

**Revised
Erie County
2026-2029 Four-Year Financial Plan**

Fund 110 - General	Account Type	2024	2025	2026	2026	2027	2028	2029
		Actual	Legislative Adopted Budget	Executive Recommended Budget	Legislative Adopted Budget	Projection	Projection	Projection
Local Source Revenue								
Property Tax Levy		299,034,343	311,851,561	316,053,995	316,053,995	323,241,660	331,853,974	339,581,271
Property Tax Related								
Sec 520 Exempt Removal		804,948	825,000	825,000	825,000	825,000	825,000	825,000
Gain Sale Tax Acquired Prop		-	10,000	130,000	130,000	130,000	130,000	130,000
Payments In Lieu Of Taxes		4,488,063	4,800,000	4,200,000	4,200,000	3,900,000	4,200,000	4,500,000
Interest & Penalties-Prop Tax		14,057,644	18,488,389	17,244,123	17,244,123	17,416,564	17,590,730	17,766,637
Omitted Taxes		2,970	3,000	3,000	3,000	3,000	3,000	3,000
Dec-Prop Tax Def Rev		(993,938)	(5,974,213)	(1,721,563)	(1,721,563)	(3,553,115)	(3,588,646)	(3,624,532)
Property Tax Related Total		18,359,687	18,152,176	20,680,560	20,680,560	18,721,449	19,160,084	19,600,105
Sales Tax								
Sales Tax Original 3%		231,409,308	236,000,098	246,757,818	246,757,818	250,459,185	254,216,073	258,029,314
1% Sales Tax		218,482,773	222,830,950	232,973,914	232,973,914	236,468,523	240,015,551	243,615,784
.25 % Sales Tax		54,617,145	55,688,066	58,239,695	58,239,695	59,113,290	59,999,990	60,899,990
.50% Sales Tax		109,234,289	111,376,132	116,479,389	116,479,389	118,226,580	119,999,979	121,799,979
Sales Tax Total		613,743,515	625,895,246	654,450,816	654,450,816	664,267,578	674,231,593	684,345,067
Sales Tax (Distrib. to Local Gov'ts)		424,039,016	432,451,271	452,163,931	452,163,931	458,946,390	465,830,586	472,818,045
Fees Fines or Charges								
Election Exp Other Govts		8,858,658	8,907,562	12,637,826	12,637,826	13,655,968	13,731,450	14,418,023
All Other Fees Fines or Charges		26,545,758	28,040,340	29,020,708	29,020,708	29,891,329	30,788,069	31,711,711
Fees Fines or Charges Total		35,404,416	36,947,902	41,658,534	41,658,534	43,547,297	44,519,519	46,129,734
Other Sources								
Interest & Earnings - Gen Inv		22,420,606	8,008,000	9,515,000	9,515,000	8,000,000	7,000,000	6,000,000
Hotel Occupancy Tax Revenue		14,400,401	14,300,000	14,000,000	14,000,000	13,800,000	13,600,000	14,000,000
Community College Respends		7,784,245	9,026,388	10,140,844	10,140,844	10,831,665	10,548,477	10,864,931
All Other Sources Accounts		31,183,679	26,740,119	26,586,447	26,586,447	27,384,040	28,205,561	29,051,728
Other Sources Total		75,788,931	58,074,507	60,242,291	60,242,291	60,015,705	59,354,038	59,916,659
Appropriated Fund Balance								
Local Source Revenue Total		1,466,369,908	1,483,372,663	1,545,250,127	1,545,250,127	1,568,740,079	1,594,949,794	1,622,390,881
State Aid								
State Aid-Special Needs Preschool Age		41,278,695	41,778,218	45,613,960	45,613,960	47,894,658	50,289,391	52,803,861
State Aid-Mental Health		55,407,618	54,412,635	55,690,222	55,690,222	57,082,478	58,509,540	59,972,279
State Aid-Soc Serv Admin		37,010,762	32,386,177	37,466,761	37,466,761	38,403,430	39,363,516	40,347,604
State Aid-Safety Net Assistance		9,446,067	10,396,797	14,176,107	14,176,107	14,530,510	14,893,773	15,266,117
State Aid-Child Welfare Services		20,363,006	38,734,930	41,534,441	41,534,441	38,741,250	43,637,122	44,728,050
