

County of Erie
2021-2024 Four-Year Financial Plan

Fund 110 - General Account Type	2019 Actual	2020 Legislative Adopted Budget	2021 Legislative Adopted Budget	2022 Projection	2023 Projection	2024 Projection
Revenue						
Local Source Revenue						
Property Tax Levy	270,185,414	279,863,754	286,178,342	291,901,909	297,739,947	303,694,746
Property Tax Related						
Sec 520 Exempt Removal	922,792	863,146	876,148	1,075,000	1,075,000	1,075,000
Gain Sale Tax Acquired Prop	12,250	5,000	7,000	7,000	7,000	7,000
Payments In Lieu Of Taxes	4,788,179	5,140,000	5,140,000	5,165,700	5,191,529	5,217,486
Interest & Penalties-Prop Tax	14,157,639	13,800,624	12,733,993	14,100,000	14,241,000	14,383,410
Omitted Taxes	7,489	7,500	1,780	1,780	1,780	1,780
Dec-Prop Tax Def Rev	(4,288,532)	(3,551,464)	(4,455,252)	(4,300,000)	(4,343,000)	(4,386,430)
Property Tax Related Total	15,599,817	16,264,806	14,303,669	16,049,480	16,173,309	16,298,246
Sales Tax						
Sales Tax Original 3%	184,959,153	185,270,714	172,531,111	176,844,389	180,381,277	183,988,902
1% Sales Tax	174,627,324	174,921,477	162,893,514	166,965,852	170,305,169	173,711,272
.25 % Sales Tax	43,641,608	43,715,523	40,709,178	41,726,907	42,561,446	43,412,675
.50% Sales Tax	87,283,215	87,431,046	81,418,356	83,453,815	85,122,891	86,825,349
Sales Tax Total	490,511,300	491,338,760	457,552,159	468,990,963	478,370,783	487,938,198
Sales Tax (Distrib. to Local Gov'ts)	338,922,828	337,955,669	316,149,457	324,053,193	330,534,257	337,144,942
Fees Fines or Charges						
Election Exp Other Govts	6,811,526	7,182,134	7,581,812	7,902,195	7,820,728	7,938,039
All Other Fees Fines or Charges	26,470,077	26,923,753	25,142,844	25,519,987	25,902,786	26,291,328
Fees Fines or Charges Total	33,281,603	34,105,887	32,724,656	33,422,182	33,723,514	34,229,367
Other Sources						
Interest & Earn - Gen Inv	1,339,545	551,000	200,100	200,100	200,100	200,100
Hotel Occupancy Tax Revenue	11,953,351	11,600,000	9,562,689	9,706,129	9,851,721	9,999,497
Community College Respreads	2,528,178	2,724,895	2,981,088	3,010,899	3,041,008	3,071,418
All Other Sources Accounts	31,410,018	24,052,518	28,695,287	29,125,716	29,562,602	30,006,041
Other Sources Total	47,231,092	38,928,413	41,439,164	42,042,844	42,655,431	43,277,056
Appropriated Fund Balance						
Appropriated Fund Balance - Special	-	-	-	-	-	-
Appropriated Fund Balance County Purposes	-	-	10,000,000	-	-	-
Appropriated Fund Balance	-	-	10,000,000	-	-	-
Local Source Revenue Total	1,195,732,054	1,198,457,289	1,158,347,447	1,176,460,571	1,199,197,240	1,222,582,555
State Aid						
State Aid-Education Of Handicapped Children	34,552,724	33,103,809	31,460,139	31,774,740	32,092,488	32,413,413
State Aid-Mental Health	40,592,002	39,484,433	40,468,705	40,873,392	41,282,126	41,694,947
State Aid-Soc Serv Admin	30,457,410	30,383,976	32,907,805	33,669,240	34,449,711	35,249,694
State Aid-Safety Net Assistance	9,468,743	9,754,704	8,694,262	8,855,521	9,019,199	9,185,332
State Aid-Child Welfare Services	16,776,192	23,161,992	23,252,617	23,713,201	24,182,997	24,662,189
