

**Revised
Erie County
2025-2028 Four-Year Financial Plan**

Fund 110 - General	Account Type	2023 Actual	2024 Legislative Adopted Budget	2025 Executive Recommended Budget	2025 Legislative Adopted Budget	2026 Projection	2027 Projection	2028 Projection
Local Source Revenue								
	Property Tax Levy	301,424,356	299,034,343	311,851,561	311,851,561	317,248,464	323,593,433	330,065,302
	Property Tax Related							
	Sec 520 Exempt Removal	980,630	980,000	825,000	825,000	825,000	825,000	825,000
	Gain Sale Tax Acquired Prop	-	10,000	10,000	10,000	10,000	10,000	10,000
	Payments In Lieu Of Taxes	4,749,448	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
	Interest & Penalties-Prop Tax	3,927,980	15,533,598	18,488,389	18,488,389	18,673,273	18,860,006	19,048,606
	Omitted Taxes	4,148	4,000	3,000	3,000	3,000	3,000	3,000
	Dec-Prop Tax Def Rev	(1,104,024)	(5,019,422)	(5,974,213)	(5,974,213)	(6,033,955)	(6,094,295)	(6,155,238)
	Property Tax Related Total	8,558,182	16,308,176	18,152,176	18,152,176	18,277,318	18,403,711	18,531,368
	Sales Tax							
	Sales Tax Original 3%	231,565,330	241,067,475	236,000,098	236,000,098	240,975,780	244,590,417	248,259,273
	1% Sales Tax	218,621,841	227,615,560	222,830,950	222,830,950	227,528,982	230,941,917	234,406,046
	.25 % Sales Tax	54,650,045	56,883,796	55,688,066	55,688,066	56,862,159	57,715,091	58,580,817
	50% Sales Tax	109,300,092	113,767,592	111,376,132	111,376,132	113,724,318	115,430,183	117,161,636
	Sales Tax Total	614,137,308	639,334,423	625,895,246	625,895,246	639,091,239	648,677,608	658,407,772
	Sales Tax (Distrib. to Local Gov'ts)	424,324,915	441,736,833	432,451,271	432,451,271	441,568,809	448,192,341	454,915,226
	Fees Fines or Charges							
	Election Exp Other Govts	8,369,412	8,858,658	8,907,562	8,907,562	12,130,665	13,065,166	14,068,189
	All Other Fees Fines or Charges	24,054,130	25,576,174	28,040,340	28,040,340	28,460,945	28,887,859	29,321,177
	Fees Fines or Charges Total	32,423,542	34,434,832	36,947,902	36,947,902	40,591,610	41,953,025	43,389,366
	Other Sources							
	Interest & Earn - Gen Inv	22,762,982	3,601,000	8,008,000	8,008,000	7,000,000	6,000,000	5,000,000
	Hotel Occupancy Tax Revenue	13,525,155	13,000,000	14,300,000	14,300,000	14,514,500	14,732,218	14,953,201
	Community College Respreads	3,617,437	7,784,245	9,026,388	9,026,388	10,513,100	10,831,665	11,048,298
	All Other Sources Accounts	36,300,694	23,969,535	26,740,119	26,740,119	29,641,221	29,585,839	28,529,627
	Other Sources Total	76,206,268	48,354,780	58,074,507	58,074,507	61,668,821	61,149,722	59,531,126
	Appropriated Fund Balance	-	-	-	-	-	-	-
	Local Source Revenue Total	1,457,074,571	1,479,203,387	1,483,372,663	1,483,372,663	1,518,446,261	1,541,969,840	1,564,840,160
	State Aid							
	State Aid-Special Needs Preschool Age	37,444,928	40,214,184	41,778,218	41,778,218	42,822,673.00	43,893,240.00	44,990,571
	State Aid-Mental Health	55,062,804	54,200,740	54,412,635	54,412,635	55,772,951.00	57,167,275.00	58,596,457
	State Aid-Soc Serv Admin	36,361,312	36,608,638	32,386,177	32,386,177	33,195,831.00	34,025,727.00	34,876,370
	State Aid-Safety Net Assistance	9,332,153	10,318,315	10,396,797	10,396,797	10,656,717.00	10,923,135.00	11,196,213
	State Aid-Child Welfare Services	20,522,544	39,937,079	38,734,930	38,734,930	39,703,303.00	40,695,886.00	41,713,283
