



2025 CITIZEN'S BUDGET OVERVIEW

Feedback on the budget may be given as follows:

Public Hearings:

- ***10/15/2024 Town Hall 7:00pm***
- ***10/25/2024 Senior Center 10:00am***
- ***10/28/2024 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
2025 Supervisor's Budget
Summary

	Appropriations	Estimated Revenues	Appropriated Fund Balance	2025 Amount to be Raised In Taxes	2024 Amount to be Raised In Taxes	Change	% Change
General Fund							
Town Share	\$ 87,073,462.91	\$ 46,518,466.64	\$ 2,384,220.01	\$ 38,170,776.26	\$ 36,576,771.82	\$ 1,594,004.44	
Village Share	4,228,370.10	733,149.21	115,779.99	3,379,440.90	3,271,173.83	108,267.07	
Subtotal	91,301,833.01	47,251,615.85	2,500,000.00	41,550,217.16	39,847,945.65	1,702,271.51	4.27%
Central Alarm	1,653,385.34	502,389.99	-	1,150,995.35	1,143,044.66	7,950.69	0.70%
Total General Fund	92,955,218.35	47,754,005.84	2,500,000.00	42,701,212.51	40,990,990.31	1,710,222.20	4.17%
Part Town Fund-Outside Village	6,246,529.69	3,330,577.45	-	2,915,952.24	1,924,293.38	991,658.86	51.53%
Community Environment Fund	8,829,120.58	228,362.06	600,000.00	8,000,758.52	8,706,068.32	(705,309.80)	-8.10%
Highway Fund-Town Outside Village	16,499,313.89	3,232,955.73	3,500,000.00	9,766,358.16	11,213,523.45	(1,447,165.29)	-12.91%
Lighting Districts	4,049,736.12	355,701.01	130,000.00	3,564,035.11	3,564,184.53	(149.42)	0.00%
Fire Protection Fund	6,996,750.34	28,255.52	11,700.00	6,956,794.82	6,784,986.05	171,808.77	2.53%
Sanitary Sewer Districts	27,734,361.76	4,328,671.25	850,000.00	22,555,690.51	21,491,896.58	1,063,793.93	4.95%
Storm Drainage Districts	6,506,324.30	170,753.78	100,000.00	6,235,570.52	5,921,663.92	313,906.60	5.30%
Water Districts	1,911,597.17	251,064.77	-	1,660,532.40	1,723,163.39	(62,630.99)	-3.63%
Total	\$ 171,728,952.20	\$ 59,680,347.41	\$ 7,691,700.00	\$ 104,356,904.79	\$ 102,320,769.93	\$ 2,036,134.86	1.99%
Combined Snow Relief District	44,950.50			44,950.50	44,950.50	-	0.00%
Total	\$ 171,773,902.70	\$ 59,680,347.41	\$ 7,691,700.00	\$ 104,401,855.29	\$ 102,365,720.43	\$ 2,036,134.86	1.99%
2024	\$ 164,925,585.78	\$ 57,627,665.35	\$ 4,932,200.00	\$ 102,365,720.43			
Change	\$ 6,848,316.92	\$ 2,052,682.06	\$ 2,759,500.00	\$ 2,036,134.86			
% Change	4.15%	3.56%	55.95%	1.99%			
Commissioned Fire Districts	3,086,261.00	-	-	3,086,261.00	3,033,732.00		
Total All Funds & Districts	\$ 174,860,163.70	\$ 59,680,347.41	\$ 7,691,700.00	\$ 107,488,116.29	\$ 105,399,452.43		
Other Charges - Non Tax Items added to the Tax Warrant				\$ 530,765.16	\$ 449,319.50		
Grand Total				\$ 108,018,881.45	\$ 105,848,771.93		

2025 Tax Levy Cap	\$ 105,619,408
(Excludes Fire Districts)	3.178493%

Amt. over (under) Cap	\$ (1,217,552.71)
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Tax Base Growth Factor 1.0081
Tax Levy Growth Factor 1.0200

