



2027 CITIZEN'S BUDGET OVERVIEW

Feedback on the budget may be given as follows:

Public Hearings:

- ***10/13/2026 Town Hall 7:00pm***
- ***10/16/2026 Senior Center 10:00am***
- ***10/26/2026 Town Hall 7:00pm***

Mail: Town of Amherst, Attn: Town Board, 5583 Main Street, Williamsville, NY 14221

Email: Budgetcomments@amherst.ny.us

Town Website: <https://www.amherst.ny.us/budgetcomments>

Erie County, New York

Town of Amherst
2027 Supervisor's Budget
Summary

	<u>Appropriations</u>	<u>Estimated Revenues</u>	<u>Appropriated Fund Balance</u>	<u>2027 Amount to be Raised In Taxes</u>	<u>2026 Amount to be Raised In Taxes</u>	<u>Change</u>	<u>% Change</u>
General Fund							
Town Share	\$ 95,629,106.36	\$ 53,264,562.95	\$ 1,757,166.35	\$ 40,607,377.07	\$ 40,643,099.15	\$ (35,722.08)	
Village Share	4,616,845.90	744,675.47	84,833.65	3,787,336.77	3,587,288.63	200,048.14	
Subtotal	100,245,952.26	54,009,238.42	1,842,000.00	44,394,713.84	44,230,387.78	164,326.06	0.37%
Central Alarm	1,898,129.74	518,367.00	-	1,379,762.74	1,129,821.95	249,940.79	22.12%
Total General Fund	102,144,082.00	54,527,605.42	1,842,000.00	45,774,476.58	45,360,209.73	414,266.85	0.91%
Part Town Fund-Outside Village	7,091,551.99	4,716,382.80	2,375,169.19	-	1,087,892.95	(1,087,892.95)	-100.00%
Community Environment Fund	10,737,924.98	196,593.84	250,000.00	10,291,331.14	8,089,531.59	2,201,799.55	27.22%
Highway Fund-Town Outside Village	18,083,539.78	2,741,723.84	500,000.00	14,841,815.94	10,601,319.16	4,240,496.78	40.00%
Lighting Districts	3,219,602.02	287,842.13	1,000,000.00	1,931,759.89	2,934,311.99	(1,002,552.10)	-34.17%
Fire Protection Fund	7,147,027.61	28,056.39	-	7,118,971.22	7,007,530.28	111,440.94	1.59%
Sanitary Sewer Districts	30,548,265.96	3,974,946.89	1,500,000.00	25,073,319.07	23,220,496.10	1,852,822.97	7.98%
Storm Drainage Districts	6,911,148.31	197,214.64	20,000.00	6,693,933.67	6,375,956.03	317,977.64	4.99%
Water Districts	2,199,090.67	82,167.76	130,000.00	1,986,922.91	1,689,270.24	297,652.67	17.62%
Total	\$ 188,082,233.32	\$ 66,752,533.71	\$ 7,617,169.19	\$ 113,712,530.42	\$ 106,366,518.07	\$ 7,346,012.35	6.91%
Combined Snow Relief District	44,950.50			44,950.50	44,950.50	-	0.00%
Total	\$ 188,127,183.82	\$ 66,752,533.71	\$ 7,617,169.19	\$ 113,757,480.92	\$ 106,411,468.57	\$ 7,346,012.35	6.90%
2026	\$ 176,063,992.65	\$ 61,152,524.08	\$ 8,500,000.00	\$ 106,411,468.57			
Change	\$ 12,063,191.17	\$ 5,600,009.63	\$ (882,830.81)	\$ 7,346,012.35			
% Change	6.85%	9.16%	-10.39%	6.90%			
Commissioned Fire Districts	3,166,197.20	-	-	3,166,197.20	3,081,604.00		
Total All Funds & Districts	\$ 191,293,381.02	\$ 66,752,533.71	\$ 7,617,169.19	\$ 116,923,678.12	\$ 109,493,072.57		
Other Charges - Non Tax Items added to the Tax Warrant				\$ 1,898,873.16	\$ 543,728.54		
Grand Total				\$ 118,822,551.27	\$ 110,036,801.11		

2027 Tax Levy Cap	\$ 110,206,893.00
(Excludes Fire Districts)	3.566744%

Amt. over (under) Cap	\$ 3,550,587.92
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Tax Base Growth Factor 1.0037
Tax Levy Growth Factor 1.0200

