

County of Erie
2024-2027 Revised Four-Year Financial Plan

Fund 110 - General	Account Type	2022 Actual	2023 Legislative Adopted	2024 Executive Recommended	2024 Legislative Adopted	2025 Projection	2026 Projection	2027 Projection
Local Source Revenue								
	Property Tax Levy	293,524,030	301,424,356	299,034,343	299,034,343	313,900,000	320,178,000	326,581,560
	Property Tax Related							
	Sec 520 Exempt Removal	900,138	920,000	980,000	980,000	980,000	980,000	980,000
	Gain Sale Tax Acquired Prop	-	5,000	10,000	10,000	10,000	10,000	10,000
	Payments In Lieu Of Taxes	5,079,949	5,100,000	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
	Interest & Penalties-Prop Tax	15,656,959	13,485,555	15,533,598	15,533,598	15,688,934	15,845,823	16,004,281
	Omitted Taxes	2,722	6,000	4,000	4,000	4,000	4,000	4,000
	Dec-Prop Tax Def Rev	4,382,156	(3,552,801)	(5,019,422)	(5,019,422)	(5,069,616)	(5,120,312)	(5,171,515)
	Property Tax Related Total	26,021,924	15,963,754	16,308,176	16,308,176	16,413,318	16,519,511	16,626,766
	Sales Tax							
	Sales Tax Original 3%	225,758,744	220,020,488	241,067,475	241,067,475	244,683,487	248,353,739	252,079,045
	1% Sales Tax	213,156,227	207,730,136	227,615,560	227,615,560	231,029,793	234,495,240	238,012,669
	25 % Sales Tax	53,280,954	51,925,690	56,883,796	56,883,796	57,737,053	58,603,109	59,482,156
	50% Sales Tax	106,561,908	103,851,380	113,767,592	113,767,592	115,474,106	117,206,218	118,964,311
	Sales Tax Total	598,757,833	583,527,694	639,334,423	639,334,423	648,924,439	658,658,306	668,538,181
	Sales Tax (Distrib. to Local Gov'ts)	411,175,682	403,187,071	441,736,833	441,736,833	448,362,885	455,088,328	461,914,653
	Fees Fines or Charges							
	Election Exp Other Govts	8,359,701	8,369,412	8,858,658	8,858,658	9,035,831	9,171,368	9,308,939
	All Other Fees Fines or Charges	25,818,574	27,034,515	25,576,174	25,576,174	25,959,817	26,349,214	26,744,452
	Fees Fines or Charges Total	34,178,275	35,403,927	34,434,832	34,434,832	34,995,648	35,520,582	36,053,391
	Other Sources							
	Interest & Earn - Gen Inv	4,973,197	1,200,400	3,601,000	3,601,000	2,500,000	2,500,000	2,500,000
	Hotel Occupancy Tax Revenue	11,927,250	11,200,000	13,000,000	13,000,000	13,195,000	13,392,925	13,593,819
	Community College Respsrads	3,272,145	3,617,437	7,784,245	7,784,245	7,862,087	7,940,708	8,020,115
	All Other Sources Accounts	53,580,935	22,514,163	23,969,535	23,969,535	24,329,078	24,694,014	25,064,424
	Other Sources Total	73,753,527	38,532,000	48,354,780	48,354,780	47,886,165	48,527,647	49,178,358
	Appropriated Fund Balance							
	Appropriated Fund Balance - Special	-	-	-	-	-	-	-
	Appropriated Fund Balance County Purposes	-	-	-	-	-	-	-
	Appropriated Fund Balance	-	-	-	-	-	-	-
	Local Source Revenue Total	1,437,411,271	1,378,038,802	1,479,203,387	1,479,203,387	1,510,482,455	1,534,492,374	1,558,892,909
	State Aid							
	State Aid-Education Of Handicapped Children	34,919,621	37,057,308	40,214,184	40,214,184	40,616,326	41,022,489	41,432,714
	State Aid-Mental Health	45,784,214	47,378,633	54,200,740	54,200,740	54,742,747	55,290,174	55,843,076
	State Aid-Soc Serv Admin	31,819,593	30,554,134	36,608,638	36,608,638	37,340,811	38,087,627	38,849,380
	State Aid-Safety Net Assistance	8,044,060	10,411,479	10,318,315	10,318,315	10,524,681	10,735,175	10,949,879