State Aid-Serv For Recipients		6,403,978	7,149,746	9,880,512	9,880,512	10,127,525	10,380,713	10,640,231
State Aid-Day Care		2,906,675	3,769,160	3,769,160	3,769,160	3,863,389	3,959,974	4,058,973
State Aid-Raise the Age		9,966,790	11,106,964	10,667,926	10,667,926	10,934,624	11,207,990	11,488,190
All Other State Aid Accounts		42,460,249	44,136,060	50,216,093	50,216,093	51,722,576	53,274,253	54,872,481
State Aid Total		225,243,840	243,870,687	269,015,182	269,015,182	273,300,440	285,516,272	294,177,786
Federal Aid								
Federal Aid-Family Assistance		31,107,137	37,605,744	45,081,334	45,081,334	46,659,181	48,292,252	49,982,481
Federal Aid-Soc Serv Admin		29,941,576	24,862,311	26,841,454	26,841,454	27,780,905	28,753,237	29,759,600
Fed Aid Day Care		58,316,033	57,775,186	67,962,691	67,962,691	70,341,385	72,803,333	75,351,450
Federal Aid-CWS Foster Care		17,898,351	22,595,331	24,318,869	24,318,869	23,318,869	22,318,869	21,318,869
Federal Aid-Safety Net TANF Cases		290,754	300,967	404,479	404,479	418,636	433,288	448,453
All Other Federal Aid Accounts		99,007,766	91,999,178	100,042,815	100,042,815	78,001,944	80,762,663	83,621,044
Federal Aid Total		236,561,617	235,138,717	264,651,642	264,651,642	246,520,920	253,363,642	260,481,897
Interfund Revenue		23,210,016	5,801,385	2,243,078	2,243,078	350,000	350,000	350,000
Total Fund 110 Revenue		1,951,385,381	1,968,183,452	2,081,160,029	2,081,160,029	2,088,911,439	2,134,179,708	2,177,400,564

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		Actual	Legislative Adopted Budget	Executive Recommended Budget	Legislative Adopted Budget	Projection	Projection	Projection	
Expense									
Personal Service Related Expense									
Personal Services									
Full-Time Salaries	264,672,801	303,125,922	312,226,017	312,226,017	321,592,798	331,240,582	341,177,799		
Part-Time Wages	2,736,404	5,068,989	4,963,983	4,963,983	5,112,902	5,266,289	5,424,278		
Regular Part Time Wages	2,035,830	2,382,882	2,130,636	2,130,636	2,194,555	2,260,392	2,328,204		
Seasonal Emp Wages	1,535,963	1,344,440	1,268,680	1,268,680	1,306,740	1,345,942	1,386,320		
Personal Services Total	270,980,998	311,922,233	320,589,316	320,589,316	330,206,995	340,113,205	350,316,601		
Employee Payments non-salary									
Shift Differential	2,730,048	2,711,483	3,116,100	3,116,100	3,271,905	3,435,500	3,607,275		
Uniform Allowance	607,950	683,450	766,100	766,100	773,761	781,499	789,314		
Holiday Worked	2,829,201	3,159,827	3,341,634	3,341,634	3,508,716	3,684,152	3,868,360		
Line-Up	2,800,168	3,174,687	3,499,295	3,499,295	3,674,260	3,857,973	4,050,872		
Other Employee Pymts	2,306,595	2,866,772	2,965,609	2,965,609	3,113,889	3,269,583	3,433,062		
Overtime	31,745,019	26,160,228	27,128,183	27,128,183	28,755,874	30,481,226	32,310,100		
Employee Payments non-salary Total	43,018,981	38,756,447	40,816,921	40,816,921	43,098,405	45,509,933	48,058,983		
Fringe Benefits									
Fringe Benefits- FICA	23,107,819	26,075,901	26,305,099	26,305,099	27,254,477	28,161,063	29,099,643		
Fringe Benefits-Medical Insurance	52,316,115	50,042,420	53,174,406	52,174,406	53,739,638	55,351,827	57,012,382		
Fringe Benefits-Workers Compensation	4,847,854	6,571,617	5,291,254	5,291,254	5,449,992	5,613,492	5,781,897		
Fringe Benefits-Unemployment Insur.	370,649	798,201	421,365	421,365	434,006	447,026	460,437		
