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County of Erie

MARK C. POLONCARZ
COMPTROLLER

September 30, 2011

Dear Sir or Madam:

I am writing to 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 June, July and August 2011, as received from the State of New York.

	<u>ALLOCATION</u>	<u>REVENUE</u>
Total Tax Received		\$170,343,904.54
Less BFSAs Intercept for Buffalo		(26,252,951.33)
County of Erie	\$100,645,504.82	
School Districts	22,423,193.04	
Cities	1,217,851.23	
Cities, Towns & Villages	<u>19,804,404.12</u>	
Net	<u>\$144,090,953.21</u>	<u>\$144,090,953.21</u>

In addition to sales tax collected by New York State for July 2011 and prior months, this distribution contains the Electronic Funds Transfer (EFT) for the first 22 days of August 2011.

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

Attachment #2 shows the effect changes in Federal Decennial Census Population figures for the years 2000 and 2010 have had on the sharing of sales tax for the first three quarters of 2011.

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.

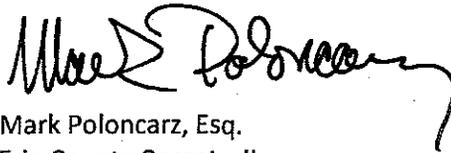
The Cities of Buffalo, Lackawanna and Tonawanda proportionally share .10087% of the 3% sales tax monies based on population. The cities, and towns as a whole, also share .256858 of the 3% sales tax monies based on population. The distribution of the \$12.5 million from the 1% sales tax among the cities,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

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 experience an increase in sales tax monies. In the first and third quarters, population decline in the cities "frees up" money for the towns to share based on the full value of their assessed real property. In the second quarter, (which will repeat in the fourth quarter) population declines in those cities and towns which exceed the overall Countywide population decline of 3.28%, "frees-up" money to be shared by towns whose populations increased or declined by less than the Countywide rate.

Accordingly, please find enclosed a check payable to your government for your portion of the 3% sales tax for the 3rd quarter of 2011

Sincerely yours,

A handwritten signature in black ink, appearing to read "Mark Poloncarz", with a long, sweeping flourish extending to the right.

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)

School Distribution - 2011		(2010 population) July-Sept	(2010 population) Adv to Buffalo July-Sept	(2010 population) July-Sept
34,943.02	City of Buffalo Public Schools	8,819,858.40	8,819,858.40	0.00
2,102.25	City of Lackawanna S.D.	530,622.35		530,622.35
1,847.79	City of Tonawanda School	466,394.89		466,394.89
1,190.97	Akron Central School Dist.	300,609.01		300,609.01
1,793.02	Alden Central School Dist.	452,570.57		452,570.57
2,842.11	Amherst Central School Dist.	717,368.09		717,368.09
2,260.55	Cheektowaga Central S.D.	570,578.36		570,578.36
2,096.83	Cheektowaga-Maryvale U.F.S.D.	529,254.30		529,254.30
1,463.31	Cheektowaga-Sloan U.F.S.D.	369,349.50		369,349.50
5,093.48	Clarence Central School Dist.	1,285,629.36		1,285,629.36
1,419.16	Cleveland Hill U.F.S.D.	358,205.73		358,205.73
2,036.93	Depew U.F.S.D.	514,135.13		514,135.13
1,862.77	East Aurora U.F.S.D.	470,175.94		470,175.94
1,628.24	Eden Central School Dist.	410,978.96		410,978.96
5,139.22	Frontier Central School Dist.	1,297,174.44		1,297,174.44
746.97	Gowanda Central School Dist.	188,540.37		188,540.37
3,081.07	Grand Island School Dist.	777,683.24		777,683.24
3,737.33	Hamburg Central School Dist.	943,327.78		943,327.78
935.74	Holland Central School Dist.	236,187.20		236,187.20
61.31	Randolph Academy U.F.S.D.(previously Hopevale U.F.S.D)	15,475.11		15,475.11
2,581.42	Iroquois Central School Dist.	651,568.16		651,568.16
7,830.17	Kenmore/Tonawanda U.F.S.D.	1,976,388.72		1,976,388.72
2,634.34	Evans-Brant Central School Dist.	664,925.52		664,925.52
6,060.36	Lancaster Central School Dist.	1,529,676.52		1,529,676.52
647.72	North Collins Central S.D.	163,488.98		163,488.98
5,173.77	Orchard Park Central S.D.	1,305,895.11		1,305,895.11
1,969.62	Springville-Griffith Institution	497,145.63		497,145.63
3,263.78	Sweethome C.S.D. of Amherst/Ton.	823,800.50		823,800.50
6,915.92	West Seneca Central School Dist.	1,745,625.73		1,745,625.73
10,226.92	Williamsville Central School	2,581,344.90		2,581,344.90
194.42	Yorkshire-Pioneer Central	49,072.94		49,072.94
123,780.51	Total School	\$31,243,051.44	\$8,819,858.40	\$22,423,193.04
City Distribution - 2011		(2010 population) July-Sept	(2010 population) Adv to Buffalo July-Sept	(2010 population) July-Sept
261,310	Buffalo (City)	\$9,564,987.71	\$9,564,987.71	\$0.00
	Buffalo (City)\Town\Village)	7,868,105.22	\$7,868,105.22	0.00
	Total Buffalo	\$17,433,092.93	\$17,433,092.93	\$0.00