	State Aid-Serv For Recipients	8,909,730	7,674,682	7,149,746	7,149,746	7,328,490.00	7,511,702.00	7,699,495
	State Aid-Day Care	1,390,466	3,769,160	3,769,160	3,769,160	3,863,389.00	3,959,974.00	4,058,973
	State Aid-Raise the Age	8,657,742	9,602,312	11,106,964	11,106,964	11,384,638	11,669,254	11,960,985
	All Other State Aid Accounts	35,783,368	40,602,185	44,136,060	44,136,060	45,239,462	46,370,449	47,529,710
	State Aid Total	213,465,047	242,927,295	243,870,687	243,870,687	249,967,454	256,216,642	262,622,057
	Federal Aid							
	Federal Aid-Family Assistance	27,724,338	35,525,442	37,605,744	37,605,744	38,921,945	40,284,213	41,694,160
	Federal Aid-Soc Serv Admin	22,740,454	21,532,936	24,862,311	24,862,311	25,732,492	26,633,129	27,565,289
	Fed Aid Day Care	46,008,529	44,938,536	57,775,186	57,775,186	59,797,318	61,890,224	64,056,382
	Federal Aid-CWS Foster Care	15,165,848	21,361,805	22,595,331	22,595,331	23,386,168	24,204,684	25,051,848
	Federal Aid-Safety Net TANF Cases	269,893	342,046	300,967	300,967	311,501	322,404	333,688
	All Other Federal Aid Accounts	91,523,250	85,729,231	91,999,178	91,999,178	95,219,149	98,551,819	102,001,133
	Federal Aid Total	203,432,312	209,429,996	235,138,717	235,138,717	243,368,573	251,886,473	260,702,500
	Interfund Revenue	959,766	9,823,386	5,801,385	5,801,385	350,000	350,000	350,000
	Total Fund 110 Revenue	1,874,931,696	1,941,384,064	1,968,183,452	1,968,183,452	2,012,132,288	2,050,422,955	2,088,514,717

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Expense								
Personal Service Related Expense								
Personal Services								
	Full-Time Salaries	245,482,901	285,218,695	303,623,577	303,125,922	306,039,700	315,220,891	324,677,518
	Part-Time Wages	2,615,595	4,801,127	5,010,651	5,068,989	5,221,059	5,377,691	5,539,022
	Regular Part Time Wages	1,427,473	2,013,109	2,371,434	2,382,882	2,454,368	2,527,999	2,603,839
	Seasonal Emp Wages	1,156,617	1,202,407	1,344,440	1,344,440	1,384,773	1,426,316	1,469,105
	Personal Services Total	250,682,586	293,235,338	312,350,102	311,922,233	315,099,900	324,552,897	334,289,484
Employee Payments non-salary								
	Shift Differential	2,165,338	2,609,786	2,711,483	2,711,483	2,779,270	2,848,752	2,919,971
	Uniform Allowance	1,020,100	677,700	683,450	683,450	690,285	697,188	704,160
	Holiday Worked	2,669,943	2,969,750	3,159,827	3,159,827	3,238,823	3,319,794	3,402,789
	Line-Up	2,672,813	3,067,434	3,174,687	3,174,687	3,254,054	3,335,405	3,418,790
	Other Employee Pymts	2,687,729	2,469,132	2,866,772	2,866,772	2,938,441	3,011,902	3,087,200
	Overtime	33,739,881	25,581,253	26,160,228	26,160,228	26,814,234	27,484,590	28,171,705
	Employee Payments non-salary Total	44,955,804	37,375,055	38,756,447	38,756,447	39,715,107	40,697,631	41,704,615
Fringe Benefits								
	Fringe Benefits- FICA	21,716,067	25,127,606	26,107,991	26,075,901	26,386,126	27,168,790	27,974,557
	Fringe Benefits-Medical Insurance	46,176,528	49,519,817	54,062,858	50,042,420	54,873,801	55,696,908	56,532,362
	Fringe Benefits-Workers Compensation	4,118,691	6,380,211	6,775,751	6,571,617	6,979,024	7,327,712	7,572,665
	Fringe Benefits-Unemployment Insur.	222,808	755,471	802,306	798,201	879,538	905,626	932,485
