



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

December 8, 2022

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

Re: 2023-2026 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 2023-2026 (the "Plan").

The Plan reflects the amendments made to the 2023 Budget by the Erie County Legislature ("Legislature") on December 1, 2022. In addition, as a result of the amendments and updated information, the Division of Budget and Management have adjusted the 2024-2026 years of the Plan. It is important to note that the 2023 Budget remains balanced. The reduction in net spending made by the Legislature totaled \$351,975.

On the final page of the Plan matrix, as a result of the adjustments to the 2023 Budget, and other information the projected 2024-2026 gap amounts in the Plan have decreased by \$ 1,954,951.

We do not expect any noteworthy issues to emerge in managing the 2023 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. Future year gap closers include:

- Better than expected sales tax revenue;
- Better than expected property tax assessment growth;
- Reductions in discretionary spending, including in personal services and through deletion of positions;
- Property tax revenue;
- NYS payment of withheld eFMAP Aid relating to earned but not received ACA benefit;
- NYS reduction of Medicaid weekly share payments due to earned but not received COVID eFMAP benefit
- Use of appropriated fund balance;
- Increase to Community College Chargeback revenue;
- More favorable (lower) caseload trends in social service programs; and
- Continuation of Gaming Facilities Aid.

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

Sincerely yours,



Mark C. Poloncarz, Esq.
Erie County Executive

MCP/rk
Enclosure

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

**County of Erie
2023-2026 Four-Year Financial Plan**

Fund 110 - General	Account Type	2021 Actual	2022 Legislative Adopted Budget	2023 Executive Recommended Budget	2023 Legislature Adopted Budget	2024 Projection	2025 Projection	2026 Projection
Local Source Revenue								
	Property Tax Levy	286,178,342	293,524,030	301,424,356	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	920,000
	Gain Sale Tax Acquired Prop	-	6,000	5,000	5,000	5,000	5,000	5,000
	Payments In Lieu Of Taxes	4,575,415	4,760,000	5,100,000	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	13,485,555	13,620,411	13,756,615	13,894,181
	Omitted Taxes	16,394	2,000	6,000	6,000	6,000	6,000	6,000
	Dec-Prop Tax Def Rev	(8,542,133)	(4,683,722)	(3,552,801)	(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	15,963,754	15,763,082	15,863,402	15,964,726
	Sales Tax							
	Sales Tax Original 3%	210,678,024	207,035,059	220,020,488	220,020,488	224,420,898	227,787,211	230,065,083
	1% Sales Tax	198,909,542	195,470,064	207,730,136	207,730,136	211,884,739	215,063,010	217,213,640
	25 % Sales Tax	49,720,827	48,967,342	51,925,690	51,925,690	52,964,204	53,758,667	54,296,254
	50% Sales Tax	99,441,654	97,701,854	103,851,380	103,851,380	105,928,408	107,517,334	108,592,507
	Sales Tax Total	558,750,047	549,174,319	583,527,694	583,527,694	595,198,249	604,126,222	610,167,484
	Sales Tax (Distrib. to Local Gov'ts)	386,050,600	379,442,301	403,187,071	403,187,071	411,250,812	417,419,574	421,593,770
	Fees Fines or Charges							
	Election Exp Other Gov'ts	7,581,812	8,359,701	8,369,412	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	27,034,515	27,440,033	27,851,633	28,269,408
	Fees Fines or Charges Total	35,932,265	34,629,402	35,403,927	35,403,927	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	1,200,400
	Hotel Occupancy Tax Revenue	9,112,604	9,300,000	11,200,000	11,200,000	11,368,000	11,538,520	11,711,598
	Community College Respreads	2,981,087	3,272,145	3,969,412	3,617,437	3,653,611	3,690,147	3,727,049
	All Other Sources Accounts	34,193,550	19,381,550	22,514,163	22,514,163	22,851,875	23,194,654	23,542,573
	Other Sources Total	46,415,353	32,154,195	38,883,975	38,532,000	39,073,887	39,623,721	40,181,620
	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	1,378,038,802	1,403,981,100	1,426,405,681	1,444,088,963
	State Aid							
	State Aid-Education Of Handicapped Children	37,559,475	34,577,401	37,057,308	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	47,378,633	47,852,419	48,330,944	48,814,253
	State Aid-Soc Serv Admin	31,198,872	29,441,676	30,554,134	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	10,411,479	10,619,709	10,832,103	11,048,745
	State Aid-Child Welfare Services	19,603,961	23,348,429	28,331,826	28,331,826	28,898,463	29,476,432	30,065,960
	State Aid-Serv For Recipients	6,466,745	6,424,553	5,997,122	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	3,899,715	3,977,709	4,057,263	4,138,409
	State Aid Raise the Age	15,107,740	4,756,885	8,650,476	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	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	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	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	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	19,339,794	19,726,590	20,121,122	20,523,544
	Federal Aid-CWS Foster Care	12,578,596	14,799,265	23,126,797	23,126,797	23,589,333	24,061,120	24,542,342
	Federal Aid-Safety Nat TANF Cases	236,280	708,834	360,963	360,963	368,182	375,546	383,057
	All Other Federal Aid Accounts	67,077,718	79,315,698	80,164,334	80,164,334	81,767,621	83,402,973	85,071,033
	Federal Aid Total	143,975,043	174,659,886	190,421,118	190,421,118	194,229,540	198,114,131	202,076,414
	Interfund Revenue	6,098,496	-	729,966	729,966	350,000	350,000	350,000
	Total Fund 110 Revenue	1,684,543,407	1,667,137,561	1,779,188,112	1,778,836,137	1,811,555,457	1,841,271,722	1,866,383,993

