>46,546</u>	<u>46,546</u>	0.00%
	Contractual expenses:						
.4002	Paper Supply	(3,671)	-	-	-	-	n/a
	Total contractual expenses	<u>(3,671)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	n/a
	Total Central Printing and Mailing	<u>\$ 50,708</u>	<u>\$ 44,670</u>	<u>\$ 45,396</u>	<u>\$ 46,546</u>	<u>\$ 46,546</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 251,783	\$ 256,075	\$ 261,717	\$ 267,703	\$ 271,703	1.49%
.1902	Overtime Payroll	34,278	18,258	34,747	20,000	40,000	100.00%
.1911	Longevity	1,650	2,300	2,500	2,800	4,000	42.86%
.1914	Shift differential	1,570	1,578	1,571	1,650	1,650	0.00%
.1917	Clothing Allowance	500	500	500	500	500	0.00%
.1990	Other Pay	2,663	2,663	1,200	1,200	1,200	0.00%
	Total personal services	292,444	281,374	302,235	293,853	319,053	8.58%
Equipment:							
.2202	Network Hardware	97,311	82,796	110,646	20,000	20,000	0.00%
.2204	Computer/LAN hardware	69,466	57,017	46,214	165,000	165,000	0.00%
	Total equipment	166,777	139,813	156,860	185,000	185,000	0.00%
Contractual Expenses:							
.4001	Office Supplies	928	1,000	1,015	1,000	1,000	0.00%
.4088	Travel & Training	4,683	2,288	2,346	4,000	4,000	0.00%
.4146	Outsourcing Services	11,250	16,969	16,980	17,500	17,500	0.00%
.4147	Computer Recycling	723	-	-	-	-	n/a
.4204	Communications	277	-	-	-	-	n/a
.4206	Internet Services	836	5,308	6,700	6,700	6,700	0.00%
.4207	GPS Services	-	10,458	18,318	22,600	22,600	0.00%
.4321	Software/Licensing	3,416	2,815	45,946	63,200	163,200	158.23%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From
		2010	2011	2012	2013	2014	2013
.4431	Hardware Maintenance	36,348	25,710	27,991	25,000	25,000	0.00%
.4434	Software Maintenance	112,701	133,542	75,491	105,570	105,570	0.00%
.4437	Pooled Maintenance	12,733	13,051	21,452	20,000	20,000	0.00%
	Total contractual expenses	183,895	211,141	216,239	265,570	365,570	37.65%
Cost Allocations:							
.5882	Special District allocation	(46,364)	(40,917)	(40,920)	(44,078)	(44,078)	0.00%
	Total cost allocations	(46,364)	(40,917)	(40,920)	(44,078)	(44,078)	0.00%
Total Central Data Processing		\$ 596,752	\$ 591,411	\$ 634,414	\$ 700,345	\$ 825,545	17.88%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal services:						
.1901	Regular Payroll	\$ 52,718	\$ 59,015	\$ 60,063	\$ 61,807	\$ 64,951	5.09%
.1902	Overtime Payroll	126	340	238	500	2,500	400.00%
.1911	Longevity	1,500	1,650	1,800	1,650	1,650	0.00%
.1917	Clothing Allowance	125	125	125	125	125	0.00%
.1971	PT Regular	17,496	20,750	24,353	28,158	28,405	0.88%
	Total personal services	71,965	81,880	86,579	92,240	97,631	5.84%
	Equipment:						
.2000	Equipment	2,693	10,470	1,457	3,000	3,000	0.00%
	Total equipment	2,693	10,470	1,457	3,000	3,000	0.00%
	Contractual expenses:						
.4001	Office Supplies	2,129	1,460	3,101	2,500	2,500	0.00%
.4051	Records Management	15,610	15,142	27,369	18,000	18,000	0.00%
.4088	Travel, Training, Conf	413	562	377	600	600	0.00%
	Total contractual expenses	18,152	17,164	30,847	21,100	21,100	0.00%
	Cost Allocations:						
.5882	Special District Allocation	(7,991)	(8,714)	(8,714)	(10,039)	(10,039)	0.00%
	Total cost allocations	(7,991)	(8,714)	(8,714)	(10,039)	(10,039)	0.00%
	Total Central Records Management	\$ 84,819	\$ 100,800	\$ 110,169	\$ 106,301	\$ 111,692	5.07%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Contractual expenses:						
.4081	Municipal Association Dues	\$ 3,555	\$ 3,120	\$ 3,120	\$ 4,000	\$ 4,000	0.00%
.4082	Government Business Travel	28	132	75	2,500	2,000	-20.00%
.4083	Private Vehicle Reimburs.	7,598	6,346	7,097	9,000	9,000	0.00%
.4261	Postage	118,108	126,481	122,636	125,000	125,000	0.00%
.4322	Contracted services HEAP	194,130	194,109	194,109	180,000	235,000	30.56%
.4352	Erie County Chargebacks	155,771	65,127	274,084	238,000	150,000	-36.97%
.4706	Real Property Taxes	16,008	17,480	21,313	25,000	28,000	12.00%
.4709	Management Studies	-	-	-	5,000	5,000	0.00%
.4711	Contingency Account	-	-	-	175,000	175,000	0.00%
.4721	NSP Grant Expenditures	118,316	289,504	266,465	-	-	
.4785	Neighborhood Emergency	-	-	-	20,000	20,000	0.00%
	Total contractual expenses	613,514	702,299	888,899	783,500	753,000	-3.89%
	Total Special Items	<u>\$ 613,514</u>	<u>\$ 702,299</u>	<u>\$ 888,899</u>	<u>\$ 783,500</u>	<u>\$ 753,000</u>	-3.89%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
	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**

2014 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.	

		Actual Expenditures			Budget		Change
Account	Description	2010	2011	2012	2013	2014	From 2013
Personal Services:							
.1901	Regular Payroll	\$ 1,498,041	\$ 1,519,693	\$ 1,581,883	\$ 1,502,008	\$ 1,516,877	0.99%
.1902	Overtime Payroll	143,492	99,491	93,312	110,000	111,072	0.97%
.1907	Court Time	107	107	325	575	500	-13.04%
.1908	Training	10,011	6,286	1,990	18,398	18,398	0.00%
.1911	Longevity	43,530	41,475	61,820	45,430	49,775	9.56%
.1914	Shift Differential	31,515	30,511	31,955	35,000	35,000	0.00%
.1917	Clothing Allowance	14,700	14,175	15,225	15,225	15,225	0.00%
.1931	Vacation Sellback	1,208	1,239	1,294	1,295	1,295	0.00%
.1932	Sick Sellback	13,381	12,770	13,331	12,700	10,720	-15.59%
.1971	PT Regular	-	4,532	-	-	-	n/a
	Total personal services	1,755,985	1,730,279	1,801,135	1,740,631	1,758,862	1.05%
Equipment:							
.2513	Communication Equip.	23,861	45,969	33,765	8,173	43,476	431.95%
	Total equipment	23,861	45,969	33,765	8,173	43,476	431.95%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From 2013
		2010	2011	2012	2013	2014	
Contractual Expenses:							
.4022	Maintenance Contracts	27,441	31,915	32,157	35,276	24,600	-30.26%
.4029	Supplies	13,037	14,500	18,001	31,490	31,490	0.00%
.4093	P.S. Dispatcher Training	1,771	1,826	339	14,805	6,850	-53.73%
.4203	Cellular Phones	47,173	44,980	69,369	88,308	67,280	-23.81%
.4431	Equip. Repairs and Maint.	16,879	8,543	9,220	9,760	12,430	27.36%
	Total contractual expenses	106,301	101,764	129,086	179,639	142,650	-20.59%
	Total Communications System	\$ 1,886,147	\$ 1,878,012	\$ 1,963,986	\$ 1,928,443	\$ 1,944,988	0.86%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 8,965,562	\$ 9,055,497	\$ 9,361,219	\$ 9,011,127	\$ 9,901,482	9.88%
.1902	Overtime Payroll	1,060,172	861,980	874,855	906,487	997,136	10.00%
.1907	Court Time	359,781	291,088	301,591	425,000	425,000	0.00%
.1908	Training	138,948	82,535	43,899	165,000	165,000	0.00%
.1911	Longevity	185,625	177,300	182,500	191,350	186,750	-2.40%
.1914	Shift Differential	125,937	122,251	123,733	131,000	125,000	-4.58%
.1917	Clothing Allowance	252,325	241,425	243,725	245,325	237,725	-3.10%
.1918	Education	27,800	31,200	28,200	27,500	28,800	4.73%
.1931	Vacation Sellback	338,639	293,802	277,864	380,000	380,000	0.00%
.1932	Sick Sellback	326,884	339,611	360,433	352,867	386,758	9.60%
.1936	Holiday Sellback	171,309	184,547	207,737	184,084	190,000	3.21%
.1971	PT Regular	410,403	436,371	573,328	597,146	650,000	8.85%
.1989	Comp Time Sellback	102,252	94,606	110,191	112,000	125,000	11.61%
.1990	Other Pay	4,800	4,800	3,600	3,600	4,200	16.67%
	Total personal services	12,470,437	12,217,013	12,692,875	12,732,486	13,802,851	8.41%
Equipment:							
.2204	Computer Equipment	130,732	63,686	69,530	-	-	n/a
.2205	Crime Forfeitures - Equip.	41,335	39,134	10,211	-	7,154	n/a
.2303	Police Vehicles	206,355	247,999	187,586	234,310	257,374	9.84%
.2501	Other Equipment	60,387	71,740	50,499	52,063	52,063	0.00%
	Total equipment	438,809	422,559	317,826	286,373	316,591	10.55%

(continued)

Account	Description	Actual Expenditures			Budget		Change From
		2010	2011	2012	2013	2014	2013
Contractual Expenses:							
.4001	Office Supplies	23,114	23,130	22,531	23,324	23,324	0.00%
.4003	Traffic Safety Supplies	7,281	10,951	11,000	11,000	11,000	0.00%
.4005	Community Service Supplies	17,116	16,991	18,262	16,995	16,995	0.00%
.4006	DARE Program	24,146	20,073	17,406	17,700	14,350	-18.93%
.4007	Emergency Response Supp.	5,474	20,559	14,332	11,670	11,860	1.63%
.4008	Awards	2,960	3,297	3,660	3,660	3,660	0.00%
.4009	Scientific Investigation	16,777	17,852	17,000	17,900	17,900	0.00%
.4011	Printed Forms	3,826	5,164	4,454	6,015	6,015	0.00%
.4025	Bike Patrol Supplies	3,030	3,014	2,263	3,150	3,150	0.00%
.4031	Meals to Prisoners	8,069	9,004	12,045	12,740	3,090	-75.75%
.4046	Motorcycle Division	31	1,793	5,650	5,650	5,700	0.88%
.4073	Clothing Allowance	5,610	6,194	8,386	6,814	8,659	27.08%
.4081	Membership Dues	1,960	1,895	2,160	2,565	3,310	29.04%
.4085	Local Education Expense	16,116	16,955	19,209	20,700	22,000	6.28%
.4091	Ammunition and Flares	41,787	38,020	48,469	56,921	59,960	5.34%
.4093	Patrolmen Training	28,545	29,810	29,786	32,840	36,900	12.36%
.4095	K - 9 Expenses	6,289	13,467	5,959	7,000	7,070	1.00%
.4097	Special Investigations	2,854	2,000	-	3,000	3,000	0.00%
.4099	Special Investigations	5,000	9,553	10,000	10,000	10,000	0.00%
.4321	Data Processing Services	6,504	9,070	8,358	17,625	13,400	-23.97%
.4433	Genesee Store Front Police	4,800	5,000	5,000	5,000	5,200	4.00%
.4444	Police Towing	2,200	2,200	1,985	2,200	2,200	0.00%
.4510	Urgent Outsourced Services	2,573	192	3,056	3,552	3,952	11.26%
.4508	Medical Expenses	14,725	3,705	8,962	6,185	10,890	76.07%
	Total contractual expenses	250,787	269,889	279,933	304,206	303,585	-0.20%
	Total Police	\$ 13,160,033	\$ 12,909,461	\$ 13,290,634	\$ 13,323,065	\$ 14,423,027	8.26%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 159,901	\$ 163,759	\$ 171,138	\$ 175,615	\$ 175,615	0.00%
.1902	Overtime Payroll	23,811	18,456	21,730	19,000	19,000	0.00%
.1911	Longevity	1,250	2,600	2,750	2,600	3,050	17.31%
.1914	Shift Differential	2,165	1,178	59	1,500	900	-40.00%
.1917	Clothing Allowance	1,800	1,612	1,235	1,800	1,800	0.00%
.1971	PT Regular	25,095	16,729	9,111	23,000	23,000	0.00%
	Total personal services	214,022	204,334	206,023	223,515	223,365	-0.07%
Contractual Expenses:							
.4093	Traffic Maintenance Training	3,680	3,000	-	-	-	n/a
.4185	Flashers/Barricades	581	3,140	-	1,000	1,000	0.00%
.4217	Utility Cost	18,072	18,199	17,762	20,000	18,000	-10.00%
.4471	Signs and Street Marking	44,893	51,127	17,037	45,000	45,000	0.00%
.4476	Signal Repairs	22,200	20,000	7,027	20,000	20,000	0.00%
.4561	Contracted Services	832	4,000	960	2,000	2,000	0.00%
	Total contractual expenses	90,258	99,466	42,786	88,000	86,000	-2.27%
Cost Allocations:							
.5816	Lighting District allocation	(56,518)	(56,721)	(56,517)	(56,433)	(56,433)	0.00%
	Total cost allocations	(56,518)	(56,721)	(56,517)	(56,433)	(56,433)	0.00%
	Total Traffic Control	\$ 247,762	\$ 247,079	\$ 192,292	\$ 255,082	\$ 252,932	-0.84%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 49,412	\$ 49,864	\$ 50,650	\$ 51,985	\$ 51,985	0.00%
.1902	Overtime Payroll	8,268	4,879	1,625	6,000	6,000	0.00%
.1911	Longevity	2,200	2,500	2,800	2,500	3,250	30.00%
.1917	Clothing Allowance	-	125	-	500	125	-75.00%
.1932	Sick Sellback	-	957	976	-	-	
.1971	PT Regular	37,608	33,783	34,455	40,508	42,731	5.49%
	Total personal services	97,488	92,108	90,506	101,493	104,091	2.56%
Equipment:							
.2501	Office Equipment	655	399	750	750	750	0.00%
	Total equipment	655	399	750	750	750	0.00%
Contractual Expenses:							
.4001	Supplies	348	299	601	750	750	0.00%
.4030	Dog Kennel Supplies	1,651	3,043	2,393	4,000	4,000	0.00%
.4073	Uniforms	1,478	322	1,491	2,040	2,040	0.00%
.4093	Animal Control Training	-	602	130	750	750	0.00%
.4211	Electric	1,959	1,818	1,871	2,500	2,500	0.00%
.4221	Gas	8,919	6,937	8,009	8,000	8,000	0.00%
.4432	Repairs and maintenance	2,155	5,058	4,594	5,000	5,000	0.00%
.4508	Medical Exp. - Vaccination	-	1,000	930	1,000	1,000	0.00%
.4532	Veterinarian Services	5,637	4,519	5,325	8,000	8,000	0.00%
	Total contractual expenses	22,147	23,598	25,344	32,040	32,040	0.00%
	Total Control of Animals	\$ 120,290	\$ 116,105	\$ 116,600	\$ 134,283	\$ 136,881	1.93%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1971	PT Regular	\$ 3,313	\$ 4,418	\$ 4,418	\$ 4,420	\$ 4,420	0.00%
	Total personal services	<u>3,313</u>	<u>4,418</u>	<u>4,418</u>	<u>4,420</u>	<u>4,420</u>	0.00%
	Contractual Expenses:						
.4001	Office Supplies	304	132	401	400	400	0.00%
.4086	Association Membership	-	75	-	100	100	0.00%
.4261	Postage	<u>44</u>	<u>-</u>	<u>75</u>	<u>550</u>	<u>550</u>	0.00%
	Total contractual expenses	<u>348</u>	<u>207</u>	<u>476</u>	<u>1,050</u>	<u>1,050</u>	0.00%
	Total Traffic Safety Commission	<u>\$ 3,661</u>	<u>\$ 4,625</u>	<u>\$ 4,894</u>	<u>\$ 5,470</u>	<u>\$ 5,470</u>	0.00%

GENERAL FUND

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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1901	Regular Payroll	\$ 157,131	\$ 159,231	\$ 161,074	\$ 164,605	\$ 164,605	0.00%
.1931	Vacation Sellback	-	3,854.00	3,931	-	-	n/a
	Total personal services	157,131	163,085	165,005	164,605	164,605	0.00%
	Total Superintendent of Highways	\$ 157,131	\$ 163,085	\$ 165,005	\$ 164,605	\$ 164,605	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4211	Electric	\$ 11,600	\$ 10,908	\$ 8,943	\$ 13,000	\$ 13,000	0.00%
.4221	Gas	26,947	27,385	18,963	35,000	35,000	0.00%
.4231	Water	1,261	1,444	1,783	1,500	1,500	0.00%
.4431	Radio Repair and Maint.	1,235	623	1,541	2,000	2,000	0.00%
.4432	Repairs and Maint.	23,924	35,808	35,853	30,000	30,000	0.00%
	Total contractual expenses	64,967	76,168	67,083	81,500	81,500	0.00%
	Total Highway Garage	\$ 64,967	\$ 76,168	\$ 67,083	\$ 81,500	\$ 81,500	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4194	Media Expenses	\$ 2,671	\$ 3,332	\$ 2,798	\$ 4,000	\$ 4,000	0.00%
.4195	Events	905	3,000	2,761	3,000	3,000	0.00%
	Total contractual expenses	<u>3,576</u>	<u>6,332</u>	<u>5,559</u>	<u>7,000</u>	<u>7,000</u>	0.00%
	Total Publicity	<u>\$ 3,576</u>	<u>\$ 6,332</u>	<u>\$ 5,559</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	0.00%

GENERAL FUND

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
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4301	Room Rental	\$ 4,000	\$ 4,000	\$ 3,200	\$ 4,000	\$ 4,000	0.00%
.4311	Veteran Affairs Committee	683	916	684	800	800	0.00%
	Total contractual expenses	4,683	4,916	3,884	4,800	4,800	0.00%
	Total Veterans Services	<u>\$ 4,683</u>	<u>\$ 4,916</u>	<u>\$ 3,884</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 1,053,547	\$ 1,092,000	\$ 1,138,947	\$ 1,167,669	\$ 1,088,799	-6.75%
.1902	Overtime Payroll	53,758	51,191	48,044	54,000	60,000	11.11%
.1911	Longevity	17,975	20,765	22,380	22,280	15,065	-32.38%
.1914	Shift Differential	9,434	8,489	8,653	9,000	9,000	0.00%
.1917	Clothing Allowance	830	830	830	830	830	0.00%
.1931	Vacation Sellbacks	-	1,525	1,560	4,150	4,150	0.00%
.1932	Sick Sellbacks	3,150	4,702	4,798	6,000	5,200	-13.33%
.1951	Seasonal Regular	78,857	61,970	59,602	93,000	93,000	0.00%
.1971	PT Regular	134,414	113,709	105,971	143,000	143,000	0.00%
	Total personal services	1,351,965	1,355,181	1,390,785	1,499,929	1,419,044	-5.39%
Equipment:							
.2201	Office Equipment	1,657	597	5,000	5,000	5,000	0.00%
.2303	Over the Road Vehicles	2,200	91,629	63,995	25,000	25,000	0.00%
.2304	Park Equipment	109,586	181,448	97,975	110,000	110,000	0.00%
	Total equipment	113,443	273,674	166,970	140,000	140,000	0.00%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4001	Office Supplies	2,612	2,935	2,720	2,835	2,835	0.00%
.4022	Park Supplies	42,511	50,525	41,386	55,000	55,000	0.00%
.4071	Uniform Replacements	4,229	4,209	3,733	5,500	5,500	0.00%
.4106	Wildlife Maintenance Costs	9,530	8,234	7,131	20,000	20,000	0.00%
.4141	Chemicals	12,178	14,000	12,662	17,000	17,000	0.00%
.4162	Gasoline and Oil	49,126	52,550	51,132	55,000	55,000	0.00%
.4191	Miscellaneous Expenses	100	1,433	125	1,000	1,000	0.00%
.4211	Electric	315,332	290,048	244,106	290,000	280,000	-3.45%
.4431	Equip.-Repairs and Maint.	48,226	56,800	47,088	55,000	55,000	0.00%
.4433	ORF Land Rental - Cayuga	500	500	500	520	520	0.00%
.4451	Repairs and Maintenance	294,629	314,028	292,886	300,000	300,000	0.00%
.4454	Portable Toilets	18,640	19,188	18,695	25,000	25,000	0.00%
.4491	Special Events	10,091	13,858	14,152	13,000	13,000	0.00%
	Total contractual expenses	807,704	828,308	736,316	839,855	829,855	-1.19%
	Total Parks	<u>\$ 2,273,112</u>	<u>\$ 2,457,163</u>	<u>\$ 2,294,071</u>	<u>\$ 2,479,784</u>	<u>\$ 2,388,899</u>	-3.67%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal Services:							
.1901	Regular Payroll	\$ 178,608	\$ 187,004	\$ 191,694	\$ 193,498	\$ 193,498	0.00%
.1902	Overtime Payroll	4,737	5,867	5,621	5,500	6,000	9.09%
.1911	Longevity	1,250	1,400	1,550	3,000	3,500	16.67%
.1914	Shift Differential	1,852	1,683	1,485	2,500	2,500	0.00%
.1917	Clothing Allowance	500	500	500	500	500	0.00%
.1932	Sick Sellback	856.00	868	882	905	905	0.00%
.1971	PT Regular	302,620	284,983	268,703	316,650	316,650	0.00%
	Total personal services	490,423	482,305	470,435	522,553	523,553	0.19%
Contractual Expenses:							
.4024	Arts and Craft Supplies	6,900	6,152	6,869	6,900	6,900	0.00%
.4025	Athletic Supplies	6,708	6,612	6,630	6,750	6,750	0.00%
.4061	Program Brochures	10,597	10,600	14,924	10,600	12,600	18.87%
.4191	Miscellaneous Supplies	4,527	4,630	4,938	5,000	5,000	0.00%
.4492	Sports Camp Expense	-	2,500.00	2,500	2,500	2,500	0.00%
.4464	Pre - K Expense	6,136	3,556	4,925	5,500	5,500	0.00%
.4491	Special Events	13,283	13,843	13,428	14,000	14,000	0.00%
.4500	General Rink Supplies	10,500	10,350	5,638	10,500	10,500	0.00%
.4503	Concerts	14,950	13,832	13,476	13,950	13,950	0.00%
.4506	Gymnastics Supplies	1,683	2,515	2,263	2,500	2,500	0.00%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From
		2010	2011	2012	2013	2014	2013
.4509	Valentines Day Run	3,250	3,400	3,400	3,400	3,400	0.00%
.4512	Volleyball Expenses	2,958	2,984	3,119	3,200	3,200	0.00%
.4517	Dartwood Camp Exp.	9,000	8,995	9,000	9,000	9,000	0.00%
.4518	Summer Day Camp	18,375	18,375	24,283	24,300	24,300	0.00%
.4519	After School Program	4,701	8,675	9,012	10,000	10,000	0.00%
.4521	Hockey Expenses	61,917	61,868	55,460	62,000	62,000	0.00%
.4524	Field Trip Expenses	8,968	2,355	2,500	2,000	1,500	-25.00%
.4527	Soccer Expenses	11,719	11,019	12,775	12,775	12,775	0.00%
.4530	Tennis Expenses	3,268	1,840	2,237	2,300	2,300	0.00%
.4536	Basketball Expenses	4,652	4,765	4,617	4,700	4,700	0.00%
.4539	Softball Expenses	29,950	29,782	29,950	29,950	29,950	0.00%
.4540	In Line Skating Expense	17,560	17,178	23,523	23,940	23,940	0.00%
.4601	Aid to Youth	33,377	31,336	31,011	31,395	30,000	-4.44%
.4999	Credit card expense	3,598	3,414	3,199	3,500	3,500	0.00%
	Total contractual expenses	<u>288,577</u>	<u>280,576</u>	<u>289,677</u>	<u>300,660</u>	<u>300,765</u>	0.03%
	Total Playgrounds and Recreation	<u>\$ 779,000</u>	<u>\$ 762,881</u>	<u>\$ 760,112</u>	<u>\$ 823,213</u>	<u>\$ 824,318</u>	0.13%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1971	PT Regular	\$ 189,444	\$ 182,311	\$ 184,085	\$ 205,920	\$ 205,920	0.00%
	Total personal services	189,444	182,311	184,085	205,920	205,920	0.00%
	Equipment:						
.2055	Pool	-	12,733	12,000	-	-	n/a
		-	12,733	12,000	-	-	
	Contractual Expenses:						
.4026	First Aid Supplies	799	381	460	800	800	0.00%
.4074	Clothing Allowance	4,240	3,850	3,850	3,850	3,850	0.00%
.4191	Miscellaneous Expenses	6,137	7,117	6,534	7,200	7,200	0.00%
	Total contractual expenses	11,176	11,348	10,844	11,850	11,850	0.00%
	Total Beach and Pool Program	\$ 200,620	\$ 206,392	\$ 206,929	\$ 217,770	\$ 217,770	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4381	Historical	\$ 1,350	\$ 2,050	\$ 2,050	\$ 2,050	\$ 3,050	48.78%
.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	15,000	16,000	18,000	12.50%
.4385	Garden Club	625	625	625	625	625	0.00%
.4387	Conservation Council	-	-	-	600	-	n/a
.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>35,325</u>	<u>36,025</u>	<u>36,025</u>	<u>37,625</u>	<u>40,025</u>	6.38%
	Total Cultural Groups	<u>\$ 35,325</u>	<u>\$ 36,025</u>	<u>\$ 36,025</u>	<u>\$ 37,625</u>	<u>\$ 40,025</u>	6.38%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 From
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 235,191	\$ 242,987	\$ 253,448	\$ 264,780	\$ 264,568	-0.08%
.1902	Overtime Payroll	2,339	2,889	2,594	3,600	3,100	-13.89%
.1911	Longevity	3,350	4,200	5,300	5,200	5,700	9.62%
.1917	Clothing Allowance	375	500	500	500	500	0.00%
.1931	Vacation Sellback	2,429	2,962	2,472	3,645	3,645	0.00%
.1932	Sick Sellback	1,214.00	2,247	2,292	2,340	1,340	-42.74%
.1971	PT Regular	254,583	268,651	276,719	279,338	281,233	0.68%
.1990	Other Pay	1,200	1,200	1,200	1,200	1,200	0.00%
	Total personal services	500,681	525,636	544,525	560,603	561,286	0.12%
Equipment:							
.2501	Other Equipment	14,304	7,318	19,328	14,000	14,000	0.00%
	Total equipment	14,304	7,318	19,328	14,000	14,000	0.00%
Contractual Expenses:							
.4001	Office Supplies	11,475	12,672	11,659	11,000	11,000	0.00%
.4061	Publications and Dues	2,461	2,483	2,500	2,500	2,500	0.00%
.4261	Postage	10,470	10,493	6,545	10,500	8,500	-19.05%
.4431	Equip. Repairs and Maint.	2,904	3,040	3,041	3,050	3,050	0.00%
.4671	Youth Service Projects	7,750	6,739	6,750	6,750	6,750	0.00%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4674	Teen Center Expense	9,985	4,646	5,000	5,000	5,000	0.00%
.4675	Library Contract	2,200	2,200	2,171	2,200	2,200	0.00%
.4677	Catholic Charities - Dropout	187,853	183,028	176,842	176,845	176,845	0.00%
.4681	In Service Training	7,250	7,241	7,528	7,250	7,250	0.00%
.4683	Publications, Printing	8,984	8,999	8,856	9,000	9,000	0.00%
.4685	Youth Depart. Project - Yes	76,397	73,184	68,193	56,040	56,040	0.00%
.4687	Child and Family Services	150,650	36,953	-	-	-	n/a
.4689	Youth Conservation Corps.	18,100	14,550	11,917	18,100	18,100	0.00%
.4691	Develop. Disabled-Day Camp	5,925	5,925	-	-	-	n/a
.4693	Develop. Disabled - Swim	11,016	12,022	12,039	12,000	12,000	0.00%
	Total contractual expenses	513,420	384,175	323,041	320,235	318,235	-0.62%
	Total Youth Programs	\$ 1,028,405	\$ 917,129	\$ 886,894	\$ 894,838	\$ 893,521	-0.15%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1971	PT Regular	\$ 24,939	\$ 26,235	\$ 23,716	\$ 35,600	\$ 35,600	0.00%
	Total Personal Services	<u>24,939</u>	<u>26,235</u>	<u>23,716</u>	<u>35,600</u>	<u>35,600</u>	0.00%
	Contractual Expenses:						
.4061	Publications and Dues	630	580	495	800	800	0.00%
.4191	Miscellaneous Expenses	408	748	792	800	800	0.00%
.4439	Heat and Air Conditioning	22,352	22,885	23,430	26,000	26,000	0.00%
.4451	Repairs and Maintenance	<u>27,137</u>	<u>26,134</u>	<u>28,800</u>	<u>30,000</u>	<u>30,000</u>	0.00%
	Total contractual expenses	<u>50,527</u>	<u>50,347</u>	<u>53,517</u>	<u>57,600</u>	<u>57,600</u>	0.00%
	Total Library Expenses	<u>\$ 75,466</u>	<u>\$ 76,582</u>	<u>\$ 77,233</u>	<u>\$ 93,200</u>	<u>\$ 93,200</u>	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1901	Regular Payroll	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	Total personal services	2,000	2,000	2,000	2,000	2,000	0.00%
	Contractual Expenses:						
.4043	Maps, Records, Supplies	750.00	1,274	637	750	750	0.00%
.4052	Printing of Hist. Materials	1,100.00	575	1,100	1,100	1,100	0.00%
.4088	Travel, Training, Conference	-	300	-	300	300	0.00%
.4375	Historical Observance	1,010	2,842	433	2,000	2,000	0.00%
	Total contractual	2,860	4,991	2,170	4,150	4,150	0.00%
	Total Historian	\$ 4,860	\$ 6,991	\$ 4,170	\$ 6,150	\$ 6,150	0.00%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
	Contractual Expenses:						
.4374	Polish Festival	\$ 30,012	\$ 47,533	\$ 48,496	\$ 24,000	\$ 30,000	25.00%
.4372	July 4 Celebration	-	1,100	-	-	-	n/a
.4375	Historical Observance	8,656	8,335	6,638	-	-	n/a
.4376	Patriotic Commission	16,500	16,500	20,500	20,500	20,500	0.00%
.4379	War of 1812 Cemetery	2,540	2,633	2,970	3,200	3,200	0.00%
.4382	Firemen Recognition Day	1,765	3,133	3,215	3,500	3,500	0.00%
	Total contractual expenses	59,473	79,234	81,819	51,200	57,200	11.72%
	Total Celebrations	\$ 59,473	\$ 79,234	\$ 81,819	\$ 51,200	\$ 57,200	11.72%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 278,371	\$ 300,663	\$ 300,469	\$ 309,245	\$ 309,245	0.00%
.1902	Overtime Payroll	549	475	444	1,300	1,200	-7.69%
.1911	Longevity	4,300	4,650	6,900	6,550	8,400	28.24%
.1914	Shift Differential	138	168	139	180	180	n/a
.1917	Clothing Allowance	625	625	625	625	625	0.00%
.1931	Vacation Sellback	-	-	-	1,402	1,402	0.00%
.1932	Sick Sellback	1,980	2,123	2,162	2,209	2,209	0.00%
.1971	PT Regular	180,850	181,555	180,736	198,381	209,562	5.64%
	Total personal services	466,813	490,259	491,475	519,892	532,823	2.49%
Contractual Expenses:							
.4027	Sports and Rec. Supplies	11,924	12,355	19,189	16,000	16,000	0.00%
.4028	Ceramics Expense	4,793	7,176	6,199	8,000	8,000	0.00%
.4088	Travel, Training, Conf	521	952	1,165	1,900	2,000	5.26%
.4191	Miscellaneous Expenses	545	490	484	650	650	0.00%
.4193	Nutrition Sites	2,468	2,619	1,928	3,600	3,600	0.00%
.4261	Postage	-	176.00	180	200	200	0.00%
.4432	Repairs and Maintenance	11,108	21,666	14,696	18,000	17,500	-2.78%
.4491	Special Events	34,399	34,748	36,641	36,000	36,000	0.00%
.4624	Senior Center Program	14,845	13,249	12,306	21,000	21,000	0.00%

