

FM

County of Erie

MARK C. POLONCARZ
COMPTROLLER

March 31, 2011

Dear Sir or Madam:

I am writing to formally inform you of the apportionment and distribution of net collection from the four and three quarter percent (4.75%) Sales and Compensating Use Tax for Erie County for the months of December 2010, January and February 2011, as received from the State of New York.

In addition to the sharing of the 3% sales tax with cities, towns, villages and school districts, this March 31, 2011 distribution also includes the remittance of \$12,500,000 of sales tax revenue to the cities towns and villages pursuant to the Erie County Legislature's reauthorization of Erie County's one percent sales tax. These funds are required to be shared with the cities, towns and villages pursuant to the 3% formula for these entities.

In accordance with the sales tax sharing formula, our March 31, 2011 distribution was made based on 2010 Federal decennial census figures which became available in late March. Since the Buffalo Fiscal Stability Authority's intercept of the City of Buffalo's share of the sales tax monies occurred prior to the release of the 2010 census data, the intercept was based on year 2000 census data. However the figures we are reporting on the attached schedules and distributing to other governments are based on Buffalo's share using 2010 census figures.

Total 4.75% tax received and available for distribution:

	<u>ALLOCATION</u>	<u>REVENUE</u>
Total Tax Received		\$168,334,534.16
Less Correct BFSA Intercept for Buffalo		(25,920,054.69)
County of Erie	\$99,519,934.57	
School Districts	22,138,859.09	
Cities	1,202,408.46	
Cities, Towns & Villages	<u>19,553,277.35</u>	
Net	<u>\$142,414,479.47</u>	<u>\$142,414,479.47</u>

Attachment #1 details the apportionment and distribution of these net collections

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Effect of population change on first quarter 2011 distribution of sales tax monies

The sales tax sharing formula uses Federal decennial census population figures for determining the share of monies to distribute to the cities and towns. Villages receive a portion of their town's amount based on the proportion of full assessed value of real property in the village compared to the town. The school districts shares are based on average daily attendance figures not population.

The Cities of Buffalo, Lackawanna and Tonawanda proportionally share .10087% of the 3% sales tax monies based on population. The cities and, towns as a whole, also share .256858 of the 3% sales tax monies based on population. The distribution of the \$12.5 million from the 1% sales tax among the cities and, towns as a whole, is also based on population.

The sales tax amounts allocated to the towns as a whole are split among individual towns in one of two ways. In the first and third quarters it is based the proportion of each town's full value of assessed real property to the total full value of assessed property for all towns. In the second and fourth quarters the distribution is based on the proportion of a town's population to the total population for all the towns.

As a result of the nature of the sales tax sharing formula it is possible for a municipality, which had a decline in population, to actually experience an increase in sales tax monies. This is possible if declines in other municipalities populations had the effect of "freeing up" additional monies to be shared by others. In the case of the first quarter 2011 distribution, this is exactly what occurred. The decline in Buffalo's population and therefore Buffalo's share of the sales tax money resulted in an increase in monies available for all other cities, towns and villages.

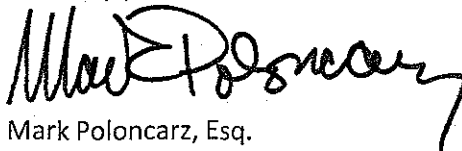
Attachment #2 and #3 show the effect of this population adjustment on the sharing of the 3% and \$12.5 million of the 1% sales tax on this first quarter 2011 distribution by showing what the municipality would have received under the 2000 census and what they will actually receive now.

Because the three cities sales tax sharing is always based on population, the outcome of the first quarter 2011 distribution will be repeated on future distributions. Buffalo's portion of 2011 sales tax monies will be lower, and Lackawanna and Tonawanda's will be higher than in prior years.