County of Erie
2023-2026 Four-Year Financial Plan

Fund 110 - General	Account Type	2021 Actual	2022 Legislative Adopted Budget	2023 Executive Recommended Budget	2023 Legislature Adopted 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	264,861,364	274,007,205	282,227,421	290,694,244
	Part-Time Wages	2,139,185	3,705,170	4,261,013	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	1,720,510	1,772,125	1,825,289	1,880,048
	Seasonal Emp Wages	603,731	863,737	986,666	986,666	1,016,266	1,046,754	1,078,157
	Personal Services Total	202,377,408	237,196,173	271,463,737	271,829,553	281,184,440	289,619,973	298,308,572
Employee Payments non-salary								
	Shift Differential	1,573,728	1,746,237	2,208,998	2,208,998	2,264,223	2,320,829	2,378,849
	Uniform Allowance	953,850	1,003,350	1,131,050	1,131,050	1,142,361	1,153,784	1,165,322
	Holiday Worked	2,095,637	2,165,383	2,471,716	2,471,716	2,533,509	2,596,847	2,661,788
	Line-Up	2,250,816	2,532,626	2,946,478	2,946,478	3,020,140	3,095,643	3,173,035
	Other Employee Pymts	7,136,860	1,853,011	2,524,479	2,524,479	2,587,591	2,652,281	2,718,588
	Overtime	19,720,082	17,741,860	19,062,961	18,662,981	18,849,591	19,038,087	19,228,468
	Employee Payments non-salary Total	33,730,773	27,042,467	30,345,682	29,945,682	30,397,414	30,857,470	31,326,029
Fringe Benefits								
	Fringe Benefits- FICA	17,241,589	20,101,503	22,881,871	22,045,849	23,836,012	24,516,524	25,217,047
	Fringe Benefits-Medical Insurance	40,207,655	44,067,243	49,579,492	47,767,566	52,241,845	54,737,547	57,158,840
	Fringe Benefits-Workers Compensation	4,311,247	7,702,913	6,828,367	6,579,200	7,104,066	7,306,886	7,515,669
	Fringe Benefits-Unemployment Insur.	(702,726)	919,677	747,774	720,453	778,955	801,194	824,087
	Fringe Benefits-Retiree Med Insur.	27,373,019	36,764,084	40,675,830	39,189,570	42,650,205	44,482,269	46,214,771
	Fringe Benefits-Retirement	33,359,241	33,502,505	30,509,181	29,394,466	33,555,220	34,843,612	35,633,500
	Fringe Benefits Total	121,780,025	143,047,925	151,222,495	145,697,104	160,166,303	166,488,032	172,563,714
Countywide Personnel Adjustments								
	Salary Adjustments	-	-	-	-	-	-	-
	Reductions (Vacancy Savings)	-	(1,400,000)	(2,700,000)	(2,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
	Countywide Personnel Adjustments	-	(1,400,000)	(2,700,000)	(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	444,772,339	470,048,157	485,265,475	500,498,315
Other Departmental Expense								
Supplies & Repairs								
	Auto Supplies	1,645,777	1,931,625	3,076,575	3,076,575	3,122,724	3,169,564	3,217,108
	All Other	5,672,331	7,211,548	8,271,027	8,271,027	8,395,092	8,521,019	8,648,834
	Supplies and Repairs	7,318,108	9,143,173	11,347,602	11,347,602	11,517,816	11,690,583	11,865,942
Other								
	Risk Retention	2,465,825	5,000,000	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	490,000
	Rental	9,214,279	11,879,727	13,062,755	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	5,420,127	5,474,328	5,528,072	5,584,362
	Utility Charges	3,037,066	3,697,975	3,706,293	3,706,293	3,817,482	3,932,006	4,049,967
	All Other	3,108,786	6,312,380	7,518,356	7,518,356	7,631,131	7,745,598	7,861,782
	Other Total	21,289,348	32,316,164	35,197,531	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	403,187,071	411,250,812	417,419,574	421,593,770
	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	12,500,000
	Sales Tax Distributed to NFTA	24,863,643	24,433,759	25,966,267	25,966,267	26,485,592	26,882,876	27,151,705
	Sub Total - Local Gov. Sales Tax	423,414,243	416,376,060	441,653,338	441,653,338	450,236,404	456,802,450	461,245,475