(continued)

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

Account	Description	Actual Expenditures			Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4627	Activity Groups (1-25)	23,138	22,884	21,619	23,400	23,000	-1.71%
.4629	Meals on Wheels	42,000	42,000	43,000	47,500	47,500	0.00%
.4641	AARP Program Expense	-	-	-	-	-	n/a
.4642	Computer Class Expenses	3,000	112	462	1,000	1,000	0.00%
.4685	Concert Series Expense	3,199	3,249	3,283	3,800	4,400	15.79%
	Total contractual expenses	151,940	161,676	161,152	181,050	180,850	-0.11%
	Total Senior Services	\$ 618,753	\$ 651,935	\$ 652,627	\$ 700,942	\$ 713,673	1.82%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 294,785	\$ 257,338	\$ 233,050	\$ 247,722	\$ 249,811	0.84%
.1902	Overtime Payroll	14,214	2,869	7,440	13,000	13,000	0.00%
.1911	Longevity	10,100	10,050	4,650	5,150	5,150	0.00%
.1917	Clothing Allowance	500	375	250	375	375	0.00%
.1931	Vacation Sellback	3,778	3,873	-	-	-	n/a
.1932	Sick Sellback	4,905	4,113	4,217	1,180	1,180	0.00%
.1971	PT Regular	16,274	15,135	24,370	20,748	21,242	2.38%
	Total personal services	344,556	293,753	273,977	288,175	290,758	0.90%
Cost Allocations:							
.5124	HUD Reimbursement	(344,556)	(293,753)	(273,977)	(288,175)	(290,758)	0.90%
	Total cost allocations	(344,556)	(293,753)	(273,977)	(288,175)	(290,758)	0.90%
Total Community Development		\$ -	\$ -	\$ -	\$ -	\$ -	n/a

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Cost Allocations:							
.5992	FICA allocated	\$ (160,406)	\$ (158,074)	\$ (155,743)	\$ (156,436)	\$ (153,735)	-1.73%
.5995	Fringes allocated	(851,934)	(966,676)	(983,353)	(981,365)	(964,424)	-1.73%
	Total cost allocations	(1,012,340)	(1,124,750)	(1,139,096)	(1,137,801)	(1,118,159)	-1.73%
Benefits:							
.8101	State Retirement	1,024,234	1,509,019	1,680,328	2,530,000	2,500,000	-1.19%
.8111	Police Retirement	2,057,970	2,439,368	2,951,512	4,300,000	4,100,000	-4.65%
.8121	Social Security	1,800,972	1,748,964	1,788,667	1,965,000	1,950,000	-0.76%
.8141	Medical Insurance	4,054,219	4,079,578	2,355,519	4,476,645	4,164,500	-6.97%
.8143	Retiree's Hospitalization	2,964,687	3,202,512	2,129,726	4,341,500	3,741,518	-13.82%
.8151	Group Life Insurance	47,434	47,880	47,218	56,000	55,000	-1.79%
.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	943,400	354,558	527,068	700,000	400,000	-42.86%
	Total benefits	12,901,416	13,390,379	11,488,538	18,377,645	16,919,518	-7.93%
Total Employee Benefits		\$ 11,889,076	\$ 12,265,629	\$ 10,349,442	\$ 17,239,844	\$ 15,801,359	-8.34%

GENERAL FUND

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
		2010	2011	2012	2013	2014	2013
	Transfers to Debt Service Fund:						
A9785							
.9131	Installment purchase debt - Principal	\$ 880,088	\$ 1,105,676	\$ 1,271,115	\$ 1,123,000	\$ 1,150,000	2.40%
.9211	Installment purchase debt - Interest	221,639	204,281	289,979	860,000	720,600	-16.21%
.9131	Serial Bonds - Principal	-	132,089	-	145,100	152,000	4.76%
.9211	Serial Bonds - Interest	-	68,267	-	55,500	48,500	-12.61%
.9311	Less: Debt Service Reserve	(90,000)	(90,000)	(90,000)	(90,000)	(110,000)	22.22%
	Total transfers to Debt Service Fund	1,011,727	1,420,313	1,471,094	2,093,600	1,961,100	-6.33%
A9902	Transfers to Risk Ret. Fund						
.9703	Transfers to Risk Retention	-	-	-	1,030,000	1,136,500	10.34%
	Total transfers to Risk Retention Fund	-	-	-	1,030,000	1,136,500	10.34%
A9950	Transfers to Capital Proj. Fund						
.8729	Transfers to Capital Projects	369,100	-	1,979,520	-	-	n/a
	Total transfers to Capital Projects Fund	369,100	-	1,979,520	-	-	n/a
	Total Interfund Transfers	\$ 1,380,827	\$ 1,420,313	\$ 3,450,614	\$ 3,123,600	\$ 3,097,600	-0.83%

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 BUDGET

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

		Actual Expenditures			Budget		Change From
Account	Description	2010	2011	2012	2013	2014	2013
Classifications:							
.1000	Personal Services	\$ 23,221,472	\$ 22,943,197	\$ 23,398,400	\$ 23,943,957	\$ 25,114,831	4.89%
.2000	Equipment	811,826	997,963	916,706	721,246	796,767	10.47%
.4000	Contractual Expenses	5,208,957	5,266,711	5,536,312	5,660,380	5,707,925	0.84%
.5000	Cost Allocations	(3,552,183)	(3,627,878)	(3,600,856)	(3,664,954)	(3,612,593)	1.43%
.8000	Employee Benefits	12,901,416	13,390,379	11,488,538	18,377,645	16,919,518	-7.93%
.9000	Interfund Transfers	1,380,827	1,420,313	3,450,614	3,123,600	3,097,600	-0.83%
		\$ 39,972,315	\$ 40,390,685	\$ 41,189,714	\$ 48,161,874	\$ 48,024,048	-0.29%

RISK RETENTION FUND

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

Account Code	Description	Actual Revenues			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
CS2401	Use of Money and Property	\$ 15,302	\$ 4,846	\$ 6,655	\$ 20,000	\$ 20,000	0.00%
CS5031	Interfund Transfers	<u>1,134,000</u>	<u>1,134,000</u>	<u>2,582,382</u>	<u>2,205,500</u>	<u>2,433,500</u>	10.34%
	Total Revenues	<u>\$ 1,149,302</u>	<u>\$ 1,138,846</u>	<u>\$ 2,589,037</u>	<u>\$ 2,225,500</u>	<u>\$ 2,453,500</u>	10.24%

**TOWN OF CHEEKTOWAGA
RISK RETENTION FUND**

2014 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
		2010	2011	2012	2013	2014	2013
CS1710	Administration						
.4101	Unallocated Insurance	\$ 63,951	\$ 86,773	\$ 270,101	\$ 295,000	\$ 318,000	7.80%
.4521	Insurance Consultant	41,100	41,100	42,000	44,000	44,000	0.00%
.4523	Claims Admin. - WC	41,158	41,850	42,777	43,500	43,500	0.00%
.4525	Claims - WC Assess	151,004	116,350	164,798	150,000	160,000	6.67%
.4526	Dental/ Vision Admin.	15,188	15,099	14,977	17,500	18,000	2.86%
.4527	Claims Admin. - Liability	36,157	35,902	30,592	38,000	35,000	-7.89%
.4528	Loss Control - WC	18,120	14,400	21,187	22,500	23,000	2.22%
	Total Administration	<u>366,678</u>	<u>351,474</u>	<u>586,432</u>	<u>610,500</u>	<u>641,500</u>	5.08%
CS1722	Workers Compensation						
.4519	Excess Insurance	<u>69,026</u>	<u>67,611</u>	<u>69,025</u>	<u>75,000</u>	<u>92,000</u>	22.67%
CS1930	Workers Compensation						
.4703	Judgments and Claims	<u>888,787</u>	<u>771,498</u>	<u>544,151</u>	<u>495,000</u>	<u>500,000</u>	1.01%
CS1931	Unemployment						
.4703	Judgments and Claims	<u>71,829</u>	<u>52,172</u>	<u>95,090</u>	<u>75,000</u>	<u>75,000</u>	0.00%
CS1932	General Liability Losses						
.4703	Judgments and Claims	<u>1,160,915</u>	<u>63,054</u>	<u>2,157,978</u>	<u>450,000</u>	<u>525,000</u>	16.67%

(continued)

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

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change From 2013</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
CS1936 Catastrophe Reserve							
.4703	Judgments and Claims	<u>-</u>	<u>-</u>	<u>4,276,571</u>	<u>100,000</u>	<u>200,000</u>	100.00%
CS1937 Dental and Vision							
.4703	Judgments and Claims	<u>427,027</u>	<u>403,690</u>	<u>388,232</u>	<u>420,000</u>	<u>420,000</u>	0.00%
	Total Expenditures	<u><u>\$ 2,984,262</u></u>	<u><u>\$ 1,709,499</u></u>	<u><u>\$ 8,117,479</u></u>	<u><u>\$ 2,225,500</u></u>	<u><u>\$ 2,453,500</u></u>	10.24%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL FUND**

2014 BUDGET

DEPT:	RISK FINANCING	Various
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
		2010	2011	2012	2013	2014	2013
Contractual expenses:							
A1710							
.4101	Insurance premiums	\$ 63,951	\$ 86,773	\$ 270,101	\$ 295,000	\$ 318,000	7.80%
.4521	Insurance consultant	41,100	41,100	42,000	44,000	44,000	0.00%
.4523	Claims admin. - workers' comp.	41,158	41,850	42,777	43,500	43,500	0.00%
.4525	Claims admin. - W.C. assess.	151,004	116,350	164,798	150,000	160,000	6.67%
.4526	Claims admin. - dental and vision	15,188	15,099	14,977	17,500	18,000	2.86%
.4527	Claims admin. - liability	36,157	35,902	30,592	38,000	35,000	-7.89%
.4528	Loss control - workers' comp.	18,120	14,400	21,187	22,500	23,000	2.22%
.4519	Excess insurance - workers' comp.	69,026	67,611	69,025	75,000	92,000	22.67%
.4703	Judgments - workers' comp.	888,787	771,498	544,151	495,000	500,000	1.01%
.4703	Judgments - unemployment	71,829	52,172	95,090	75,000	75,000	0.00%
.4703	Judgments - general	1,160,915	63,054	2,157,978	450,000	525,000	16.67%
.4703	Judgments - catastrophe	-	-	4,276,571	100,000	200,000	100.00%
.4703	Judgments - dental and vision	427,027	403,690	388,232	420,000	420,000	0.00%
	Total contractual expenses	2,984,262	1,709,499	8,117,479	2,225,500	2,453,500	10.24%
	Total Risk Financing	\$ 2,984,262	\$ 1,709,499	\$ 8,117,479	\$ 2,225,500	\$ 2,453,500	10.24%

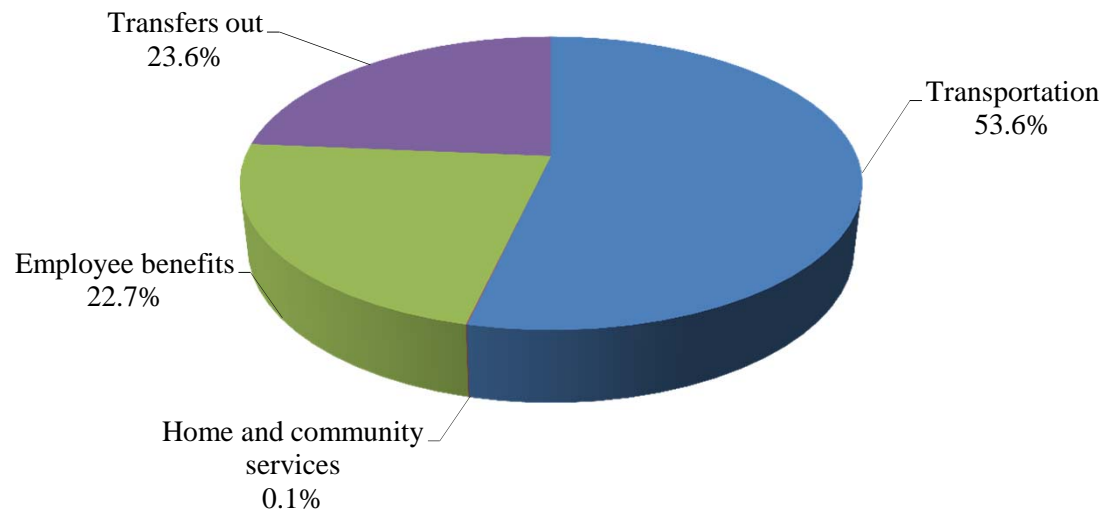
OTHER GOVERNMENTAL FUNDS
MAJOR FUNDS

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

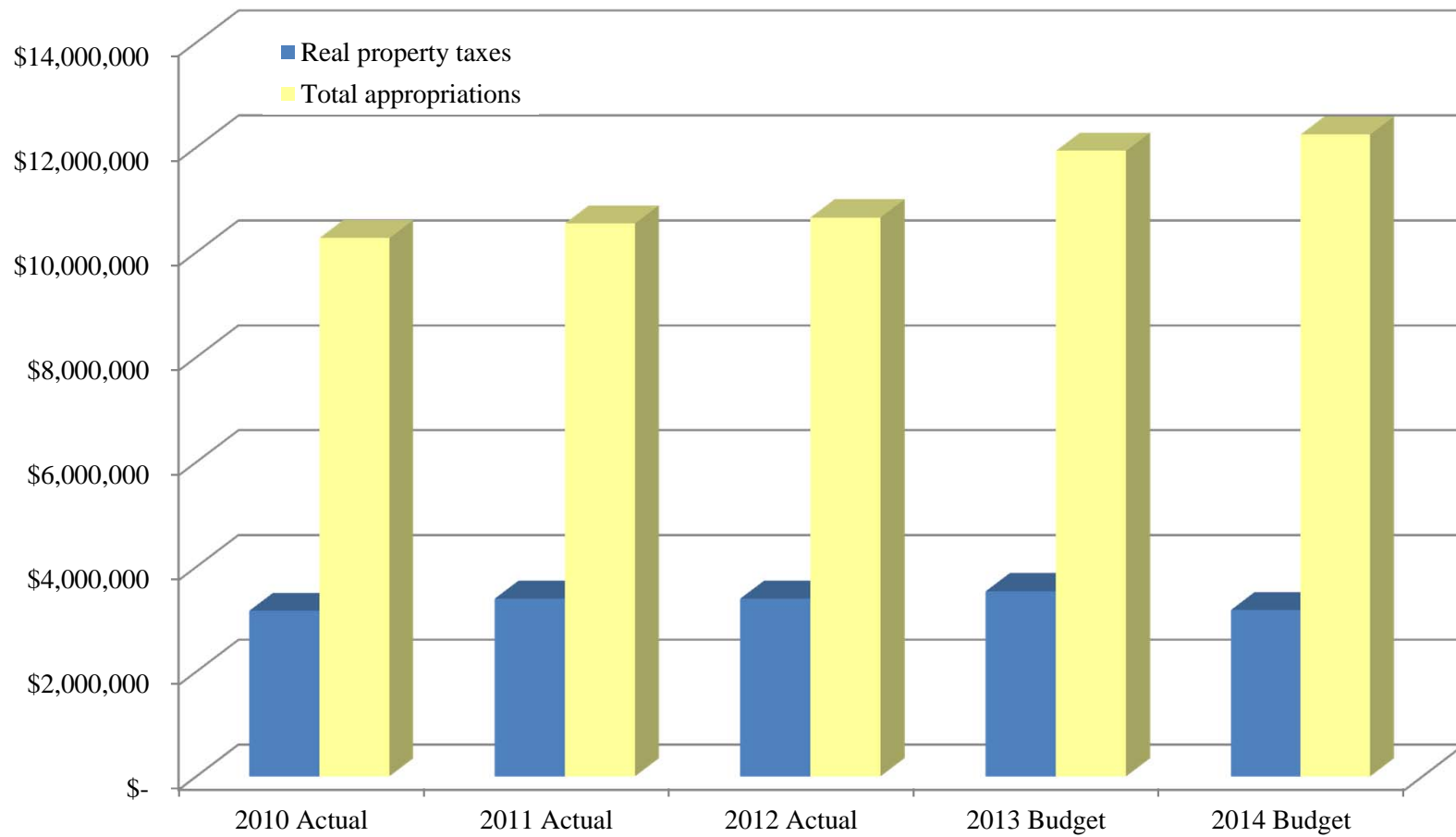
	2014 Estimated Revenues	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Real property taxes	\$ 3,172,694	25.92%	\$ (361,134)	-10.22%
Other tax items	60,000	0.49%	-	0.00%
Non-property tax items	7,038,486	57.49%	667,256	10.47%
Departmental income	253,000	2.07%	3,000	1.20%
Use of money and property	15,000	0.12%	(5,000)	-25.00%
Miscellaneous	8,000	0.07%	-	0.00%
State aid	785,000	6.41%	5,000	0.64%
Federal aid	10,000	0.08%	-	0.00%
Appropriated fund balance	900,000	7.35%	-	0.00%
Total	<u>\$ 12,242,180</u>		<u>\$ 309,122</u>	2.59%

Appropriations

	2014 Appropriations	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Personal services	\$ 4,224,501	34.52%	\$ (35,120)	-0.82%
Equipment	725,781	5.93%	(61,651)	-7.83%
Contractual expenses	1,589,400	12.98%	13,700	0.87%
Cost allocations	41,002	0.33%	-	0.00%
Employees benefits	2,769,103	22.62%	(49,925)	-1.77%
Interfund transfers	2,892,393	23.63%	442,118	18.04%
Total	<u>\$ 12,242,180</u>		<u>\$ 309,122</u>	2.59%