	State Aid-Child Welfare Services	16,077,738	28,331,826	39,937,079	39,937,079	40,735,821	41,550,537	42,381,548
	State Aid-Serv For Recipients	7,093,126	5,997,122	7,674,682	7,674,682	7,828,176	7,984,740	8,144,435
	State Aid Day Care	680,715	3,899,715	3,769,160	3,769,160	3,844,543	3,921,434	3,999,863
	State Aid Raise the Age	8,276,740	8,650,476	9,602,312	9,602,312	9,794,358	9,990,245	10,190,050
	All Other State Aid Accounts	35,420,109	37,365,558	40,602,185	40,602,185	41,414,229	42,242,514	43,087,364
	State Aid Revenue Offset	-	-	-	-	-	-	-
	State Aid Total	188,115,916	209,646,251	242,927,295	242,927,295	246,841,692	250,824,935	254,878,309
	Federal Aid							
	Federal Aid-Family Assistance	24,962,968	37,682,769	35,525,442	35,525,442	36,235,951	36,960,670	37,699,883
	Federal Aid-Soc Serv Admin	23,237,135	29,746,461	21,532,936	21,532,936	21,963,595	22,402,867	22,850,924
	Fed Aid Day Care	28,280,987	19,339,794	44,938,536	44,938,536	45,837,307	46,754,053	47,689,134
	Federal Aid-CWS Foster Care	12,236,708	23,126,797	21,361,805	21,361,805	21,789,041	22,224,822	22,669,318
	Federal Aid-Safety Net TANF Cases	266,114	360,963	342,046	342,046	348,887	355,865	362,982
	All Other Federal Aid Accounts	87,903,333	80,164,334	85,729,231	85,729,231	87,443,816	89,192,692	90,976,546
	Federal Aid Total	176,887,245	190,421,118	209,429,996	209,429,996	213,618,597	217,890,969	222,248,787
	Interfund Revenue	14,508	729,966	9,823,386	9,823,386	5,000,000	900,000	900,000
	Total Fund 110 Revenue	1,802,428,940	1,778,836,137	1,941,384,064	1,941,384,064	1,975,942,744	2,004,108,278	2,036,920,005

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Fund 110 - General	Account Type	2022 Actual	2023 Legislative Adopted	2024 Executive Recommended	2024 Legislative Adopted	2025 Projection	2026 Projection	2027 Projection
Expense								
Personal Service Related Expense								
Personal Services								
	Full-Time Salaries	222,262,988	264,861,364	285,118,329	285,122,004	293,671,879	302,482,035	311,556,496
	Part-Time Wages	2,330,484	4,261,013	4,768,244	4,801,127	4,911,291	5,058,630	5,210,389
	Regular Part Time Wages	1,034,243	1,720,510	2,001,409	2,013,109	2,061,451	2,123,295	2,186,994
	Seasonal Emp Wages	1,094,516	986,666	1,202,407	1,202,407	1,238,479	1,275,633	1,313,902
	Personal Services Total	226,722,231	271,829,553	293,090,389	293,138,647	301,883,100	310,939,593	320,267,781
Employee Payments Non-Salary								
	Shift Differential	1,981,865	2,208,998	2,609,786	2,609,786	2,675,031	2,741,907	2,810,455
	Uniform Allowance	968,700	1,131,050	677,700	677,700	684,477	691,322	698,235
	Holiday Worked	2,413,886	2,471,716	2,969,750	2,969,750	3,043,994	3,120,094	3,198,096
	Line-Up	2,322,778	2,946,478	3,067,434	3,067,434	3,144,120	3,222,723	3,303,291
	Other Employee Pymts	2,818,835	2,524,479	2,469,132	2,469,132	2,530,860	2,594,132	2,658,985
	Overtime	25,942,156	18,662,981	25,581,253	25,581,253	25,837,066	26,095,437	26,356,391
	Employee Payments Non-Salary Total	36,448,220	29,945,682	37,375,055	37,375,055	37,915,548	38,465,615	39,025,453
Fringe Benefits								
	Fringe Benefits-FICA	19,386,222	22,408,215	25,127,606	25,127,606	25,994,597	26,729,498	27,485,932
	Fringe Benefits-Medical Insurance	44,483,108	43,927,677	49,269,817	49,519,817	50,255,213	51,260,317	52,285,523
	Fringe Benefits-Workers Compensation	4,088,652	5,682,187	6,380,211	6,380,211	7,747,409	7,966,439	8,191,886
