



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

December 12, 2013

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

Re: 2014-2017 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 2014-2017 (the "Plan").

This Plan amends the Administration's Plan which ECFSA approved on October 31, 2013. These adjustments are due to the Legislature's adoption of a 2014 Budget with a modest \$467,239 in budget-neutral amendments. The Plan reflects these amendments, principally the Legislature's addition of \$338,000 in personal services/fringe benefits expense for the Board of Elections.

If you have any questions please do not hesitate to contact Robert W. Keating, Director of Budget and Management. Thank you in advance for your assistance and courtesies.

Sincerely yours,

A handwritten signature in blue ink that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/tc
Enclosure

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

County of Erie 2014-2017 Four-Year Financial Plan

Fund 110 - General Account Type	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2015 Projection	2016 Projection	2017 Projection
Revenue						
Local Source Revenue						
Property Tax Levy	217,820,374	215,098,371	219,132,763	223,515,418	227,985,727	232,545,441
Property Tax Related						
Sec 520 Exempt Removal	669,596	727,280	780,838	780,838	780,838	780,838
Gain Sale Tax Acquired Prop	67,995	20,000	20,000	20,000	20,000	20,001
Payments In Lieu Of Taxes	5,540,485	6,179,904	6,091,126	6,121,582	6,152,190	6,182,950
Wind Power						
Interest & Penalties-Prop Tax	14,833,141	19,277,246	15,103,954	15,254,994	15,407,543	15,561,619
Omitted Taxes	1,769	3,000	3,000	3,000	3,000	3,001
Dec-Prop Tax Def Rev	(8,161,628)	(13,657,399)	(6,639,857)	(6,573,458)	(6,507,724)	(6,442,647)
Property Tax Related Total	12,951,359	12,550,031	15,359,061	15,606,955	15,855,847	16,105,763
Sales Tax						
Sales Tax Original 3%	154,977,543	160,687,222	163,927,022	168,435,015	173,066,978	177,826,320
1% Sales Tax	146,319,454	151,704,649	154,768,955	159,025,101	163,398,292	167,891,745
.25 % Sales Tax	72,948,889	75,761,211	38,580,732	39,641,702	40,731,849	41,851,975
.50% Sales Tax	36,474,445	37,880,605	77,161,464	79,283,404	81,463,698	83,703,950
Sales Tax Total	410,720,332	426,033,687	434,438,173	446,385,223	458,660,816	471,273,989
Sales Tax (Distrib. to Local Gov'ts)	283,983,931	294,861,414	300,383,134	308,643,670	317,131,371	325,852,484
Fees Fines or Charges						
Election Exp Other Govts	7,080,311	6,561,928	7,192,320	7,336,166	7,562,890	7,714,148
All Other Fees Fines or Charges	29,041,664	26,103,627	27,453,490	27,728,025	28,005,305	28,285,358
Fees Fines or Charges Total	36,121,975	32,665,555	34,645,810	35,064,191	35,568,195	35,999,506
Other Sources						
ECFSA CSEA CO's Reimbursement						
Interest & Earn - Gen Inv	434,814	511,200	409,000	411,045	413,100	415,166
Hotel Occupancy Tax Revenue	8,861,557	8,728,122	8,980,200	9,114,903	9,251,627	9,390,401
Community College Respreads	4,975,498	4,376,198	4,376,595	5,066,050	5,722,459	5,865,520
All Other Sources Accounts	37,945,515	30,608,686	21,897,871	22,226,339	22,559,734	22,898,130
Other Sources Total	52,217,384	44,224,206	35,663,666	36,818,337	37,946,920	38,589,217
Appropriated Fund Balance County Purposes		5,405,000	5,405,000	5,405,000	5,405,000	5,405,000
Appropriated Fund Balance Botanical Gardens			2,000,000			
Appropriated Fund Balance	0	5,405,000	7,405,000	5,405,000	5,405,000	5,405,000
Local Source Revenue Total	1,013,815,355	1,030,838,264	1,047,027,807	1,071,438,794	1,098,553,876	1,125,751,400
State Aid						
State Aid-Education Of Handicapped Children	27,487,529	33,787,609	31,333,539	31,866,209	32,407,935	32,958,870
State Aid-Mental Health	33,367,472	35,975,853	33,721,009	34,395,429	35,083,338	35,785,005
State Aid-Family Assistance	22,968					
State Aid-Soc Serv Admin	27,994,633	29,771,147	28,450,862	29,467,272	30,487,865	31,562,461
State Aid-Safety Net Assistance	11,062,560	11,128,161	13,406,892	14,219,293	14,790,739	15,259,270
State Aid-Child Welfare Services	19,114,489	20,429,476	21,967,086	22,791,462	23,646,423	24,533,103
State Aid-Serv For Recipients	1,969,577	4,400,719	5,628,710	5,635,108	5,660,795	5,667,313
State Aid Day Care	7,505,556	7,359,158	7,868,204	7,976,686	8,177,300	8,290,045
All Other State Aid Accounts	21,975,166	24,590,327	23,002,353	23,347,388	23,697,599	24,053,063
State Aid Total	150,499,950	167,442,450	165,378,655	169,898,848	173,951,994	178,109,129
Federal Aid						
Federal Aid-Family Assistance	39,212,902	41,926,819	44,328,400	45,535,184	47,101,518	48,663,946
Federal Aid-Soc Serv Admin	28,139,722	30,364,685	26,694,530	28,389,189	30,092,129	31,878,366
Fed Aid Day Care	18,839,839	18,957,642	18,890,206	18,954,716	19,213,724	19,279,447
Federal Aid-CWS Foster Care	14,025,663	14,497,573	14,134,514	14,665,011	15,215,189	15,785,779
Federal Aid-Safety Net TANF Cases	746,278	783,764	884,779	877,069	917,283	917,283
Federal Stimulus Enhanced Medicaid	(858,946)					
All Other Federal Aid Accounts	73,704,496	71,143,822	70,246,350	71,300,045	72,369,546	73,455,089
Federal Aid Total	173,808,954	177,674,305	175,178,779	179,721,214	184,909,369	189,979,910
Interfund Revenue	1,197,166	0	3,912,334	0	0	0
Total Fund 110 Revenue	1,339,321,425	1,375,955,019	1,391,497,375	1,420,858,856	1,457,415,259	1,493,840,439

