



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

October 14, 2022

James M. Sampson, Chairman
Erie County Fiscal Stability Authority
295 Main Street, Room 946
Buffalo, New York 14203

Re: 2023-2026 Four Year Financial Plan

Dear Chairman Sampson:

Please find attached the County Executive's proposed 2023 budget and accompanying four-year plan.

The 2023 Budget and projected 2022 year-end numbers form the basis for the Four-Year Plan along with assumptions and estimates which are detailed in the Executive Summary and Budget Message. The Four-Year Plan forecasts manageable budget scenarios for 2023-2026.

Revenue	2024	2025	2026
Sales Tax Growth	1.00%	1.50%	1.50%
Real Estate Market Value Growth	2.00%	2.00%	2.00%
Property Tax Rate Increase	0%	0%	0%
Expense	2024	2025	2026
Personal Services Growth	3.00%	3.00%	3.00%
Health Insurance Growth	5.14%	4.16%	4.18%
Pension Rate	10.81%	10.81%	10.81%

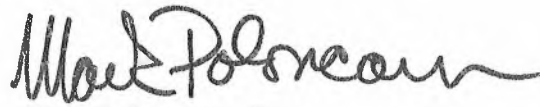
We also are using conservative and appropriate assumptions on property and sales tax revenues. We project a 2.0% percent assessment growth forecast for 2024-2026. This number is limited by the New York State Tax Cap which forces the county to forgo assessment growth. We budgeted for a 1.00 % increase in sales tax collections for 2023 and then forecast an additional 1.0% percent growth for 2024-2026. We are not utilizing reserve funds as a means to balance the 2023 budget or in 2024-2026.

Letter to Chairman Sampson

10/14/2022

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Sincerely yours,

A handwritten signature in black ink that reads "Mark Poloncarz". The signature is written in a cursive, flowing style.

Mark C. Poloncarz, Esq.

