



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

December 8, 2021

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

Re: 2022-2025 Revised Erie County Four Year Financial Plan

Dear Chairman Sampson:

Pursuant to Public Authorities Law §3957, I hereby submit to the Erie County Fiscal Stability Authority ("ECFSA") the Revised Four-Year Financial Plan for Erie County for fiscal years 2022-2025 (the "Plan").

The Plan reflects the amendments made to the 2022 Budget by the Erie County Legislature ("Legislature") on December 2, 2021. In addition, as a result of the amendments and updated information, the Division of Budget and Management have adjusted the 2023-2025 years of the Plan. It is important to note that the 2022 Budget remains balanced. The reduction in net spending made by the Legislature totaled \$1,488,546.

On the final page of the Plan matrix, as a result of the adjustments to the 2022 Budget, and other information the projected 2023-2025 surplus amounts in the Plan have decreased by \$4,646,657.

We do not expect any noteworthy issues to emerge in managing the 2022 Budget as a result of the Legislature's budget amendments.

Potential Gap Closers


There are a number of "gap closers" available to the County to close out-future year gaps should ever they occur. These gap closers can be utilized in a variety of ways. They include reductions in spending and fund holdbacks as well as revenue adjustments. The benefit of having available gap closers was readily apparent through their utilization in the 2020 Deficit Remediation Plan. Future year gap closers include:

- Better than expected property tax assessment growth;
- Better than expected sales tax revenue;

- Reduction of discretionary spending;
- Recognition/receipt of prior year enhanced FMAP funds held by NYS
- Increase to Community College Chargeback revenue;
- Property Tax revenue;
- Reduction in capital spending levels;
- More aggressive vacancy control measures;
- Re-instatement of Gaming Facilities Aid;
- Usage of Unassigned Fund Balance

If you have any questions regarding the Plan, please contact Robert W. Keating, Director of Budget and Management.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Mark Poloncarz", with a long horizontal flourish extending to the right.