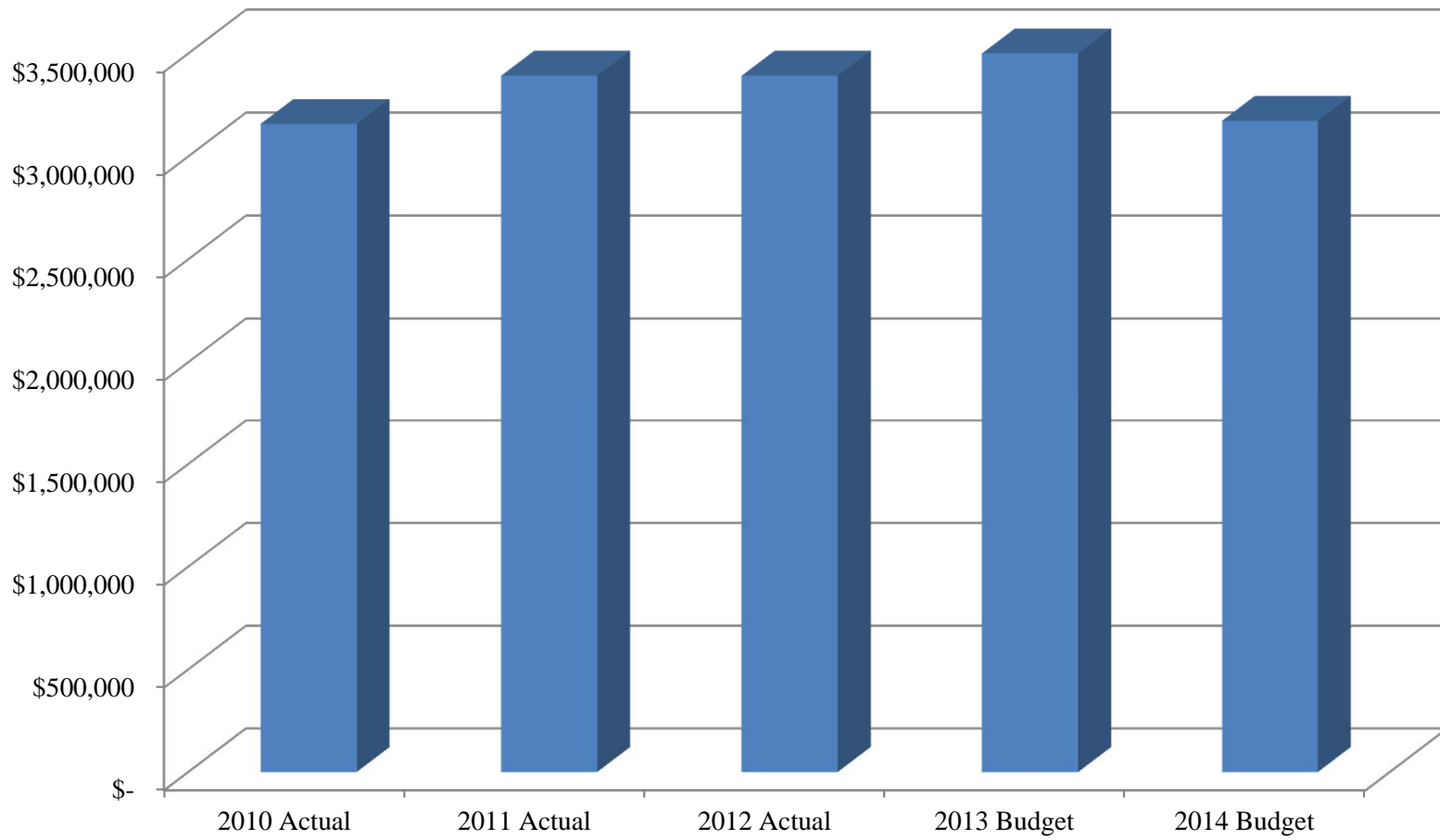
Highway Fund

Real Property Tax Revenue & Appropriations



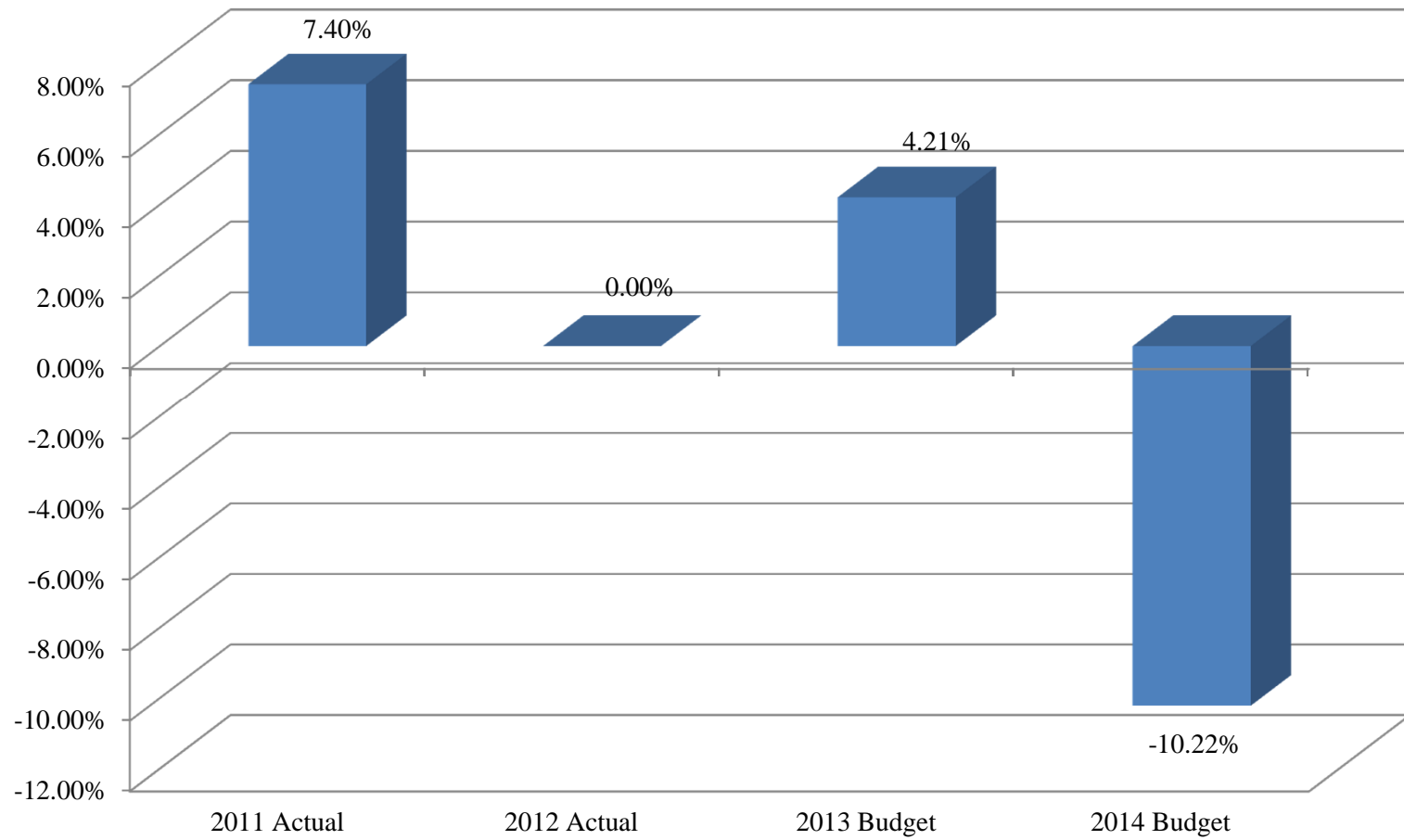
Highway Fund

Real Property Tax Revenue



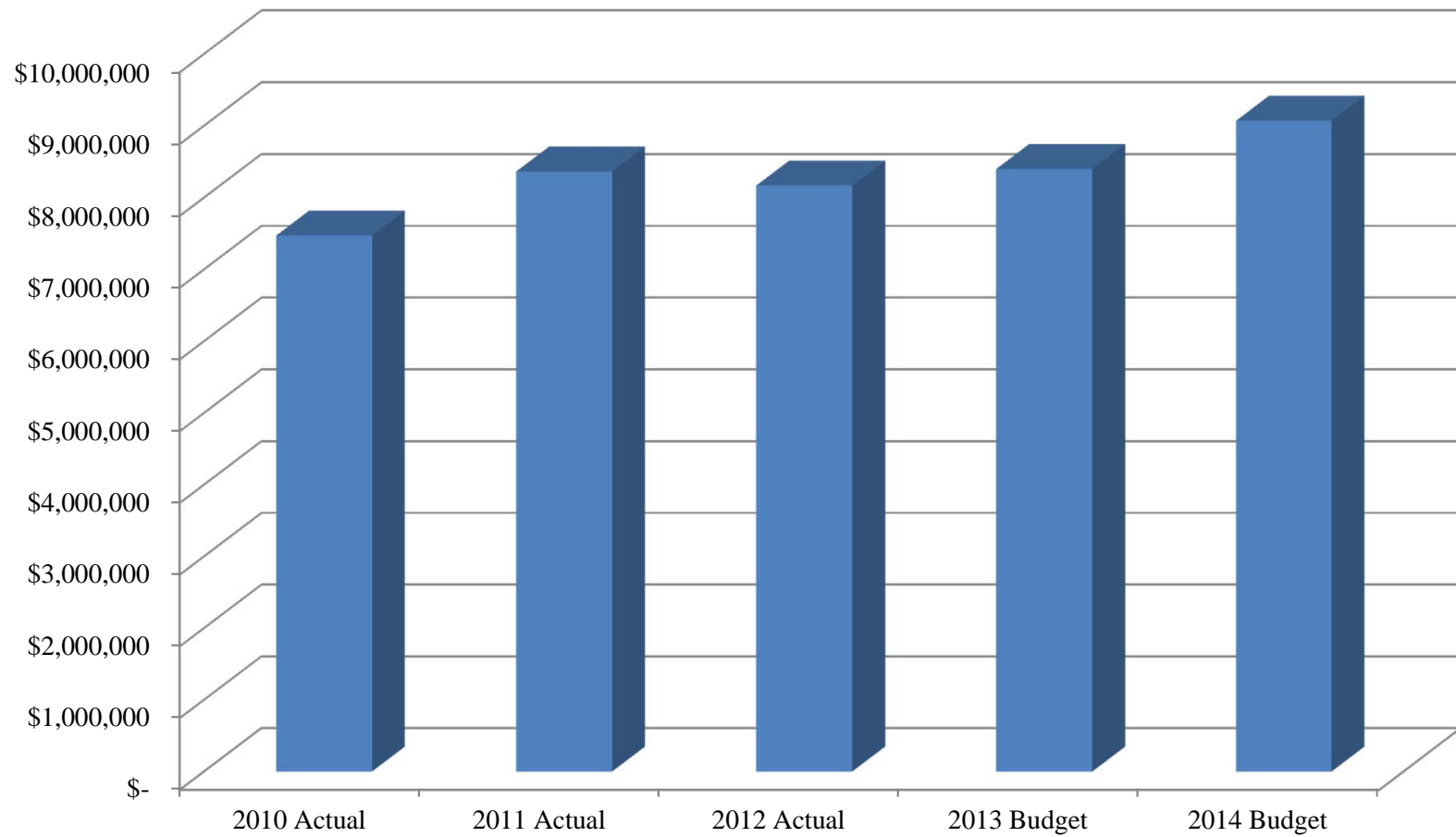
Highway Fund

Percentage Change in Levy from Previous Year

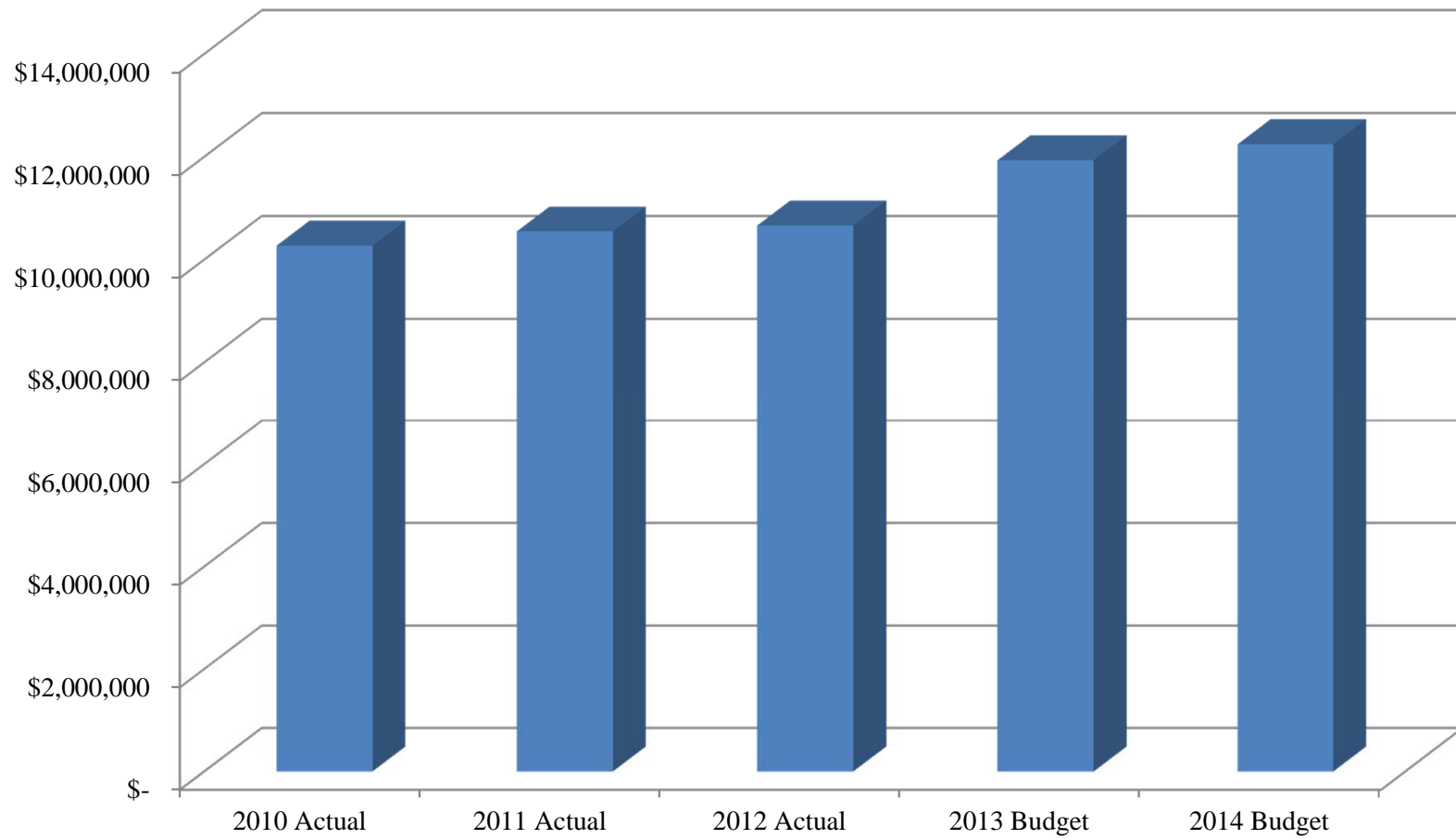


Highway Fund

Non-tax Revenue

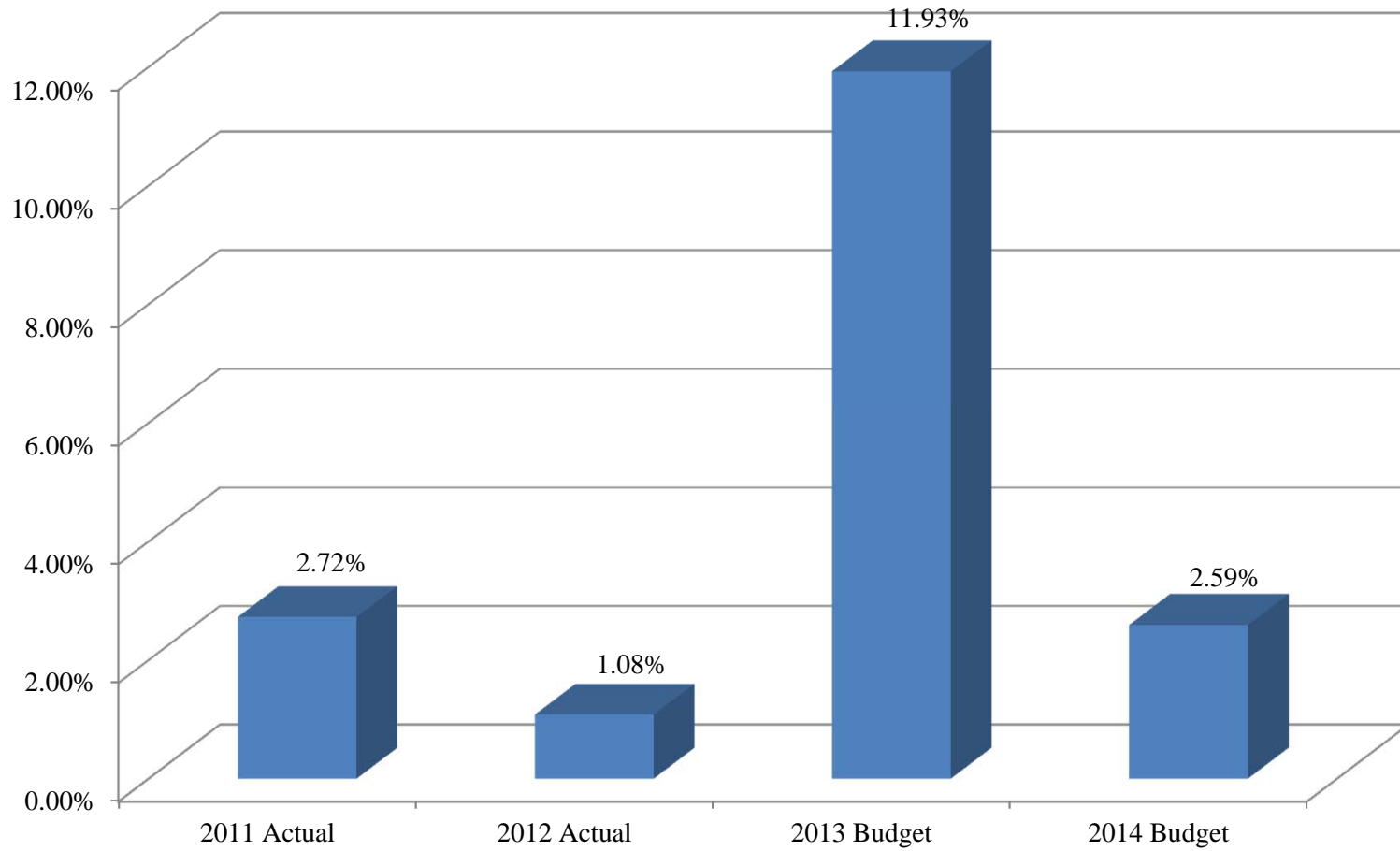


Highway Fund Appropriations



Highway Fund

Percentage Change in Appropriations from Previous Year



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

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
	Real Property Taxes:						
D1001	Real property taxes	\$ 3,157,334	\$ 3,391,112	\$ 3,391,112	\$ 3,533,828	\$ 3,172,694	-10.22%
	Total real property taxes	<u>3,157,334</u>	<u>3,391,112</u>	<u>3,391,112</u>	<u>3,533,828</u>	<u>3,172,694</u>	-10.22%
	Other Property Tax Items:						
D1081	Payments in lieu of tax	<u>55,554</u>	<u>63,172</u>	<u>64,908</u>	<u>60,000</u>	<u>60,000</u>	0.00%
	Total payments in lieu of tax	<u>55,554</u>	<u>63,172</u>	<u>64,908</u>	<u>60,000</u>	<u>60,000</u>	0.00%
	Non-Property Tax Items						
D1120	Sales Tax	<u>6,127,796</u>	<u>7,014,672</u>	<u>6,835,975</u>	<u>6,371,230</u>	<u>7,038,486</u>	10.47%
	Total non-property tax items	<u>6,127,796</u>	<u>7,014,672</u>	<u>6,835,975</u>	<u>6,371,230</u>	<u>7,038,486</u>	10.47%
	Departmental Income:						
D5140	Street Cuts	200	400	1,000	-	-	n/a
D2300	Service from Other Govts.	<u>269,281</u>	<u>282,746</u>	<u>296,883</u>	<u>250,000</u>	<u>253,000</u>	1.20%
	Total departmental income	<u>269,481</u>	<u>283,146</u>	<u>297,883</u>	<u>250,000</u>	<u>253,000</u>	1.20%
	Use of Money & Property:						
D2401	Interest Earnings	<u>18,710</u>	<u>10,907</u>	<u>11,942</u>	<u>20,000</u>	<u>15,000</u>	-25.00%
	Total use of money & property	<u>18,710</u>	<u>10,907</u>	<u>11,942</u>	<u>20,000</u>	<u>15,000</u>	-25.00%

(continued)

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

Account		Actual Revenues			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
Miscellaneous:							
D2655	Minor Sales	5,475	15,128	47,140	3,000	3,000	0.00%
D2665	Sale of Equipment	28,953	49,546	32,427	-	-	n/a
D2680	Insurance Recoveries	-	2,224	1,658	-	-	n/a
D2701	Refund of Prior Years Exp.	42,004	48,989	41,653	5,000	5,000	0.00%
	Total miscellaneous	76,432	115,887	122,878	8,000	8,000	0.00%
State Aid:							
D3002	Per Capita - Restricted	837,651	820,898	820,898	780,000	785,000	0.64%
	Total state aid	837,651	820,898	820,898	780,000	785,000	0.64%
Federal Aid:							
D4590	Retiree Prescription Subsidy	20,509	16,500	13,000	10,000	10,000	0.00%
	Total federal aid	20,509	16,500	13,000	10,000	10,000	0.00%
	Total revenues	10,563,467	11,716,294	11,558,596	11,033,058	11,342,180	2.80%
Other Financing Sources:							
D5031	Transfers in	63,516	37,243	-	-	-	n/a
	Total other financing sources	63,516	37,243	-	-	-	n/a
Appropriated Fund Balance							
D2799	Appropriated fund balance	-	-	-	900,000	900,000	0.00%
	Total appropriated fund balance	-	-	-	900,000	900,000	0.00%
Total revenue, other financing sources and appropriated fund balance							
		\$ 10,626,983	\$ 11,753,537	\$ 11,558,596	\$ 11,933,058	\$ 12,242,180	2.59%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
HIGHWAY FUND
APPROPRIATIONS SUMMARY

Account		Actual Expenditures			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From 2013
TRANSPORTATION							
D5110	General Repair	\$ 2,620,669	\$ 2,474,363	\$ 2,612,706	\$ 2,642,346	\$ 2,683,052	1.54%
D5130	Highway Machinery	908,936	1,633,294	1,531,137	1,626,605	1,550,340	-4.69%
D5140	Brush and Weeds	753,974	798,388	908,543	884,410	840,588	-4.95%
D5142	Snow Removal	1,553,203	1,072,042	560,644	965,478	922,331	-4.47%
D5148	Services for Other Govts.	25,019	25,973	9,538	23,337	23,574	1.02%
D5150	Highway Improvements	509,013	554,139	587,450	504,190	544,410	7.98%
Total Transportation		6,370,814	6,558,199	6,210,018	6,646,366	6,564,295	-1.23%
HOME AND COMMUNITY SERVICES							
D8540	Erosion Control & Drainage	5,328	5,388	5,745	6,000	5,000	-16.67%
Total Home and Community Services		5,328	5,388	5,745	6,000	5,000	-16.67%
EMPLOYEE BENEFITS		2,178,414	2,361,697	1,883,562	2,830,417	2,780,492	-1.76%
TOTAL EXPENDITURES		8,554,556	8,925,284	8,099,325	9,482,783	9,349,787	-1.40%
INTERFUND TRANSFERS							
D9501	Debt Service	1,323,250	1,272,311	1,423,866	2,087,275	2,491,893	19.38%
D9501	Risk Retention	350,000	350,000	906,100	363,000	400,500	10.33%
D9950	Capital	40,000	-	188,218	-	-	n/a
Total Interfund Transfers		1,713,250	1,622,311	2,518,184	2,450,275	2,892,393	18.04%
TOTAL EXPENDITURES AND INTERFUND TRANSFERS		\$10,267,806	\$10,547,595	\$10,617,509	\$11,933,058	\$12,242,180	2.59%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Personal Services:						
.1701	Labor - General	\$ 2,235,172	\$ 2,089,662	\$ 2,192,872	\$ 2,157,046	\$ 2,187,552	1.41%
	Total personal services	\$ 2,235,172	\$ 2,089,662	\$ 2,192,872	\$ 2,157,046	\$ 2,187,552	1.41%
	Contractual Expenses:						
.4162	Gas and Oil	216,632	230,000	256,513	280,000	280,000	0.00%
.4173	Stone and Gravel	19,853	20,000	23,344	25,000	30,000	20.00%
.4177	Culvert and Sluce Pipe	29,464	28,716	26,318	40,000	40,000	0.00%
.4178	Blacktop	79,780	80,000	75,443	80,000	80,000	0.00%
.4185	Barricades, Block, Misc.	8,055	1,525	10,063	5,000	5,000	0.00%
.4186	Top Soil	16,431	12,988	12,746	25,000	25,000	0.00%
.4207	GPS Services	-	6,096	13,843	25,000	25,000	0.00%
.4352	Erie County Charge Back	15,282	5,376	1,564	5,300	10,500	98.11%
	Total contractual expenses	385,497	384,701	419,834	485,300	495,500	2.10%
	Total General Repairs	<u>\$ 2,620,669</u>	<u>\$ 2,474,363</u>	<u>\$ 2,612,706</u>	<u>\$ 2,642,346</u>	<u>\$ 2,683,052</u>	1.54%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Personal Services:						
.1701	Labor - General	\$ 585,215	\$ 576,991	\$ 548,626	\$ 607,673	\$ 592,559	-2.49%
	Total personal services	<u>585,215</u>	<u>576,991</u>	<u>548,626</u>	<u>607,673</u>	<u>592,559</u>	-2.49%
	Equipment:						
.2407	Highway Equipment	<u>81,798</u>	<u>771,355</u>	<u>747,470</u>	<u>787,432</u>	<u>725,781</u>	-7.83%
	Total equipment	<u>81,798</u>	<u>771,355</u>	<u>747,470</u>	<u>787,432</u>	<u>725,781</u>	-7.83%
	Contractual Expenses:						
.4087	Conferences & Seminars	1,422	997	1,367	1,500	2,000	33.33%
.4462	Parts and Supplies	<u>240,501</u>	<u>283,951</u>	<u>233,674</u>	<u>230,000</u>	<u>230,000</u>	0.00%
	Total contractual expenses	<u>241,923</u>	<u>284,948</u>	<u>235,041</u>	<u>231,500</u>	<u>232,000</u>	0.22%
	Total Highway Machinery	<u>\$ 908,936</u>	<u>\$ 1,633,294</u>	<u>\$ 1,531,137</u>	<u>\$ 1,626,605</u>	<u>\$ 1,550,340</u>	-4.69%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
Personal Services:							
.1379	Clerical	\$ 117,423	\$ 118,618	\$ 118,073	\$ 119,817	\$ 119,698	-0.10%
.1701	Labor - General	517,004	606,046	657,079	666,580	622,877	-6.56%
	Total personal services	634,427	724,664	775,152	786,397	742,575	-5.57%
Contractual Expenses:							
.4001	Office Supplies	8,102	3,754	4,364	4,000	4,000	0.00%
.4071	Uniform Replacement	16,500	14,337	14,669	16,500	16,500	0.00%
.4087	Safety and Training	733	990	684	1,200	1,200	0.00%
.4188	Rental of Copier	3,952	834	792	1,700	1,700	0.00%
.4190	Rent Barricades, Fence	225	123	-	-	-	n/a
.4191	Miscellaneous Expenses	58,997	18,298	74,812	15,000	15,000	0.00%
.4291	Shade Trees	-	-	-	20,000	20,000	0.00%
.4297	Tree Maintenance	2,909	6,664	9,496	10,000	10,000	0.00%
	Total contractual expenses	91,418	45,000	104,817	68,400	68,400	0.00%
Cost Allocations:							
.5902	Personnel Allocated	28,129	28,724	28,574	29,613	29,613	0.00%
	Total cost allocations	28,129	28,724	28,574	29,613	29,613	0.00%
	Total Brush and Weeds	\$ 753,974	\$ 798,388	\$ 908,543	\$ 884,410	\$ 840,588	-4.95%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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
		2010	2011	2012	2013	2014	2013
Personal Services:							
.1901	Regular Payroll	\$ 3,596,194	\$ 3,645,417	\$ 3,623,781	\$ 3,771,769	\$ 3,715,135	-1.50%
.1902	Overtime Payroll	376,127	339,725	263,124	290,000	290,000	0.00%
.1911	Longevity	94,865	105,905	109,970	107,220	108,210	0.92%
.1914	Shift Differential	4,009	6,903	407	5,000	5,000	0.00%
.1917	Clothing Allowance	5,005	4,970	4,805	5,900	4,860	-17.63%
.1931	Vacation Sellback	2,464	3,954	5,347	7,936	7,936	0.00%
.1932	Sick Sellback	12,232	12,883	15,500	11,706	12,870	9.94%
.1951	Seasonal Regular	61,041	34,683	31,986	41,600	62,000	49.04%
.1971	PT Regular	16,855	16,813	17,115	17,290	17,290	0.00%
.1990	Other Time	4,000	2,400	1,200	1,200	1,200	0.00%
.1731	Less: Labor Highway General	(2,235,172)	(2,089,662)	(2,214,871)	(2,157,046)	(2,187,552)	1.41%
.1733	Less: Labor Machinery	(585,215)	(576,991)	(548,626)	(607,673)	(592,559)	-2.49%
.1734	Less: Labor Brush & Weeds	(634,428)	(724,664)	(775,153)	(786,397)	(742,575)	-5.57%
.1735	Less: Labor Snow Removal	(495,159)	(531,703)	(292,800)	(538,978)	(495,831)	-8.01%
.1736	Less: Labor Other Govts.	(23,698)	(25,973)	(9,538)	(23,337)	(23,574)	1.02%
.1737	Less: Labor Improvements	(199,120)	(224,660)	(232,247)	(146,190)	(182,410)	24.78%
Total Highway Labor		\$ -	\$ -	\$ -	\$ -	\$ -	n/a