	Fringe Benefits-Unemployment Insur.	275,321	670,207	755,471	755,471	849,497	873,513	898,233
	Fringe Benefits-Retiree Med Insur.	28,315,534	36,081,603	40,462,576	35,134,982	41,271,828	42,097,265	42,939,210
	Fringe Benefits-Retirement	29,087,811	36,927,217	41,400,666	41,396,501	42,642,686	43,921,967	45,239,626
	Fringe Benefits Total	125,636,648	145,697,106	163,396,347	158,314,588	168,761,230	172,848,999	177,040,410
Countywide Personnel Adjustments								
	Salary Adjustments	-	-	-	-	-	-	-
	Reductions (Vacancy Savings)	-	(2,700,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
	Countywide Personnel Adjustments	-	(2,700,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Personal Service Related Expense Total		388,807,099	444,772,341	491,861,791	486,828,290	506,559,878	520,254,207	534,333,644
Other Departmental Expense								
Supplies & Repairs								
	Auto Supplies	2,607,504	3,076,575	2,925,100	2,925,100	2,968,977	3,013,512	3,058,715
	All Other	6,441,729	8,271,027	9,023,628	9,023,628	9,158,982	9,296,367	9,435,813
	Supplies and Repairs	9,049,233	11,347,602	11,948,728	11,948,728	12,127,959	12,309,879	12,494,528
Other								
	Risk Retention	4,196,430	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	Control Board	466,672	490,000	648,000	648,000	648,000	648,000	648,000
	Rental	10,638,693	13,062,755	15,073,628	15,073,628	15,224,364	15,376,608	15,530,374
	DSS Pivot Wages/Chargebacks/Training	4,004,001	5,420,127	3,765,534	3,765,534	3,803,189	3,841,221	3,879,633
	Utility Charges	2,907,588	3,706,293	3,515,366	3,515,366	3,568,096	3,621,617	3,675,941
	All Other	4,184,252	7,518,356	7,581,703	7,581,703	7,695,429	7,810,860	7,928,023
	Other Total	26,397,636	35,197,531	35,584,231	35,584,231	35,939,078	36,298,306	36,661,971
Contractual								
Sales Tax as Aid to Local Governments								
	Sales Tax Distrib.to Cities, Towns & Sch Dist. from 3%	411,175,682	403,187,071	441,736,833	441,736,833	448,362,885	455,088,328	461,914,653
	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	26,643,481	25,966,267	28,450,180	28,450,180	28,876,933	29,310,087	29,749,738
	Sub Total - Local Gov. Sales Tax	450,319,163	441,653,338	482,687,013	482,687,013	489,739,818	496,898,415	504,164,391
Other Agency Contractual or Mandated Payments								
	Indigent Defense - Legal Aid/Bar Assoc.	13,804,118	14,218,860	25,836,984	25,836,984	26,224,539	26,617,907	27,017,176
	NFTA Sec 18 B	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200
	Contractual-ECMCC Healthcare Network	6,346,658	5,882,104	7,431,881	7,431,881	7,543,359	7,656,509	7,771,357
	Cultural/Community Agencies	16,291,289	9,602,484	11,393,157	15,964,157	11,564,054	11,737,515	11,913,578
	Buffalo Bills Game Day Expense	2,885,058	3,048,714	3,147,784	3,147,784	3,250,087	-	-
	Stadium - Working Capital Assistance	1,876,928	1,933,237	2,016,369	2,016,369	2,081,900	-	-
	Social Services/Youth/Mental Health Agencies	98,169,501	99,981,245	108,049,232	108,049,232	109,669,970	111,315,020	112,984,745
	Visit Niagara (CVB) Subsidy	3,839,861	3,852,057	4,500,000	4,500,000	4,567,500	4,636,013	4,705,553
	Bfo Niagara Film Comm WNED	302,844	311,929	321,287	321,287	326,106	330,998	336,963
	Convention Center Subsidy	1,940,414	1,981,286	2,581,286	2,581,286	2,620,005	2,659,305	2,699,195