Other Agency Contractual or Mandated Payments								
	Indigent Defense - Legal Aid/Bar Assoc.	13,220,137	13,804,118	14,218,860	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	3,657,200
	Contractual-ECMCC Healthcare Network	21,822,051	7,689,908	5,882,104	5,882,104	5,970,336	6,059,891	6,150,789
	Cultural/Community Agencies	7,486,865	11,128,373	8,105,134	12,985,134	8,226,711	8,350,112	8,475,363
	Buffalo Bills Game Day Expense	2,684,502	2,855,396	3,048,714	3,048,714	3,140,176	3,234,381	0
	Stadium - Working Capital Assistance	1,728,590	1,810,650	1,933,237	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	99,782,595	101,279,334	102,798,524	104,340,502
	Visit Niagara (CVB) Subsidy	3,630,933	3,739,861	3,852,057	3,852,057	3,909,838	3,968,485	4,028,013
	Bflo Niagara Film Comm WNED	341,023	302,844	311,929	311,929	316,608	321,357	326,177
	Convention Center Subsidy	1,867,551	1,923,578	1,981,286	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	8,305,275	8,471,381	8,640,808	8,813,624
	All Other Contractual Accounts	23,254,227	50,205,447	33,864,253	33,864,253	34,372,217	34,887,800	35,411,117
	Contractual Total	600,249,254	612,266,731	628,595,982	631,475,982	638,227,869	647,897,937	650,057,380
	Equipment	2,466,211	5,478,727	4,937,173	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	2023 Legislature Adopted 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	19,804,317
Interfund-Utilities Fund	3,468,582	4,100,386	5,724,468	5,724,468	5,896,202	6,073,088	6,255,281
County Share - Grants	6,200,724	7,416,305	9,192,696	9,192,696	9,376,550	9,564,081	9,755,363
Interfund-Road	19,843,685	20,054,514	17,787,687	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	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)	(5,599,620)	(5,711,612)	(5,625,845)	(5,738,361)
All Other Allocation Accounts	11,696,250	3,052,500	7,649,277	7,976,877	7,000,000	6,000,000	5,000,000
Allocation Total	60,365,284	54,993,280	60,064,794	60,392,394	66,065,457	67,115,641	67,476,600
Program Related							
UPL Expense	5,288,328	4,200,000	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	51,964,074	40,625,582	41,414,226	42,245,962
DSH Expense	5,147,916	6,367,267	6,691,290	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	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	190,454,017	198,890,026	195,137,384	195,137,384
Family Assistance	23,317,916	35,691,689	38,780,099	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	99,177,933
Safety Net Assistance	26,751,901	36,069,543	39,665,565	39,665,565	40,458,876	41,268,054	42,093,415
Child Care-DSS	22,959,199	26,951,740	23,301,386	23,301,386	23,767,414	24,242,762	24,727,617
Children With Special Needs Program	58,967,695	67,006,068	73,151,320	73,151,320	74,614,346	76,106,633	77,628,766
State Training School	9,928,245	7,979,770	7,979,770	7,979,770	8,139,365	8,302,153	8,468,198
All Other Program Related Accounts	2,174,123	2,645,084	2,354,686	2,354,686	2,401,780	2,448,815	2,498,812
Program Related Total	407,650,635	490,762,769	537,720,140	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	52,992,976	46,855,674	49,099,607	51,126,950
Debt Service Total	52,058,460	56,289,152	52,992,976	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	1,334,063,798	1,341,980,224	1,356,813,559	1,367,130,538
Total Fund 110 Expense	1,509,295,506	1,667,137,561	1,779,188,112	1,778,836,137	1,812,028,381	1,842,079,034	1,867,628,653
Revenue Less Expense - Surplus/(Gap)	175,247,901	-	-	-	(472,924)	(807,313)	(1,244,860)