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Personal Services:						
.1701	Labor - General	\$ 495,159	\$ 531,703	\$ 292,800	\$ 538,978	\$ 495,831	-8.01%
	Contractual expenses:						
.4029	Salt	382,623	513,839	241,815	400,000	400,000	0.00%
.4180	Snow Removal	663,007	-	-	-	-	n/a
.4433	Stakes, Blades, Steel	12,414	26,500	26,029	26,500	26,500	0.00%
	Total contractual expenses	1,058,044	540,339	267,844	426,500	426,500	0.00%
	Total Snow Removal	<u>\$ 1,553,203</u>	<u>\$ 1,072,042</u>	<u>\$ 560,644</u>	<u>\$ 965,478</u>	<u>\$ 922,331</u>	-4.47%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 BUDGET

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

Account	Description	Actual Expenditures			Adopted Budget		Change
		2010	2011	2012	2013	2014	From 2013
	Personal Services:						
.1701	Labor - General	\$ 23,698	\$ 25,973	\$ 9,538	\$ 23,337	\$ 23,574	1.02%
	Contractual Expenses:						
.4029	Supplies	1,321	-	-	-	-	n/a
	Total Services for Other Governments	<u>\$ 25,019</u>	<u>\$ 25,973</u>	<u>\$ 9,538</u>	<u>\$ 23,337</u>	<u>\$ 23,574</u>	1.02%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 BUDGET

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

Account	Description	Actual Expenditures			Adopted Budget		Change
		2010	2011	2012	2013	2014	From 2013
	Personal Services:						
.1701	Labor - General	\$ 199,120	\$ 224,660	\$ 232,247	\$ 146,190	\$ 182,410	24.78%
	Contractual Expenses:						
.4162	Gas and Oil	-	48,136	-	42,000	42,000	0.00%
.4173	Stone	4,000	2,723	3,724	6,000	10,000	66.67%
.4177	Receivers and Pipe	15,893	16,000	19,554	20,000	20,000	0.00%
.4178	Blacktop	290,000	262,620	331,925	290,000	290,000	0.00%
	Total contractual expenses	309,893	329,479	355,203	358,000	362,000	1.12%
	Total Highway Improvements	\$ 509,013	\$ 554,139	\$ 587,450	\$ 504,190	\$ 544,410	7.98%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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>		Change
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	From 2013
	Contractual Expenses:						
.4572	Creek Maintenance	\$ <u>5,328</u>	\$ <u>5,388</u>	\$ <u>5,745</u>	\$ <u>6,000</u>	\$ <u>5,000</u>	-16.67%
	Total Erosion Control and Drainage	\$ <u><u>5,328</u></u>	\$ <u><u>5,388</u></u>	\$ <u><u>5,745</u></u>	\$ <u><u>6,000</u></u>	\$ <u><u>5,000</u></u>	-16.67%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Cost Allocations:							
.5992	FICA Allocated	\$ 1,464	\$ 1,498	\$ 1,498	\$ 1,566	\$ 1,566	0.00%
.5995	Fringe Benefits Allocated	7,971	9,374	9,783	9,823	9,823	0.00%
	Total cost allocations	9,435	10,872	11,281	11,389	11,389	0.00%
Benefits:							
.8101	N.Y.S. Retirement	342,455	519,189	562,105	858,553	858,000	-0.06%
.8121	Social Security	320,768	325,429	320,411	333,000	330,000	-0.90%
.8141	Medical Insurance	886,877	913,630	509,304	932,275	929,603	-0.29%
.8143	Retiree's Medical Insurance	575,044	524,354	374,534	625,900	582,500	-6.93%
.8151	Group Life Insurance	8,640	7,900	8,392	9,300	9,000	-3.23%
.8975	Retirement Buyout	35,195	60,323	97,535	60,000	60,000	0.00%
	Total benefits	2,168,979	2,350,825	1,872,281	2,819,028	2,769,103	-1.77%
	Total Employee Benefits	\$ 2,178,414	\$ 2,361,697	\$ 1,883,562	\$ 2,830,417	\$ 2,780,492	-1.76%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
Transfers to Debt Service Fund:							
.9131	Principal	\$ 1,123,200	\$ 1,083,113	\$ 1,260,976	\$ 1,438,000	\$ 1,801,893	25.31%
.9211	Interest	260,050	249,198	222,890	719,275	760,000	5.66%
.9311	Less: Reserve Applied	(60,000)	(60,000)	(60,000)	(70,000)	(70,000)	0.00%
		1,323,250	1,272,311	1,423,866	2,087,275	2,491,893	19.38%
Transfers to Risk Retention:							
.9703	Risk Retention Fund	350,000	350,000	906,100	363,000	400,500	10.33%
Transfers to Capital Fund							
.8000	Capital Transfer	40,000	-	188,218	-	-	n/a
Total Interfund Transfers		\$ 1,713,250	\$ 1,622,311	\$ 2,518,184	\$ 2,450,275	\$ 2,892,393	18.04%

**TOWN OF CHEEKTOWAGA
HIGHWAY FUND**

2014 BUDGET

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

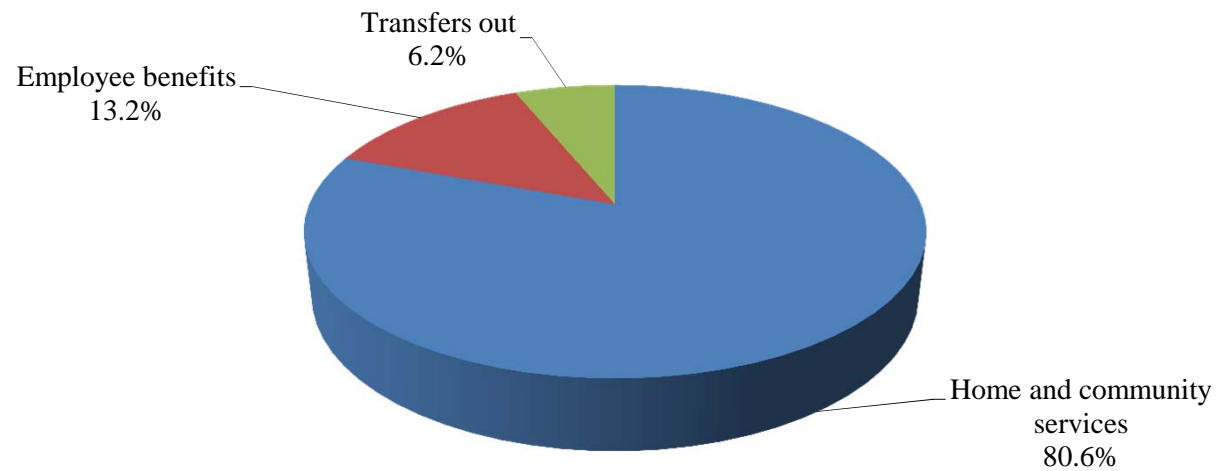
Account	Description	Actual Expenditures			Adopted Budget		Change
		2010	2011	2012	2013	2014	From 2013
Classifications:							
.1000	Personal services	\$ 4,172,791	\$ 4,173,653	\$ 4,051,235	\$ 4,259,621	\$ 4,224,501	-0.82%
.2000	Equipment	81,798	771,355	747,470	787,432	725,781	-7.83%
.4000	Contractual	2,093,424	1,589,855	1,388,484	1,575,700	1,589,400	0.87%
.5000	Cost allocations	37,564	39,596	39,855	41,002	41,002	0.00%
.8000	Employee benefits	2,168,979	2,350,825	1,872,281	2,819,028	2,769,103	-1.77%
.9000	Interfund transfers	1,713,250	1,622,311	2,518,184	2,450,275	2,892,393	18.04%
		<u>\$10,267,806</u>	<u>\$10,547,595</u>	<u>\$10,617,509</u>	<u>\$11,933,058</u>	<u>\$12,242,180</u>	2.59%

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

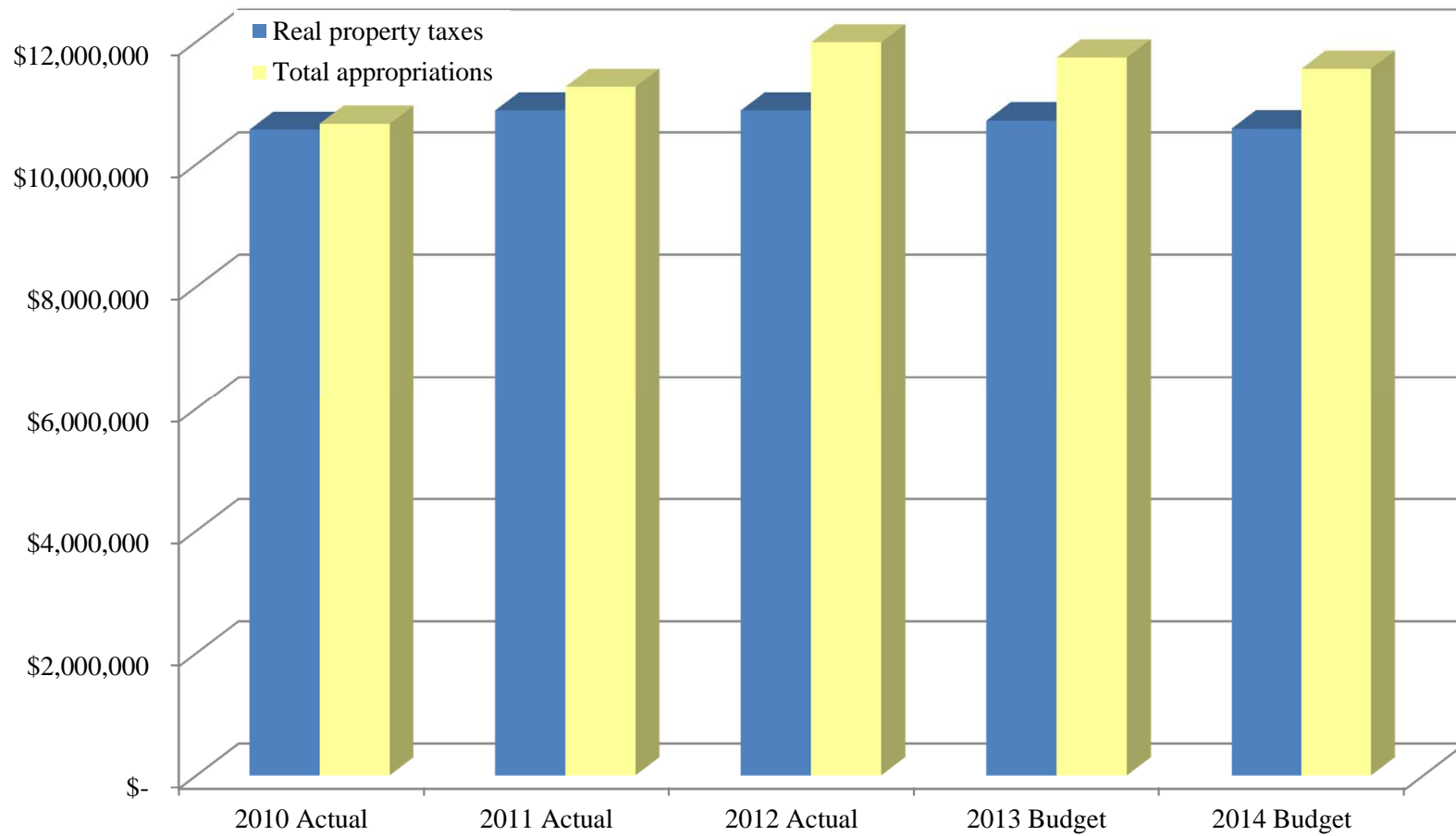
	2014 Estimated Revenues	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Real property taxes	\$ 10,579,894	91.57%	\$ (130,542)	-1.22%
Departmental income	319,500	2.77%	(35,000)	-9.87%
Use of money and property	40,100	0.35%	(20,000)	-33.28%
Miscellaneous	4,000	0.03%	-	0.00%
Appropriated fund balance	606,051	5.25%	500	0.08%
Federal aid	5,000	0.04%	-	0.00%
Total	<u>\$ 11,554,545</u>		<u>\$ (185,042)</u>	-1.58%

Appropriations

	2014 Appropriations	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Personal services	\$ 2,087,359	18.07%	\$ (112,734)	-5.12%
Equipment	138,500	1.20%	-	0.00%
Contractual expenses	5,675,300	49.12%	(92,300)	-1.60%
Cost allocations	1,414,227	12.24%	(10,988)	-0.77%
Employees benefits	1,518,159	13.14%	12,980	0.86%
Interfund transfers	721,000	6.24%	18,000	2.56%
Total	<u>\$ 11,554,545</u>		<u>\$ (185,042)</u>	-1.58%