	County Residents at Other Community Colleges	7,784,245	8,305,275	7,900,842	7,900,842	8,058,859	8,220,036	8,384,437
	All Other Contractual Accounts	30,881,719	37,048,253	41,592,050	42,067,050	42,215,931	42,849,170	43,491,908
	Contractual Total	638,098,998	631,475,982	701,115,085	706,161,085	711,519,328	716,578,088	727,125,503
Equipment		4,298,560	4,937,173	4,190,342	4,190,342	4,399,859	4,619,852	4,850,845

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Allocation								
	Interfund-Erie Community College	21,429,973	19,804,317	19,804,317	19,804,317	19,804,317	19,804,317	19,804,317
	Interfund-Utilities Fund	4,458,957	5,724,468	4,752,299	4,752,299	4,847,345	4,944,292	5,043,178
	County Share - Grants	6,600,461	9,192,696	10,167,834	10,155,335	10,371,191	10,578,615	10,790,187
	Interfund-Road	20,739,988	17,787,687	14,713,837	14,713,837	17,000,000	20,000,000	20,000,000
	Interfund -Library Subsidy	226,623	-	-	-	-	-	-
	Interfund E911 Subsidy	5,636,162	5,505,969	8,171,021	8,171,021	8,500,000	8,500,000	8,500,000
	Interfund COVID Response	181,160	-	-	-	-	-	-
	Interfund Storm Response	25,000,000	-	-	-	-	-	-
	Interdepartmental Billings	(5,906,865)	(5,599,620)	(6,318,690)	(6,318,690)	(6,445,064)	(6,573,965)	(6,705,444)
	All Other Allocation Accounts	68,106,045	7,976,875	8,502,133	8,502,133	8,672,176	8,845,620	9,022,532
	Allocation Total	146,472,504	60,392,392	59,792,751	59,780,252	62,749,965	66,098,879	66,454,770
Program Related								
	UPL Expense	1,613,861	4,200,000	7,956,750	7,956,750	8,195,453	8,441,316	8,694,556
	DSH Expense	9,637,960	51,964,074	56,831,456	56,831,456	62,106,096	54,360,945	54,904,555
	Indigent Care Adjustment	5,580,344	6,691,290	6,902,172	6,902,172	7,478,504	8,102,959	8,779,556
	Sub Total UPL/DSH/ICA	16,832,165	62,855,364	71,690,378	71,690,378	77,780,053	70,905,220	72,378,667
	MMIS-Medicaid Local Share	176,282,735	190,454,017	214,648,032	214,648,032	213,379,184	215,758,556	215,758,556
	Family Assistance	30,365,509	38,780,099	36,612,708	36,612,708	37,344,962	38,091,861	38,853,698
	CWS - Foster Care	61,534,289	99,177,933	99,177,933	99,177,933	101,161,492	103,184,722	105,248,416
	Safety Net Assistance	30,860,754	39,665,565	39,741,862	39,741,862	40,536,699	41,347,433	42,174,382
	Child Care-DSS	31,588,092	23,301,386	48,667,096	48,667,096	49,640,438	50,633,247	51,645,912
	Children With Special Needs Program	68,049,258	73,151,320	79,139,848	79,139,848	80,722,645	82,337,098	83,983,840
	State Training School	9,575,203	7,979,770	8,562,545	8,562,545	8,733,796	8,908,472	9,086,641
	All Other Program Related Accounts	1,489,583	2,354,686	2,854,722	2,854,722	2,911,816	2,970,052	3,029,453
	Program Related Total	426,577,588	537,720,140	601,095,124	601,095,124	612,211,085	614,136,661	622,159,565
Debt Service								
	Interest-Revenue Anticipation Notes	-	-	-	-	-	-	-
	Interfund Debt Service Subsidy	56,289,151	52,992,976	35,796,012	35,796,012	44,828,835	46,931,931	48,444,266
	Debt Service Total	56,289,151	52,992,976	35,796,012	35,796,012	44,828,835	46,931,931	48,444,266
	Other Departmental Expense Total	1,307,183,670	1,334,063,796	1,449,522,273	1,454,555,774	1,483,776,109	1,496,973,596	1,518,191,448
	Total Fund 110 Expense	1,695,990,769	1,778,836,137	1,941,384,064	1,941,384,064	1,990,335,987	2,017,227,803	2,052,525,092
	Revenue Less Expense - Surplus/(Gap)	106,438,171	-	-	-	(14,393,243)	(13,119,525)	(15,605,087)