

LOCAL LAW NO. 2-2024
TOWN OF AMHERST
COUNTY OF ERIE, STATE OF NEW YORK

A Local Law Amending Chapter 175 of the Code of the Town of Amherst To Add A New Article, Article XIV, Transparency In Budget Process

Be it enacted by the Town of Amherst as follows:

Section 1. Purpose

The purpose of this law is to enhance transparency, public understanding, and participation in the town's annual budget process. This shall be achieved by:

- 1.) The creation and distribution of a Citizen's Budget Overview; and
- 2.) Providing opportunities for public involvement in the budget process.

Section 2. Definitions

For the purposes of this law, the following terms are defined:

“Citizen's Budget Overview” refers to a document summarizing the key components of the annual town budget in a format that can be easily understandable by the general public.

“Property Tax Levy” refers to the total amount of property tax revenue to be raised through rates set by the town board.

“Average Property Owner” refers to a hypothetical residential property owner whose property value is at the median of all taxable properties within the town.

Section 3. Requirements for the Citizen's Budget Overview

The Finance Department shall be responsible for preparing and distributing a Citizen's Budget Overview and ensuring its accuracy. The Citizen's Budget Overview shall include, but not be limited to, the following information:

- 1.) An overview of the proposed budget, major revenue sources, and expenditure areas.
- 2.) A detailed account of any proposed changes to the property tax levy, including the reasons for such changes.
- 3.) An estimate of the impact of the proposed property tax levy changes on the average property owner.

- 4.) Information on how citizens can participate in the budget process, including dates, times, and locations of public hearings, as well as other means of submitting input or feedback.

Length and Presentation: The Citizen's Budget Overview shall not exceed two pages and be presented in a clear, easily readable format, using plain language and visual aids when beneficial.

Section 4. Distribution and Accessibility

The Citizen's Budget Overview shall be made publicly available at the same time as the proposed annual budget is released. The summary shall be distributed through various means, including publication on the town's official website and posted in print at all Amherst facilities.

Section 5. Public Participation in the Budget Process

The town board shall hold at least three public hearings specifically on the proposed budget, allowing citizens to provide input directly. At least one public hearing being held at the Amherst Senior Center or such other location designated by the town board and at a time convenient for older adults.

Citizens shall also have the opportunity to submit written comments on the budget via postal mail, email, or a designated section on the town's website 20 days after initial budget submission. All public input received shall be reviewed by the Town Board and considered by the Town Board before finalizing the budget.

Section 6. Enforcement

Non-compliance with this law shall be addressed by the town board, with potential measures including a directive to comply.

Section 7. Effective Date

This Local Law shall take effect immediately when it is filed in the Office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law and published pursuant to Sections 130 & 133 of the Town Law and Chapter 28 of the Code of the Town of Amherst and remain in force until amended or repealed.

**Francina J. Spoth, Town Clerk
Town of Amherst
County of Erie, New York**

Adopted: March 11, 2024