Carryover	\$ 1,146,897
ERS Exclusion	\$ -
PFRS Exclusion	\$ -

**2027 Supervisor's Budget
Citizen's Budget Overview**

	2026 Adopted Budget	2027 Supervisor's Budget	Increase (Decrease)	Percent Change	Percent of 2027 Budget
<u>Expenditures:</u>					
Personal Services	64,247,033.63	67,908,183.17	3,661,149.54	5.70%	36.10%
Benefits	44,191,723.96	46,122,902.14	1,931,178.18	4.37%	24.52%
Fixed Assets	2,206,451.00	3,012,495.50	806,044.50	36.53%	1.60%
Contractual	30,501,135.89	34,456,120.43	3,954,984.54	12.97%	18.32%
Debt	23,640,162.84	24,853,100.12	1,212,937.28	5.13%	13.21%
Inter-Fund Transfers	4,195,637.50	4,582,404.35	386,766.85	9.22%	2.44%
Fire	7,036,897.33	7,147,027.61	110,130.28	1.57%	3.80%
Sidewalk Snow Districts	44,950.50	44,950.50	-	0.00%	0.02%
	<u>\$ 176,063,992.65</u>	<u>\$ 188,127,183.82</u>	<u>\$ 12,063,191.17</u>	<u>6.85%</u>	<u>100.00%</u>

Revenues:

Sales Tax	25,594,000.00	26,275,000.00	681,000.00	2.66%
Hotel Room Occupancy	-	3,000,000.00	3,000,000.00	-
Cable TV Franchise	1,900,000.00	1,850,000.00	(50,000.00)	-2.63%
Mortgage Tax	3,604,948.92	5,300,000.00	1,695,051.08	47.02%
In Lieu of Taxes	1,307,541.00	1,215,039.02	(92,501.98)	-7.07%
Cannabis	100,000.00	200,000.00	100,000.00	100.00%
Other Revenue - PIF	543,197.97	550,628.57	7,430.60	1.37%
Central Alarm	474,000.00	471,000.00	(3,000.00)	-0.63%
Court Revenue	1,500,000.00	1,500,000.00	-	0.00%
Town Clerk	931,133.76	931,290.00	156.24	0.02%
Senior Center Revenue	739,250.00	735,500.00	(3,750.00)	-0.51%
Recreation Revenue	1,470,529.00	1,441,250.00	(29,279.00)	-1.99%
Ice Rink Revenue	2,405,500.00	2,410,500.00	5,000.00	0.21%
Building Revenue	4,506,530.00	4,471,530.00	(35,000.00)	-0.78%
Community Environment	154,016.02	85,000.00	(69,016.02)	-44.81%
Highway Revenue	2,153,079.06	2,255,411.23	102,332.17	4.75%
Sewer Revenue	3,032,204.00	3,311,523.00	279,319.00	9.21%
Employee Health Insurance Contributions	1,915,083.27	2,056,931.32	141,848.05	7.41%
Interest Earnings	742,502.87	862,573.50	120,070.63	16.17%
Debt Reserve	2,061,104.53	1,084,717.79	(976,386.74)	-47.37%
Chargeback Allocation	4,195,837.50	4,582,404.33	386,566.83	9.21%
Other / Miscellaneous	1,822,066.18	2,162,234.95	340,168.77	18.67%
	<u>\$ 61,152,524.08</u>	<u>\$ 66,752,533.71</u>	<u>\$ 5,600,009.63</u>	<u>9.16%</u>

Departmental Revenue does not include employee health insurance contributions or debt reserve.

Fund Balance:

Appropriated Fund Balance - General Fund	2,900,000.00	1,842,000.00	(1,058,000.00)	-36.48%
Appropriated Fund Balance - Part Town	900,000.00	2,375,169.19	1,475,169.19	100.00%
Appropriated Fund Balance - Community Environment Fund	900,000.00	250,000.00	(650,000.00)	-72.22%
Appropriated Fund Balance - Highway	2,500,000.00	500,000.00	(2,000,000.00)	-80.00%
Appropriated Fund Balance - Lighting Districts	-	1,000,000.00	1,000,000.00	-
Appropriated Fund Balance - Fire Protection	-	-	-	0.00%
Appropriated Fund Balance - Sewer	1,200,000.00	1,500,000.00	300,000.00	25.00%
Appropriated Fund Balance - Drainage	-	20,000.00	20,000.00	-
Appropriated Fund Balance - Water	100,000.00	130,000.00	30,000.00	100.00%
	<u>\$ 8,500,000.00</u>	<u>\$ 7,617,169.19</u>	<u>\$ (882,830.81)</u>	<u>-10.39%</u>

Tax Levy:

Total Tax Levy	\$ 106,411,468.57	\$ 113,757,480.92	\$ 7,346,012.35	6.90%
General Fund Assessed Value	17,849,125,370	17,827,971,793	(21,153,577)	-0.12%
"Calculated" rate per \$1,000	\$ 5.96	\$ 6.38	\$ 0.42	7.03%

Impact of Tax Levy Changes:

\$341,000 Median Home	2,032.95	2,175.87	142.92	7.03%
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