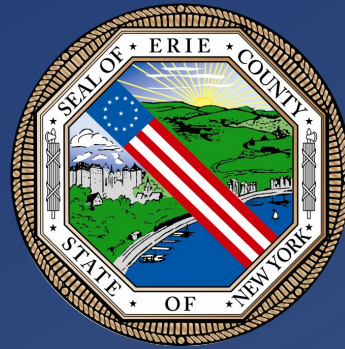


2025 Erie County Proposed Budget



Mark Poloncarz
Erie County Executive

Mark Cornell
Director of Budget & Management

General Fund Budget

- \$1,968,183,452 General Fund (Fund 110) Proposed Budget
 - 1.38% or \$26.8 million increase over 2024 Adopted Budget
 - Growth is half the current rate of inflation (3.1% CPI-U thru July)

2025

Total Property Tax Levy

\$342,798,883

- ✓ Benefiting from significant full-market assessment growth
- ✓ 4.29% or \$14.1 million levy growth – fully tax cap compliant
- ✓ Equally shares growth with Libraries

2025

County Property Tax Levy

\$311,851,561

- ✓ 4.29% or \$12.8 million increase
- ✓ County share of total levy is 91%

2025

Library Property Tax Levy

\$30,947,322

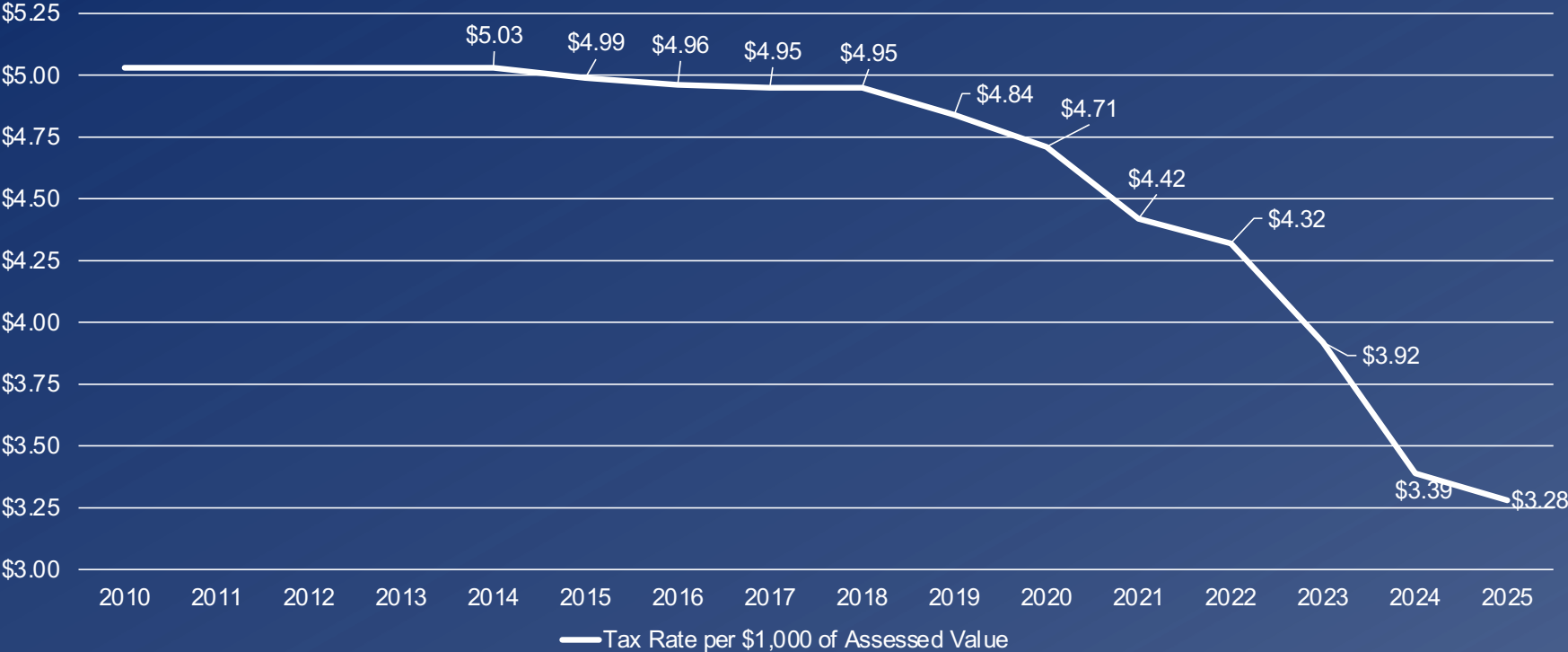
- ✓ 4.29% or \$1.3 million increase
- ✓ Library share of total levy is 9%
- ✓ Annual support increase of \$5.5 million (22%) over last 5 years

Erie County 2025 Property Tax Rate \$3.28 per thousand

Rate is being lowered from \$3.39 to \$3.28 per thousand: a \$0.11 reduction.