While the outcome of the 2011 first quarter distribution showing an increase in the portion of sales tax monies to be shared by the towns will be repeated on future distributions, the fact that the formula for sharing sales tax among individual towns changes each quarter (first and third by assessed values, second and fourth by population) indicates that the outcome for a particular town (and through them their villages) will probably differ in the second quarter. When the Erie County Comptroller's Office releases the second quarter sales tax distribution to other governments on June 30, 2011 we will include a schedule similar to attachment #2 demonstrating the effect of the population change on dollars being distributed.

Accordingly, please find enclosed a check payable to your government for your portion of the 3% sharing, and in the case of towns, villages and the cities of Lackawanna and Tonawanda, for their portion of the \$12.5 million

Sincerely yours,

A handwritten signature in black ink, appearing to read "Mark Poloncarz". The signature is fluid and cursive, with a long, sweeping tail on the final letter.

Mark Poloncarz, Esq.
Erie County Comptroller

MCP/nr

Enclosures

cc: Erie County Legislature (w/ enclosures)

Erie County Fiscal Stability Authority (w/ enclosures)

Buffalo Fiscal Stability Authority (w/ enclosures)

<u>County Distribution - 2011</u>		(2010 population) Jan-March	(2010 population) Adv to Buffalo Jan-Mar	(2010 population) Jan-March
County of Erie .25% Assessment		8,837,583.50		8,837,583.50
County of Erie .5% Assessment		17,675,167.01		17,675,167.01
County of Erie 1% Assessment		35,453,236.74		35,453,236.74
County of Erie		37,553,947.32		37,553,947.32
Total County		\$99,519,934.57		99,519,934.57

<u>School Distribution - 2011</u>		(2010 population) Jan-March	(2010 population) Adv to Buffalo Jan-Mar	(2010 population) Jan-March
34,943.02	City of Buffalo Public Schools	8,708,019.51	8,708,019.51	0.00
2,102.25	City of Lackawanna S.D.	523,893.87		523,893.87
1,847.79	City of Tonawanda School	460,480.84		460,480.84
1,190.97	Akron Central School Dist.	296,797.19		296,797.19
1,793.02	Alden Central School Dist.	446,831.82		446,831.82
2,842.11	Amherst Central School Dist.	708,271.62		708,271.62
2,260.55	Cheektowaga Central S.D.	563,343.22		563,343.22
2,096.83	Cheektowaga-Maryvale U.F.S.D.	522,543.17		522,543.17
1,463.31	Cheektowaga-Sloan U.F.S.D.	364,666.02		364,666.02
5,093.48	Clarence Central School Dist.	1,269,327.11		1,269,327.11
1,419.16	Cleveland Hill U.F.S.D.	353,663.56		353,663.56
2,036.93	Depew U.F.S.D.	507,615.72		507,615.72
1,862.77	East Aurora U.F.S.D.	464,213.95		464,213.95
1,628.24	Eden Central School Dist.	405,767.61		405,767.61
5,139.22	Frontier Central School Dist.	1,280,725.82		1,280,725.82
746.97	Gowanda Central School Dist.	186,149.60		186,149.60
3,081.07	Grand Island School Dist.	767,821.95		767,821.95
3,737.33	Hamburg Central School Dist.	931,366.05		931,366.05
935.74	Holland Central School Dist.	233,192.27		233,192.27
61.31	Hopevale U.F.S.D.	15,278.88		15,278.88
2,581.42	Iroquois Central School Dist.	643,306.04		643,306.04
7,830.17	Kenmore/Tonawanda U.F.S.D.	1,951,327.42		1,951,327.42
2,634.34	Evans-Brant Central School Dist.	656,494.03		656,494.03
6,060.36	Lancaster Central School Dist.	1,510,279.68		1,510,279.68
647.72	North Collins Central S.D.	161,415.88		161,415.88
5,173.77	Orchard Park Central S.D.	1,289,335.90		1,289,335.90
1,969.62	Springville-Griffith Institution	490,841.64		490,841.64
3,263.78	Sweethome C.S.D. of Amherst/Ton.	813,354.42		813,354.42
6,915.92	West Seneca Central School Dist.	1,723,490.59		1,723,490.59
10,226.92	Williamsville Central School	2,548,612.54		2,548,612.54
194.42	Yorkshire-Pioneer Central	48,450.68		48,450.68
123,780.51	Total School	\$30,846,878.60	\$8,708,019.51	\$22,138,859.09