State Aid-Serv For Recipients	6,802,223	6,709,866	4,997,798	5,032,880	5,069,190	5,106,771
State Aid Day Care	4,437,109	4,784,039	4,784,039	4,823,880	4,864,718	4,906,576
State Aid Raise the Age	5,333,653	7,567,097	6,794,875	6,869,619	6,945,184	7,021,581
All Other State Aid Accounts	22,647,890	27,590,023	29,195,296	29,487,249	29,782,121	30,079,943
State Aid Revenue Offset	-	-	(38,300,000)	(19,150,000)	(9,575,000)	0
State Aid Total	171,067,946	182,539,939	144,255,536	165,949,722	178,112,734	190,320,446
Federal Aid						
Federal Aid-Family Assistance	33,795,522	35,911,320	34,727,326	35,257,823	35,796,277	36,342,808
Federal Aid-Soc Serv Admin	21,919,777	21,639,306	19,182,498	19,662,060	20,153,612	20,657,452
Fed Aid Day Care	20,657,470	23,235,503	23,203,076	23,904,572	24,627,113	25,371,331
Federal Aid-CWS Foster Care	12,949,470	13,086,420	14,616,248	14,892,407	15,174,089	15,461,405
Federal Aid-Safety Net TANF Cases	729,824	748,457	564,749	572,679	580,727	588,896
All Other Federal Aid Accounts	70,226,073	77,472,695	76,833,194	77,601,526	78,377,541	79,161,317
Federal Aid Total	160,278,136	172,093,701	169,127,091	171,891,067	174,709,359	177,583,209
Interfund Revenue	102,217	1,603,412	665,783	200,000	200,000	200,000
Total Fund 110 Revenue	1,527,180,353	1,554,694,341	1,472,395,857	1,514,501,360	1,552,219,333	1,590,686,210

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		2019	2020	2021	2022	2023	2024
		Actual	Legislative Adopted Budget	Legislative Adopted Budget	Projection	Projection	Projection
Fund 110 - General	Account Type						
Expense							
Personal Service Related Expense							
Personal Services							
	Full-Time Salaries	197,560,133	221,301,546	218,706,015	224,173,665	229,778,007	235,522,457
	Part-Time Wages	3,003,380	4,229,927	3,279,120	3,361,098	3,445,125	3,531,254
	Regular Part Time Wages	1,679,116	2,205,368	1,419,093	1,454,570	1,490,935	1,528,208
	Seasonal Emp Wages	734,761	890,602	912,836	935,657	959,048	983,025
	Personal Services Total	202,977,390	228,627,443	224,317,064	229,924,990	235,673,115	241,564,944
Employee Payments non-salary							
	Shift Differential	1,508,258	1,678,180	1,620,645	1,661,161	1,702,690	1,745,257
	Uniform Allowance	1,022,250	1,051,225	908,600	917,686	926,863	936,131
	Holiday Worked	1,824,913	2,068,133	1,840,583	1,886,598	1,933,763	1,982,107
	Line-Up	2,261,717	2,884,365	2,552,179	2,615,983	2,681,383	2,748,418
	Other Employee Pymts	1,746,587	1,680,705	1,728,985	1,772,210	1,816,515	1,861,928
	Overtime	19,893,756	19,106,603	13,116,177	13,444,081	13,780,183	14,124,688
	Employee Payments non-salary Total	28,257,481	28,469,211	21,767,169	22,297,719	22,841,397	23,398,529
Fringe Benefits							
	Fringe Benefits- FICA	17,067,285	19,530,194	18,544,107	19,295,037	19,776,360	20,269,706
	Fringe Benefits-Medical Insurance	41,489,454	38,826,761	37,485,632	40,416,671	42,253,380	44,173,591
	Fringe Benefits-Workers Compensation	4,959,465	6,961,230	6,565,981	6,835,235	7,005,743	7,180,510
	Fringe Benefits-Unemployment Insur.	213,239	357,415	714,830	438,868	449,815	461,036