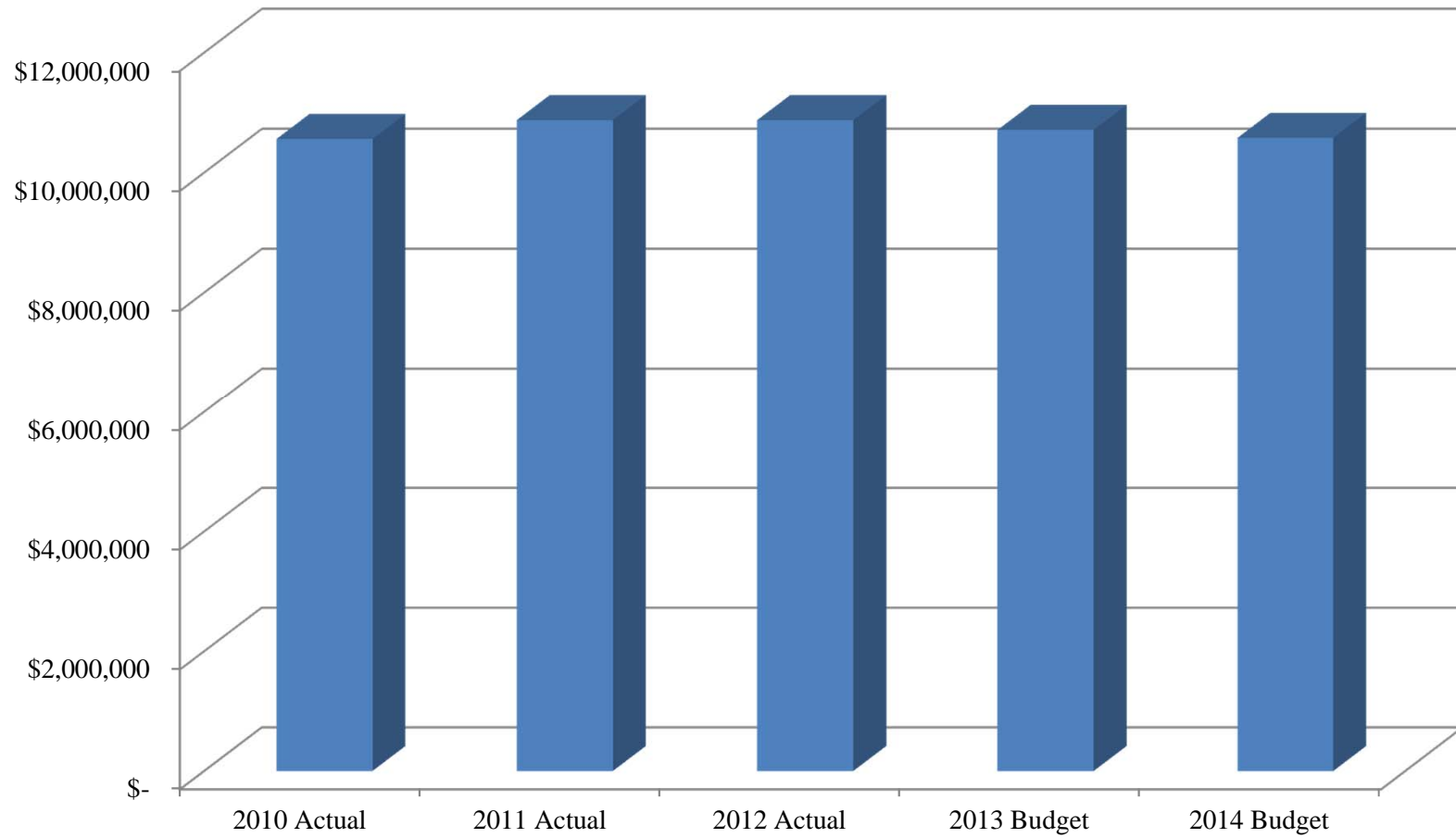
Sewer Fund

Real Property Tax Revenue & Appropriations



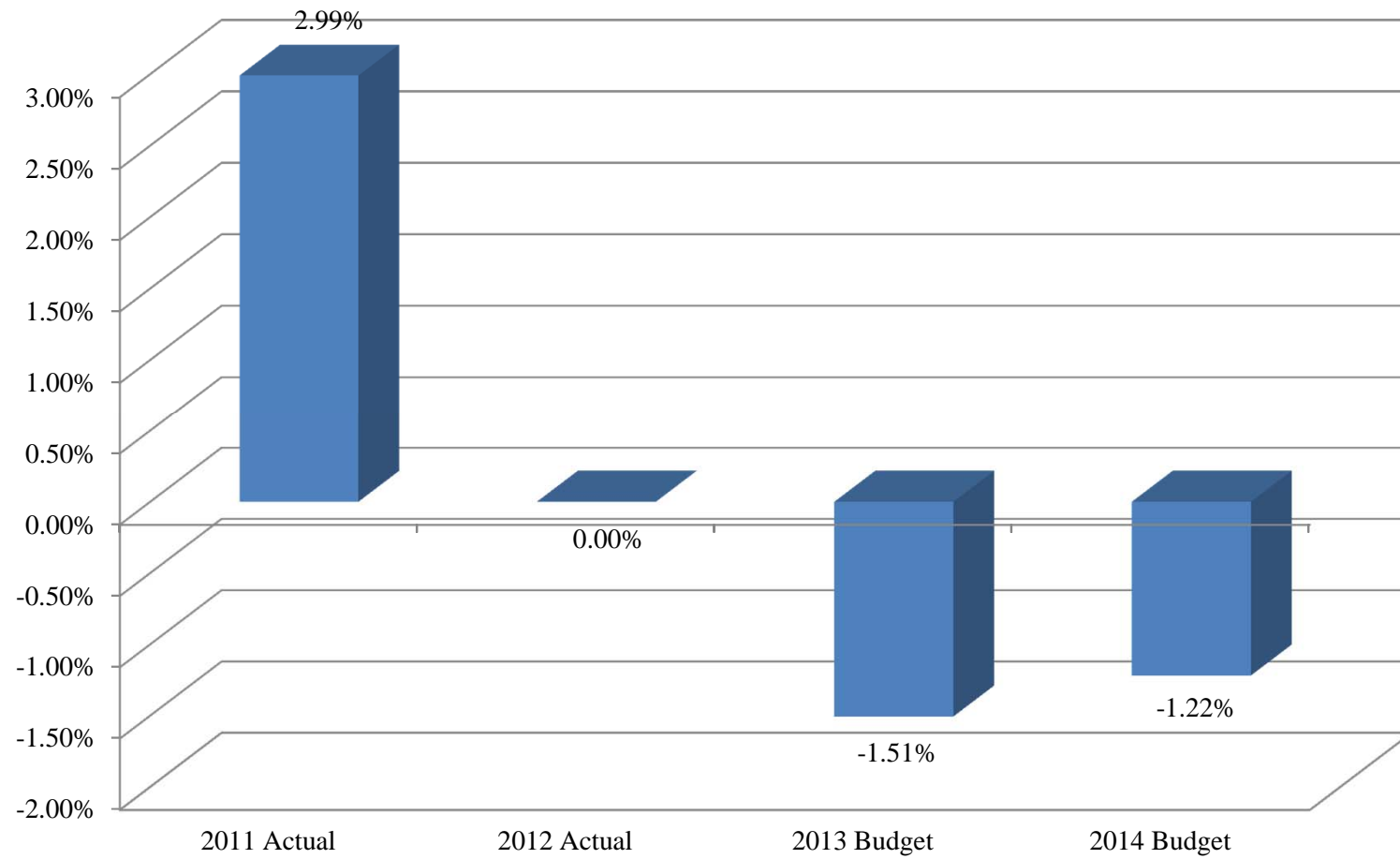
Sewer Fund

Real Property Tax Revenue



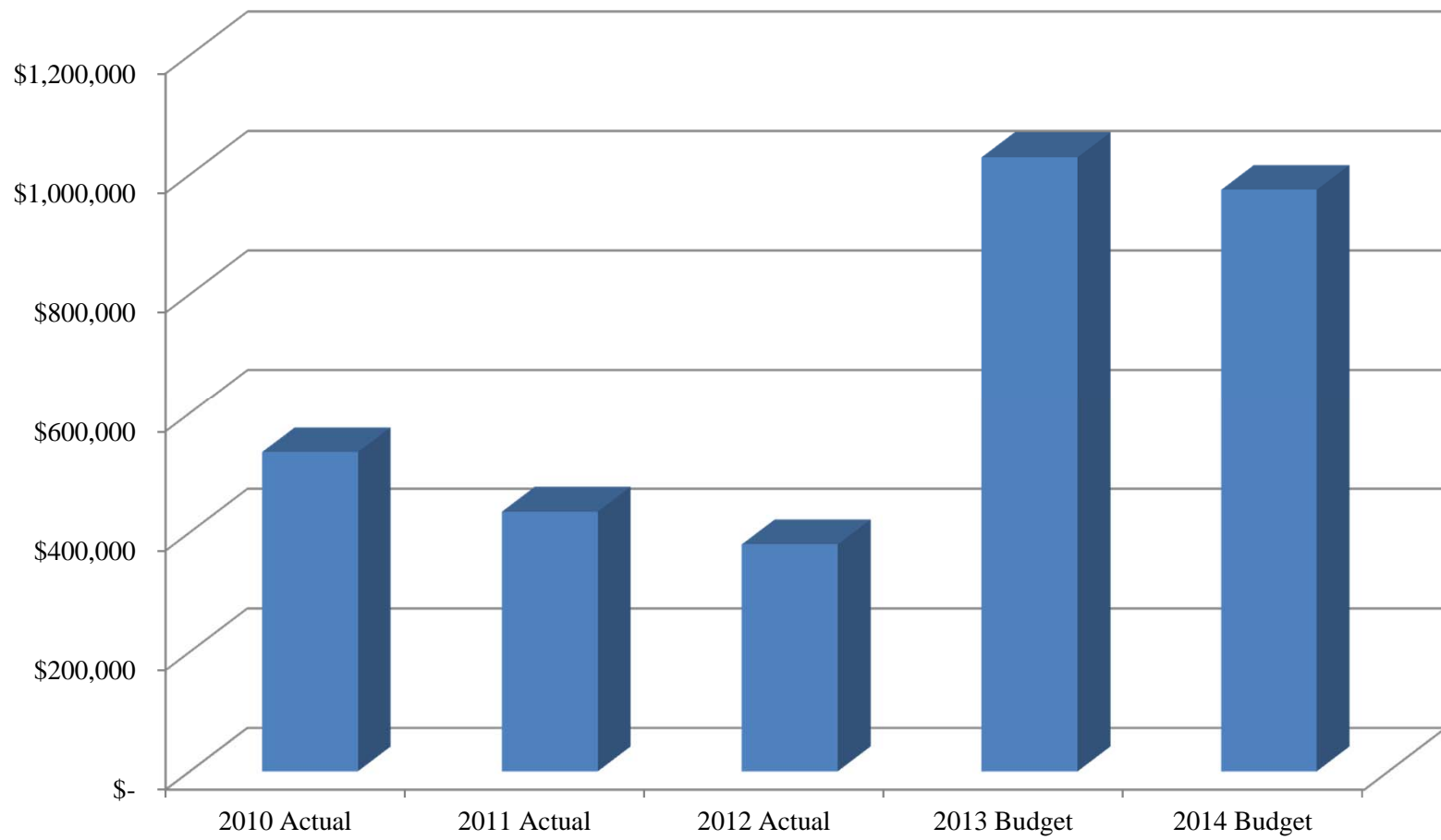
Sewer Fund

Percentage Change in Levy from Previous Year

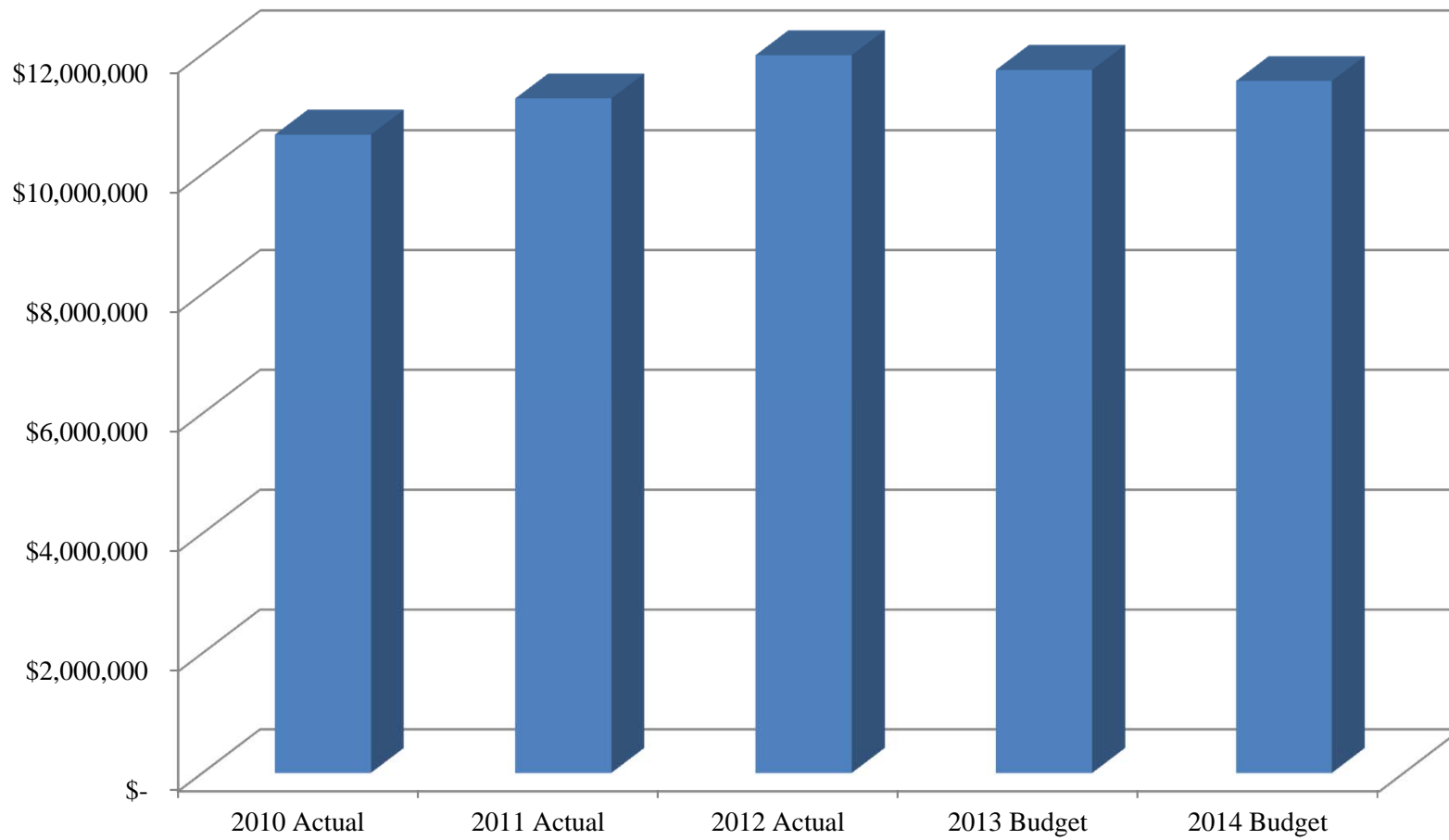


Sewer Fund

Non-tax Revenue

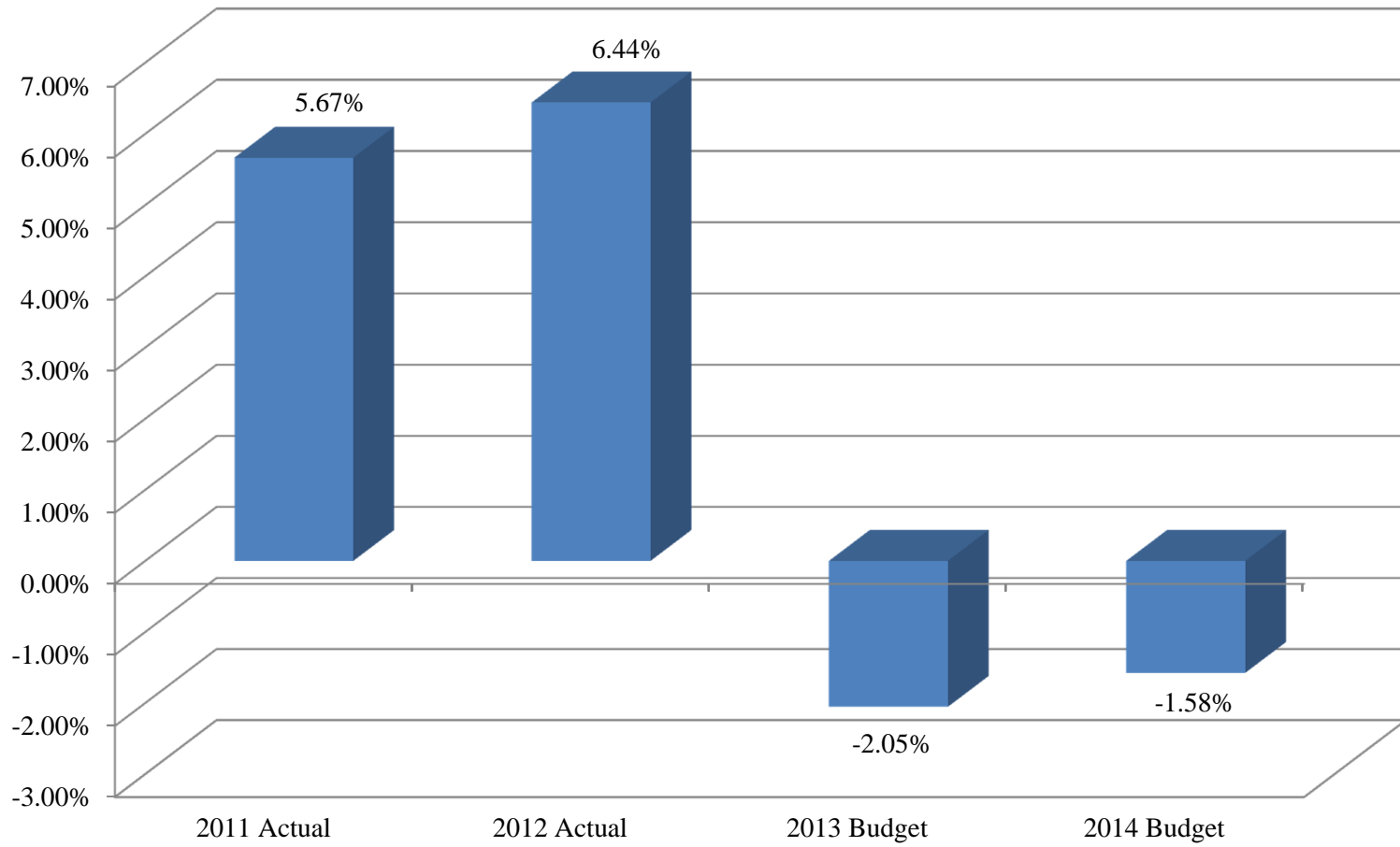


Sewer Fund Appropriations



Sewer Fund

Percentage Change in Appropriations from Previous Year



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

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From 2013
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	10,539	10,539	10,539	10,539	10,539	0.00%
	Use of Money and Property						
.2401	Interest earnings	81	69	39	100	100	0.00%
	Total use of money and property	81	69	39	100	100	0.00%
	Appropriated Fund Balance						
.2799	Appropriated Fund Balance	-	-	-	551	1,051	90.74%
	Total appropriated fund balance	-	-	-	551	1,051	90.74%
	Total Sewer District #1	\$ 10,620	\$ 10,608	\$ 10,578	\$ 11,190	\$ 11,690	4.47%
CONSOLIDATED SANTIARY SEWER DISTRICT (S8130)							
	Real Property Taxes:						
.1001	Real property taxes	\$ 10,548,046	\$ 10,863,737	\$ 10,863,728	\$ 10,699,897	\$ 10,569,355	-1.22%
	Total real property taxes	10,548,046	10,863,737	10,863,728	10,699,897	10,569,355	-1.22%

(continued)

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

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
	Departmental Income:						
.2120	Contract users	372,578	363,163	318,750	350,000	315,000	-10.00%
.2122	Sewer service charges	7,593	1,430	365	-	-	n/a
.2180	Rent & maintenance charges	4,200	4,300	4,400	4,500	4,500	0.00%
	Total departmental income	384,371	368,893	323,515	354,500	319,500	-9.87%
	Use of Money and Property:						
.2401	Interest earnings	43,737	31,319	30,117	60,000	40,000	-33.33%
	Total use of money and property	43,737	31,319	30,117	60,000	40,000	-33.33%
	Miscellaneous:						
.2655	Miscellaneous minor sales	7,164	4,427	11,163	-	-	n/a
.2680	Insurance recoveries	1,200	-	-	-	-	n/a
.2701	Refund of prior year expense	87,342	20,781	8,967	4,000	4,000	0.00%
	Total miscellaneous	95,706	25,208	20,130	4,000	4,000	0.00%
	Federal Aid:						
.4590	Retiree prescription subsidy	10,180	9,000	6,000	5,000	5,000	0.00%
	Total federal aid	10,180	9,000	6,000	5,000	5,000	0.00%
	Total Consolidated Sewer Revenues	<u>11,082,040</u>	<u>11,298,157</u>	<u>11,243,490</u>	<u>11,123,397</u>	<u>10,937,855</u>	-1.67%
	Appropriated fund balance:						
.2799	Appropriated fund balance	-	-	-	605,000	605,000	0.00%
	Total appropriated fund balance	-	-	-	605,000	605,000	0.00%
	Total sewer revenues and appropriated fund balance	<u>\$ 11,092,660</u>	<u>\$ 11,308,765</u>	<u>\$ 11,254,068</u>	<u>\$ 11,739,587</u>	<u>\$ 11,554,545</u>	-1.58%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
SEWER FUND
APPROPRIATIONS SUMMARY

Account		Actual Expenditures			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
HOME AND COMMUNITY SERVICES							
	Sanitary Sewer District No. 1	\$ 10,463	\$ 9,999	\$ 10,552	\$ 11,190	\$ 11,690	4.47%
	Consolidated Sanitary Sewer District	4,447,368	4,453,085	4,664,431	4,756,579	4,540,107	-4.55%
	Main Pump	4,158,097	4,174,637	4,630,046	4,763,639	4,763,589	0.00%
Total Home and Comm. Services		8,615,928	8,637,721	9,305,029	9,531,408	9,315,386	-2.27%
EMPLOYEE BENEFITS		1,155,501	1,238,435	972,321	1,505,179	1,518,159	0.86%
TOTAL EXPENDITURES		9,771,429	9,876,156	10,277,350	11,036,587	10,833,545	-1.84%
OTHER FINANCING USES							
	Interfund transfers	885,254	1,384,388	1,708,447	703,000	721,000	2.56%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 10,656,683	\$ 11,260,544	\$ 11,985,797	\$ 11,739,587	\$ 11,554,545	-1.58%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
	Contractual Expenses:						
.4355	Buffalo Sewer Authority	\$ 6,075	\$ 5,512	\$ 5,974	\$ 6,500	\$ 7,000	7.69%
.4361	Rent & Maintenance (SD#5)	4,200	4,300	4,400	4,500	4,500	0.00%
	Total contractual expenses	10,275	9,812	10,374	11,000	11,500	4.55%
	Cost Allocations:						
.5908	Tax Receiver Allocation	21	21	21	21	21	0.00%
.5909	Tax Assessor Allocation	117	111	104	122	122	0.00%
.5992	Payroll Tax Allocation	8	8	7	6	6	0.00%
.5995	Fringe Benefit Allocation	42	47	46	41	41	0.00%
	Total cost allocations	188	187	178	190	190	0.00%
	Total Sewer District No. 1	\$ 10,463	\$ 9,999	\$ 10,552	\$ 11,190	\$ 11,690	4.47%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal Services:							
.1901	Regular Payroll	\$ 1,108,272	\$ 1,117,730	\$ 1,094,642	\$ 1,084,274	\$ 975,136	-10.07%
.1902	Overtime Payroll	103,032	113,646	75,306	116,000	120,000	3.45%
.1911	Longevity	44,120	46,340	47,340	42,990	36,490	-15.12%
.1914	Shift Differential	2,302	3,446	2,310	4,500	4,000	-11.11%
.1917	Clothing Allowance	830	830	695	830	830	0.00%
.1931	Vacation Sellback	3,810	3,930	4,029	4,055	4,055	0.00%
.1932	Sick Sellback	9,941	10,120	9,257	10,500	9,500	-9.52%
.1951	Seasonal Regular	32,877	20,402	18,672	26,046	26,000	-0.18%
.1971	Part Time Regular	7,502	7,680	15,208	23,959	23,959	0.00%
.1990	Other Pay	1,200	-	1,200	1,200	1,200	0.00%
	Total personal services	1,313,886	1,324,124	1,268,659	1,314,354	1,201,170	-8.61%
Equipment:							
.2500	Sewer Maintenance Equipment	47,027	40,839	26,722	50,000	50,000	0.00%
.2505	Office Equipment	8,505	-	4,849	6,500	6,500	0.00%
.2550	Over the Road Vehicles	21,303	7,499	221,439	25,000	25,000	0.00%
	Total equipment	76,835	48,338	253,010	81,500	81,500	0.00%
Contractual Expense:							
.4001	Office Supplies	2,437	2,579	1,862	2,500	2,500	0.00%
.4021	Maintenance Supplies	29,950	29,967	25,511	30,000	30,000	0.00%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Consolidated Sewer District (continued)

Account	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4071	Clothing Replacement	3,837	4,000	3,532	4,000	4,000	0.00%
.4087	Training and Seminars	165	1,033	518	1,000	1,000	0.00%
.4141	Chemicals	3,156	4,357	1,005	5,000	5,000	0.00%
.4163	Gas, Oil, and Grease	30,609	50,586	44,712	42,000	50,000	19.05%
.4207	GPS Service	-	2,711	4,749	5,800	5,800	0.00%
.4217	Utilities	67,473	61,392	48,634	70,000	70,000	0.00%
.4351	RR Property Rentals	697	697	933	800	800	0.00%
.4352	Erie County Chargebacks	21,745	46,341	54,686	62,300	35,000	-43.82%
.4353	Erie County Sewer District 8	733,562	782,913	618,783	745,000	672,000	-9.80%
.4431	Equipment Repairs	34,927	28,435	39,682	35,000	35,000	0.00%
.4438	Sewer Repairs	144,000	94,635	72,931	150,000	150,000	0.00%
.4453	Building Repairs	31,034	40,328	44,153	49,000	49,000	0.00%
.4506	Accounting and Auditing	41,250	42,300	42,300	42,300	42,300	0.00%
.4543	Contracted Sewer Repair	444,191	356,321	599,990	600,000	600,000	0.00%
.4545	Telemetry	23,852	36,653	5,489	30,000	30,000	0.00%
.4550	Photographic Mapping	-	-	1,292	1,000	1,000	0.00%
.4581	Consulting Engineers	54,164	22,728	47,463	50,000	50,000	0.00%
.4702	Buffalo Sewer Charges	9,456	10,057	9,558	10,000	10,000	0.00%
	Total contractual expenses	1,676,505	1,618,033	1,667,783	1,935,700	1,843,400	-4.77%
Cost Allocations:							
.5900	Computer Allocation	23,782	20,459	20,460	22,039	22,039	0.00%
.5901	Supervisor Allocation	64,994	65,125	65,125	65,318	65,318	0.00%
.5902	Personnel Allocation	28,129	28,724	28,574	29,613	29,613	0.00%
.5903	Law Allocation	49,623	52,303	52,723	54,681	54,681	0.00%
.5904	Central Records Allocation	3,996	4,357	-	5,020	5,020	0.00%
.5905	Engineering Allocation	400,722	415,786	419,299	433,112	433,112	0.00%
.5907	Central Garage Allocation	97,318	99,649	100,363	97,552	90,492	-7.24%

(continued)

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

Account	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
.5908	Tax Receiver Allocation	16,688	16,688	16,688	16,688	16,688	0.00%
.5909	Tax Assessor Allocation	91,570	86,940	81,526	95,612	95,612	0.00%
.5911	Building Maintenance Allocation	14,720	14,720	16,000	17,600	17,600	0.00%
.5912	Building Inspection Allocation	90,379	92,462	92,462	43,823	43,823	0.00%
.5915	Finance Allocation	75,967	77,663	77,191	75,879	75,879	0.00%
.5992	Allocated FICA	58,594	60,116	59,916	61,005	60,465	-0.89%
.5993	Building FICA Allocation	6,914	7,073	7,073	3,352	3,352	0.00%
.5995	Benefits Allocation	319,094	376,254	391,376	382,700	379,312	-0.89%
.5996	Building Benefits Allocation	37,652	44,271	46,203	21,031	21,031	0.00%
	Total cost allocations	1,380,142	1,462,590	1,474,979	1,425,025	1,414,037	-0.77%
	Total Sewer Department	<u>\$ 4,447,368</u>	<u>\$ 4,453,085</u>	<u>\$ 4,664,431</u>	<u>\$ 4,756,579</u>	<u>\$ 4,540,107</u>	-4.55%

(concluded)

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2014 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 2013
		2010	2011	2012	2013	2014	
Personal Services:							
.1901	Regular Payroll	\$ 637,460	\$ 653,258	\$ 666,309	\$ 688,664	\$ 688,664	0.00%
.1902	Overtime Payroll	98,572	108,536	106,734	120,000	120,000	0.00%
.1911	Longevity	13,965	16,815	18,165	19,215	19,665	2.34%
.1914	Shift Differential	22,665	22,839	22,977	24,000	24,000	0.00%
.1917	Clothing Allowance	470	235	235	470	470	0.00%
.1931	Vacation Sellback	1,394	1,429	1,464	2,760	2,760	0.00%
.1932	Sick Sellback	5,467	5,539	5,674	5,750	5,750	0.00%
.1951	Seasonal Regular	6,716	6,949	7,022	15,000	15,000	0.00%
.1971	PT Regular	7,848	6,450	7,635	9,880	9,880	0.00%
	Total personal services	794,557	822,050	836,215	885,739	886,189	0.05%
Equipment:							
.2500	Sewer Maintenance Equipment	3,863	5,369	4,017	7,000	7,000	0.00%
.2512	Building Improvements	27,028	42,754	34,667	50,000	50,000	0.00%
	Total equipment	30,891	48,123	38,684	57,000	57,000	0.00%
Contractual Expense:							
.4001	Office Supplies	1,145	1,260	1,066	1,500	1,500	0.00%
.4021	Maintenance Supplies	8,809	8,950	8,836	13,000	11,500	-11.54%
.4022	Janitorial	1,955	1,012	1,093	3,000	3,000	0.00%
.4071	Clothing Replacement	1,778	2,109	2,181	2,400	2,400	0.00%

(continued)

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

Account	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
.4087	Travel & Conferences	763	295	-	1,000	1,000	0.00%
.4142	Chemicals	1,582	38	2,174	5,000	5,000	0.00%
.4164	Gas, Oil, Grease-Mobile	4,082	6,686	4,563	3,000	4,500	50.00%
.4203	Cellular/Two Way Phones	3,845	3,562	-	6,500	6,000	-7.69%
.4217	Utilities	177,970	149,431	135,091	180,000	180,000	0.00%
.4356	Buffalo Sewer Authority	3,045,199	2,992,966	3,522,736	3,500,000	3,500,000	0.00%
.4431	Equipment Repair	61,573	62,431	45,792	60,000	60,000	0.00%
.4456	Elevator Service	2,433	2,555	2,734	3,500	3,500	0.00%
.4541	Lab Testing	9,557	6,814	9,109	12,000	12,000	0.00%
.4581	Contracted Technical Services	11,958	66,355	19,772	30,000	30,000	0.00%
	Total contractual services	<u>3,332,649</u>	<u>3,304,464</u>	<u>3,755,147</u>	<u>3,820,900</u>	<u>3,820,400</u>	-0.01%
	Total Main Pump	<u>\$ 4,158,097</u>	<u>\$ 4,174,637</u>	<u>\$ 4,630,046</u>	<u>\$ 4,763,639</u>	<u>\$ 4,763,589</u>	0.00%

(concluded)

SEWER FUND

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 2013
		2010	2011	2012	2013	2014	
Consolidated Sewer District:							
.8101	Retirement	\$ 126,422	\$ 191,977	\$ 205,457	\$ 266,600	\$ 262,000	-1.73%
.8121	Social Security	102,374	101,443	(5,715)	106,028	96,150	-9.32%
.8141	Medical Insurance	298,090	295,798	167,221	271,100	267,563	-1.30%
.8143	Retiree's Medical Insurance	224,457	257,447	156,641	308,895	334,895	8.42%
.8151	Group Life Insurance	2,390	2,460	2,440	3,000	2,700	-10.00%
.8975	Retirement Buyback	64,055	16,201	-	70,000	70,000	0.00%
Main Pump:							
.8101	Retirement	72,842	114,706	126,617	185,000	179,000	-3.24%
.8121	Social Security	63,199	63,272	167,849	68,000	68,000	0.00%
.8141	Medical Insurance	139,258	141,943	79,912	143,485	154,885	7.95%
.8143	Retiree's Medical Insurance	60,984	51,748	37,679	66,271	66,266	-0.01%
.8151	Group Life Insurance	1,430	1,440	1,440	1,800	1,700	-5.56%
.8975	Retirement Buyback	-	-	32,780	15,000	15,000	0.00%
Total employee benefits		\$ 1,155,501	\$ 1,238,435	\$ 972,321	\$ 1,505,179	\$ 1,518,159	0.86%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2014 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 From
		2010	2011	2012	2013	2014	2013
Interfund Transfers							
.9101	Debt Service - Bond Principal	123,586	105,726	104,890	242,000	237,000	-2.07%
.9201	Debt Service - Bond Interest	26,331	25,662	22,859	171,000	159,000	-7.02%
.9582	Less: Debt Reserve Allocation	(100,000)	(75,000)	(50,000)	(50,000)	(50,000)	0.00%
.9703	Transfer to Risk Retention	328,000	328,000	630,698	340,000	375,000	10.29%
.9990	Transfer to Capital Projects	507,337	1,000,000	1,000,000	-	-	n/a
Total interfund transfers		\$ 885,254	\$ 1,384,388	\$ 1,708,447	\$ 703,000	\$ 721,000	2.56%

**TOWN OF CHEEKTOWAGA
SEWER FUND**

2014 BUDGET

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

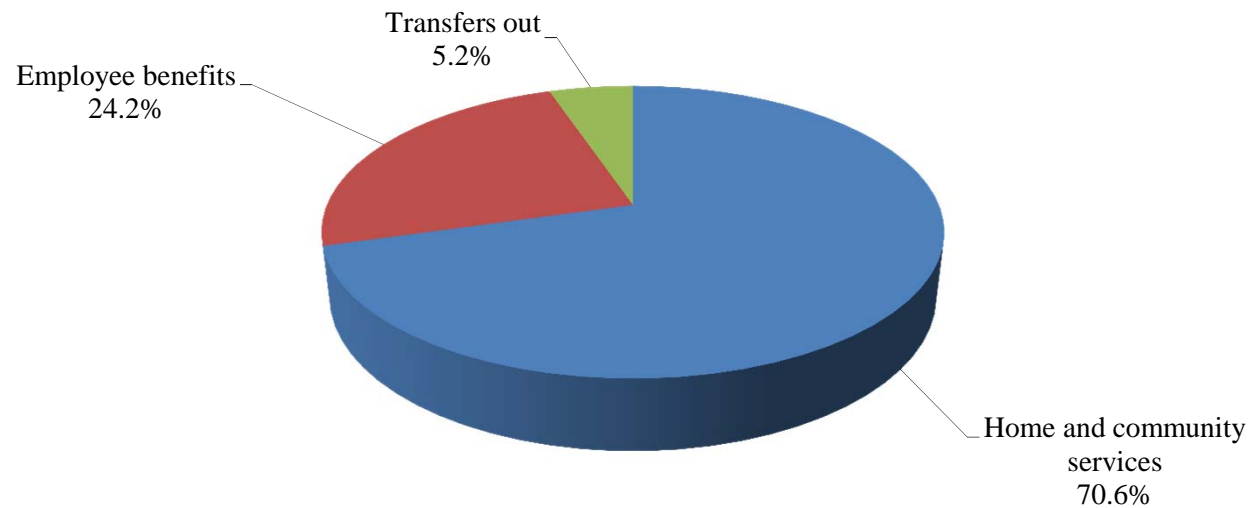
Account	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
Classifications:							
.1000	Personal services	\$ 2,108,443	\$ 2,146,174	\$ 2,104,874	\$ 2,200,093	\$ 2,087,359	-5.12%
.2000	Equipment	107,726	96,461	291,694	138,500	138,500	0.00%
.4000	Contractual expenses	5,019,429	4,932,309	5,433,304	5,767,600	5,675,300	-1.60%
.5000	Cost allocations	1,380,330	1,462,777	1,475,157	1,425,215	1,414,227	-0.77%
.8000	Employee benefits	1,155,501	1,238,435	972,321	1,505,179	1,518,159	0.86%
.9000	Interfund transfers	885,254	1,384,388	1,708,447	703,000	721,000	2.56%
	Total	\$ 10,656,683	\$ 11,260,544	\$ 11,985,797	\$ 11,739,587	\$ 11,554,545	-1.58%