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/rk
Enclosure

cc: Erie County Legislature
Robert W. Keating, Director of Budget and Management

Fund 110 - General Account Type		2020 Actual	2021 Legislative Adopted Budget	2022 Legislative Adopted Budget	2023 Projection	2024 Projection	2025 Projection
Local Source Revenue							
Property Tax Levy		279,863,754	286,178,342	293,524,030	299,394,511	305,382,401	311,490,049
Property Tax Related							
Sec 520 Exempt Removal		872,391	876,148	980,280	980,280	980,280	980,280
Gain Sale Tax Acquired Prop		6,500	7,000	6,000	6,000	6,000	6,000
Payments In Lieu Of Taxes		5,012,493	5,140,000	4,760,000	4,760,000	4,760,000	4,760,000
Interest & Penalties-Prop Tax		17,396,407	12,733,993	13,885,795	13,955,224	14,025,000	14,095,125
Omitted Taxes		1,780	1,780	2,000	2,000	2,000	2,000
Dec-Prop Tax Def Rev		(12,092,600)	(4,455,252)	(4,683,722)	(4,730,559)	(4,777,865)	(4,825,643)
Property Tax Related Total		11,196,971	14,303,669	14,950,353	14,972,945	14,995,415	15,017,762
Sales Tax							
Sales Tax Original 3%		180,025,022	172,531,111	207,035,059	209,105,410	211,196,464	213,308,428
1% Sales Tax		169,968,814	162,893,514	195,470,064	197,424,765	199,399,012	201,393,002
.25 % Sales Tax		42,484,686	40,709,178	48,967,342	49,457,015	49,951,586	50,451,101
.50% Sales Tax		84,969,372	81,418,356	97,701,854	98,678,873	99,665,661	100,662,318
Sales Tax Total		477,447,894	457,552,159	549,174,319	554,666,062	560,212,723	565,814,850
Sales Tax (Distrib. to Local Gov'ts)		329,881,426	316,149,457	379,442,301	383,236,724	387,069,091	390,939,782
Fees Fines or Charges							
Election Exp Other Govts		7,182,134	7,581,812	8,359,701	7,902,195	7,820,728	7,938,039
All Other Fees Fines or Charges		23,495,662	25,142,844	26,269,701	26,663,747	27,063,703	27,469,658
Fees Fines or Charges Total		30,677,796	32,724,656	34,629,402	34,565,942	34,884,431	35,407,697
Other Sources							
Interest & Earn - Gen Inv		230,341	200,100	200,500	200,500	200,500	200,500
Hotel Occupancy Tax Revenue		4,371,205	9,562,689	9,300,000	9,439,500	9,581,093	9,724,809
Community College Respreads		2,724,895	2,981,088	3,272,145	3,304,866	3,337,915	3,371,294
All Other Sources Accounts		36,451,632	28,695,287	19,381,550	19,672,273	19,967,357	20,266,868
Other Sources Total		43,778,073	41,439,164	32,154,195	32,617,140	33,086,865	33,563,471
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		1,172,845,914	1,158,347,447	1,303,874,600	1,319,453,323	1,335,630,926	1,352,233,611
State Aid							
State Aid-Education Of Handicapped Children		28,805,179	31,460,139	34,577,401	34,923,175	35,272,407	35,625,131
State Aid-Mental Health		41,297,585	40,468,705	40,750,299	41,157,802	41,569,380	41,985,074
State Aid-Soc Serv Admin		30,354,341	32,907,805	29,441,676	30,203,111	30,983,582	31,783,565
State Aid-Safety Net Assistance		8,236,369	8,694,262	10,912,427	11,073,686	11,237,364	11,403,497
State Aid-Child Welfare Services		16,807,751	23,252,617	23,348,429	23,809,013	24,278,809	24,758,001
State Aid-Serv For Recipients		7,180,970	4,997,798	6,424,553	6,459,635	6,495,945	6,533,526
State Aid Day Care		2,608,727	4,784,039	4,784,135	4,823,976	4,864,814	4,906,672
State Aid Raise the Age		8,656,456	6,794,875	4,756,685	4,809,009	4,861,908	4,915,389
All Other State Aid Accounts		20,429,067	29,195,296	33,607,470	33,943,545	34,282,980	34,625,810
State Aid Revenue Offset		(30,236,669)	(38,300,000)	-	(19,150,000)	(9,575,000)	-
State Aid Total		134,139,776	144,255,536	188,603,075	172,052,951	184,272,189	196,536,664
Federal Aid							

Federal Aid-Family Assistance	28,665,738	34,727,326	37,441,676	37,972,173	38,510,627	39,057,158
Federal Aid-Soc Serv Admin	17,307,957	19,182,498	19,380,950	19,860,512	20,352,064	20,855,904
Fed Aid Day Care	24,265,041	23,203,076	23,013,463	23,714,959	24,437,500	25,181,718
Federal Aid-CWS Foster Care	14,049,725	14,616,248	14,799,265	15,075,424	15,357,106	15,644,422
Federal Aid-Safety Net TANF Cases	444,008	564,749	708,834	716,764	724,812	732,981
All Other Federal Aid Accounts	69,197,455	76,833,194	79,315,698	80,108,855	80,909,944	81,719,043
Federal Aid Total	153,929,924	169,127,091	174,659,886	177,448,687	180,292,053	183,191,226
Interfund Revenue	3,890,548	665,783	-	-	-	-
Total Fund 110 Revenue	1,464,806,162	1,472,395,857	1,667,137,561	1,668,954,961	1,700,195,167	1,731,961,501

