

Revised as of 10/03/2025



2026 CITIZEN'S BUDGET OVERVIEW

Feedback on the budget may be given as follows:

Public Hearings:

- ***10/14/2025 Town Hall 7:00pm***
- ***10/24/2025 Senior Center 10:00am***
- ***10/27/2025 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
2026 Supervisor's Budget
Summary**

	<u>Appropriations</u>	<u>Estimated Revenues</u>	<u>Appropriated Fund Balance</u>	<u>2026 Amount to be Raised In Taxes</u>	<u>2025 Amount to be Raised In Taxes</u>	<u>Change</u>	<u>% Change</u>
General Fund							
Town Share	\$ 90,857,084.85	\$ 47,459,151.11	\$ 2,763,910.72	\$ 40,634,023.02	\$ 38,156,012.27	\$ 2,478,010.75	
Village Share	4,473,616.14	741,162.10	136,089.28	3,596,364.76	3,394,204.89	202,159.87	
Subtotal	95,330,700.99	48,200,313.21	2,900,000.00	44,230,387.78	41,550,217.16	2,680,170.62	6.45%
Central Alarm	1,640,310.40	510,488.45	-	1,129,821.95	1,150,995.35	(21,173.40)	-1.84%
Total General Fund	96,971,011.39	48,710,801.66	2,900,000.00	45,360,209.73	42,701,212.51	2,658,997.22	6.23%
Part Town Fund-Outside Village	6,712,999.79	4,725,106.84	900,000.00	1,087,892.95	2,915,952.24	(1,828,059.29)	-62.69%
Community Environment Fund	9,242,050.80	252,519.21	900,000.00	8,089,531.59	8,000,758.52	88,773.07	1.11%
Highway Fund-Town Outside Village	15,992,741.96	2,891,422.80	2,500,000.00	10,601,319.16	9,766,358.16	834,961.00	8.55%
Lighting Districts	3,307,235.82	372,923.83	-	2,934,311.99	3,564,035.11	(629,723.12)	-17.67%
Fire Protection Fund	7,036,897.33	29,367.06	-	7,007,530.28	6,956,794.82	50,735.46	0.73%
Sanitary Sewer Districts	28,145,685.32	3,725,189.22	1,200,000.00	23,220,496.10	22,555,690.51	664,805.59	2.95%
Storm Drainage Districts	6,577,518.94	201,562.91	-	6,375,956.03	6,235,570.52	140,385.51	2.25%
Water Districts	2,003,057.04	213,786.80	100,000.00	1,689,270.24	1,660,532.40	28,737.84	1.73%
Total	<u>\$ 175,989,198.39</u>	<u>\$ 61,122,680.33</u>	<u>\$ 8,500,000.00</u>	<u>\$ 106,366,518.07</u>	<u>\$ 104,356,904.79</u>	<u>\$ 2,009,613.28</u>	1.93%
Combined Snow Relief District	44,950.50			44,950.50	44,950.50	-	0.00%
Total	<u>\$ 176,034,148.89</u>	<u>\$ 61,122,680.33</u>	<u>\$ 8,500,000.00</u>	<u>\$ 106,411,468.57</u>	<u>\$ 104,401,855.29</u>	<u>\$ 2,009,613.28</u>	1.92%
2025	\$ 171,773,902.70	\$ 59,680,347.41	\$ 7,691,700.00	\$ 104,401,855.29			
Change	\$ 4,260,246.19	\$ 1,442,332.92	\$ 808,300.00	\$ 2,009,613.28			
% Change	2.48%	2.42%	10.51%	1.92%			
Commissioned Fire Districts	3,081,604.00	-	-	3,081,604.00	3,086,261.00		
Total All Funds & Districts	<u>\$ 179,115,752.89</u>	<u>\$ 61,122,680.33</u>	<u>\$ 8,500,000.00</u>	<u>\$ 109,493,072.57</u>	<u>\$ 107,488,116.29</u>		
Other Charges - Non Tax Items added to the Tax Warrant				\$ 543,728.54	\$ 529,038.90		
Grand Total				<u>\$ 110,036,801.11</u>	<u>\$ 108,017,155.19</u>		

2026 Tax Levy Cap	\$ 107,735,915.00
(Excludes Fire Districts)	3.193487%

Amt. over (under) Cap	\$ (1,324,446.43)
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Tax Base Growth Factor 1.0000
Tax Levy Growth Factor 1.0200