Erie County Executive

MCP/rk

Enclosure

cc: Erie County Legislature
Robert W. Keating

County of Erie
2023-2026 Four-Year Financial Plan

Fund 110 - General Account Type	2021 Actual	2022 Legislative Adopted Budget	2023 Executive Recommended Budget	2024 Projection	2025 Projection	2026 Projection
Local Source Revenue						
Property Tax Levy	286,178,342	293,524,030	301,424,356	307,452,843	313,601,900	319,873,938
Property Tax Related						
Sec 520 Exempt Removal	1,077,342	980,280	920,000	920,000	920,000	920,000
Gain Sale Tax Acquired Prop	-	6,000	5,000	5,000	5,000	5,000
Payments In Lieu Of Taxes	4,575,415	4,760,000	5,100,000	4,800,000	4,800,000	4,800,000
Interest & Penalties-Prop Tax	18,196,258	13,885,795	13,485,555	13,620,411	13,756,615	13,894,181
Omitted Taxes	16,394	2,000	6,000	6,000	6,000	6,000
Dec-Prop Tax Def Rev	(8,542,133)	(4,683,722)	(3,552,801)	(3,588,329)	(3,624,212)	(3,660,454)
Property Tax Related Total	15,323,276	14,950,353	15,963,754	15,763,082	15,863,402	15,964,726
Sales Tax						
Sales Tax Original 3%	210,678,024	207,035,059	220,020,488	222,220,693	225,554,003	228,937,313
1% Sales Tax	198,909,542	195,470,064	207,730,136	209,807,437	212,954,549	216,148,868
.25 % Sales Tax	49,720,827	48,967,342	51,925,690	52,444,947	53,231,622	54,030,095
.50% Sales Tax	99,441,654	97,701,854	103,851,380	104,889,894	106,463,242	108,060,191
Sales Tax Total	558,750,047	549,174,319	583,527,694	589,362,971	598,203,416	607,176,467
Sales Tax (Distrib. to Local Gov'ts)	386,050,600	379,442,301	403,187,071	407,218,942	413,327,226	419,527,134
Fees Fines or Charges						
Election Exp Other Govts	7,581,812	8,359,701	8,369,412	7,802,195	7,919,228	8,038,016
All Other Fees Fines or Charges	28,350,453	26,269,701	27,034,515	27,440,033	27,851,633	28,269,408
Fees Fines or Charges Total	35,932,265	34,629,402	35,403,927	35,242,228	35,770,861	36,307,424
Other Sources						
Interest & Earn - Gen Inv	128,112	200,500	1,200,400	1,200,400	1,200,400	1,200,400
Hotel Occupancy Tax Revenue	9,112,604	9,300,000	11,200,000	11,368,000	11,538,520	11,711,598
Community College Respreads	2,981,087	3,272,145	3,969,412	4,009,106	4,049,197	4,089,689
All Other Sources Accounts	34,193,550	19,381,550	22,514,163	22,851,875	23,194,654	23,542,573
Other Sources Total	46,416,363	32,154,195	38,883,975	39,429,302	39,982,771	40,544,260
Appropriated Fund Balance						
Appropriated Fund Balance - Special	-	-	-	-	-	-
Appropriated Fund Balance County Purposes	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-
Local Source Revenue Total	1,328,649,883	1,303,874,600	1,378,390,777	1,394,469,447	1,416,749,576	1,439,393,950
State Aid						
State Aid-Education Of Handicapped Children	37,559,475	34,577,401	37,057,308	37,427,881	37,802,160	38,180,181
State Aid-Mental Health	41,885,929	40,750,299	47,378,633	47,852,419	48,330,944	48,814,253
State Aid-Soc Serv Admin	31,198,872	29,441,676	30,554,134	31,165,217	31,788,521	32,424,291
State Aid-Safety Net Assistance	7,542,394	10,912,427	10,411,479	10,619,709	10,832,103	11,048,745
State Aid-Child Welfare Services	19,603,961	23,348,429	28,331,826	28,898,463	29,476,432	30,065,960
State Aid-Serv For Recipients	6,466,745	6,424,553	5,997,122	6,117,064	6,239,406	6,364,194
State Aid Day Care	1,517,069	4,784,135	3,899,715	3,977,709	4,057,263	4,138,409
State Aid Raise the Age	15,107,740	4,756,685	8,650,476	8,823,486	8,999,955	9,179,954
All Other State Aid Accounts	29,470,579	33,607,470	37,365,558	38,112,869	38,875,127	39,652,629
State Aid Revenue Offset	15,467,221	-	-	0	0	0
State Aid Total	205,819,985	188,603,075	209,646,251	212,994,817	216,401,910	219,868,617
Federal Aid						
Federal Aid-Family Assistance	22,784,093	37,441,676	37,682,769	38,436,424	39,205,153	39,989,256
Federal Aid-Soc Serv Admin	18,970,248	19,380,950	29,746,461	30,341,390	30,948,218	31,567,182
Fed Aid Day Care	22,328,108	23,013,463	19,339,794	19,726,590	20,121,122	20,523,544
Federal Aid-CWS Foster Care	12,578,596	14,799,265	23,126,797	23,589,333	24,061,120	24,542,342
Federal Aid-Safety Net TANF Cases	236,280	708,834	360,963	368,182	375,546	383,057
All Other Federal Aid Accounts	67,077,718	79,315,698	80,164,334	81,767,621	83,402,973	85,071,033
Federal Aid Total	143,975,043	174,659,886	190,421,118	194,229,540	198,114,131	202,076,414
Interfund Revenue	6,098,496	-	729,966	350,000	350,000	350,000
Total Fund 110 Revenue	1,684,543,407	1,667,137,561	1,779,188,112	1,802,043,804	1,831,615,617	1,861,688,981