18,141	Lackawanna (City)	\$664,032.91		\$664,032.91
	Lackawanna (City\Town\Village)	546,229.75		546,229.75
	Total Lackawanna	\$1,210,262.66		\$1,210,262.66
15,130	Tonawanda (City)	\$553,818.32		\$553,818.32
	Tonawanda (City\Town\Village)	\$455,567.84		455,567.84
	Total Tonawanda	\$1,009,386.16		\$1,009,386.16
	Total City	\$10,782,838.94	\$9,564,987.71	1,217,851.23
	Total City/Town/Village	\$8,869,902.81	\$7,868,105.22	1,001,797.59
	Total Distribution for Cities	\$19,652,741.75	\$17,433,092.93	2,219,648.82

Full Value Towns and Villages Distribution - 2011

		(2010 population) July-Sept	(2010 population) Adv to Buffalo July-Sept	(2010 population) July-Sept
	Town of:			
496,245,825.49	Alden	174,745.98		174,745.98
8,190,159,806.00	Amherst	3,743,121.69		3,743,121.69
1,207,457,057.15	Aurora	347,464.66		347,464.66
517,020,068.00	Boston	246,925.88		246,925.88
118,739,654.00	Brant	51,537.45		51,537.45
4,102,858,030.65	Cheektowaga	1,700,710.33		1,700,710.33
3,014,133,620.00	Clarence	1,439,533.29		1,439,533.29
259,614,795.65	Colden	123,990.57		123,990.57
214,311,791.67	Collins	86,701.95		86,701.95
520,120,885.10	Concord	146,536.68		146,536.68
498,572,755.38	Eden	238,115.55		238,115.55
1,081,502,948.45	Elma	516,519.74		516,519.74
858,554,112.00	Evans	373,358.68		373,358.68
1,478,004,066.67	Grand Island	705,886.44		705,886.44
3,432,492,452.46	Hamburg	1,338,432.41		1,338,432.41
217,611,512.50	Holland	103,930.03		103,930.03
2,629,265,929.00	Lancaster	907,729.25		907,729.25
378,761,550.00	Marilla	180,894.39		180,894.39
519,324,642.42	Newstead	186,584.31		186,584.31
163,904,540.00	North Collins	61,358.62		61,358.62
2,544,786,079.31	Orchard Park	1,095,678.91		1,095,678.91
207,810,429.31	Sardinia	99,249.09		99,249.09
3,948,125,571.13	Tonawanda	1,610,032.91		1,610,032.91
238,590,461.36	Wales	113,949.46		113,949.46
2,531,436,182.22	West Seneca	1,208,999.70		1,208,999.70

39,369,404,765.92

Total Towns

16,801,987.97

16,801,987.97

Allocation

Village of:

0.2626883084	Alden	62,258.24	62,258.24
0.0430651700	Williamsville (Amherst)	168,452.61	168,452.61
0.3974685157	East Aurora	229,210.04	229,210.04
0.0912007711	Farnham	5,171.94	5,171.94
0.1080878732	Depew (Cheektowaga)	211,798.40	211,798.40
0.0237230257	Sloan	46,485.31	46,485.31
0.0002592001	Williamsville (Cheektowaga)	507.91	507.91
0.1529216603	Gowanda	15,652.16	15,652.16
0.4100939611	Springville	101,870.13	101,870.13
0.0894592734	Angola	36,681.94	36,681.94
0.0315216893	Blasdell	51,674.74	51,674.74
0.1520319783	Hamburg	249,231.96	249,231.96
0.1054468572	Depew (Lancaster)	132,412.00	132,412.00
0.1716791398	Lancaster	215,581.38	215,581.38
0.2477244261	Akron	61,442.23	61,442.23
0.2161636340	North Collins	16,921.27	16,921.27
0.0984852994	Orchard Park	119,696.62	119,696.62
0.1461440910	Kenmore	275,569.68	275,569.68

Total Village

2,000,618.56

2,000,618.56

Grand Total Towns and Villages

\$18,802,606.53

18,802,606.53

Population Change Effect on 2011 Payments to Local Governments of 1% & 3% Sales and Compensating Use Tax

