

Town of Amherst

Taxable Funds Descriptions

Property taxes are levied on all real estate within the Town and are primarily used to fund various services. The Town of Amherst has nine taxable funds. Not all properties located within the Town are in all taxable funds.

General Fund (A) – The General Fund constitutes the principal operating fund of the Town and includes all operations not required to be recorded in other funds. The General Fund expenditures by function of activities include General Government Support, Public Safety, Culture and Recreation, Economic Assistance and Opportunity, Home and Community Service, and Transportation.

The following is a list of departments in the General Fund; Councilmembers, Town Justice, Supervisor, Economic Development, Comptroller, Finance, Assessor, Town Clerk, Town Attorney (Law), Human Resources (Personnel), Engineering Office, Facilities / Building Maintenance, Information Technology, Central Alarm, Police (Police-Civilian, Police Patrol, Bailey Avenue Training Center, Crossing Guards and Animal Control), Emergency Services, Superintendent of Highway (Highway administration, Traffic Control and Highway Lighting), Senior Center (Nutrition Program, Meals on Wheels and Senior Outreach Services), Parks, Youth and Recreation (Audubon Golf Course, Northwest Amherst Community Center, Eggertsville Community Center, Williamsville Youth and Family Center, and Harlem Road Community Center), Ice Rink Facility, and Planning.

Part Town Fund (B) – The Part Town Fund accounts for select services which are provided outside of the Village of Williamsville. These departments include the Building Department and Shade Trees. The Building Departments primary purpose is to ensure safety through the enforcement of municipal, state, and federal regulations and codes.

Community Environment Fund (C) – The Community Environment Fund provides for household garbage pickup, recyclables, and yard waste collection. It is managed by Refuse Control under the supervision of the Superintendent of Highway.

Highway Fund (D) – The Highway Fund is managed by the elected Superintendent of Highway. The major functions of the Highway Fund are road maintenance and construction, such as paving and snow removal.

Lighting Districts (E) – The Lighting Fund accounts for residential street lighting.

Fire Funds (F) – The Fire Fund includes eight fire protection districts within the Town. The Town collects and remits the contractual amounts to each fire protection district for their fiscal operating year. The Town manages the Length of Service Award Program (LOSAP), Cancer Insurance, and Workers Compensation program for the fire companies. The fire companies included in the protection districts are Ellicott Creek, North Amherst, Getzville, Swormville, East Amherst, Main Transit, North Bailey, and Williamsville (which includes Autumn Harvest, Lamm Post, Lehn-Post, Mill, and Park Club).

Snyder Fire Department and Eggertsville Hose Company are Fire Districts and are not included in the Town's budget, however the Town does collect and remits the budgets to Snyder Fire Department and Eggertsville Hose Company.

Sewer Fund (G) – The Sewer Fund accounts for operation and maintenance for the sanitary sewer infrastructure, which includes sewer lines and lift station maintenance, the Waste Water Treatment Plant and Environmental Control.

Storm Drainage Fund (H) – The Storm Drainage Fund is responsible for water runoff and drainage in the Town. The Town's Mosquito Control Division is part of the Drainage Fund. The Drainage Fund is managed by the Superintendent of Highway.

Water Fund (I) – The Water Fund is lease managed by Erie County Water Authority. ECWA is responsible for supply and delivery of treated water, customer service, billing, meter reading and maintenance. The Town is responsible capital improvements and repairs of the waterline infrastructure. The Town Engineering Department oversees the Water Fund.