Fringe Benefits-Retiree Med Insur.	32,157,621	40,056,546	34,309,501	33,459,501	33,961,394	34,470,814	34,987,877		
Fringe Benefits-Retirement	55,772,933	48,564,101	55,018,109	55,018,109	63,625,731	69,988,304	75,587,368		
Fringe Benefits Total	168,572,991	172,108,786	174,519,734	172,669,734	184,465,238	194,032,527	202,929,603		
Countywide Personnel Adjustments									
Reductions (Vacancy Savings)	-	(3,000,000)	(4,000,000)	(4,000,000)	(3,000,000)	(3,000,000)	(3,000,000)		
Salary Reserves	-	-	(441,280)	(391,280)	-	-	-		
HELP - Personnel Reserve	-	(8,685,841)	-	-	-	-	-		
Countywide Personnel Adjustments	-	(11,685,841)	(4,441,280)	(4,391,280)	(3,000,000)	(3,000,000)	(3,000,000)		
Personal Service Related Expense Total	482,572,970	511,101,625	531,484,691	529,684,691	554,770,638	576,655,665	598,305,187		
Other Departmental Expense									
Supplies & Repairs									
Auto Supplies	2,164,677	2,718,110	2,669,270	2,669,270	2,802,734	2,942,871	3,090,015		
All Other	7,225,915	10,254,554	11,098,250	11,064,750	11,617,988	12,198,887	12,808,831		
Supplies and Repairs	9,390,592	12,972,664	13,767,520	13,734,020	14,420,722	15,141,758	15,898,846		
Other									
Risk Retention	10,878,412	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000		
Control Board	210,000	540,000	470,000	470,000	500,000	500,000	500,000		
Rental	15,642,691	15,869,842	17,420,482	17,420,482	17,594,687	17,770,634	17,948,340		
DSS Pivot Wages/Chargebacks/Training	4,987,482	5,392,588	3,984,043	3,984,043	4,023,883	4,064,122	4,104,763		
Utility Charges	2,979,436	3,462,615	3,433,830	3,433,830	3,536,845	3,642,950	3,752,239		
All Other	4,754,733	7,723,196	8,768,943	8,757,943	8,704,582	8,835,151	8,967,678		
Other Total	39,452,754	37,988,241	39,077,298	38,884,298	39,359,997	39,812,857	40,273,020		
Contractual									
Sales Tax as Aid to Local Governments									
Sales Tax to Local Govts from 3%	424,039,016	432,451,271	452,163,931	452,163,931	458,946,390	465,830,586	472,818,045		
Sales Tax to Local Govts 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	27,310,347	27,852,140	27,981,907	27,981,907	29,558,566	30,001,944	30,451,973		
Sub Total - Local Gov. Sales Tax	463,849,363	472,803,411	492,645,838	492,645,838	501,004,956	508,332,530	515,770,018		
Other Agency Contractual Payments									
Indigent Defense - Legal Aid/Bar Assoc.	25,836,984	23,047,347	23,633,621	23,633,621	24,342,630	25,072,909	25,825,096		
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	5,760,009	6,724,030	6,782,516	6,782,516	6,985,991	7,195,571	7,411,438		
Economic Development	3,712,236	1,687,972	881,314	881,314	907,753	934,986	963,036		
Community Dev & Cultural Agencies	23,646,469	13,805,262	9,550,441	11,375,441	9,836,954	10,132,063	10,436,025		
Buffalo Bills Game Day Expense	3,148,181	3,250,685	1,041,694	1,041,694	-	-	-		
Stadium - Working Capital Assistance	2,016,739	2,082,283	-	-	-	-	-		
Social Services/Youth/Mental Health Agencies	106,645,109	110,938,014	119,135,703	119,260,703	122,709,774	126,391,067	130,182,799		
Visit Buffalo (CVB) Subsidy	5,900,401	7,450,000	7,149,030	7,149,030	6,949,030	6,749,030	7,149,030		
Convention Center Subsidy	2,581,286	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000		