<u>City Distribution - 2011</u>		(2010 population) Jan-March	(2010 population) Adv to Buffalo Jan-Mar	(2010 population) Jan-March
261,310	Buffalo (City)	\$9,443,700.30	\$9,443,700.30	\$0.00
	Buffalo (City/Town/Village)	7,768,334.88	\$7,768,334.88	0.00

	Total Buffalo	\$17,212,035.18	\$17,212,035.18	\$0.00
18,141	Lackawanna (City)	\$655,612.76		\$655,612.76
	Lackawanna (City\Town\Village)	539,303.37		539,303.37
	Total Lackawanna	\$1,194,916.13		\$1,194,916.13
15,130	Tonawanda (City)	\$546,795.70		\$546,795.70
	Tonawanda (City\Town\Village)	\$449,791.08		449,791.08
	Total Tonawanda	\$996,586.78		\$996,586.78
	Total City	\$10,646,108.76	\$9,443,700.30	1,202,408.46
	Total City/Town/Village	\$8,757,429.33	\$7,768,334.88	989,094.45
	Total Distribution for Cities	\$19,403,538.09	\$17,212,035.18	2,191,502.91

Full Value Towns and Villages Distribution - 2011

		(2010 population) Jan-March	(2010 population) Adv to Buffalo Jan-Mar	(2010 population) Jan-March
	Town of:			
496,245,825.49	Alden	172,530.14		172,530.14
8,190,159,806.00	Amherst	3,695,657.59		3,695,657.59
1,207,457,057.15	Aurora	343,058.69		343,058.69
517,020,068.00	Boston	243,794.77		243,794.77
118,739,654.00	Brant	50,883.94		50,883.94
4,102,858,030.65	Cheektowaga	1,679,144.73		1,679,144.73
3,014,133,620.00	Clarence	1,421,279.50		1,421,279.50
259,614,795.65	Colden	122,418.32		122,418.32
214,311,791.67	Collins	85,602.54		85,602.54
520,120,885.10	Concord	144,678.54		144,678.54
498,572,755.38	Eden	235,096.16		235,096.16
1,081,502,948.45	Elma	509,970.08		509,970.08
858,554,112.00	Evans	368,624.37		368,624.37
1,478,004,066.67	Grand Island	696,935.55		696,935.55
3,432,492,452.46	Hamburg	1,321,460.61		1,321,460.61
217,611,512.50	Holland	102,612.17		102,612.17
2,629,265,929.00	Lancaster	896,218.92		896,218.92
378,761,550.00	Marilla	178,600.58		178,600.58
519,324,642.42	Newstead	184,218.35		184,218.35
163,904,540.00	North Collins	60,580.57		60,580.57
2,544,786,079.31	Orchard Park	1,081,785.32		1,081,785.32
207,810,429.31	Sardinia	97,990.58		97,990.58
3,948,125,571.13	Tonawanda	1,589,617.13		1,589,617.13
238,590,461.36	Wales	112,504.54		112,504.54
2,531,436,182.22	West Seneca	1,193,669.16		1,193,669.16
39,369,404,765.92	Total Towns	16,588,932.85		16,588,932.85