This is the lowest rate ever and is based on sound budgeting.

Erie County Property Tax Rate over Time



**Tax-Rate
Decrease Since 2012
\$1.75 per thousand**

-35%



Lowest Tax Rate in WNY



Equalized full-value property tax rates: Erie County 2025 Proposed Budget vs. WNY counties 2024 Adopted Budgets

2025 vs 2024

Town of West Seneca – Mill Rd.

- Zillow Market Value → \$262,300
- Assessed Value → \$57,800
- 2024 Total Tax Bill → \$2,229.80
- 2024 County Taxes → \$589.92
- 2025 Est. County Taxes → \$561.17

Difference: - \$28.75 (-4.9%)



2025 vs 2024

Town of Cheektowaga– Barbados Dr.

- Zillow Market Value→\$299,400
- Assessed Value →\$217,000
- 2024 Total Tax Bill→\$3,427.10
- 2024 County Taxes→\$867.07
- 2025 Est. County Taxes→\$889.70

Difference \$22.63 (2.6%)



2025 vs 2024

Town of Tonawanda– Belmont Ave

- Zillow Market Value → \$332,100
- Assessed Value → \$62,600
- 2024 Total Tax Bill → \$2,770.84
- 2024 County Taxes → \$952.44
- 2025 Est. County Taxes → \$892.73

Difference: - \$59.71 (-6.8%)



2025 vs 2024

City of Buffalo –Woodward Ave.

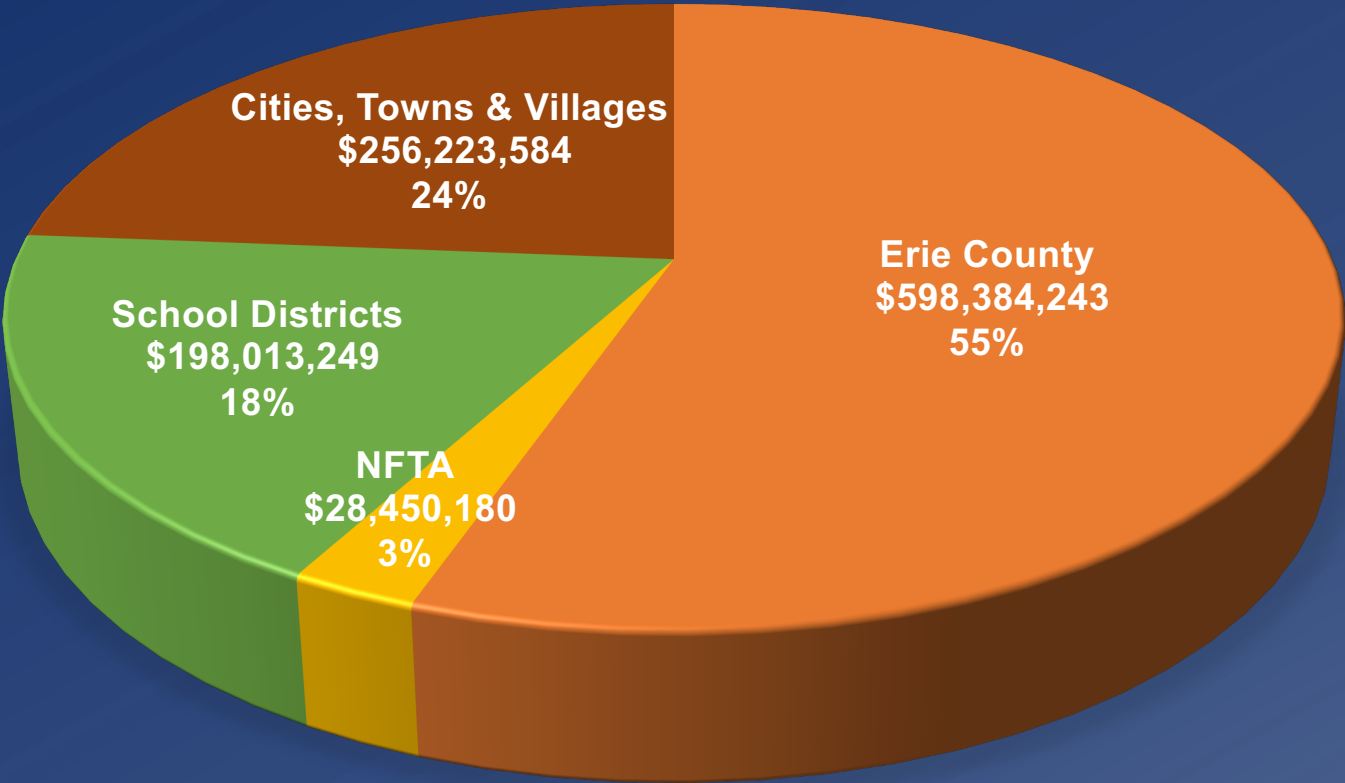
- Zillow Market Value→\$600,300
- Assessed Value →\$365,000
- 2024 Total Tax Bill→NA
- 2024 County Taxes→\$1,849.30
- 2024 Est. County Taxes→\$1,946.67

