

**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 & Earn - 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 Respreads	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	8,575,943	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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Fund 110 - General	Account Type	2025			2026			2026		
		2024 Actual	Legislative Adopted Budget	Executive Recommended Budget	Legislative Adopted Budget	2027 Projection	2028 Projection	2029 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		
	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)		