	Fringe Benefits-Retiree Med Insur.	32,821,347	35,134,982	40,056,546	40,056,546	40,657,394	41,267,255	41,886,264
	Fringe Benefits-Retirement	32,989,750	41,299,810	48,564,101	48,564,101	53,944,422	57,720,532	60,606,559
	Fringe Benefits Total	138,045,191	158,217,897	176,369,553	172,108,786	183,720,305	190,086,823	195,504,891
Countywide Personnel Adjustments								
	Reductions (Vacancy Savings)	-	(2,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
	HELP - Personnel Reserve	-	-	(8,913,664)	(8,685,841)	-	-	-
	Countywide Personnel Adjustments	-	(2,000,000)	(11,913,664)	(11,685,841)	(3,000,000)	(3,000,000)	(3,000,000)
Personal Service Related Expense Total		433,683,581	486,828,290	515,562,438	511,101,625	535,535,312	552,337,351	568,498,990
Other Departmental Expense								
Supplies & Repairs								
	Auto Supplies	2,359,711	2,925,100	2,718,110	2,718,110	2,758,882	2,800,265	2,842,269
	All Other	7,710,912	9,023,628	10,254,554	10,254,554	10,408,372	10,564,498	10,722,965
	Supplies and Repairs	10,070,623	11,948,728	12,972,664	12,972,664	13,167,254	13,364,763	13,565,234
Other								
	Risk Retention	5,575,609	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	Control Board	647,640	648,000	540,000	540,000	540,000	540,000	540,000
	Rental	12,406,830	15,073,628	15,869,842	15,869,842	16,028,540	16,188,825	16,350,713
	DSS Pivot Wages/Chargebacks/Training	4,200,279	3,765,534	5,392,588	5,392,588	5,446,514	5,500,979	5,555,989
	Utility Charges	3,165,547	3,515,366	3,462,615	3,462,615	3,566,493	3,673,488	3,783,693
	All Other	3,887,543	7,581,703	7,888,196	7,723,196	8,006,519	8,126,617	8,248,516
	Other Total	29,883,448	35,584,231	38,153,241	37,988,241	38,588,066	39,029,909	39,478,911
Contractual								
Sales Tax as Aid to Local Governments								
	Sales Tax Distrib.to Cities, Towns & Sch Dist. from 3%	424,324,915	441,736,833	432,451,271	432,451,271	441,568,809	448,192,341	454,915,226
	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	27,328,760	28,450,180	27,852,140	27,852,140	28,439,358	28,865,948	29,298,937
	Sub Total - Local Gov. Sales Tax	464,153,675	482,687,013	472,803,411	472,803,411	482,508,167	489,558,289	496,714,163
Other Agency Contractual or Mandated Payments								
	Indigent Defense - Legal Aid/Bar Assoc.	22,355,146	25,836,984	23,047,347	23,047,347	24,344,695	24,831,589	25,328,221
	Mass Transit 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	5,200,472	7,431,881	6,724,030	6,724,030	6,824,890	6,927,263	7,031,172
	Economic Development	866,929	4,033,523	1,687,972	1,687,972	1,713,292	1,738,991	1,765,076
	Community Development	10,096,276	4,779,386	1,003,003	5,095,503	1,018,048	1,033,319	1,048,819
	Cultural Agencies	8,013,140	8,295,721	8,176,446	8,709,759	8,299,093	8,423,579	8,549,933
	Buffalo Bills Game Day Expense	3,041,384	3,147,784	3,250,685	3,250,685	1,050,803	-	-
	Stadium - Working Capital Assistance	1,952,899	2,016,369	2,082,283	2,082,283	-	-	-
	Social Services/Youth/Mental Health Agencies	104,969,737	108,097,732	110,938,014	110,938,014	112,602,084	114,291,115	116,005,482
	Visit Buffalo Niagara (CVB) Subsidy	3,852,057	4,500,000	7,450,000	7,450,000	7,561,750	7,675,176	7,790,304
	Convention Center Subsidy	1,978,089	2,581,286	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000