County of Erie
2023-2026 Four-Year Financial Plan

Fund 110 - General Account Type	2021 Actual	2022 Legislative Adopted Budget	2023 Executive Recommended Budget	2024 Projection	2025 Projection	2026 Projection
Expense						
Personal Service Related Expense						
Personal Services						
Full-Time Salaries	198,568,475	231,109,588	264,495,548	272,430,414	280,603,327	289,021,427
Part-Time Wages	2,139,185	3,705,170	4,261,013	4,388,843	4,520,509	4,656,124
Regular Part Time Wages	1,066,017	1,517,678	1,720,510	1,772,125	1,825,289	1,880,048
Seasonal Emp Wages	603,731	863,737	986,666	1,016,266	1,046,754	1,078,157
Personal Services Total	202,377,408	237,196,173	271,463,737	279,607,649	287,995,879	296,635,755
Employee Payments non-salary						
Shift Differential	1,573,728	1,746,237	2,208,998	2,264,223	2,320,829	2,378,849
Uniform Allowance	953,650	1,003,350	1,131,050	1,142,361	1,153,784	1,165,322
Holiday Worked	2,095,637	2,165,383	2,471,716	2,533,509	2,596,847	2,661,768
Line-Up	2,250,816	2,532,626	2,946,478	3,020,140	3,095,643	3,173,035
Other Employee Pymts	7,136,860	1,853,011	2,524,479	2,587,591	2,652,281	2,718,588
Overtime	19,720,082	17,741,860	19,062,961	19,253,591	19,446,127	19,640,588
Employee Payments non-salary Total	33,730,773	27,042,467	30,345,682	30,801,414	31,265,510	31,738,149
Fringe Benefits						
Fringe Benefits- FICA	17,241,589	20,101,503	22,881,871	23,746,293	24,423,496	25,120,604
Fringe Benefits-Medical Insurance	40,207,655	44,057,243	49,579,492	52,241,845	54,529,845	56,940,035
Fringe Benefits-Workers Compensation	4,311,247	7,702,913	8,828,367	7,077,327	7,279,160	7,486,925
Fringe Benefits-Unemployment Insur.	(702,726)	919,677	747,774	776,023	798,153	820,935
Fringe Benefits-Retiree Med Insur.	27,373,019	36,764,084	40,675,830	42,650,205	44,313,481	46,038,021
Fringe Benefits-Retirement	33,359,241	33,502,505	30,509,161	33,555,220	34,512,156	35,497,219
Fringe Benefits Total	121,790,025	143,047,925	151,222,495	160,046,913	165,856,291	171,903,739
Countywide Personnel Adjustments						
Salary Adjustments	-	-	-	-	-	-
Reductions (Vacancy Savings)	-	(1,400,000)	(2,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
Countywide Personnel Adjustments	-	(1,400,000)	(2,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
Personal Service Related Expense Total	357,898,206	405,886,565	450,331,914	468,755,976	483,417,680	498,577,643
Other Departmental Expense						
Supplies & Repairs						
Auto Supplies	1,645,777	1,931,625	3,076,575	3,122,724	3,169,564	3,217,108
All Other	5,672,331	7,211,548	8,271,027	8,395,092	8,521,019	8,648,834
Supplies and Repairs	7,318,108	9,143,173	11,347,602	11,517,816	11,690,583	11,865,942
Other						
Risk Retention	2,465,825	5,000,000	5,000,000	4,000,000	4,000,000	4,000,000
Control Board	471,748	486,000	490,000	490,000	490,000	490,000
Rental	9,214,279	11,879,727	13,062,755	13,193,383	13,325,316	13,458,570
DSS Pivot Wages/Chargebacks/Training	2,991,644	4,940,082	5,420,127	5,474,328	5,529,072	5,584,362
Utility Charges	3,037,066	3,697,975	3,706,293	3,817,482	3,932,006	4,049,967
All Other	3,108,786	6,312,380	7,518,356	7,631,131	7,745,598	7,861,782
Other Total	21,289,348	32,316,164	35,197,531	34,606,324	35,021,992	35,444,681
Contractual						
Sales Tax as Aid to Local Governments						
Sales Tax Distrib.to Cities, Towns & Sch Dist. from 3%	386,050,600	379,442,301	403,187,071	407,218,942	413,327,226	419,527,134
Sales Tax Flat Distrib.to Cities and Towns from 1%	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
Sales Tax Distributed to NFTA	24,863,643	24,433,759	25,966,267	26,225,930	26,619,319	27,018,609
Sub Total - Local Gov. Sales Tax	423,414,243	416,376,060	441,653,338	445,944,871	452,446,545	459,045,743
Other Agency Contractual or Mandated Payments						
Indigent Defense - Legal Aid/Bar Assoc.	13,220,137	13,804,118	14,218,860	14,645,426	15,084,788	15,537,332
NFTA Sec 18 B	4,205,780	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200
Contractual-ECMCC Healthcare Network	21,822,051	7,669,908	5,882,104	5,970,336	6,059,891	6,150,789
Cultural/Community Agencies	7,486,865	11,128,373	8,105,134	8,226,711	8,350,112	8,475,363
Buffalo Bills Game Day Expense	2,684,502	2,855,396	3,048,714	3,140,176	3,234,381	0
Stadium - Working Capital Assistance	1,728,590	1,810,650	1,933,237	1,991,234	2,050,971	0
Social Services/Youth/Mental Health Agencies	88,575,915	90,943,296	99,782,595	101,279,334	102,798,524	104,340,507
Visit Niagara (CVB) Subsidy	3,630,933	3,739,861	3,852,057	3,909,838	3,968,485	4,028,013
Bflo Niagara Film Comm WNEC	341,023	302,844	311,929	316,608	321,357	326,177
Convention Center Subsidy	1,867,551	1,923,578	1,981,286	2,011,005	2,041,170	2,071,788
County Residents at Other Community Colleges	8,017,437	7,850,000	8,305,275	8,471,381	8,640,808	8,813,624
Legislative Earmarks	-	-	-	0	0	0
All Other Contractual Accounts	23,254,227	50,205,447	33,864,253	34,372,217	34,887,800	35,411,117
Contractual Total	600,249,254	612,266,731	626,595,982	633,936,336	643,542,032	647,857,648
Equipment	2,466,211	5,479,727	4,937,173	5,184,032	5,443,233	5,715,395