County of Erie

2014-2017 Four-Year Financial Plan

Fund 110 - General	Account Type	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2015 Projection	2016 Projection	2017 Projection
Expense							
Personal Service Related Expense							
Personal Services							
	Full-Time Salaries	155,641,117	164,277,358	169,185,815	172,780,296	176,058,501	179,151,007
	Part-Time Wages	2,667,356	3,038,545	3,158,356	3,221,523	3,285,954	3,351,673
	Regular Part Time Wages	1,826,873	1,497,752	1,497,497	1,527,447	1,557,996	1,589,156
	Seasonal Emp Wages	230,655	315,899	592,209	604,053	616,134	628,457
	Personal Services Total	160,366,001	169,129,554	174,433,877	178,133,319	181,518,585	184,720,292
Employee Payments non-salary							
	Shift Differential	1,019,534	1,078,942	1,088,606	1,110,378	1,132,586	1,155,237
	Uniform Allowance	610,375	656,250	870,850	883,913	897,171	910,629
	Holiday Worked	1,568,153	1,649,774	1,558,650	1,589,823	1,621,619	1,654,052
	Line-Up	1,640,807	1,764,235	1,857,850	1,895,007	1,932,907	1,971,565
	Other Employee Pymts	495,819	321,890	470,540	479,951	489,550	499,341
	Overtime	17,536,675	12,477,515	14,268,275	14,125,592	13,984,336	13,844,493
	Employee Payments non-salary Total	22,871,363	17,948,606	20,114,771	20,084,664	20,058,170	20,035,317
Fringe Benefits							
	Fringe Benefits- FICA	13,800,334	14,328,912	14,799,296	15,084,389	15,339,991	15,581,902
	Fringe Benefits-Medical Insurance	39,737,565	42,788,144	44,782,933	48,739,027	53,034,445	57,641,751
	Fringe Benefits-Workers Compensation	7,589,843	7,356,890	6,970,353	7,150,829	7,322,837	7,496,313
	Fringe Benefits-Unemployment Insur.	761,263	765,247	485,770	505,456	524,301	543,221
	Fringe Benefits-Retiree Med Insur.	20,413,139	22,008,369	20,564,172	22,355,922	24,244,624	26,269,642
	Fringe Benefits-Retirement	32,504,471	37,497,756	37,307,154	36,422,554	34,520,019	32,771,135
	Fringe Benefits Total	114,806,615	124,745,318	124,909,678	130,258,177	134,986,217	140,303,984
	Employer Contribution Stabilization (Retirement)			(8,600,000)	0	0	0
Countywide Personnel Adjustments							
	Reductions (Vacancy Savings)		(1,787,585)	(990,000)	(990,000)	(990,000)	(990,000)
	MC Compensation			270,927			
	Countywide Personnel Adjustments	0	(1,787,585)	(719,073)	(990,000)	(990,000)	(990,000)
	Personal Service Related Expense Total	298,043,979	310,035,893	310,139,253	327,486,160	335,572,972	344,069,574
Other Departmental Expense							
Supplies & Repairs							
	Auto Supplies	2,073,851	2,269,500	2,364,650	2,400,120	2,436,122	2,472,663