Allocation	Village of:		
0.2626883084	Alden	61,468.78	61,468.78

0.0430651700	Williamsville (Amherst)	166,316.57	166,316.57
0.3974685157	East Aurora	226,303.58	226,303.58
0.0912007711	Farnham	5,106.36	5,106.36
0.1080878732	Depew (Cheektowaga)	209,112.72	209,112.72
0.0237230257	Sloan	45,895.86	45,895.86
0.0002592001	Williamsville (Cheektowaga)	501.50	501.50
0.1529216603	Gowanda	15,453.69	15,453.69
0.4100939611	Springville	100,578.38	100,578.38
0.0894592734	Angola	36,216.80	36,216.80
0.0315216893	Blasdell	51,019.48	51,019.48
0.1520319783	Hamburg	246,071.62	246,071.62
0.1054468572	Depew (Lancaster)	130,732.97	130,732.97
0.1716791398	Lancaster	212,847.73	212,847.73
0.2477244261	Akron	60,663.12	60,663.12
0.2161636340	North Collins	16,706.70	16,706.70
0.0984852994	Orchard Park	118,178.83	118,178.83
0.1461440910	Kenmore	272,075.36	272,075.36
	Total Village	<u>1,975,250.05</u>	<u>1,975,250.05</u>
	Grand Total Towns and Villages	<u>\$18,564,182.90</u>	<u>18,564,182.90</u>

2011 Payments to Local Governments of 3% Sales and Compensating Use Tax

	<u>Jan-March Based on 2000 Population</u>	<u>Jan-March Based on 2010 Population</u>	<u>Population Adjustment</u>
Buffalo (City)	9,503,069.82	9,443,700.30	(59,369.52)
Buffalo (City\Town\Village)	8,414,089.94	7,768,334.88	(645,755.06)
Lackawanna (City)	619,059.50	655,612.76	36,553.26
Lackawanna (City\Town\Village)	548,119.96	539,303.37	(8,816.59)
Tonawanda (City)	523,979.44	546,795.70	22,816.26
Tonawanda (City\Town\Village)	463,935.36	449,791.08	(14,144.28)
Alden	166,315.29	172,530.14	6,214.85
Amherst	3,562,533.23	3,695,657.59	133,124.36
Aurora	330,701.09	343,058.69	12,357.60
Boston	235,012.84	243,794.77	8,781.93
Brant	49,051.01	50,883.94	1,832.93
Cheektowaga	1,618,658.85	1,679,144.73	60,485.88
Clarence	1,370,082.40	1,421,279.50	51,197.10
Colden	118,008.59	122,418.32	4,409.73
Collins	82,518.98	85,602.54	3,083.56
Concord	139,466.96	144,678.54	5,211.58
Eden	226,627.56	235,096.16	8,468.60
Elma	491,600.02	509,970.08	18,370.06
Evans	355,345.84	368,624.37	13,278.53
Grand Island	671,830.65	696,935.55	25,104.90
Hamburg	1,273,859.18	1,321,460.61	47,601.43
Holland	98,915.89	102,612.17	3,696.28
Lancaster	863,935.47	896,218.92	32,283.45
Marilla	172,167.06	178,600.58	6,433.52
Newstead	177,582.46	184,218.35	6,635.89
North Collins	58,398.35	60,580.57	2,182.22
Orchard Park	1,042,817.43	1,081,785.32	38,967.89
Sardinia	94,460.78	97,990.58	3,529.80
Tonawanda	1,532,356.21	1,589,617.13	57,260.92
Wales	108,451.92	112,504.54	4,052.62
West Seneca	1,150,671.01	1,193,669.16	42,998.15
Village of Alden	59,254.56	61,468.78	2,214.22
Village of Williamsville (Amherst)	160,325.55	166,316.57	5,991.02
Village of Williamsville (Cheektowaga)	483.40	501.50	18.10
Village of East Aurora	218,151.71	226,303.58	8,151.87
Village of Farnham	4,922.42	5,106.36	183.94
Village of Depew (Cheektowaga)	201,580.10	209,112.72	7,532.62
Village of Depew (Lancaster)	126,023.73	130,732.97	4,709.24
Village of Sloan	44,242.61	45,895.86	1,653.25
Village of Gowanda	14,897.02	15,453.69	556.67
Village of Springville	96,955.37	100,578.38	3,623.01
Village of Angola	34,912.20	36,216.80	1,304.60
Village of Blasdel	49,181.67	51,019.48	1,837.81
Village of Hamburg	237,207.67	246,071.62	8,863.95
Village of Lancaster	205,180.57	212,847.73	7,667.16
Village of Akron	58,477.92	60,663.12	2,185.20
Village of North Collins	16,104.89	16,706.70	601.81
Village of Orchard Park	113,921.81	118,178.83	4,257.02
Village of Kenmore	262,274.70	272,075.36	9,800.66
	<u>\$37,967,720.99</u>	<u>\$37,967,720.99</u>	<u>0.00</u>