County of Erie
2023-2026 Four-Year Financial Plan

Fund 110 - General	Account Type	2021 Actual	2022 Legislative Adopted Budget	2023 Executive Recommended Budget	2024 Projection	2025 Projection	2026 Projection
Allocation							
	Interfund-Erie Community College	18,084,317	19,804,317	19,804,317	19,804,317	19,804,317	19,804,317
	Interfund-Utilities Fund	3,468,582	4,100,386	5,724,468	5,896,202	6,073,088	6,255,280
	County Share - Grants	6,200,724	7,416,305	9,192,696	9,376,550	9,584,081	9,755,363
	Interfund-Road	19,843,685	20,054,514	17,787,687	22,500,000	24,000,000	25,000,000
	Interfund -Library Subsidy	135,000	14,000	-	-	-	-
	Interfund E911 Subsidy	4,379,710	5,462,503	5,505,969	7,200,000	7,300,000	7,400,000
	Interfund COVID Response	1,215,353	-	-	-	-	-
	Interdepartmental Billings	(4,658,337)	(4,911,245)	(5,599,620)	(5,711,612)	(5,625,845)	(5,738,362)
	All Other Allocation Accounts	11,696,250	3,052,500	7,649,277	4,000,000	4,000,000	4,000,000
	Allocation Total	60,365,284	54,993,280	60,064,794	63,065,457	65,115,641	66,476,598
Program Related							
	UPL Expense	5,288,328	4,200,000	4,200,000	5,000,000	5,000,000	5,000,000
	Indigent Care Adjustment DSH	29,385,895	48,651,457	51,964,074	40,625,582	41,414,226	42,245,962
	DSH Expense	5,147,916	6,367,267	6,691,290	6,892,029	7,098,790	7,311,754
	Sub Total UPL/DSH/ICA ECMCC Subsidy	39,822,139	59,218,724	62,855,364	52,517,611	53,513,016	54,557,716
	MMIS-Medicaid Local Share	172,643,069	191,029,437	190,454,017	198,890,026	195,137,384	195,137,384
	Family Assistance	23,317,916	35,691,689	38,780,099	39,555,701	40,346,815	41,153,751
	CWS - Foster Care	51,086,348	64,170,714	99,177,933	99,177,933	99,177,933	99,177,933
	Safety Net Assistance	26,751,901	36,069,543	39,665,565	40,458,876	41,268,054	42,093,415
	Child Care-DSS	22,959,199	26,951,740	23,301,386	23,767,414	24,242,762	24,727,617
	Children With Special Needs Program	58,967,695	67,006,068	73,151,320	74,614,346	76,106,633	77,628,766
	State Training School	9,928,245	7,979,770	7,979,770	8,139,365	8,302,153	8,468,196
	All Other Program Related Accounts	2,174,123	2,645,084	2,354,686	2,401,780	2,449,815	2,498,812
	Program Related Total	407,650,635	490,762,769	537,720,140	539,523,053	540,544,565	545,443,590
Debt Service							
	Interest-Revenue Anticipation Notes	3,739,583	-	-	-	-	-
	Interfund Debt Service Subsidy	48,318,877	56,289,152	52,992,976	46,855,674	49,099,607	51,126,950
	Debt Service Total	52,058,460	56,289,152	52,992,976	46,855,674	49,099,607	51,126,950
	Other Departmental Expense Total	1,151,397,300	1,261,250,996	1,328,856,198	1,334,688,691	1,350,457,654	1,363,930,804
	Total Fund 110 Expense	1,509,295,506	1,667,137,561	1,779,188,112	1,803,444,668	1,833,875,334	1,862,508,447
	Revenue Less Expense - Surplus/(Gap)	175,247,901	-	-	(1,400,864)	(2,259,717)	(819,467)