	All Other	7,073,441	7,411,285	7,656,657	7,771,507	7,888,079	8,006,401
	Supplies and Repairs	9,147,292	9,680,785	10,021,307	10,171,627	10,324,201	10,479,064
Other							
	Risk Retention	3,035,883	69,498	2,000,000	3,000,000	3,000,000	3,000,000
	Control Board	483,819	495,000	495,000	502,425	509,961	517,611
	Rental	4,606,314	4,651,758	4,666,537	4,736,535	4,807,583	4,879,697
	DSS Pivot Wages/Chargebacks/Training	4,930,678	5,752,420	5,357,672	5,438,037	5,519,608	5,602,402
	Utility Charges	2,410,326	2,365,000	2,424,500	2,460,668	2,497,781	2,535,247
	All Other	6,994,771	7,142,147	7,410,380	7,520,536	7,633,344	7,747,844
	Other Total	22,461,790	20,475,823	22,354,089	23,658,400	23,968,276	24,282,800
Contractual							
Sales Tax as Aid to Local Governments							
	Sales Tax Distrib.to Cities, Towns & Sch Dist. fro	283,983,931	294,861,414	300,383,134	308,643,670	317,131,371	325,852,484
	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	12,500,001
	Sales Tax Distributed to NFTA	<u>18,290,061</u>	<u>18,963,903</u>	<u>19,346,256</u>	<u>19,878,278</u>	<u>20,424,931</u>	<u>20,986,616</u>
	Sub Total - Local Gov. Sales Tax	314,773,993	326,325,317	332,229,390	341,021,948	350,056,302	359,339,101
Other Agency Contractual or Mandated Payments							
	Indigent Defense - Legal Aid/Bar Assoc.	11,286,460	11,484,866	11,586,005	11,759,795	11,936,192	12,115,235
	NFTA Sec 18 B	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200
	Contractual-ECMCC Healthcare Network	6,992,046	7,190,236	5,714,620	5,800,339	5,887,344	5,975,655
	Cultural Agencies	5,421,841	5,680,000	5,768,412	5,831,649	5,919,124	6,007,911
	Botanical Gardens Renovation			2,000,000	0	0	0
	Buffalo Bills Game Day Expense	4,201,374	4,520,651	2,123,121	2,186,815	2,252,419	2,319,992
	Stadium - Working Capital Assistance			1,372,800	1,413,984	1,456,404	1,500,096
	Social Services/Youth/Mental Health Agencies	66,703,911	71,326,968	67,786,050	69,141,771	70,524,606	71,935,099
	Visit Niagara (CVB) Subsidy	3,300,000	3,300,000	3,233,283	3,281,782	3,331,009	3,380,974
	Bfo Niagara Film Comm WNED			131,950	133,929	135,938	137,977
	Convention Center Subsidy	1,650,000	1,650,000	1,674,750	1,699,871	1,725,369	1,751,250
	County Residents at Other Community Colleges	4,376,595	4,564,840	5,722,459	5,865,520	6,012,158	6,162,462
	All Other Contractual Accounts	18,476,305	17,902,992	18,169,909	18,412,458	18,688,644	18,968,974
	Contractual Total	440,839,724	457,602,870	461,169,949	470,207,062	481,582,710	493,251,925
	Equipment	961,265	428,185	1,010,961	1,026,125	1,041,517	1,057,140