Expense

Personal Service Related Expense

Personal Services						
Full-Time Salaries	200,139,394	218,706,015	231,109,588	242,631,443	249,910,387	257,407,698
Part-Time Wages	2,638,443	3,279,120	3,705,170	3,846,467	3,961,861	4,080,717
Regular Part Time Wages	1,517,388	1,419,093	1,517,678	1,593,562	1,641,369	1,690,610
Seasonal Emp Wages	440,328	912,836	863,737	906,924	934,132	962,156
Personal Services Total	204,735,553	224,317,064	237,196,173	248,978,396	256,447,748	264,141,180
Employee Payments non-salary						
Shift Differential	1,591,932	1,620,645	1,746,237	1,833,549	1,888,555	1,945,212
Uniform Allowance	980,575	908,600	1,003,350	1,013,384	1,023,517	1,033,753
Holiday Worked	1,765,377	1,840,583	2,165,383	2,273,652	2,341,862	2,412,118
Line-Up	2,171,307	2,552,179	2,532,626	2,659,257	2,739,035	2,821,206
Other Employee Pymts	2,058,310	1,728,985	1,853,011	1,945,662	2,004,031	2,064,152
Overtime	11,506,272	13,116,177	17,741,860	18,628,953	19,187,822	19,763,456
Employee Payments non-salary Total	20,073,773	21,767,169	27,042,467	28,354,456	29,184,822	30,039,897
Fringe Benefits						
Fringe Benefits- FICA	16,531,249	18,544,107	20,101,503	21,108,863	21,743,792	22,397,752
Fringe Benefits-Medical Insurance	32,882,348	37,485,632	44,057,243	47,791,570	50,479,704	53,286,156
Fringe Benefits-Workers Compensation	11,386,104	6,565,981	7,702,913	8,084,833	8,328,014	8,578,486
Fringe Benefits-Unemployment Insur.	720,898	714,830	919,677	965,765	994,814	1,024,734
Fringe Benefits-Retiree Med Insur.	27,599,451	30,337,265	36,764,084	38,934,125	41,327,416	43,214,487
Fringe Benefits-Retirement	30,695,546	34,783,144	33,502,505	32,008,211	32,970,978	33,962,605
Fringe Benefits Total	119,815,596	128,430,959	143,047,925	148,893,367	155,844,718	162,464,220
Countywide Personnel Adjustments						
Salary Adjustments	53.30%	52.19%	54.40%	53.96%	54.83%	55.49%
Reductions (Vacancy Savings)	-	(3,627,601)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
Countywide Personnel Adjustments	-	(3,627,601)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
Personal Service Related Expense Total	344,624,922	370,887,591	405,886,565	424,826,219	440,077,288	455,245,297

Other Departmental Expense

Supplies & Repairs						
Auto Supplies	1,118,412	1,616,875	1,931,625	1,960,599	1,990,008	2,019,858
All Other	5,079,374	6,079,783	7,211,548	7,319,721	7,429,517	7,540,960
Supplies and Repairs	6,197,786	7,696,658	9,143,173	9,280,321	9,419,525	9,560,818
Other						
Risk Retention	2,326,838	3,019,400	5,000,000	5,000,000	5,000,000	5,000,000
Control Board	483,216	504,000	486,000	500,000	500,000	500,000
Rental	8,427,368	9,716,087	11,879,727	11,998,524	12,118,510	12,239,695
DSS Pivot Wages/Chargebacks/Training	4,006,212	5,691,136	4,940,082	4,989,483	5,039,378	5,089,771
Utility Charges	2,988,188	2,735,248	3,697,975	3,753,445	3,809,746	3,866,892
All Other	3,101,714	5,600,285	6,312,380	6,407,066	6,503,172	6,600,719
Other Total	21,333,536	27,266,156	32,316,164	32,648,517	32,970,805	33,297,078