	(1) Population Change 2000 to 2010	\$12.5 million sharing	1st Qtr 3%	2nd Qtr 3%	3rd Qtr 3%	Cumulative Amount
Buffalo (City)	(31,338)	(19,546.05)	(59,369.52)	(57,287.39)	(60,132.01)	(196,334.97)
Buffalo (City\Town\Village)		(212,600.02)	(645,755.06)	(623,107.47)	(654,048.61)	(2,135,511.16)
Lackawanna (City)	(923)	12,034.31	36,553.26	35,271.31	37,022.71	120,881.59
Lackawanna (City\Town\Village)		(2,902.66)	(8,816.59)	(8,507.35)	(8,929.83)	(29,156.43)
Tonawanda (City)	(1,006)	7,511.74	22,816.26	22,016.08	23,109.30	75,453.38
Tonawanda (City\Town\Village)		(4,656.68)	(14,144.28)	(13,648.22)	(14,325.94)	(46,775.12)
Alden	395	2,046.10	6,214.85	15,630.91	6,294.67	30,186.53
Amherst	5,856	43,828.14	133,124.36	265,841.97	134,834.11	577,628.58
Aurora	(214)	4,068.45	12,357.60	4,250.12	12,516.31	33,192.48
Boston	126	2,891.25	8,781.93	11,058.07	8,894.72	31,625.97
Brant	105	603.45	1,832.93	5,647.28	1,856.47	9,940.13
Cheektowaga	(5,793)	19,913.58	60,485.88	(67,312.39)	61,262.71	74,349.78
Clarence	4,550	16,855.47	51,197.10	155,143.79	51,854.64	275,051.00
Colden	(58)	1,451.80	4,409.73	1,468.45	4,466.37	11,796.35
Collins	(1,820)	1,015.19	3,083.56	(37,184.46)	3,123.17	(29,962.54)
Concord	(32)	1,715.80	5,211.58	4,199.31	5,278.52	16,405.21
Eden	(388)	2,788.09	8,468.60	(3,517.71)	8,577.36	16,316.34
Elma	13	6,047.91	18,370.06	11,028.00	18,606.00	54,051.97
Evans	(1,238)	4,371.64	13,278.53	(17,235.64)	13,449.06	13,863.59
Grand Island	1,753	8,265.21	25,104.90	67,838.26	25,427.33	126,635.70
Hamburg	677	15,671.68	47,601.43	59,151.28	48,212.80	170,637.19
Holland	(202)	1,216.92	3,696.28	(2,398.38)	3,743.74	6,258.56
Lancaster	2,585	10,628.58	32,283.45	80,189.78	32,698.07	155,799.88
Marilla	(382)	2,118.09	6,433.52	(5,576.72)	6,516.15	9,491.04
Newstead	214	2,184.71	6,635.89	10,584.33	6,721.12	26,126.05
North Collins	147	718.44	2,182.22	5,799.61	2,210.25	10,910.52
Orchard Park	1,417	12,829.29	38,967.89	60,129.46	39,468.36	151,395.00
Sardinia	83	1,162.11	3,529.80	4,918.39	3,575.13	13,185.43
Tonawanda	(4,588)	18,851.85	57,260.92	(49,474.14)	57,996.33	84,634.96
Wales	45	1,334.24	4,052.62	4,080.95	4,104.66	13,572.47
West Seneca	(1,209)	14,156.15	42,998.15	8,602.78	43,550.39	109,307.47
Village of Alden		728.98	2,214.22	5,568.95	2,242.66	10,754.81
Village of Williamsville (Amherst)		1,972.41	5,991.02	11,963.76	6,067.97	25,995.16
Village of Williamsville (Cheektowaga)		5.97	18.10	(20.06)	18.30	22.31
Village of East Aurora		2,683.81	8,151.87	2,803.65	8,256.57	21,895.90
Village of Farnham		60.56	183.94	566.71	186.30	997.51
Village of Depew (Cheektowaga)		2,479.94	7,532.62	(8,382.76)	7,629.37	9,259.17
Village of Depew (Lancaster)		1,550.41	4,709.24	11,697.42	4,769.72	22,726.79
Village of Sloan		544.30	1,653.25	(1,839.85)	1,674.48	2,032.18
Village of Gowanda		183.27	556.67	(6,712.85)	563.82	(5,409.09)
Village of Springville		1,192.79	3,623.01	2,919.30	3,669.55	11,404.65
Village of Angola		429.51	1,304.60	(1,693.38)	1,321.35	1,362.08
Village of Blasdell		605.06	1,837.81	2,283.74	1,861.42	6,588.03
Village of Hamburg		2,918.25	8,863.95	11,014.67	8,977.78	31,774.65
Village of Lancaster		2,524.24	7,667.16	19,044.70	7,765.63	37,001.73
Village of Akron		719.43	2,185.20	3,485.43	2,213.26	8,603.32
Village of North Collins		198.13	601.81	1,599.39	609.54	3,008.87
Village of Orchard Park		1,401.52	4,257.02	6,568.80	4,311.69	16,539.03
Village of Kenmore		3,226.64	9,800.66	(8,467.88)	9,926.53	14,485.95
	(31,225)	(0.00)	0.00	(0.00)	0.00	(0.00)

(1) Village population is not a relevant factor in sales tax distribution. The village share of the town allocation is based on assessed property values.