Carryover	\$ 1,116,617
ERS Exclusion	\$ -
PFRS Exclusion	\$ 177,549

2026 Adopted Budget
Citizen's Budget Overview

	2025 Adopted Budget	2026 Adopted Budget	Increase (Decrease)	Percent Change	Percent of 2026 Budget
<u>Expenditures:</u>					
Personal Services	61,231,439.16	64,247,033.63	3,015,594.47	4.92%	36.49%
Benefits	38,693,909.75	44,191,723.96	5,497,814.21	14.21%	25.10%
Fixed Assets	3,572,156.97	2,206,451.00	(1,365,705.97)	-38.23%	1.25%
Contractual	33,569,320.30	30,501,135.89	(3,068,184.41)	-9.14%	17.32%
Debt	23,571,875.68	23,640,162.84	68,287.16	0.29%	13.43%
Inter-Fund Transfers	4,093,500.00	4,195,637.50	102,137.50	2.50%	2.38%
Fire	6,996,750.34	7,036,897.33	40,146.99	0.57%	4.00%
Sidewalk Snow Districts	44,950.50	44,950.50	-	0.00%	0.03%
	<u>\$ 171,773,902.70</u>	<u>\$ 176,063,992.65</u>	<u>\$ 4,290,089.95</u>	<u>2.50%</u>	<u>100.00%</u>

<u>Revenues:</u>					
Sales Tax	25,136,257.00	25,594,000.00	457,743.00	1.82%	
Cable TV Franchise	1,920,000.00	1,900,000.00	(20,000.00)	-1.04%	
Mortgage Tax	3,130,000.00	3,604,948.92	474,948.92	15.17%	
In Lieu of Taxes	1,234,704.19	1,307,541.00	72,836.81	5.90%	
Cannabis	40,000.00	100,000.00	60,000.00	150.00%	
Other Revenue - PIF	543,197.97	543,197.97	-	0.00%	
Central Alarm	474,400.00	474,000.00	(400.00)	-0.08%	
Court Revenue	1,500,000.00	1,500,000.00	-	0.00%	
Senior Center Revenue	620,500.00	739,250.00	118,750.00	19.14%	
Recreation Revenue	1,171,779.00	1,470,529.00	298,750.00	25.50%	
Ice Rink Revenue	2,367,000.00	2,405,500.00	38,500.00	1.63%	
Building Revenue	3,171,530.00	4,506,530.00	1,335,000.00	42.09%	
Community Environment	140,518.69	154,016.02	13,497.33	9.61%	
Highway Revenue	1,392,256.49	2,153,079.06	760,822.57	54.65%	
Sewer Revenue	3,366,551.00	3,032,204.00	(334,347.00)	-9.93%	
Employee Health Insurance Contributions	1,585,934.69	1,915,083.27	329,148.58	20.75%	
Interest Earnings	739,544.20	742,502.87	2,958.67	0.40%	
Debt Reserve	3,688,489.36	2,061,104.53	(1,627,384.83)	-44.12%	
Chargeback Allocation	4,093,500.00	4,195,837.50	102,337.50	2.50%	
Other / Miscellaneous	3,364,184.82	2,753,199.94	(610,984.88)	-18.16%	
	<u>\$ 59,680,347.41</u>	<u>\$ 61,152,524.08</u>	<u>\$ 1,472,176.67</u>	<u>2.47%</u>	

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

Please note that the highway fund revenue for 2026 includes State Aid for CHIPS funding, previously classified as miscellaneous.

<u>Fund Balance:</u>					
Appropriated Fund Balance - General Fund	2,500,000.00	2,900,000.00	400,000.00	16.00%	
Appropriated Fund Balance - Part Town	-	900,000.00	900,000.00	100.00%	
Appropriated Fund Balance - Community Environment Fund	600,000.00	900,000.00	300,000.00	50.00%	
Appropriated Fund Balance - Highway	3,500,000.00	2,500,000.00	(1,000,000.00)	-28.57%	
Appropriated Fund Balance - Lighting Districts	130,000.00	-	(130,000.00)	-100.00%	
Appropriated Fund Balance - Fire Protection	11,700.00	-	(11,700.00)	-100.00%	
Appropriated Fund Balance - Sewer	850,000.00	1,200,000.00	350,000.00	41.18%	
Appropriated Fund Balance - Drainage	100,000.00	-	(100,000.00)	-100.00%	
Appropriated Fund Balance - Water	-	100,000.00	100,000.00	100.00%	
	<u>\$ 7,691,700.00</u>	<u>\$ 8,500,000.00</u>	<u>\$ 808,300.00</u>	<u>10.51%</u>	

<u>Tax Levy:</u>					
Total Tax Levy	\$ 104,401,855.29	\$ 106,411,468.57	\$ 2,009,613.28	1.92%	
General Fund Assessed Value	17,863,360,004	17,849,125,370	(14,234,634)	-0.08%	
"Calculated" rate per \$1,000	\$ 5.84	\$ 5.96	\$ 0.12	2.01%	

<u>Impact of Tax Levy Changes:</u>					
\$341,000 Median Home	2,022.19	2,032.95	10.76	0.53%	