Contractual

Sales Tax as Aid to Local Governments						
Sales Tax Distrib.to Cities, Towns & Sch Dist. from 3%	329,881,426	316,149,457	379,442,301	383,236,724	387,069,091	390,939,782
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	21,245,958	20,361,690	24,433,759	24,678,097	24,924,878	25,174,126
Sub Total - Local Gov. Sales Tax	363,627,384	349,011,147	416,376,060	420,414,821	424,493,969	428,613,908
Other Agency Contractual or Mandated Payments						
Indigent Defense - Legal Aid/Bar Assoc.	13,220,137	13,220,137	13,804,118	14,011,180	14,221,347	14,434,668
NFTA Sec 18 B	3,108,620	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200
Contractual-ECMCC Healthcare Network	9,422,912	7,735,641	7,669,908	7,784,957	7,901,731	8,020,257
Cultural/Community Agencies	12,294,200	7,238,650	11,128,373	7,663,121	7,778,068	7,894,739
Buffalo Bills Game Day Expense	2,578,774	2,649,291	2,855,396	-	-	-
Stadium - Working Capital Assistance	1,646,386	1,695,750	1,810,650	-	-	-
Social Services/Youth/Mental Health Agencies	82,024,122	87,505,326	90,943,296	92,307,445	93,692,057	95,097,438
Visit Niagara (CVB) Subsidy	3,630,933	3,630,933	3,739,861	3,795,959	3,852,898	3,910,692
Bflo Niagara Film Comm WNED	247,023	247,023	302,844	307,387	311,997	316,677
Convention Center Subsidy	1,867,551	1,867,551	1,923,578	1,952,432	1,981,718	2,011,444
County Residents at Other Community Colleges	7,672,145	7,243,300	7,850,000	8,007,000	8,167,140	8,330,483
Legislative Earmarks	-	-	-	-	-	-
All Other Contractual Accounts	24,323,959	28,433,125	50,205,447	30,958,529	31,422,907	31,894,250
Contractual Total	525,664,146	514,135,074	612,266,731	590,860,029	597,481,033	604,181,756
Equipment	2,508,554	1,425,979	5,479,727	5,228,713	5,490,149	5,764,656
Allocation						
Interfund-Erie Community College	17,724,317	18,084,317	19,804,317	19,804,317	19,804,317	19,804,317
Interfund-Utilities Fund	2,803,695	3,650,089	4,100,386	4,161,892	4,224,320	4,287,685
County Share - Grants	5,028,384	6,809,630	7,416,305	7,564,631	7,715,924	7,870,242
Interfund-Road	20,452,625	9,505,868	20,054,514	20,000,000	20,000,000	20,000,000
Interfund -Library Subsidy	-	-	14,000	-	-	-
Interfund E911 Subsidy	5,232,552	4,089,578	5,462,503	5,571,753	5,683,188	5,796,852
Interfund COVID Response	-	5,070,900	-	-	-	-
Interdepartmental Billings	(3,937,585)	(4,005,756)	(4,911,245)	(5,009,470)	(4,909,659)	(5,007,852)
All Other Allocation Accounts	11,948,382	302,000	3,052,500	1,400,000	1,400,000	1,400,000
Allocation Total	59,252,370	43,506,626	54,993,280	53,493,123	53,918,090	54,151,244
Program Related						
UPL Expense	3,660,122	8,315,840	4,200,000	4,200,000	4,200,000	4,200,000
Indigent Care Adjustment DSH	5,255,637	5,423,774	6,367,267	6,367,267	6,367,267	6,367,267
DSH Expense	61,375,583	28,042,934	48,651,457	43,147,557	38,476,724	38,476,724
Sub Total UPL/DSH/ICA ECMCC Subsidy	70,291,342	41,782,548	59,218,724	53,714,824	49,043,991	49,043,991
MMIS-Medicaid Local Share	187,453,156	178,436,357	191,029,437	196,016,900	199,786,455	193,243,076
Family Assistance	29,221,397	35,366,441	35,691,689	36,222,186	36,760,640	37,307,171
CWS - Foster Care	59,779,037	63,961,163	64,170,714	65,449,937	66,754,745	68,085,649
Safety Net Assistance	32,677,460	37,071,148	36,069,543	36,625,610	37,190,018	38,262,892
Child Care-DSS	27,272,129	28,238,175	26,951,740	27,762,941	28,598,496	29,459,139
Children With Special Needs Program	57,567,756	62,863,441	67,006,068	67,709,632	68,420,583	69,138,999
State Training School	8,619,299	4,832,998	7,979,770	8,378,759	8,797,697	9,237,582
All Other Program Related Accounts	2,066,789	2,867,041	2,645,084	2,684,760	2,725,032	2,765,907
Program Related Total	474,948,365	455,419,312	490,762,769	494,565,549	498,077,657	496,544,406
Debt Service						
Interest-Revenue Anticipation Notes	-	3,739,584	-	-	-	-
Interfund Debt Service Subsidy	70,001,046	48,318,877	56,289,152	56,276,232	56,861,534	62,762,784
Debt Service Total	70,001,046	52,058,461	56,289,152	56,276,232	56,861,534	62,762,784
Other Departmental Expense Total	1,159,905,803	1,101,508,266	1,261,250,996	1,242,352,485	1,254,218,793	1,266,262,742
Total Fund 110 Expense	1,504,530,725	1,472,395,857	1,667,137,561	1,667,178,704	1,694,296,081	1,721,508,039
Revenue Less Expense - Surplus/(Gap)	(39,724,563)	-	-	1,776,257	5,899,086	10,453,461