Carryover	\$ -
ERS Exclusion	\$ -
PFRS Exclusion	\$ 100,936

2025 Supervisor's Budget
Citizen's Budget Overview

	2024 Adopted Budget	2025 Supervisor's Budget	Increase (Decrease)	Percent Change	Percent of 2025 Budget
<u>Expenditures:</u>					
Personal Services	61,378,831.68	61,231,439.16	(147,392.52)	-0.24%	35.65%
Benefits	36,628,818.33	38,693,909.75	2,065,091.42	5.64%	22.53%
Fixed Assets	2,923,875.28	3,572,156.97	648,281.69	22.17%	2.08%
Contractual	32,239,607.64	33,569,320.30	1,329,712.66	4.12%	19.54%
Debt	20,867,368.89	23,571,875.68	2,704,506.79	12.96%	13.72%
Inter-Fund Transfers	4,008,542.37	4,093,500.00	84,957.63	2.12%	2.38%
Fire	6,833,591.09	6,996,750.34	163,159.25	2.39%	4.07%
Sidewalk Snow Districts	44,950.50	44,950.50	-	0.00%	0.03%
	<u>\$ 164,925,585.78</u>	<u>\$ 171,773,902.70</u>	<u>\$ 6,848,316.92</u>	<u>4.15%</u>	<u>100.00%</u>

Revenues:

Sales Tax	24,500,000.00	25,136,257.00	636,257.00	2.60%
Cable TV Franchise	1,950,000.00	1,920,000.00	(30,000.00)	-1.54%
Mortgage Tax	3,839,657.07	3,130,000.00	(709,657.07)	-18.48%
In Lieu of Taxes	1,465,093.99	1,234,704.19	(230,389.80)	-15.73%
Cannabis	-	40,000.00	40,000.00	100.00%
Other Revenue - PIF	-	543,197.97	543,197.97	100.00%
Central Alarm	454,000.00	474,400.00	20,400.00	4.49%
Court Revenue	1,500,000.00	1,500,000.00	-	0.00%
Senior Center Revenue	435,000.00	620,500.00	185,500.00	42.64%
Recreation Revenue	1,162,779.00	1,171,779.00	9,000.00	0.77%
Ice Rink Revenue	2,313,000.00	2,367,000.00	54,000.00	2.33%
APRA Revenue Loss	1,000,000.00	-	(1,000,000.00)	-100.00%
Building Revenue	3,421,530.00	3,171,530.00	(250,000.00)	-7.31%
Community Environment	141,712.42	140,518.69	(1,193.73)	-0.84%
Highway Revenue	1,379,952.32	1,392,256.49	12,304.17	0.89%
Sewer Revenue	3,191,955.00	3,366,551.00	174,596.00	5.47%
Employee Health Insurance Contributions	1,435,439.78	1,585,934.69	150,494.91	10.48%
Interest Earnings	403,081.40	739,544.20	336,462.80	83.47%
Debt Reserve	1,985,319.11	3,688,489.36	1,703,170.25	85.79%
Chargeback Allocation	4,008,542.37	4,093,500.00	84,957.63	2.12%
Other / Miscellaneous	3,040,602.89	3,364,184.82	323,581.93	10.64%
	<u>\$ 57,627,665.35</u>	<u>\$ 59,680,347.41</u>	<u>\$ 2,052,682.06</u>	<u>3.56%</u>

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

Fund Balance:

Appropriated Fund Balance - General Fund	600,000.00	2,500,000.00	1,900,000.00	316.67%
Appropriated Fund Balance - Part Town	500,000.00	-	(500,000.00)	-100.00%
Appropriated Fund Balance - Community Environment Fund	265,000.00	600,000.00	335,000.00	126.42%
Appropriated Fund Balance - Highway	3,000,000.00	3,500,000.00	500,000.00	16.67%
Appropriated Fund Balance - Lighting Districts	-	130,000.00	130,000.00	0.00%
Appropriated Fund Balance - Fire Protection	17,200.00	11,700.00	(5,500.00)	-31.98%
Appropriated Fund Balance - Sewer	500,000.00	850,000.00	350,000.00	70.00%
Appropriated Fund Balance - Drainage	50,000.00	100,000.00	50,000.00	100.00%
Appropriated Fund Balance - Water	-	-	-	0.00%
	<u>\$ 4,932,200.00</u>	<u>\$ 7,691,700.00</u>	<u>\$ 2,759,500.00</u>	<u>55.95%</u>

Tax Levy:

Total Tax Levy	\$ 102,365,720.43	\$ 104,401,855.29	\$ 2,036,134.86	1.99%
General Fund Assessed Value - Town wide at 100% Equalization for both years	17,359,697,716	17,942,588,417	582,890,701	3.36%
"Calculated" rate per \$1,000	\$ 5.90	\$ 5.82	\$ (0.08)	-1.32%

Impact of Tax Levy Changes:

\$346,000 Median Home	2,040.27	2,013.26	(27.02)	-1.32%
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