County Residents at Other Comm Colleges	10,140,884	10,831,665	10,548,477	10,548,477	10,864,931	11,190,879	11,526,605		
All Other Contractual Accounts	41,810,008	46,407,165	47,933,303	48,333,303	47,883,302	49,319,801	50,799,395		
Contractual Total	698,704,869	705,035,034	725,309,137	727,659,137	737,492,521	751,326,036	766,070,642		
Equipment	9,899,787	5,507,448	7,241,835	6,918,335	7,264,252	7,627,465	8,008,838		

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		Actual	Legislative Adopted Budget	Executive Recommended Budget	Legislative Adopted Budget	Projection	Projection	Projection
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	19,804,317
Interfund-Utilities Fund	3,183,299	4,760,020	5,595,410	5,595,410	5,763,272	5,936,170	6,114,256	
County Share - Grants	9,629,129	12,405,524	10,752,029	10,752,029	11,074,590	11,406,828	11,749,033	
Interfund-Road	21,542,267	13,804,466	15,617,675	15,617,675	16,398,559	17,218,487	18,079,411	
Interfund - Library Subsidy	190,000	-	-	-	-	-	-	
Interfund E911 Subsidy	8,171,021	8,579,736	10,059,514	10,059,514	10,864,275	11,733,417	12,672,090	
Interdepartmental Billings	(6,922,279)	(6,889,969)	(8,093,400)	(8,093,400)	(8,336,202)	(8,586,288)	(8,843,877)	
All Other Allocation Accounts	77,337,931	12,796,240	9,484,767	9,484,767	9,000,000	9,000,000	9,000,000	
Allocation Total	132,935,685	65,260,334	63,220,312	63,220,312	64,568,811	66,512,931	68,575,230	
Program Related								
UPL Expense	6,862,861	5,500,000	6,747,955	6,747,955	6,359,824	6,359,824	6,359,824	
Indigent Care Adjustment DSH	10,479,656	9,298,931	9,100,527	9,100,527	10,200,000	10,200,000	10,200,000	
DSH Expense	94,398,348	35,286,578	48,593,384	48,593,384	75,354,057	65,878,421	48,221,049	
Sub Total UPL/DSH/ICA ECMCC Subsidy	111,740,865	50,085,509	64,441,866	64,441,866	91,913,881	82,438,245	64,780,873	
MMIS-Medicaid Local Share	214,648,032	213,379,184	215,758,556	215,758,556	215,758,556	215,758,556	215,758,556	
Family Assistance	31,335,017	38,043,493	45,423,244	45,423,244	46,331,709	47,258,343	48,203,510	
CWS - Foster Care	69,910,291	99,177,933	103,128,609	103,128,609	106,222,467	109,409,141	112,691,415	
Safety Net Assistance	40,091,326	41,041,239	54,969,992	54,969,992	56,069,392	57,190,780	58,334,596	
Child Care-DSS	60,642,695	59,934,079	71,952,746	71,952,746	73,391,801	74,859,637	76,356,830	
Children With Special Needs Program	79,348,027	82,339,732	88,729,447	88,729,447	93,165,919	97,824,215	102,715,426	
State Training School	7,349,407	5,500,000	5,000,000	5,000,000	6,700,000	6,700,000	6,700,000	
All Other Program Related Accounts	2,076,724	3,329,223	2,617,813	2,617,813	15,922,873	18,841,608	21,234,360	
Program Related Total	617,142,384	592,830,392	652,022,273	652,022,273	705,476,598	710,280,525	706,775,566	
Debt Service								
Interfund Debt Service Subsidy	37,754,068	37,487,714	49,036,963	49,036,963	49,571,007	54,402,217	56,226,144	
Debt Service Total	37,754,068	37,487,714	49,036,963	49,036,963	49,571,007	54,402,217	56,226,144	
Other Departmental Expense Total	1,545,280,139	1,457,081,827	1,549,675,338	1,551,475,338	1,618,153,908	1,645,103,789	1,661,828,286	
Total Fund 110 Expense	2,027,853,109	1,968,183,452	2,081,160,029	2,081,160,029	2,172,924,546	2,221,759,454	2,260,133,473	
Revenue Less Expense - Surplus/(Gap)	(76,467,728)	-	-	-	(84,013,107)	(87,579,746)	(82,732,910)	