2011 Payments to Local Governments of Share of 1% Sales and Compensating Use Tax

	Jan.-March Based on 2000 population	Jan.-March Based on 2010 population	Population Adjustment
Buffalo (City)	\$3,128,667.45	\$3,109,121.40	\$(19,546.05)
Buffalo (City/Town/Village)	2,770,145.84	2,557,545.82	(212,600.02)
Lackawanna (City)	203,811.11	215,845.42	12,034.31
Lackawanna (City/Town/Village)	180,455.91	177,553.25	(2,902.66)
Tonawanda (City)	172,508.20	180,019.94	7,511.74
Tonawanda (City/Town/Village)	152,740.06	148,083.38	(4,656.68)
Alden	54,755.48	56,801.58	2,046.10
Amherst	1,172,882.23	1,216,710.37	43,828.14
Aurora	108,875.73	112,944.18	4,068.45
Boston	77,372.58	80,263.83	2,891.25
Brant	16,148.91	16,752.36	603.45
Cheektowaga	532,906.25	552,819.83	19,913.58
Clarence	451,068.16	467,923.63	16,855.47
Colden	38,851.62	40,303.42	1,451.80
Collins	27,167.47	28,182.66	1,015.19
Concord	45,916.29	47,632.09	1,715.80
Eden	74,611.92	77,400.01	2,788.09
Elma	161,848.01	167,895.92	6,047.91
Evans	116,989.46	121,361.10	4,371.64
Grand Island	221,184.81	229,450.02	8,265.21
Hamburg	419,388.87	435,060.55	15,671.68
Holland	32,565.78	33,782.70	1,216.92
Lancaster	284,430.91	295,059.49	10,628.58
Marilla	56,682.06	58,800.15	2,118.09
Newstead	58,464.95	60,649.66	2,184.71
North Collins	19,226.32	19,944.76	718.44
Orchard Park	343,323.68	356,152.97	12,829.29
Sardinia	31,099.04	32,261.15	1,162.11
Tonawanda	504,493.09	523,344.94	18,851.85
Wales	35,705.30	37,039.54	1,334.24
West Seneca	378,832.00	392,988.15	14,156.15
Village of Alden	19,508.20	20,237.18	728.98
Village of Williamsville (Amherst)	52,783.50	54,755.91	1,972.41
Village of Williamsville (Cheektowaga)	159.16	165.13	5.97
Village of East Aurora	71,821.44	74,505.25	2,683.81
Village of Farnham	1,620.62	1,681.18	60.56
Village of Depew (Cheektowaga)	66,365.61	68,845.55	2,479.94
Village of Depew (Lancaster)	41,490.42	43,040.83	1,550.41
Village of Sloan	14,565.87	15,110.17	544.30
Village of Gowanda	4,904.50	5,087.77	183.27
Village of Springville	31,920.32	33,113.11	1,192.79
Village of Angola	11,494.04	11,923.55	429.51
Village of Blasdell	16,191.94	16,797.00	605.06
Village of Hamburg	78,095.18	81,013.43	2,918.25
Village of Lancaster	67,550.99	70,075.23	2,524.24
Village of Akron	19,252.51	19,971.94	719.43
Village of North Collins	5,302.16	5,500.29	198.13
Village of Orchard Park	37,506.13	38,907.65	1,401.52
Village of Kenmore	<u>86,347.92</u>	<u>89,574.56</u>	<u>3,226.64</u>
Totals	\$12,500,00.00	\$12,500,000.00	-0-