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

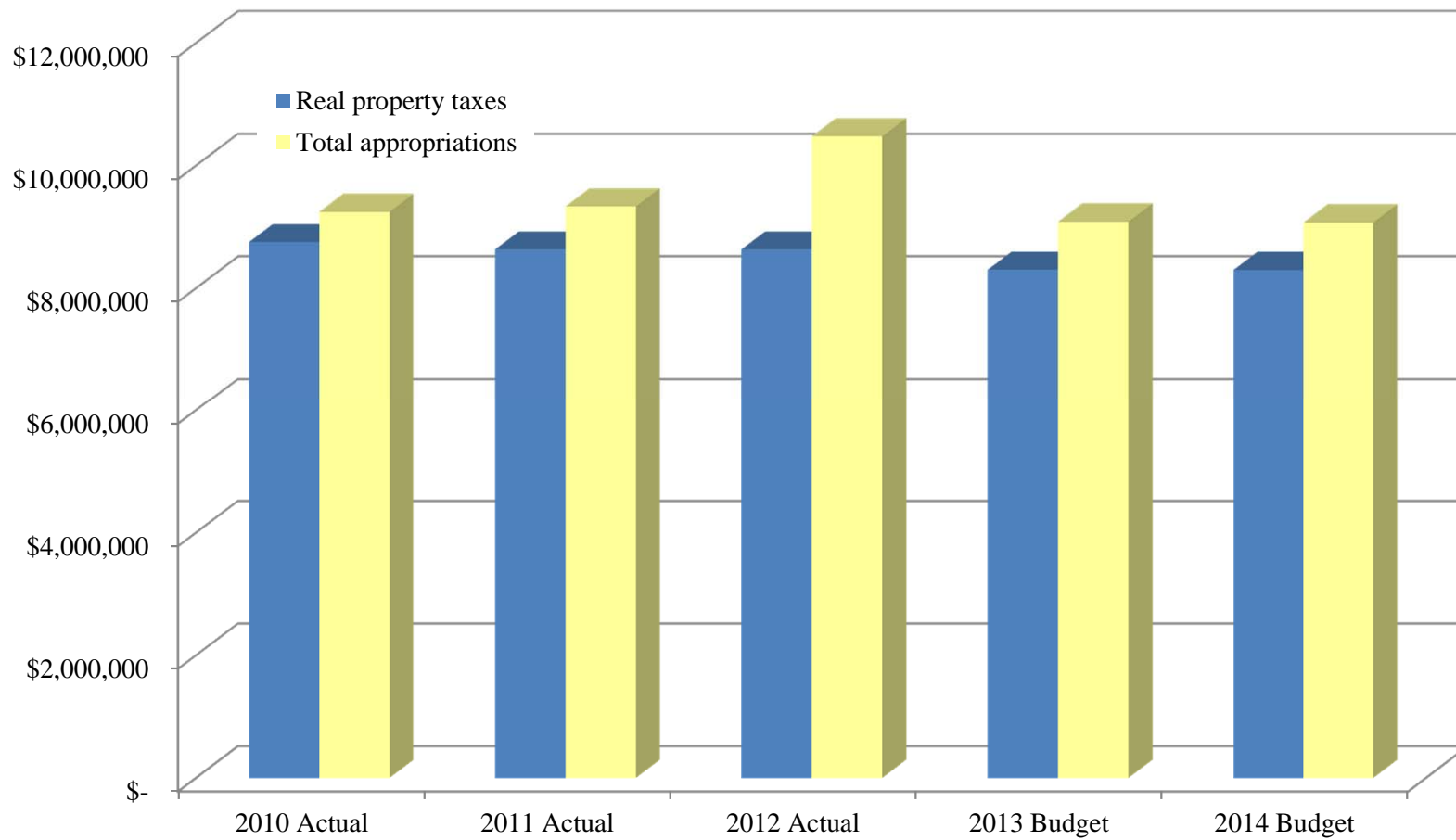
	2014 Estimated Revenues	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Real property taxes	\$ 8,297,872	91.47%	\$ (5,314)	-0.06%
Other tax items	4,000	0.04%	-	0.00%
Departmental income	85,000	0.94%	-	0.00%
Use of money and property	25,000	0.28%	(10,000)	-28.57%
Miscellaneous	48,000	0.53%	-	0.00%
Appropriated fund balance	600,000	6.61%	-	0.00%
Federal aid	12,000	0.13%	-	0.00%
Total	<u>\$ 9,071,872</u>		<u>\$ (15,314)</u>	-0.17%

Appropriations

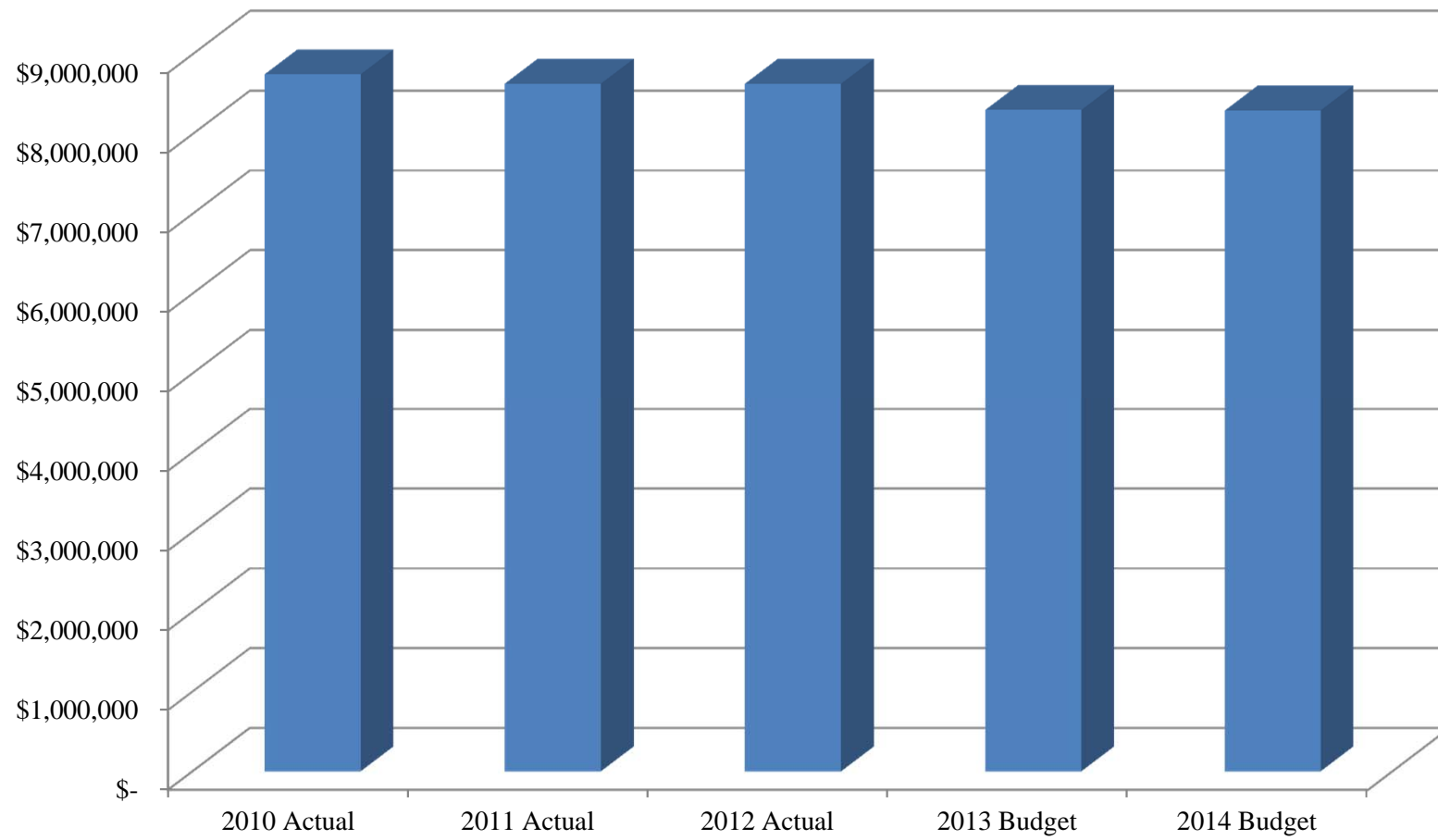
	2014 Appropriations	Percent of Total	Increase (Decrease) from 2013	Percent of Increase (Decrease)
Personal services	\$ 2,527,038	27.85%	\$ (17,903)	-0.70%
Equipment	190,700	2.10%	(300)	-0.16%
Contractual expenses	2,869,162	31.63%	73,077	2.61%
Cost allocations	814,518	8.98%	(28,242)	-3.35%
Employees benefits	2,197,954	24.23%	(86,446)	-3.78%
Interfund transfers	472,500	5.21%	44,500	10.40%
Total	<u>\$ 9,071,872</u>		<u>\$ (15,314)</u>	-0.17%

Consolidated Garbage

Real Property Tax Revenue & Appropriations

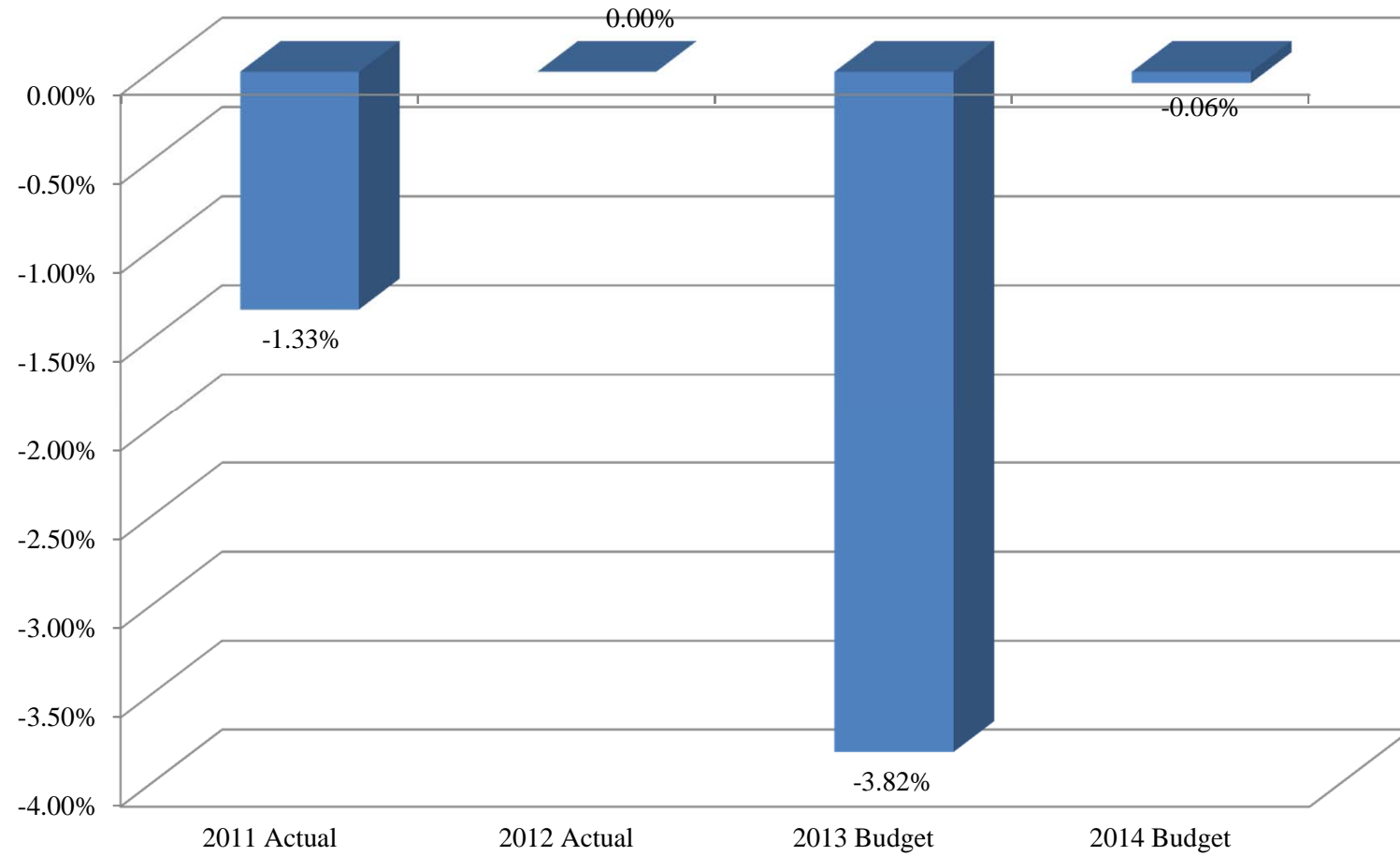


Consolidated Garbage Real Property Tax Revenue

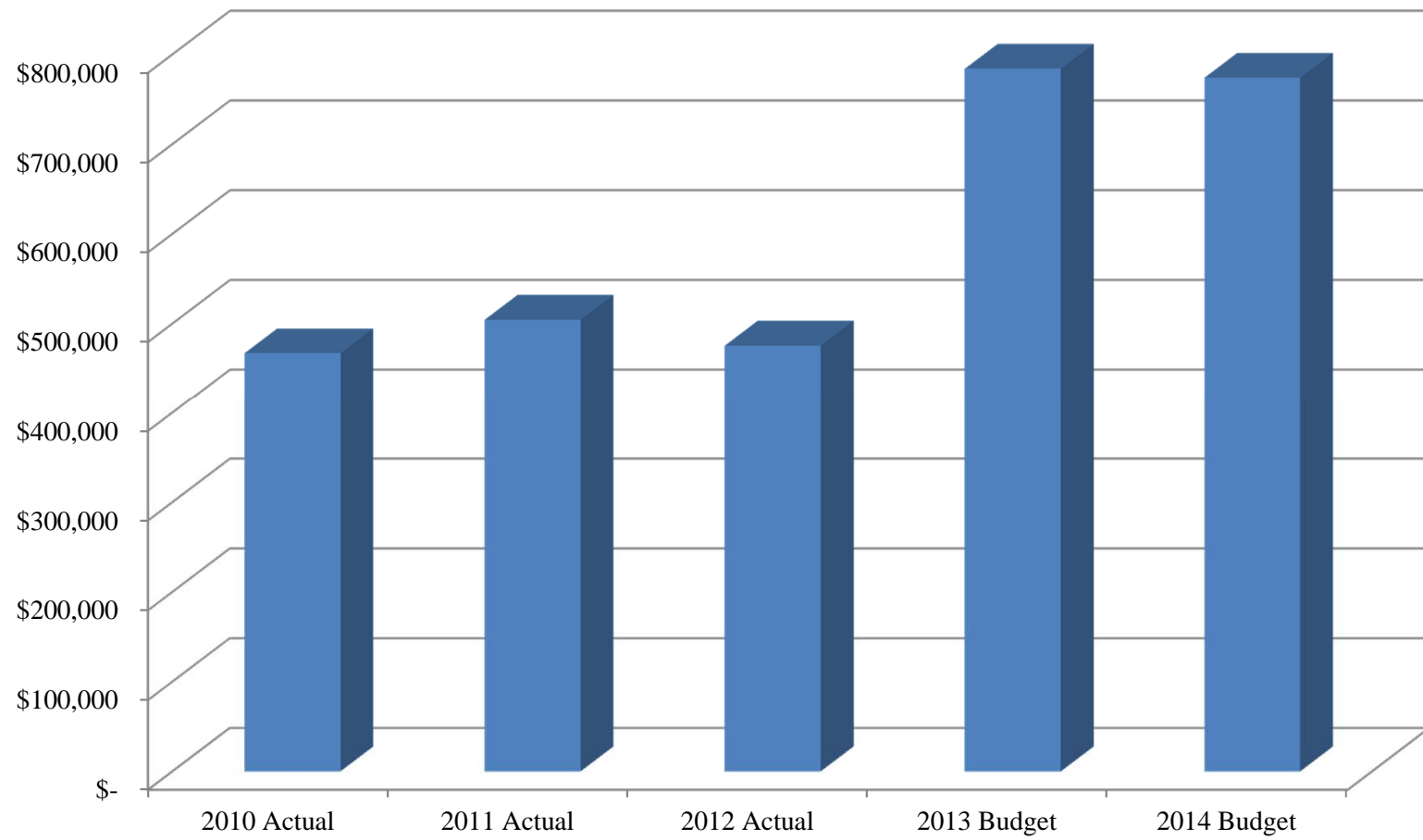


Consolidated Garbage

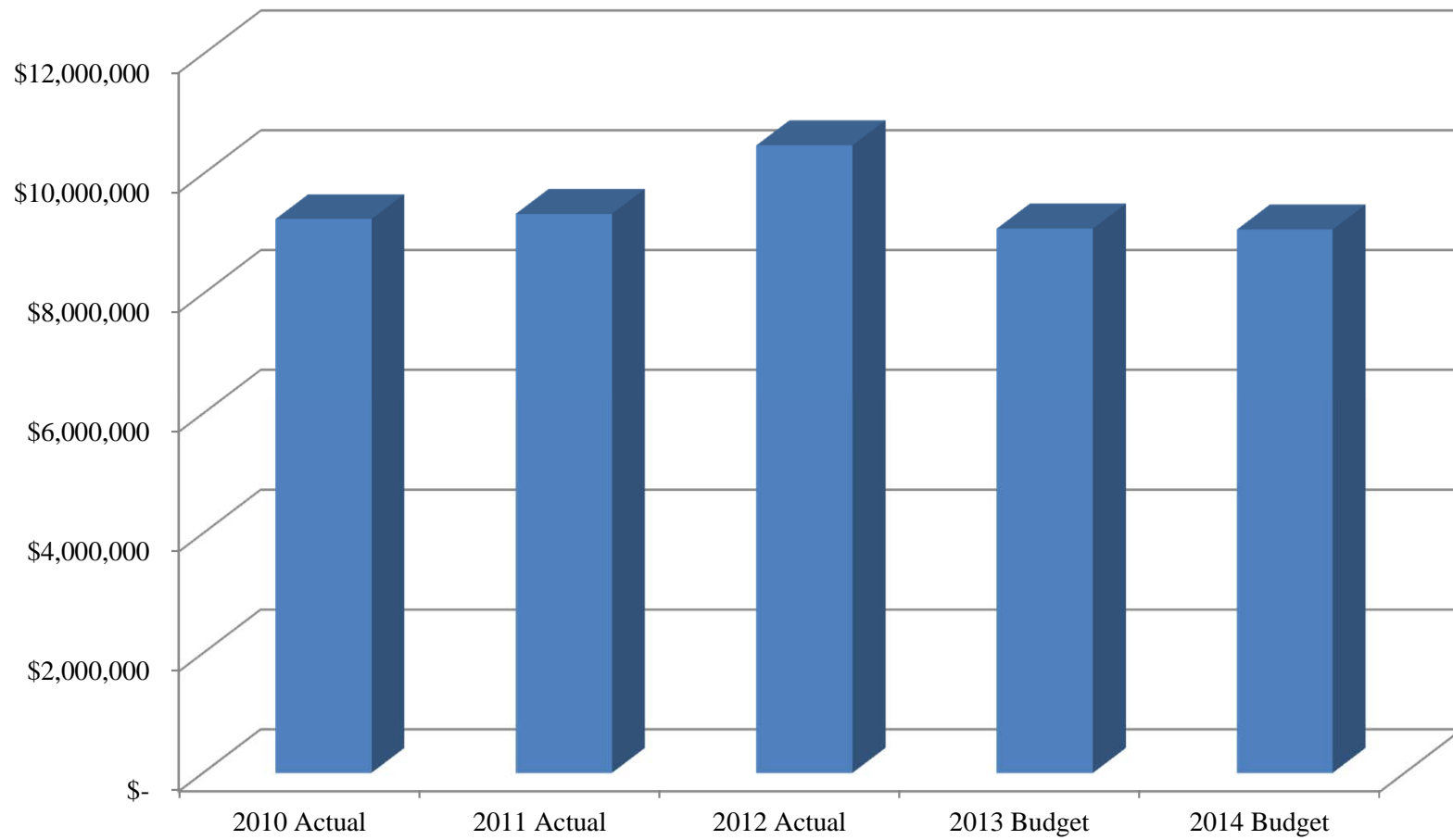
Percentage Change in Levy from Previous Year



Consolidated Garbage Non-tax Revenue

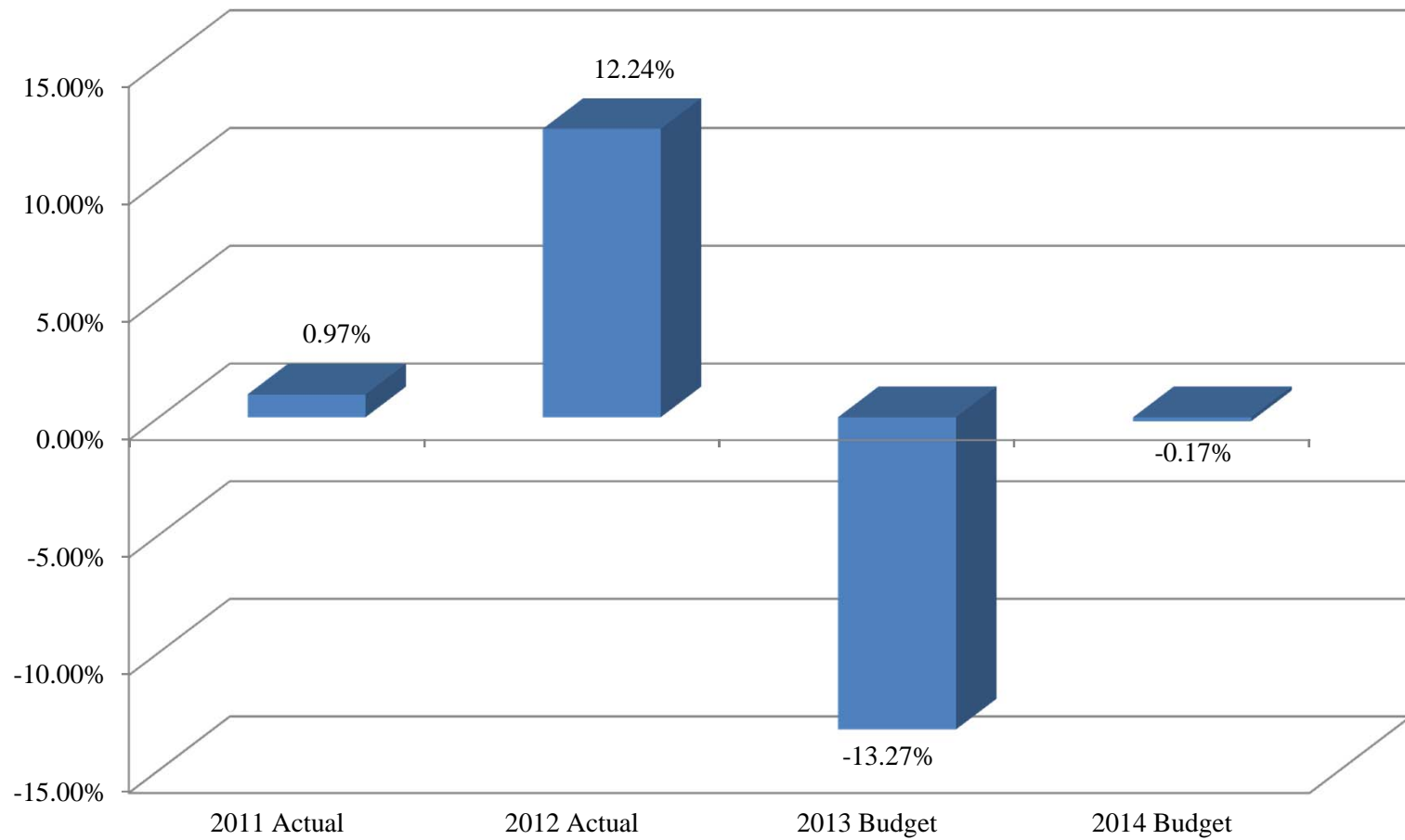


Consolidated Garbage Appropriations



Consolidated Garbage

Percentage Change in Appropriations from Previous Year



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

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
	Real Property taxes:						
.1001	Real property taxes	\$ 8,749,798	\$ 8,633,219	\$ 8,633,219	\$ 8,303,186	\$ 8,297,872	-0.06%
	Total real property taxes	8,749,798	8,633,219	8,633,219	8,303,186	8,297,872	-0.06%
	Other tax items:						
.1081	Payments in lieu of taxes	219,350	219,350	219,350	4,000	4,000	0.00%
	Total other tax items	219,350	219,350	219,350	4,000	4,000	0.00%
	Departmental Income:						
.2651	Sale of refuse - recycling	47,128	51,618	48,411	48,000	48,000	0.00%
.8160	Container user fees	94,388	88,562	84,143	70,000	70,000	0.00%
	Total departmental income	141,516	140,180	132,554	118,000	118,000	0.00%
	Use of Money and Property						
.2401	Interest earnings	37,962	27,681	22,334	35,000	25,000	-28.57%
	Total use money and property	37,962	27,681	22,334	35,000	25,000	-28.57%
	Miscellaneous:						
.2701	Refund of prior year's exp.	44,418	94,964	84,104	15,000	15,000	0.00%
	Total miscellaneous	44,418	94,964	84,104	15,000	15,000	0.00%

(continued)

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

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>			<u>Adopted Budget</u>		<u>Change From 2013</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
	Federal Aid						
.4590	Retiree prescription subsidy	<u>23,665</u>	<u>22,000</u>	<u>17,000</u>	<u>12,000</u>	<u>12,000</u>	0.00%
	Total federal aid	<u>23,665</u>	<u>22,000</u>	<u>17,000</u>	<u>12,000</u>	<u>12,000</u>	0.00%
	Total revenues	<u>9,216,709</u>	<u>9,137,394</u>	<u>9,108,561</u>	<u>8,487,186</u>	<u>8,471,872</u>	-0.18%
	Appropriated Fund Balance						
.2799	Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>	0.00%
	Total appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>	0.00%
	Total revenues and appropriated fund balance	<u>\$ 9,216,709</u>	<u>\$ 9,137,394</u>	<u>\$ 9,108,561</u>	<u>\$ 9,087,186</u>	<u>\$ 9,071,872</u>	-0.17%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
CONSOLIDATED GARBAGE FUND
APPROPRIATIONS SUMMARY

Account		Actual Expenditures			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From 2013
HOME AND COMMUNITY SERVICES							
.8160	Sanitation	\$ 5,740,027	\$ 5,795,997	\$ 6,972,059	\$ 5,336,111	\$ 5,335,166	-0.02%
.8173	Recycling	959,715	985,882	1,005,304	1,038,675	1,066,252	2.66%
Total Home and Comm. Services		6,699,742	6,781,879	7,977,363	6,374,786	6,401,418	0.42%
EMPLOYEE BENEFITS		2,132,337	2,139,916	1,630,325	2,284,400	2,197,954	-3.78%
TOTAL EXPENDITURES		8,832,079	8,921,795	9,607,688	8,659,186	8,599,372	-0.69%
OTHER FINANCING USES							
	Interfund transfers	413,000	413,000	870,024	428,000	472,500	10.40%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 9,245,079	\$ 9,334,795	\$ 10,477,712	\$ 9,087,186	\$ 9,071,872	-0.17%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2014 BUDGET