	Fringe Benefits-Retiree Med Insur.	26,983,063	36,915,896	30,337,265	33,478,277	34,141,840	34,818,582
	Fringe Benefits-Retirement	30,896,473	33,699,158	34,783,144	36,121,571	36,948,594	37,794,581
	Fringe Benefits Total	121,608,979	136,290,654	128,430,959	136,585,659	140,575,732	144,698,006
					6.35%	2.92%	2.93%
Countywide Personnel Adjustments							
	Salary Adjustments	52.59%	53.01%	52.19%	54.15%	54.38%	54.61%
	Reductions (Vacancy Savings)	-	(1,800,000)	(3,627,601)	(1,800,000)	(1,800,000)	(1,800,000)
	Countywide Personnel Adjustments	-	(1,800,000)	(3,627,601)	(1,800,000)	(1,800,000)	(1,800,000)
Personal Service Related Expense Total		352,843,850	391,587,308	370,887,591	387,008,368	397,290,244	407,861,479
Other Departmental Expense							
Supplies & Repairs							
	Auto Supplies	1,616,871	1,827,875	1,616,875	1,641,127	1,665,745	1,690,730
	All Other	5,947,910	8,264,527	6,059,783	6,150,680	6,242,940	6,336,584
	Supplies and Repairs	7,564,781	10,092,402	7,676,658	7,791,807	7,908,685	8,027,314
Other							
	Risk Retention	2,687,253	3,019,400	3,019,400	3,000,000	3,000,000	3,000,000
	Control Board	153,998	504,000	504,000	504,000	504,000	504,000
	Rental	7,997,570	9,350,348	9,716,087	9,813,248	9,911,380	10,010,494
	DSS Pivot Wages/Chargebacks/Training	5,028,802	5,733,208	5,691,136	5,748,047	5,805,528	5,863,583
	Utility Charges	2,346,528	2,628,425	2,735,248	2,776,277	2,817,921	2,860,190
	All Other	4,312,656	6,267,948	5,620,285	5,704,589	5,790,158	5,877,010
	Other Total	22,528,807	27,503,329	27,286,156	27,546,161	27,828,987	28,115,277
Contractual							
Sales Tax as Aid to Local Governments							
	Sales Tax Distrib.to Cities, Towns & Sch Dist. from 3%	338,922,828	337,955,669	316,149,457	324,053,193	330,534,257	337,144,942
	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	21,828,416	21,865,186	20,361,690	20,870,732	21,288,147	21,713,910
	Sub Total - Local Gov. Sales Tax	373,251,244	372,320,855	349,011,147	357,423,925	364,322,404	371,358,852
Other Agency Contractual or Mandated Payments							
	Indigent Defense - Legal Aid/Bar Assoc.	12,944,486	13,220,137	13,220,137	13,418,439	13,619,716	13,824,011
	NFTA Sec 18 B	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200
	Contractual-ECMCC Healthcare Network	7,433,552	7,175,477	7,735,641	7,851,676	7,969,451	8,088,993
	Cultural/Community Agencies	7,256,090	7,277,700	10,343,900	7,463,814	7,575,771	7,689,407
	Buffalo Bills Game Day Expense	2,510,818	2,629,624	2,649,291	2,728,770	2,810,633	2,894,952
	Stadium - Working Capital Assistance	1,611,556	1,693,800	1,695,750	1,746,623	1,799,021	1,852,992
	Social Services/Youth/Mental Health Agencies	81,596,516	81,632,080	87,371,826	88,682,403	90,012,639	91,362,829
	Visit Niagara (CVB) Subsidy	3,559,738	3,630,933	3,630,933	3,685,397	3,740,678	3,796,788
	Bflo Niagara Film Comm WNED	292,000	247,023	247,023	250,728	254,489	258,307
	Convention Center Subsidy	1,830,932	1,867,551	1,867,551	1,895,564	1,923,998	1,952,858
	County Residents at Other Community Colleges	7,381,087	7,188,870	7,243,300	7,388,166	7,535,929	7,686,648
	Legislative Earmarks	16,500	-	0	0	0	0
