

Town of Amherst
Budget Calendar - Fiscal Year 2027
Adopted 1/5/2026 – RES-2026-31

DESCRIPTION	Comptroller's Office to send to Departments by:	Departments to return to Comptroller's Office by:	Other Dates/Comments
Town Board adopts Budget Calendar (Annual Reorganization Meeting in January)			January 5
Budget Worksheets for Lighting, Drainage, Sewer, Fire and Water Districts sent via inter-office mail to Engineering and Highway (Benefit Basis Budgets)	April 15	May 15	
Budget Worksheets for General, Part Town, Community Environment & Highway sent via inter-office mail to Department Heads (Operating Funds)	May 1	May 31	
Payroll sheets completed by Comptroller's Office and submitted to HR for review	May 1	May 21	
Payroll sheets emailed by Comptroller's Office to departments for review	May 21	May 31	
Meetings with Department Heads to discuss Benefit Basis Budget & Operating Budget Requests			July 1- August 15
Meetings with Fire Protection Districts to discuss Benefit Basis Budgets			August 15-31
Review of Benefit Basis Budgets and Operating Budgets by Budget Officer (Supervisor), Director of Finance, and Comptroller			August 1- September 30
Budget Officer files Benefit Basis (Special District) Budgets with Town Clerk (No later than September 15)			September 15

NOTE: *Italics indicates legal requirement.* Any date that falls on a weekend or holiday reverts to the prior workday.

DESCRIPTION	Comptroller's Office to send to Departments by:	Departments to return to Comptroller's Office by:	Other Dates/Comments
Budget Officer files Operating Budgets with Town Clerk (Tentative Budget), including Proposed Capital Improvement Plan (CIP) <i>(No later than September 30)</i>			September 30
Files for added tax bill items given to Assessor/IT ✓ Sidewalks ✓ Delinquent ECWA ✓ Delinquent Village water ✓ Code violations ✓ Omitted tax			September 30
Tentative Budget submitted to Town Board; Copies placed on file in Town Libraries <i>(At regular or special meeting of the Town Board, No later than October 5)</i>			October 1 (special work session)
Setting of Elected Officers' Salaries by Town Board Resolution (First Regular October TB Meeting)			October 13
Review of Tentative Budget by Town Board; Preliminary Budget filed with Town Clerk (if TB makes changes to Tentative Budget; otherwise, Tentative Budget becomes Preliminary Budget) <i>(Prior to publication of legal notice for PH on Preliminary Budget)</i>			October 1 - October 16
Town Clerk to publish Notice of 1 st Public Hearing on (Tentative) Budget, including Elected Officials' Salaries <i>(Must be published 5 days prior to PH)</i>			October 8
1st Public Hearing on (Tentative) Budget (Per LL 2-2024 Transparency in Budget Process, three (3) public hearings to be held on budget)			October 13 (Tuesday)

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DESCRIPTION	Comptroller's Office to send to Departments by:	Departments to return to Comptroller's Office by:	Other Dates/Comments
Town Clerk to publish Notice of 2 nd Public Hearing on (Tentative) Budget, including Elected Officials' Salaries <i>(Must be published 5 days prior to PH)</i>			October 8
2 nd Public Hearing on (Tentative) Budget <i>(Per LL 2-2024 Transparency in Budget Process, three (3) public hearings to be held on budget, including one at the Senior Center or other such location designated by the Town Board and at a time convenient for older adults)</i>			October 16 (Friday)
Town Clerk to publish Notice of 3 rd Public Hearing on (Preliminary) Budget including Elected Officials' Salaries <i>(Must be published 5 days prior to PH)</i>			October 15
3 rd Public Hearing on (Preliminary) Budget <i>(PH to be held on or before the Thursday following the general election, and may not be adjourned beyond November 15)</i>			October 26
Fire District Budgets to be submitted to Budget Officer <i>(No later than November 7)</i>			November 7
Budget to be Adopted <i>(No later than November 20 or Preliminary Budget with approved revisions becomes the final budget for the following year)</i>			October 26 Or November 9
Summary Pages for Sewer, Drainage and Water given to Assessor to calculate rates (Assessor)			ASAP After Budget Adoption

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DESCRIPTION	Comptroller's Office to send to Departments by:	Departments to return to Comptroller's Office by:	Other Dates/Comments
Assessment files for the 2027 County/Town Tax Extension must be ready for transmission to Real Property These files must include the unpaid Town charges. Signed letter of authorization must be sent to have amounts included.			Week of Nov 1
<i>Town budgets shall be certified to the County at least one week prior to the last Tuesday in November.</i> (This includes special district rates calculated by Assessor)			No later than November 17
Budget Officer/Comptroller assists IT in making adopted budget available on Town web site			December 15
County sends reports for final approval. Town to reconcile and approve (See levy reconciliation worksheet for codes to exclude from totals to reconcile to Town amount to raise)			Mid-Late December
Budget Officer/Comptroller to approve and confirm to County			2 days after receipt
County to print tax bills			Approx. 3 days after final approval received by County (Town errors or failure to meet deadlines will cause delays)
Town Clerk to receive tax bills & process for mailing			As soon as available

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Notes:

Tentative Budget: The budget filed by the Budget Officer (Supervisor) with the Town Clerk.

Preliminary Budget: The Tentative budget, as revised by the Town Board. If no changes are made, the Tentative budget becomes the Preliminary budget.