DEPT:	SANITATION	8160
HEAD:	Frank C. Max Jr.	
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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1901	Regular Payroll	\$ 2,047,227	\$ 2,144,937	\$ 2,201,517	\$ 2,155,489	\$ 2,103,243	-2.42%
.1902	Overtime Payroll	166,817	164,392	185,734	190,000	190,000	0.00%
.1911	Longevity	55,000	57,420	62,320	59,170	62,215	5.15%
.1917	Clothing Allowance	595	595	595	595	595	0.00%
.1931	Vacation Sellback	1,394	1,429	1,464	2,760	2,760	0.00%
.1932	Sick Sellback	4,223	7,389	5,831	7,727	9,025	16.80%
.1951	Seasonal Regular	62,954	53,536	41,052	65,000	100,000	53.85%
.1971	PT Regular	64,875	63,270	52,757	63,000	58,000	-7.94%
.1990	Other Pay	1,200	1,200	1,200	1,200	1,200	0.00%
	Total personal services	2,404,285	2,494,168	2,552,470	2,544,941	2,527,038	-0.70%
	Equipment:						
.2209	Office Equipment	929	533	473	1,000	700	-30.00%
.2306	Packers - Sanitation	165,000	353,410	-	190,000	190,000	0.00%
.2501	Equipment	-	-	1,513,043	-	-	n/a
	Total equipment	165,929	353,943	1,513,516	191,000	190,700	-0.16%
	Contractual Expenses:						
.4001	Office supplies	3,982	1,967	2,868	4,000	3,200	-20.00%
.4021	Maintenance supplies	7,387	3,392	7,008	8,500	8,000	-5.88%
.4071	Uniform replacement	10,223	9,935	9,984	10,000	10,000	0.00%
.4160	Diesel Fuel	160,411	213,126	219,715	80,000	170,000	112.50%
.4186	Tolls	9,883	8,447	9,496	-	400	n/a
.4188	Equipment rental	1,619	371	346	1,000	1,000	0.00%
.4207	GPS Services	-	3,873	6,784	8,400	8,800	4.76%

(continued)

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

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
.4211	Electric	17,545	12,958	14,092	17,000	17,000	0.00%
.4221	Gas	9,845	9,618	9,524	20,000	17,000	-15.00%
.4231	Water	935	122	-	1,000	1,000	0.00%
.4352	Erie County chargebacks	378,535	53,787	76,680	75,000	60,000	-20.00%
.4431	Equip. repair and maint.	17,338	19,053	17,198	18,500	18,500	0.00%
.4453	Building repairs	8,660	4,150	9,595	9,000	8,000	-11.11%
.4468	Composting costs	75,600	49,111	41,949	65,000	65,000	0.00%
.4469	Landfill costs	1,484,840	1,553,820	1,518,083	1,300,000	1,275,000	-1.92%
.4470	Waste management board	3,999	3,999	4,001	4,010	4,010	0.00%
.4475	Consultants-Sanitation	-	-	-	2,000	2,000	0.00%
.4506	Accounting and audit fees	13,575	13,925	13,925	14,000	14,000	0.00%
.5901	Sewer allocation for Pfohl	69,655	85,884	75,637	120,000	120,000	0.00%
	Total contractual expenses	<u>2,303,041</u>	<u>2,074,358</u>	<u>2,036,885</u>	<u>1,757,410</u>	<u>1,802,910</u>	2.59%
	Cost Allocations:						
.5900	Computer cost allocation	22,582	20,459	20,460	22,039	22,039	0.00%
.5901	Supervisor allocation	21,665	21,708	21,708	21,773	21,773	0.00%
.5902	Personnel allocation	84,388	86,171	85,721	88,840	88,840	0.00%
.5903	Legal allocation	21,267	22,415	22,595	23,435	23,435	0.00%
.5904	Central Records allocation	3,996	4,357	4,357	5,020	5,020	0.00%
.5905	Engineering allocation	15,027	15,592	15,560	16,242	16,242	0.00%
.5908	Tax receiver allocation	21,774	21,774	21,774	21,774	21,774	0.00%
.5909	Assessor's allocation	119,475	113,434	106,370	124,749	124,749	0.00%
.5911	Building Maintenance allocation	7,360	7,360	8,000	8,800	8,800	0.00%
.5915	Comptroller allocation	75,967	77,663	77,191	75,879	75,879	0.00%
.5965	Central garage allocation	473,271	482,595	485,452	434,209	405,967	-6.50%
	Total cost allocations	<u>866,772</u>	<u>873,528</u>	<u>869,188</u>	<u>842,760</u>	<u>814,518</u>	-3.35%
	Total Sanitation	<u>\$ 5,740,027</u>	<u>\$ 5,795,997</u>	<u>\$ 6,972,059</u>	<u>\$ 5,336,111</u>	<u>\$ 5,335,166</u>	-0.02%

(concluded)

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2014 BUDGET

DEPT:	RECYCLING	.8173
HEAD:	Frank C. Max Jr.	
DUTIES:	Provides for the collection and disposal to markets of recyclable products.	

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change From 2013</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
	Contractual Expenses:						
.4194	Advertising	\$ -	\$ 6,603	\$ -	\$ -	\$ 7,000	n/a
.4444	Tipping Fees	<u>959,715</u>	<u>979,279</u>	<u>1,005,304</u>	<u>1,038,675</u>	<u>1,059,252</u>	1.98%
	Total contractual expenses	<u>959,715</u>	<u>985,882</u>	<u>1,005,304</u>	<u>1,038,675</u>	<u>1,066,252</u>	2.66%
	Total recycling	<u>\$ 959,715</u>	<u>\$ 985,882</u>	<u>\$ 1,005,304</u>	<u>\$ 1,038,675</u>	<u>\$ 1,066,252</u>	2.66%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Sanitation:						
.5992	Allocated FICA	\$ 49,033	\$ 49,874	\$ 49,610	\$ 48,625	\$ 46,464	-4.44%
.5995	Allocated fringes	267,026	312,151	324,053	305,034	291,481	-4.44%
.8101	Employees retirement	225,854	309,541	326,280	496,600	447,000	-9.99%
.8121	Social security	197,311	190,328	191,509	199,500	195,000	-2.26%
.8141	Medical insurance	534,580	607,468	365,810	591,841	576,009	-2.68%
.8143	Retiree's medical insurance	663,520	647,876	367,773	597,000	597,000	0.00%
.8151	Group life insurance	4,870	5,380	5,290	5,800	5,000	-13.79%
.8975	Retirement buyout	190,143	17,298	-	40,000	40,000	0.00%
	Total employee benefits	<u>\$ 2,132,337</u>	<u>\$ 2,139,916</u>	<u>\$ 1,630,325</u>	<u>\$ 2,284,400</u>	<u>\$ 2,197,954</u>	-3.78%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2014 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.

Account	Description	Actual Expenditures			Adopted Budget		Change
		2010	2011	2012	2013	2014	From 2013
	Sanitation:						
.9131	Bond principal	\$ 22,340	\$ 22,400	\$ 22,400	\$ 22,400	\$ -	n/a
.9211	Bond interest	2,660	1,960	1,204	406	-	n/a
.9311	Less: Debt Serv. Applied	(25,000)	(24,360)	(23,604)	(22,806)	-	n/a
	Recycling:						
.9703	Risk Retention - Other	413,000	413,000	870,024	428,000	472,500	10.40%
	Total transfers to other funds	<u>\$ 413,000</u>	<u>\$ 413,000</u>	<u>\$ 870,024</u>	<u>\$ 428,000</u>	<u>\$ 472,500</u>	10.40%

**TOWN OF CHEEKTOWAGA
CONSOLIDATED GARBAGE**

2014 BUDGET

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

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		Change
		2010	2011	2012	2013	2014	From 2013
	Classifications:						
.1000	Personal Services	\$ 2,404,285	\$ 2,494,168	\$ 2,552,470	\$ 2,544,941	\$ 2,527,038	-0.70%
.2000	Equipment	165,929	353,943	1,513,516	191,000	190,700	-0.16%
.4000	Contractual Expenses	3,262,756	3,060,240	3,042,189	2,796,085	2,869,162	2.61%
.5000	Cost Allocations	866,772	873,528	869,188	842,760	814,518	-3.35%
.8000	Employee Benefits	2,132,337	2,139,916	1,630,325	2,284,400	2,197,954	-3.78%
.9000	Interfund Transfers	413,000	413,000	870,024	428,000	472,500	10.40%
	Total	<u>\$ 9,245,079</u>	<u>\$ 9,334,795</u>	<u>\$ 10,477,712</u>	<u>\$ 9,087,186</u>	<u>\$ 9,071,872</u>	-0.17%

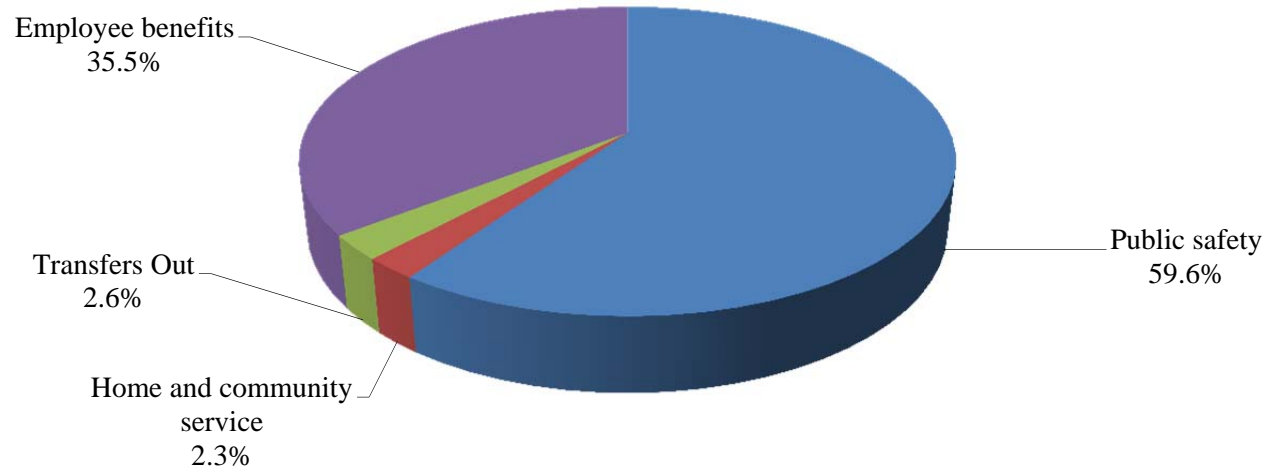
OTHER GOVERNMENTAL FUNDS
NONMAJOR FUNDS

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
2014 BUDGET
TOWN OUTSIDE VILLAGE FUND
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
	Non-Property Taxes						
B1120	Sales tax	\$ 1,353,136	\$ 1,396,136	\$ 1,401,490	\$ 1,272,353	\$ 1,161,514	-8.71%
	Total real property taxes	<u>1,353,136</u>	<u>1,396,136</u>	<u>1,401,490</u>	<u>1,272,353</u>	<u>1,161,514</u>	-8.71%
	Use of Money And Property						
B2401	Interest earnings	<u>5,827</u>	<u>5,381</u>	<u>5,747</u>	<u>6,000</u>	<u>3,000</u>	-50.00%
	Total use of money and property	<u>5,827</u>	<u>5,381</u>	<u>5,747</u>	<u>6,000</u>	<u>3,000</u>	-50.00%
	Licenses And Permits						
B2770	Permits and inspections	<u>500,745</u>	<u>579,629</u>	<u>585,188</u>	<u>400,000</u>	<u>450,000</u>	12.50%
	Total licenses and permits	<u>500,745</u>	<u>579,629</u>	<u>585,188</u>	<u>400,000</u>	<u>450,000</u>	12.50%
	Miscellaneous						
B2655	Miscellaneous minor revenue	18	18	-	-	-	n/a
B2701	Refund of prior years expenditures	<u>415</u>	<u>30,164</u>	<u>23</u>	<u>-</u>	<u>-</u>	n/a
	Total miscellaneous	<u>433</u>	<u>30,182</u>	<u>23</u>	<u>-</u>	<u>-</u>	n/a
	Federal Aid						
B4590	Retiree prescription subsidy	<u>2,227</u>	<u>1,000</u>	<u>700</u>	<u>500</u>	<u>500</u>	0.00%
	Total federal aid	<u>2,227</u>	<u>1,000</u>	<u>700</u>	<u>500</u>	<u>500</u>	0.00%
	Total revenues	<u>1,862,368</u>	<u>2,012,328</u>	<u>1,993,148</u>	<u>1,678,853</u>	<u>1,615,014</u>	-3.80%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Town Outside Village Revenue Detail (concluded)

Account Code	Description	Actual Revenues			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
	Appropriated Fund Balance						
B2799	Appropriated fund balance	-	-	-	225,000	300,000	33.33%
	Total appropriated fund balance	-	-	-	225,000	300,000	33.33%
	Total revenue, other financing sources and appropriated fund balance	<u>\$ 1,862,368</u>	<u>\$ 2,012,328</u>	<u>\$ 1,993,148</u>	<u>\$ 1,903,853</u>	<u>\$ 1,915,014</u>	0.59%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
TOWN OUTSIDE VILLAGE FUND
APPROPRIATIONS SUMMARY

Account Code	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
PUBLIC SAFETY							
B3620	Safety Inspector	1,214,641	1,100,985	1,079,908	1,113,219	1,144,797	2.84%
	Total Public Safety	1,214,641	1,100,985	1,079,908	1,113,219	1,144,797	2.84%
HOME AND COMMUNITY SERVICES							
B8010	Zoning Board	22,063	22,214	22,033	22,286	22,286	0.00%
B8020	Planning Department	20,303	21,035	20,404	21,151	21,151	0.00%
	Total Home and Comm. Services	42,366	43,249	42,437	43,437	43,437	0.00%
	EMPLOYEE BENEFITS	611,327	558,795	499,155	702,697	677,780	-3.55%
TOTAL EXPENDITURES		1,868,334	1,703,029	1,621,500	1,859,353	1,866,014	0.36%
OTHER FINANCING USES							
	Interfund transfers	43,000	43,000	244,928	44,500	49,000	10.11%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 1,911,334	\$ 1,746,029	\$ 1,866,428	\$ 1,903,853	\$ 1,915,014	0.59%

TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1901	Regular Payroll	\$ 1,034,652	\$ 1,042,853	\$ 996,916	\$ 991,478	\$ 1,027,869	3.67%
.1902	Overtime Payroll	34,957	10,999	6,720	3,000	3,000	0.00%
.1911	Longevity	24,650	27,250	27,650	23,250	24,700	6.24%
.1917	Clothing Allowance	2,250	2,125	1,990	2,000	2,000	0.00%
.1931	Vacation Sellback	3,765	3,859	3,936	4,015	4,015	0.00%
.1932	Sick Sellback	9,129	9,530	8,479	8,765	8,700	-0.74%
.1971	PT Regular	50,179	49,473	48,776	55,684	48,286	-13.29%
.1990	Other Pay	-	-	-	-	1,200	n/a
	Total personal services	<u>1,159,582</u>	<u>1,146,089</u>	<u>1,094,467</u>	<u>1,088,192</u>	<u>1,119,770</u>	2.90%
	Equipment:						
.2201	Office Equipment	<u>9,641</u>	<u>4,197</u>	<u>3,623</u>	<u>2,000</u>	<u>2,000</u>	0.00%
	Total equipment	<u>9,641</u>	<u>4,197</u>	<u>3,623</u>	<u>2,000</u>	<u>2,000</u>	0.00%

(continued)

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

Account	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
	Contractual expenses:						
.4001	Office Supplies	5,547	5,497	5,308	5,500	5,500	0.00%
.4088	Travel and Conferences	4,831	4,358	4,704	6,250	6,250	0.00%
.4191	Miscellaneous	12,238	8,444	11,567	12,000	12,000	0.00%
.4207	GPS Services	-	2,324	4,070	5,300	5,300	0.00%
.4411	Refunds of Permits and Fees	96,061	972	3,184	3,500	3,500	0.00%
.4514	Acquisition of Properties	-	-	9,100	10,000	10,000	0.00%
.4561	Contracted Services, Rodents	2,400	6,846	7,108	6,700	6,700	0.00%
	Total contractual expenses	121,077	28,441	45,041	49,250	49,250	0.00%
	Cost allocations:						
.5911	Building Maintenance Allocation	14,720	14,720	16,000	17,600	17,600	0.00%
.5882	Special District Allocation	(90,379)	(92,462)	(92,462)	(43,823)	(43,823)	0.00%
	Total cost allocations	(75,659)	(77,742)	(76,462)	(26,223)	(26,223)	0.00%
	Total Safety Inspector	<u>\$ 1,214,641</u>	<u>\$ 1,100,985</u>	<u>\$ 1,066,669</u>	<u>\$ 1,113,219</u>	<u>\$ 1,144,797</u>	2.84%

(concluded)

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2014 BUDGET

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

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>From</u>
	Personal Services:						
.1901	Regular Payroll	\$ 22,034	\$ 22,034	\$ 22,033	\$ 22,036	\$ 22,036	0.00%
	Total personal services	<u>22,034</u>	<u>22,034</u>	<u>22,033</u>	<u>22,036</u>	<u>22,036</u>	0.00%
	Contractual Expenses:						
.4191	Miscellaneous	<u>29</u>	<u>180</u>	<u>-</u>	<u>250</u>	<u>250</u>	0.00%
	Total contractual expenses	<u>29</u>	<u>180</u>	<u>-</u>	<u>250</u>	<u>250</u>	0.00%
	Total Zoning Board	<u>\$ 22,063</u>	<u>\$ 22,214</u>	<u>\$ 22,033</u>	<u>\$ 22,286</u>	<u>\$ 22,286</u>	0.00%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2014 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
		2010	2011	2012	2013	2014	2013
	Personal Services:						
.1901	Regular Payroll	\$ 19,468	\$ 20,050	\$ 20,049	\$ 20,051	\$ 20,051	0.00%
	Total personal services	<u>19,468</u>	<u>20,050</u>	<u>20,049</u>	<u>20,051</u>	<u>20,051</u>	0.00%
	Contractual Expenses:						
.4001	Office Supplies	376	360	-	600	600	0.00%
.4192	Other Expenses	<u>459</u>	<u>625</u>	<u>355</u>	<u>500</u>	<u>500</u>	0.00%
	Total contractual expenses	<u>835</u>	<u>985</u>	<u>355</u>	<u>1,100</u>	<u>1,100</u>	0.00%
	Total Planning	<u>\$ 20,303</u>	<u>\$ 21,035</u>	<u>\$ 20,404</u>	<u>\$ 21,151</u>	<u>\$ 21,151</u>	0.00%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Cost allocations:						
.5993	Special District allocation FICA	\$ (6,914)	\$ (7,073)	\$ (7,073)	\$ (3,352)	\$ (3,352)	0.00%
.5996	Special District allocation Benefits	(37,652)	(44,271)	(46,203)	(21,031)	(21,031)	0.00%
	Total cost allocations	(44,566)	(51,344)	(53,276)	(24,383)	(24,383)	0.00%
	Benefits:						
.8101	Retirement	101,435	152,978	166,722	214,135	209,000	-2.40%
.8121	Social Security	98,827	89,964	91,276	90,000	88,000	-2.22%
.8141	Medical Insurance	285,510	281,729	157,093	254,195	224,513	-11.68%
.8143	Retirees Insurance	62,450	80,761	63,291	131,250	128,250	-2.29%
.8151	Group Life Insurance	2,045	2,050	1,960	2,500	2,400	-4.00%
.8975	Retirement Buyout	105,626	2,657	72,089	35,000	50,000	42.86%
	Total benefits	655,893	610,139	552,431	727,080	702,163	-3.43%
	Total Employee Benefits	\$ 611,327	\$ 558,795	\$ 499,155	\$ 702,697	\$ 677,780	-3.55%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Transfer to other funds:						
.9703	Transfer to Risk Retention Fund	\$ 43,000	\$ 43,000	\$ 244,928	\$ 44,500	\$ 49,000	10.11%
	Total Interfund Transfers	<u>\$ 43,000</u>	<u>\$ 43,000</u>	<u>\$ 244,928</u>	<u>\$ 44,500</u>	<u>\$ 49,000</u>	10.11%

**TOWN OF CHEEKTOWAGA
TOWN OUTSIDE VILLAGE FUND**

2014 BUDGET

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

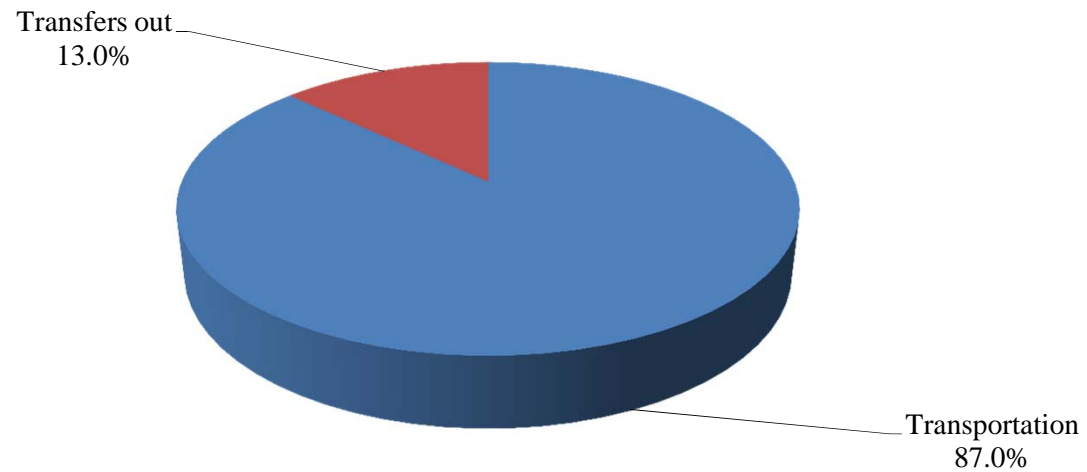
<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		Change
		2010	2011	2012	2013	2014	From 2013
	Classifications:						
.1000	Personal Services	\$ 1,201,084	\$ 1,188,173	\$ 1,136,549	\$ 1,130,279	\$ 1,161,857	2.79%
.2000	Equipment	9,641	4,197	3,623	2,000	2,000	0.00%
.4000	Contractual	121,941	29,606	45,396	50,600	50,600	0.00%
.5000	Cost Allocations	(75,659)	(77,742)	(76,462)	(26,223)	(26,223)	0.00%
.8000	Employee Benefits	611,327	558,795	499,155	702,697	677,780	-3.55%
.9000	Interfund Transfers	43,000	43,000	244,928	44,500	49,000	10.11%
	Total	<u>\$ 1,911,334</u>	<u>\$ 1,746,029</u>	<u>\$ 1,853,189</u>	<u>\$ 1,903,853</u>	<u>\$ 1,915,014</u>	0.59%

GENERAL LIGHTING DISTRICT

General Lighting

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
2014 BUDGET
GENERAL LIGHTING DISTRICT
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
	Real property taxes:						
.1001	Real property taxes	\$ 2,564,098	\$ 2,399,850	\$ 2,399,850	\$ 2,413,059	\$ 2,413,059	0.00%
	Total real property taxes	2,564,098	2,399,850	2,399,850	2,413,059	2,413,059	0.00%
	Other tax items:						
.1081	Payments in lieu of taxes	3,106	4,767	4,716	4,000	4,000	0.00%
	Total other tax items	3,106	4,767	4,716	4,000	4,000	0.00%
	Use of money and property:						
.2401	Use of money and property	10,277	6,669	5,671	6,000	4,500	-25.00%
	Total use of money and property	10,277	6,669	5,671	6,000	4,500	-25.00%
	Miscellaneous:						
.2655	Other Minor Sales	-	560	-	-	-	n/a
.2681	Light standard damage	1,560	14,632	-	-	-	
.2701	Prior year expense recovery	15,408	-	6,031	-	-	n/a
	Total miscellaneous	16,968	15,192	6,031	-	-	n/a
	Total revenues	<u>2,594,449</u>	<u>2,426,478</u>	<u>2,416,268</u>	<u>2,423,059</u>	<u>2,421,559</u>	-0.06%
	Appropriated fund balance:						
.2799	Appropriated fund balance	-	-	-	282,406	281,406	-0.35%
	Total appropriated fund balance	-	-	-	282,406	281,406	-0.35%
	Total revenues and appropriated fund balance	<u>\$ 2,594,449</u>	<u>\$ 2,426,478</u>	<u>\$ 2,416,268</u>	<u>\$ 2,705,465</u>	<u>\$ 2,702,965</u>	-0.09%

**TOWN OF CHEEKTOWAGA
LIGHTING FUND**

2014 BUDGET

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

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4212	Electric - NYSE&G	\$1,024,382	\$ 975,779	\$1,004,791	\$1,150,000	\$1,150,000	0.00%
.4213	Electric - Niagara Mohawk	794,855	759,069	768,267	830,000	830,000	0.00%
.4354	Chargebacks	12,133	14,961	21,841	20,500	18,000	-12.20%
.4432	Repairs and maint.	55,682	65,176	38,150	65,000	65,000	0.00%
	Total contractual expenses	<u>1,887,052</u>	<u>1,814,985</u>	<u>1,833,049</u>	<u>2,065,500</u>	<u>2,063,000</u>	-0.12%
	Cost Allocations:						
.5905	Engineering allocation	2,505	2,599	2,593	2,707	2,707	0.00%
.5908	Tax receiver allocation	21,774	21,774	21,774	21,774	21,774	0.00%
.5909	Assessor allocation	119,475	113,434	106,370	124,749	124,749	0.00%
.5916	Traffic control allocation	56,518	56,721	56,517	56,433	56,433	0.00%
.5918	Building maint. allocation	5,843	5,843	5,843	6,671	6,671	0.00%
.5992	Allocated FICA	11,454	11,197	10,736	10,425	10,425	0.00%
.5995	Allocated fringes	62,379	70,082	70,123	65,406	65,406	0.00%
	Total cost allocations	<u>279,948</u>	<u>281,650</u>	<u>273,956</u>	<u>288,165</u>	<u>288,165</u>	0.00%

(continued)

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

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
	Interfund Transfers:						
.9131	Installment purchase debt- principal	137,190	-	241,807	-	-	n/a
.9211	Installment purchase debt- interest	216,524	-	115,981	-	-	n/a
.9131	Bond principal	-	230,886	-	253,500	265,500	4.73%
.9211	Bond interest	-	126,902	-	105,000	93,000	-11.43%
.9311	Debt Service Applied	-	(6,700)	(6,700)	(6,700)	(6,700)	0.00%
	Total interfund transfers	353,714	351,088	351,088	351,800	351,800	0.00%
	Total Lighting District	\$ 2,520,714	\$ 2,447,723	\$ 2,458,093	\$ 2,705,465	\$ 2,702,965	-0.09%

(concluded)