	County Residents at Other Community Colleges	9,026,388	7,900,842	10,831,665	10,831,665	11,048,298	11,269,264	11,494,649
	All Other Contractual Accounts	32,947,714	41,195,364	46,407,165	46,407,165	47,103,272	47,809,822	48,526,969
	Contractual Total	672,111,106	706,161,085	700,409,221	705,035,034	710,081,592	719,565,607	730,261,988
Equipment		6,216,470	4,190,342	5,507,448	5,507,448	5,782,820	6,071,961	6,375,559

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Allocation								
	Interfund-Erie Community College	19,804,317	19,804,317	19,804,317	19,804,317	19,804,317	19,804,317	19,804,317
	Interfund-Utilities Fund	3,252,558	4,752,299	4,760,020	4,760,020	4,831,420	4,903,892	4,977,450
	County Share - Grants	8,467,229	10,155,335	12,405,524	12,405,524	12,653,634	12,906,707	13,164,841
	Interfund-Road	22,237,687	14,713,837	13,804,466	13,804,466	14,149,578	16,503,317	18,915,900
	Interfund -Library Subsidy	769,976	-	-	-	-	-	-
	Interfund E911 Subsidy	7,130,532	8,171,021	8,579,736	8,579,736	8,751,331	8,926,357	9,104,884
	Interfund COVID Response	11,375	-	-	-	0	0	-
	Interdepartmental Billings	(5,678,505)	(6,318,690)	(6,889,969)	(6,889,969)	(7,027,768)	(7,168,323)	(7,311,689)
	All Other Allocation Accounts	85,761,283	8,502,133	12,796,240	12,796,240	3,000,000	6,000,000	6,000,000
	Allocation Total	141,756,452	59,780,252	65,260,334	65,260,334	56,162,512	61,876,267	64,655,703
Program Related								
	UPL Expense	5,911,209	7,956,750	5,500,000	5,500,000	6,747,955	6,747,955	6,747,955
	Indigent Care Adjustment DSH	6,214,824	6,902,172	9,298,931	9,298,931	9,298,931	9,147,886	9,422,322
	DSH Expense	50,573,845	56,831,456	35,286,578	35,286,578	66,328,254	51,704,715	49,412,297
	Sub Total UPL/DSH/ICA ECMCC Subsidy	62,699,878	71,690,378	50,085,509	50,085,509	82,375,140	67,600,556	65,582,574
	MMIS-Medicaid Local Share	187,122,858	214,648,032	213,379,184	213,379,184	215,758,556	215,758,556	215,758,556
	Family Assistance	29,047,026	36,612,708	38,043,493	38,043,493	38,804,363	39,580,450	40,372,059
	CWS - Foster Care	70,533,955	99,177,933	99,177,933	99,177,933	99,177,933	99,177,933	99,177,933
	Safety Net Assistance	35,847,141	39,741,862	41,041,239	41,041,239	41,862,064	42,699,305	43,553,291
	Child Care-DSS	49,655,145	48,667,096	59,934,079	59,934,079	61,132,761	62,355,416	63,602,524
	Children With Special Needs Program	74,330,299	79,139,848	82,339,732	82,339,732	83,986,527	85,666,258	87,379,583
	State Training School	9,582,807	8,562,545	5,500,000	5,500,000	5,610,000	5,722,200	5,836,644
	All Other Program Related Accounts	1,962,296	2,854,722	3,329,223	3,329,223	3,395,807	3,463,723	3,532,997
	Program Related Total	520,781,405	601,095,124	592,830,392	592,830,392	632,103,151	622,024,397	624,796,161
Debt Service								
	Interfund Debt Service Subsidy	59,024,580	35,796,012	37,487,714	37,487,714	39,618,173	45,932,472	49,327,113
	Debt Service Total	59,024,580	35,796,012	37,487,714	37,487,714	39,618,173	45,932,472	49,327,113
Other Departmental Expense Total		1,439,844,083	1,454,555,774	1,452,621,014	1,457,081,827	1,495,503,568	1,507,865,376	1,528,460,669
Total Fund 110 Expense		1,873,527,664	1,941,384,064	1,968,183,452	1,968,183,452	2,031,038,880	2,060,202,727	2,096,959,660
Revenue Less Expense - Surplus/(Gap)		1,404,032	-	-	-	(18,906,592)	(9,779,772)	(8,444,943)