County of Erie
2014-2017 Four-Year Financial Plan

Fund 110 - General	Account Type	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2015 Projection	2016 Projection	2017 Projection
Allocation							
	Interfund-Erie Community College	15,629,317	15,629,317	15,629,317	15,629,317	15,629,317	15,629,317
	Interfund-Utilities Fund	3,177,732	3,388,160	3,935,075	4,013,777	4,094,052	4,175,933
	County Share - Grants	4,120,847	4,593,302	4,832,399	4,953,209	5,077,039	5,203,965
	Interfund-Road	13,103,747	13,831,236	13,118,038	13,314,809	13,514,531	13,717,249
	Interfund -Library Subsidy	2,000,000			0	0	0
	Interfund E911 Subsidy	2,145,210	2,775,741	2,683,595	2,723,849	2,764,707	2,806,177
	Interdepartmental Billings	(3,202,659)	(3,003,946)	(2,971,844)	(3,016,422)	(3,061,668)	(3,107,593)
	All Other Allocation Accounts	1,259,214	50,000	50,000	50,750	51,511	52,284
	Allocation Total	38,233,409	37,263,810	37,276,580	37,669,288	38,069,489	38,477,332
Program Related							
	UPL Expense	6,567,456	0				
	DSH Expense	12,315,564	16,200,000	16,200,000	18,200,000	18,200,000	18,200,000
	Sub Total UPL/DSH ECMCC Subsidy	18,883,020	16,200,000	16,200,000	18,200,000	18,200,000	18,200,000
	MMIS-Medicaid Local Share	211,765,441	219,748,429	217,160,208	215,037,163	217,072,621	218,090,350
	Family Assistance	39,966,676	42,625,150	44,861,871	46,068,655	47,634,989	49,197,417
	CWS - Foster Care	54,842,426	57,357,913	58,244,810	60,405,392	62,646,743	64,970,937
	Safety Net Assistance	40,891,414	42,706,237	50,747,833	53,549,113	55,519,720	57,135,344
	Child Care-DSS	30,145,832	30,173,583	30,445,359	30,664,831	31,232,755	31,459,317
	Children With Special Needs Program	59,248,230	68,976,061	62,267,073	64,135,085	66,059,138	68,040,912
	State Training School	3,835,380	3,063,648	3,051,702	3,273,561	3,511,549	3,766,839
	All Other Program Related Accounts	4,360,360	4,973,316	4,673,202	4,946,300	5,020,495	5,095,802
	Program Related Total	463,938,777	485,824,337	487,852,058	496,280,100	506,898,009	515,956,918
Debt Service							
	Interest-Revenue Antic Notes	479,353	367,234	1,015,360	650,000	650,000	650,000
	Interfund Debt Service Subsidy	61,261,829	54,276,102	60,657,818	62,977,795	63,889,360	67,501,614
	Debt Service Total	61,741,182	54,643,336	61,673,178	63,627,795	64,539,360	68,151,614
	Other Departmental Expense Total	1,037,323,440	1,065,919,128	1,081,358,122	1,102,640,398	1,128,423,563	1,151,656,793
	Total Fund 110 Expense	1,335,367,418	1,375,955,019	1,391,497,375	1,430,126,558	1,461,996,535	1,495,726,367
	Revenue Less Expense - Surplus/(Gap)	3,954,007	0	0	(9,267,702)	(4,581,276)	(1,885,928)