	All Other Contractual Accounts	22,876,853	28,817,587	25,461,375	25,843,296	26,230,945	26,624,409
	Contractual Total	526,218,572	531,358,837	514,135,074	522,036,001	531,452,874	541,048,246
Equipment		3,004,140	3,311,167	1,425,979	1,497,278	1,572,142	1,650,749
Allocation							
	Interfund-Erie Community College	17,114,317	17,724,317	18,084,317	18,084,317	18,084,317	18,084,317
	Interfund-Utilities Fund	3,048,700	3,839,133	3,650,089	3,704,840	3,760,413	3,816,819
	County Share - Grants	5,773,939	7,007,564	6,809,630	6,945,823	7,084,739	7,226,434
	Interfund-Road	19,170,857	15,939,104	9,505,868	14,743,515	15,600,927	16,412,945
	Interfund -Library Subsidy	-	-	-	-	-	-
	Interfund E911 Subsidy	3,818,787	4,370,528	4,089,578	4,171,370	4,254,797	4,339,893
	Interfund COVID Response	-	-	5,070,900	-	-	-
	Interdepartmental Billings	(3,791,522)	(4,171,622)	(4,005,756)	(4,085,871)	(3,967,589)	(4,046,940)
	All Other Allocation Accounts	1,969,800	3,954,187	302,000	306,530	311,128	315,795
	Allocation Total	47,104,878	48,663,211	43,506,626	43,870,524	45,128,732	46,149,263

County of Erie
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Fund 110 - General	Account Type	2019 Actual	2020 Legislative Adopted Budget	2021 Legislative Adopted Budget	2022 Projection	2023 Projection	2024 Projection
Program Related							
	UPL Expense	2,627,010	9,666,299	8,315,840	8,288,642	8,718,967	8,862,409
	Indigent Care Adjustment DSH	6,311,134	5,120,235	5,423,774	5,532,249	5,642,894	5,755,752
	DSH Expense	42,830,942	21,874,808	28,042,934	27,951,218	29,402,373	29,886,091
	Sub Total UPL/DSH/ICA ECMCC Subsidy	51,769,086	36,661,342	41,782,548	41,772,109	43,764,234	44,504,252
	MMIS-Medicaid Local Share	207,965,036	199,920,838	178,436,357	189,005,084	193,730,211	202,392,187
	Family Assistance	34,605,090	36,674,420	35,366,441	35,896,938	36,435,392	36,981,923
	CWS - Foster Care	60,725,675	64,709,227	63,961,163	65,240,386	66,545,194	67,876,098
	Safely Net Assistance	38,217,112	39,114,019	37,071,148	37,627,215	38,191,623	39,264,497
	Child Care-DSS	25,892,320	28,603,798	28,238,175	29,049,376	29,884,931	30,745,574
	Children With Special Needs Program	67,786,423	66,652,922	62,863,441	63,523,507	64,190,504	64,864,504
	State Training School	8,349,133	4,199,859	4,832,998	4,919,992	5,008,552	5,098,706
	All Other Program Related Accounts	2,130,190	2,653,334	2,867,041	2,910,047	2,953,697	2,998,003
	Program Related Total	497,440,065	479,189,759	455,419,312	469,944,654	480,704,338	494,725,744
Debt Service							
	Interest-Revenue Anticipation Notes	2,016,126	-	3,739,584	2,133,074	2,186,400	2,241,060
	Interfund Debt Service Subsidy	59,595,174	62,988,328	48,318,877	55,170,436	58,807,830	60,062,765
	Debt Service Total	61,611,300	62,988,328	52,058,461	57,303,510	60,994,230	62,303,825
Other Departmental Expense Total		1,165,470,543	1,163,107,033	1,101,508,266	1,129,989,935	1,155,589,988	1,182,020,418
Total Fund 110 Expense		1,518,314,393	1,554,694,341	1,472,395,857	1,516,998,303	1,552,880,232	1,589,881,897
Revenue Less Expense - Surplus/(Gap)		8,865,960	-	-	(2,496,943)	(660,899)	804,313