**TOWN OF CHEEKTOWAGA
GENERAL LIGHTING DISTRICT**

2014 BUDGET

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

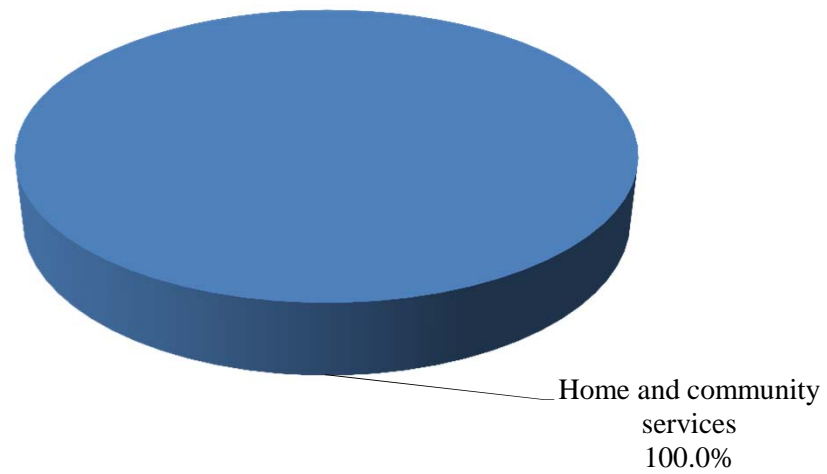
Account	Description	Actual Expenditures			Adopted Budget		Change
		2010	2011	2012	2013	2014	From 2013
	Classifications:						
.4000	Contractual	\$ 1,887,052	\$ 1,814,985	\$ 1,833,049	\$ 2,065,500	\$ 2,063,000	-0.12%
.5000	Cost Allocations	279,948	281,650	273,956	288,165	288,165	0.00%
.9000	Interfund Transfers	353,714	351,088	351,088	351,800	351,800	0.00%
	Total	<u>\$ 2,520,714</u>	<u>\$ 2,447,723</u>	<u>\$ 2,458,093</u>	<u>\$ 2,705,465</u>	<u>\$ 2,702,965</u>	-0.09%

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
2014 BUDGET
WATER HYDRANT DISTRICTS
REVENUE—DETAIL BY SOURCE

Account		Actual Revenues			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
HYDRANT DISTRICT NO. 1 (.8351)							
	Real Property Taxes:						
.1001	Real property taxes	\$ 73,098	\$ 74,560	\$ 74,560	\$ 76,541	\$ 76,541	0.00%
	Total real property taxes	73,098	74,560	74,560	76,541	76,541	0.00%
	Use of Money and Property:						
.2401	Interest & earnings	442	277	248	700	350	-50.00%
	Total use of money and property	442	277	248	700	350	-50.00%
	Total revenues	73,540	74,837	74,808	77,241	76,891	-0.45%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	10,555	10,790	2.23%
	Total appropriated fund balance	-	-	-	10,555	10,790	2.23%
	Total revenues and appropriated fund balance	\$ 73,540	\$ 74,837	\$ 74,808	\$ 87,796	\$ 87,681	-0.13%

Town of Cheektowaga, New York - 2014 Budget - Water Hydrant Districts Revenue Detail (continued)

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From
							2013
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	26,028	26,028	26,028	26,028	26,028	0.00%
	Use of Money and Property:						
.2401	Interest & earnings	223	137	138	100	100	0.00%
	Total use of money and property	223	137	138	100	100	0.00%
	Total revenues	26,251	26,165	26,166	26,128	26,128	0.00%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	7,695	7,130	-7.34%
	Total appropriated fund balance	-	-	-	7,695	7,130	-7.34%
	Total revenues and appropriated fund balance	\$ 26,251	\$ 26,165	\$ 26,166	\$ 33,823	\$ 33,258	-1.67%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Water Hydrant Districts Revenue Detail (continued)

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From
							2013
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	31,546	31,546	31,546	31,546	31,546	0.00%
	Use of Money and Property:						
.2401	Interest & earnings	293	174	189	100	100	0.00%
	Total use of money and property	293	174	189	100	100	0.00%
	Total revenues	31,839	31,720	31,735	31,646	31,646	0.00%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	8,642	8,157	-5.61%
	Total appropriated fund balance	-	-	-	8,642	8,157	-5.61%
	Total revenues and						
	appropriated fund balance	\$ 31,839	\$ 31,720	\$ 31,735	\$ 40,288	\$ 39,803	-1.20%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Water Hydrant Districts Revenue Detail (continued)

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From
							2013
HYDRANT DISTRICT NO. 4 (.8354)							
	Real Property Taxes:						
.1001	Real property taxes	\$ 104,568	\$ 109,796	\$ 115,385	\$ 119,515	\$ 120,558	0.87%
	Total real property taxes	104,568	109,796	115,385	119,515	120,558	0.87%
	Use of Money and Property:						
.2401	Interest & earnings	401	288	202	250	200	-20.00%
	Total use of money and property	401	288	202	250	200	-20.00%
	Total revenues	104,969	110,084	115,587	119,765	120,758	0.83%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	1,593	-	n/a
	Total appropriated fund balance	-	-	-	1,593	-	n/a
	Total revenues and						
	appropriated fund balance	\$ 104,969	\$ 110,084	\$ 115,587	\$ 121,358	\$ 120,758	-0.49%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Water Hydrant Districts Revenue Detail (continued)

Account		Actual Revenues			Adopted Budget		Change From
Code	Description	2010	2011	2012	2013	2014	2013
HYDRANT DISTRICT NO. 5 (.8355)							
	Real Property Taxes:						
.1001	Real property taxes	\$ 31,668	\$ 32,301	\$ 32,301	\$ 33,277	\$ 33,277	0.00%
	Total real property taxes	31,668	32,301	32,301	33,277	33,277	0.00%
	Use of Money and Property:						
.2401	Interest & earnings	231	138	129	100	100	0.00%
	Total use of money and property	231	138	129	100	100	0.00%
	Total revenues	31,899	32,439	32,430	33,377	33,377	0.00%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	7,015	7,127	1.60%
	Total appropriated fund balance	-	-	-	7,015	7,127	1.60%
	Total revenues and appropriated fund balance	\$ 31,899	\$ 32,439	\$ 32,430	\$ 40,392	\$ 40,504	0.28%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Water Hydrant Districts Revenue Detail (continued)

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From
							2013
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	102,076	102,076	102,076	102,076	102,076	0.00%
	Use of Money and Property:						
.2401	Interest & earnings	695	443	435	350	350	0.00%
	Total use of money and property	695	443	435	350	350	0.00%
	Total revenues	102,771	102,519	102,511	102,426	102,426	0.00%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	12,723	13,103	2.99%
	Total appropriated fund balance	-	-	-	12,723	13,103	2.99%
	Total revenues and appropriated fund balance	\$ 102,771	\$ 102,519	\$ 102,511	\$ 115,149	\$ 115,529	0.33%

(continued)

Town of Cheektowaga, New York - 2014 Budget - Water Hydrant Districts Revenue Detail (concluded)

Account		Actual Revenues			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From
							2013
HYDRANT DISTRICT NO. 8 (.8358)							
	Real Property Taxes:						
.1001	Real property taxes	\$ 32,840	\$ 33,497	\$ 33,497	\$ 33,822	\$ 33,822	0.00%
	Total real property taxes	32,840	33,497	33,497	33,822	33,822	0.00%
	Use of Money and Property:						
.2401	Interest & earnings	213	132	119	100	100	0.00%
	Total use of money and property	213	132	119	100	100	0.00%
	Total revenues	33,053	33,629	33,616	33,922	33,922	0.00%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	6,270	6,392	1.95%
	Total appropriated fund balance	-	-	-	6,270	6,392	1.95%
	Total revenues and						
	appropriated fund balance	\$ 33,053	\$ 33,629	\$ 33,616	\$ 40,192	\$ 40,314	0.30%

(concluded)

TOWN OF CHEEKTOWAGA, NEW YORK
2014 BUDGET
WATER HYDRANT DISTRICTS
APPROPRIATIONS SUMMARY

Account		Actual Expenditures			Adopted Budget		Change
Code	Description	2010	2011	2012	2013	2014	From 2013
HOME AND COMMUNITY SERVICES							
.8351	Hydrant District No. 1	\$ 86,347	\$ 86,274	\$ 85,705	\$ 87,796	\$ 87,681	-0.13%
.8352	Hydrant District No. 2	31,139	32,287	31,835	33,823	33,258	-1.67%
.8353	Hydrant District No. 3	38,179	38,670	38,509	40,288	39,803	-1.20%
.8354	Hydrant District No. 4	118,687	118,790	118,044	121,358	120,758	-0.49%
.8355	Hydrant District No. 5	38,996	39,041	38,495	40,392	40,504	0.28%
.8356	Hydrant District No. 6	110,715	112,590	110,770	115,149	115,529	0.33%
.8358	Hydrant District No. 8	38,733	39,386	38,935	40,192	40,314	0.30%
Total Home and Community Services		462,796	467,038	462,293	478,998	477,847	-0.24%
TOTAL EXPENDITURES		\$ 462,796	\$ 467,038	\$ 462,293	\$ 478,998	\$ 477,847	-0.24%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 58,415	\$ 58,415	\$ 58,416	\$ 58,990	\$ 58,990	0.00%
.4352	Erie County Chargebacks	39	71	702	435	320	-26.44%
	Total contractual expenses	<u>58,454</u>	<u>58,486</u>	<u>59,118</u>	<u>59,425</u>	<u>59,310</u>	-0.19%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	3,034	3,034	3,034	3,034	3,034	0.00%
.5909	Assessor Allocation	16,649	15,807	14,823	17,384	17,384	0.00%
.5992	Payroll Taxes Allocated	1,157	1,125	1,056	982	982	0.00%
.5995	Fringe Benefits Allocated	<u>6,302</u>	<u>7,042</u>	<u>6,896</u>	<u>6,159</u>	<u>6,159</u>	0.00%
	Total cost allocations	<u>27,893</u>	<u>27,788</u>	<u>26,587</u>	<u>28,371</u>	<u>28,371</u>	0.00%
	Total Hydrant District No. 1	<u>\$ 86,347</u>	<u>\$ 86,274</u>	<u>\$ 85,705</u>	<u>\$ 87,796</u>	<u>\$ 87,681</u>	-0.13%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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 2013
		2010	2011	2012	2013	2014	
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 19,052	\$ 19,930	\$ 19,930	\$ 20,922	\$ 20,922	0.00%
.4352	Erie County Chargebacks	129	388	415	665	100	-84.96%
	Total contractual expenses	19,181	20,318	20,345	21,587	21,022	-2.62%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	1,229	1,229	1,229	1,229	1,229	0.00%
.5909	Assessor Allocation	6,742	6,401	6,002	7,039	7,039	0.00%
.5992	Payroll Taxes Allocated	502	490	462	434	434	0.00%
.5995	Fringe Benefits Allocated	2,734	3,069	3,019	2,722	2,722	0.00%
	Total cost allocations	11,958	11,969	11,490	12,236	12,236	0.00%
	Total Hydrant District No. 2	<u>\$ 31,139</u>	<u>\$ 32,287</u>	<u>\$ 31,835</u>	<u>\$ 33,823</u>	<u>\$ 33,258</u>	-1.67%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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 2013
		2010	2011	2012	2013	2014	
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 28,902	\$ 30,009	\$ 30,105	\$ 30,991	\$ 30,991	0.00%
.4352	Erie County Chargebacks	998	343	397	785	300	-61.78%
	Total contractual expenses	<u>29,900</u>	<u>30,352</u>	<u>30,502</u>	<u>31,776</u>	<u>31,291</u>	-1.53%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	812	812	812	812	812	0.00%
.5909	Assessor Allocation	4,455	4,230	3,967	4,652	4,652	0.00%
.5992	Payroll Taxes Allocated	351	344	325	307	307	0.00%
.5995	Fringe Benefits Allocated	<u>1,910</u>	<u>2,152</u>	<u>2,125</u>	<u>1,929</u>	<u>1,929</u>	0.00%
	Total cost allocations	<u>8,279</u>	<u>8,318</u>	<u>8,007</u>	<u>8,512</u>	<u>8,512</u>	0.00%
	Total Hydrant District No. 3	<u>\$ 38,179</u>	<u>\$ 38,670</u>	<u>\$ 38,509</u>	<u>\$ 40,288</u>	<u>\$ 39,803</u>	-1.20%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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
		2010	2011	2012	2013	2014	2013
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 86,363	\$ 86,363	\$ 86,363	\$ 87,000	\$ 87,000	0.00%
.4352	Erie County Chargebacks	-	239	896	1,500	900	-40.00%
	Total contractual expenses	<u>86,363</u>	<u>86,602</u>	<u>87,259</u>	<u>88,500</u>	<u>87,900</u>	-0.68%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	3,536	3,536	3,536	3,536	3,536	0.00%
.5909	Assessor Allocation	19,404	18,423	17,276	20,261	20,261	0.00%
.5992	Payroll Taxes Allocated	1,339	1,302	1,221	1,134	1,134	0.00%
.5995	Fringe Benefits Allocated	<u>7,294</u>	<u>8,147</u>	<u>7,974</u>	<u>7,115</u>	<u>7,115</u>	0.00%
	Total cost allocations	<u>32,324</u>	<u>32,188</u>	<u>30,785</u>	<u>32,858</u>	<u>32,858</u>	0.00%
	Total Hydrant District No. 4	<u>\$ 118,687</u>	<u>\$ 118,790</u>	<u>\$ 118,044</u>	<u>\$ 121,358</u>	<u>\$ 120,758</u>	-0.49%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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 2013
		2010	2011	2012	2013	2014	
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 25,886	\$ 25,886	\$ 25,886	\$ 27,000	\$ 27,000	0.00%
.4352	Erie County Chargebacks	22	63	46	10	122	1120.00%
	Total contractual expenses	<u>25,908</u>	<u>25,949</u>	<u>25,932</u>	<u>27,010</u>	<u>27,122</u>	0.41%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	1,357	1,357	1,357	1,357	1,357	0.00%
.5909	Assessor Allocation	7,445	7,069	6,629	7,774	7,774	0.00%
.5992	Payroll Taxes Allocated	548	535	504	473	473	0.00%
.5995	Fringe Benefits Allocated	<u>2,987</u>	<u>3,351</u>	<u>3,295</u>	<u>2,966</u>	<u>2,966</u>	0.00%
	Total cost allocations	<u>13,088</u>	<u>13,092</u>	<u>12,563</u>	<u>13,382</u>	<u>13,382</u>	0.00%
	Total Hydrant District No. 5	<u>\$ 38,996</u>	<u>\$ 39,041</u>	<u>\$ 38,495</u>	<u>\$ 40,392</u>	<u>\$ 40,504</u>	0.28%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 66,319	\$ 66,975	\$ 67,279	\$ 69,900	\$ 69,900	0.00%
.4352	Erie County Chargebacks	-	1,444	1,273	170	550	223.53%
	Total contractual expenses	<u>66,319</u>	<u>68,419</u>	<u>68,552</u>	<u>70,070</u>	<u>70,450</u>	0.54%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	4,904	4,904	4,904	4,904	4,904	0.00%
.5909	Assessor Allocation	26,908	25,548	23,957	28,096	28,096	0.00%
.5992	Payroll Taxes Allocated	1,836	1,783	1,670	1,549	1,549	0.00%
.5995	Fringe Benefits Allocated	<u>9,997</u>	<u>11,156</u>	<u>10,909</u>	<u>9,718</u>	<u>9,718</u>	0.00%
	Total cost allocations	<u>44,396</u>	<u>44,171</u>	<u>42,218</u>	<u>45,079</u>	<u>45,079</u>	0.00%
	Total Hydrant District No. 6	<u>\$ 110,715</u>	<u>\$ 112,590</u>	<u>\$ 110,770</u>	<u>\$ 115,149</u>	<u>\$ 115,529</u>	0.33%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 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
		2010	2011	2012	2013	2014	From 2013
	Contractual Expenses:						
.4339	Hydrant Rental	\$ 27,388	\$ 27,490	\$ 27,490	\$ 28,600	\$ 28,600	0.00%
.4352	Erie County Chargebacks	48	583	579	25	147	488.00%
	Total contractual expenses	<u>27,436</u>	<u>28,073</u>	<u>28,069</u>	<u>28,625</u>	<u>28,747</u>	0.43%
	Cost Allocations:						
.5905	Engineering Allocation	751	780	778	812	812	0.00%
.5908	Tax Receiver Allocation	1,154	1,154	1,154	1,154	1,154	0.00%
.5909	Assessor Allocation	6,331	6,011	5,637	6,611	6,611	0.00%
.5992	Payroll Taxes Allocated	475	464	438	411	411	0.00%
.5995	Fringe Benefits Allocated	<u>2,586</u>	<u>2,904</u>	<u>2,859</u>	<u>2,579</u>	<u>2,579</u>	0.00%
	Total cost allocations	<u>11,297</u>	<u>11,313</u>	<u>10,866</u>	<u>11,567</u>	<u>11,567</u>	0.00%
	Total Hydrant District No. 8	<u>\$ 38,733</u>	<u>\$ 39,386</u>	<u>\$ 38,935</u>	<u>\$ 40,192</u>	<u>\$ 40,314</u>	0.30%

**TOWN OF CHEEKTOWAGA
WATER HYDRANT DISTRICTS**

2014 BUDGET

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

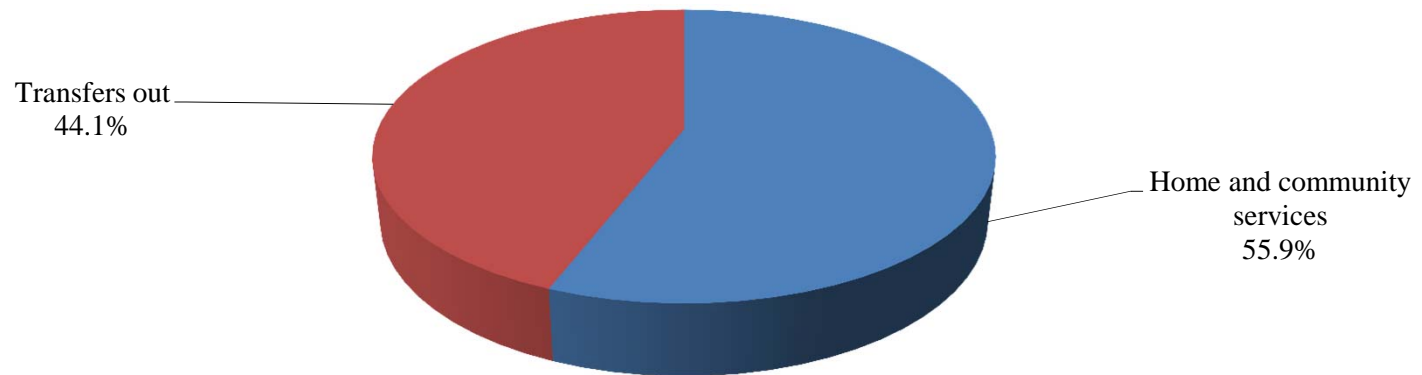
<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		Change
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	From
							2013
	Classifications:						
.4000	Contractual	313,561	318,199	319,777	326,993	325,842	-0.35%
.5000	Cost allocations	<u>149,235</u>	<u>148,839</u>	<u>142,516</u>	<u>152,005</u>	<u>152,005</u>	0.00%
	Total	<u>\$ 462,796</u>	<u>\$ 467,038</u>	<u>\$ 462,293</u>	<u>\$ 478,998</u>	<u>\$ 477,847</u>	-0.24%

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
2014 BUDGET
MASTER DRAINAGE DISTRICT
REVENUE—DETAIL BY SOURCE

Account Code	Description	Actual Revenues			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
	Real Property Taxes:						
.1001	Real property taxes	\$ 673,837	\$ 710,762	\$ 710,762	\$ 710,762	\$ 710,762	0.00%
	Total real property taxes	673,837	710,762	710,762	710,762	710,762	0.00%
	Use of Money and Property:						
.2401	Interest earnings	3,073	2,513	2,353	5,000	3,000	-40.00%
	Total use of money and property	3,073	2,513	2,353	5,000	3,000	-40.00%
	Miscellaneous Revenue:						
.2655	Miscellaneous revenue	175	-	-	-	-	n/a
	Total miscellaneous revenue	175	-	-	-	-	n/a
	Total revenues	677,085	713,275	713,115	715,762	713,762	-0.28%
	Appropriated Fund Balance:						
.2799	Appropriated fund balance	-	-	-	24,527	48,077	96.02%
	Total appropriated fund balance	-	-	-	24,527	48,077	96.02%
	Total revenue, other financing sources and appropriated fund balance	\$ 677,085	\$ 713,275	\$ 713,115	\$ 740,289	\$ 761,839	2.91%

**TOWN OF CHEEKTOWAGA
MASTER DRAINAGE DISTRICT**

2014 BUDGET

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

Account	Description	Actual Expenditures			Adopted Budget		Change From
		2010	2011	2012	2013	2014	2013
Contractual Expenses:							
.4002	Engineering Supplies	\$ 3,524	\$ 2,558	\$ 2,328	\$ 3,500	\$ 3,500	0.00%
.4352	Erie County Charge Back	172	722	361	5,050	1,000	-80.20%
.4430	Detention Maintenance	-	-	-	2,500	2,500	0.00%
.4431	Contracted Repairs	11,415	36,606	37,224	40,000	40,000	0.00%
.4432	Maint. & Repairs	42,042	97,827	88,409	100,000	100,000	0.00%
.4476	Ditch Creek Pest Control	6,605	475	6,183	8,000	8,000	0.00%
.4543	Ditch Creek Maintenance	175,000	108,443	84,390	95,000	95,000	0.00%
.4581	Consulting Services	9,264	5,696	4,431	12,000	12,000	0.00%
	Total contractual expenses	248,022	252,327	223,326	266,050	262,000	-1.52%
Cost Allocations:							
.5905	Engineering Allocation	77,389	80,299	80,136	83,645	83,645	0.00%
.5908	Tax Receiver Allocation	3,900	3,900	3,900	3,900	3,900	0.00%
.5909	Assessor Allocation	21,398	20,316	19,051	22,342	22,342	0.00%
.5992	Payroll Taxes Allocated	7,195	7,374	7,303	7,473	7,473	0.00%
.5995	Fringe Benefits Allocated	39,182	46,150	47,702	46,879	46,879	0.00%
	Total cost allocations	149,064	158,039	158,092	164,239	164,239	0.00%
	Total appropriations	397,086	410,366	381,418	430,289	426,239	-0.94%

(continued)

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

Account	Description	Actual Expenditures			Adopted Budget		Change From 2013
		2010	2011	2012	2013	2014	
Interfund Transfers:							
.9101	Transfer to Debt Service - Principal	116,600	163,085	174,024	213,000	242,600	13.90%
.9201	Transfer to Debt Service - Interest	37,842	54,757	43,911	112,000	108,000	-3.57%
.9311	Debt Service Reserves Applied	-	(14,600)	(15,000)	(15,000)	(15,000)	0.00%
	Total interfund transfers	154,442	203,242	202,935	310,000	335,600	8.26%
	Total appropriations and interfund transfers	\$ 551,528	\$ 613,608	\$ 584,353	\$ 740,289	\$ 761,839	2.91%

(concluded)

**TOWN OF CHEEKTOWAGA
MASTER DRAINAGE DISTRICT**

2014 BUDGET

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

<u>Account</u>	<u>Description</u>	<u>Actual Expenditures</u>			<u>Adopted Budget</u>		<u>Change</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>From 2013</u>
	Classifications:						
.4000	Contractual	\$ 248,022	\$ 252,327	\$ 223,326	\$ 266,050	\$ 262,000	-1.52%
.5000	Cost Allocations	149,064	158,039	158,092	164,239	164,239	0.00%
.9000	Interfund Transfers	154,442	203,242	202,935	310,000	335,600	8.26%
	Total	<u>\$ 551,528</u>	<u>\$ 613,608</u>	<u>\$ 584,353</u>	<u>\$ 740,289</u>	<u>\$ 761,839</u>	2.91%

APPENDIX

TOWN OF CHEEKTOWAGA, NEW YORK
Ten Year History
General Fund Tax Rates

Year	Rate per \$1,000 of Assessed Valuation			
	Town Outside Village Residents	Village of Depew Residents	Village of Sloan Residents	Village of Williamsville Residents
2005	\$14.205533	\$12.070250	\$13.449536	\$13.448595
2006	14.875855	12.353545	13.714933	13.714840
2007	14.675439	12.310422	13.683222	13.683987
2008	14.175467	11.717293	13.098089	13.098902
2009	14.532511	11.987068	13.306961	13.306413
2010	13.727966	12.477843	13.867289	13.867641
2011	14.279434	13.027632	14.417260	14.416632
2012	14.068779	12.721607	14.123232	14.123487
2013	14.510314	13.025778	14.560674	14.560051
2014	14.597666	12.876926	14.407855	14.408365

TOWN OF CHEEKTOWAGA, NEW YORK
Ten Year History
Consolidated Garbage and Lighting District Tax Rates

Rate per \$1,000 of Assessed Valuation		
Year	Consolidated Garbage District	Lighting District
2005	\$3.787273	\$1.081701
2006	3.928633	1.053507
2007	3.952010	1.052652
2008	3.690410	1.080703
2009	3.905131	1.076610
2010	3.906945	1.053301
2011	3.828765	0.982318
2012	3.765302	0.968558
2013	3.451584	0.970143
2014	3.458937	0.972302

TOWN OF CHEEKTOWAGA, NEW YORK
Ten Year History
Assessed and Actual Value of Taxable Property

<u>Year</u>	<u>Taxable Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed Value to Estimated Actual Value</u> (Note 1)
2005	\$ 2,254,113,946	\$ 3,467,867,609	65.00%
2006	2,309,575,871	3,553,193,648	65.00%
2007	2,400,954,058	3,693,775,474	65.00%
2008	2,465,623,045	4,003,934,792	61.58%
2009	2,524,736,923	4,072,156,327	62.00%
2010	2,570,215,612	4,145,509,052	62.00%
2011	2,593,041,586	4,182,325,139	62.00%
2012	2,633,911,681	4,248,244,647	62.00%
2013	2,662,059,581	4,293,644,485	62.00%
2014	2,669,360,997	4,305,420,963	62.00%

Note 1: The ratio of equalization rate is published by the Division of Real Property Tax, Department of Finance, County of Erie, New York.

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TOWN OF CHEEKTOWAGA, NEW YORK
2014 Adopted Budget
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