Difference: \$97.37 (5.3%)



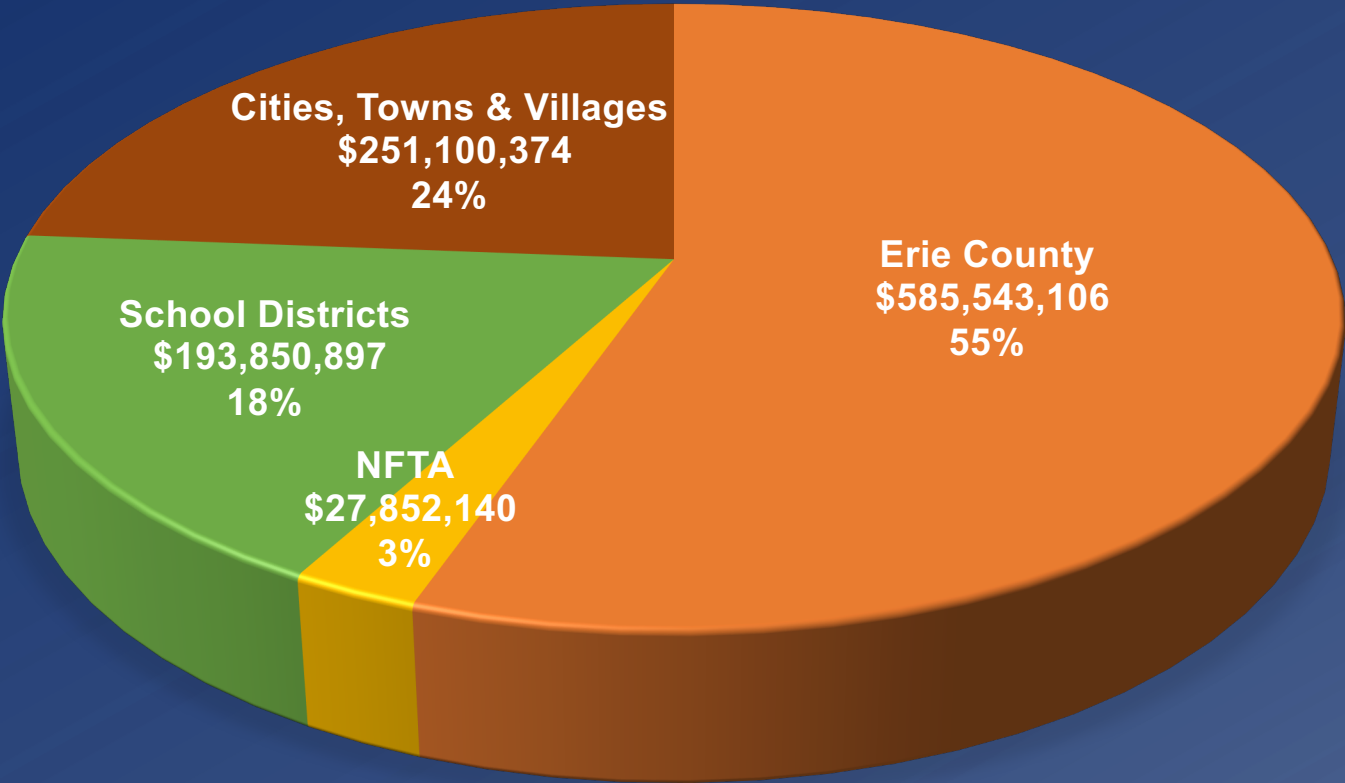
2024 Sales Tax Revenue

\$1,081,071,256

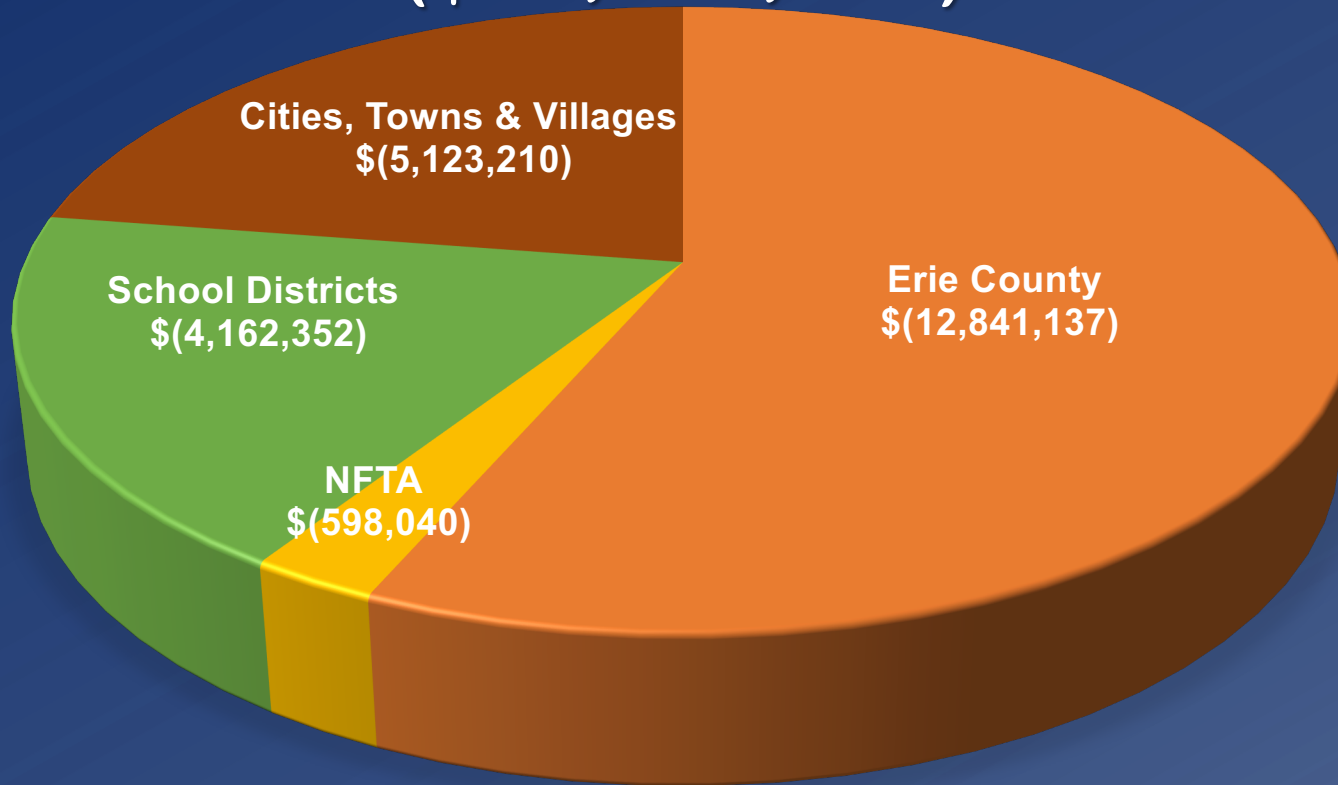


2025 Sales Tax Revenue

\$1,058,346,517



2024 vs 2025 Change in Sales Tax Revenue (\$22,724,739)



Sales Tax Revenue

- 2024 – Down 1.25% year-to-date with modest growth projected for remainder of year (expected \$18 - 23 million shortfall)
- 2025 – 1.5% growth projection over 2024 year-end projection
 - \$585,543,106 County share (\$12.8 million reduction vs 2024 Adopted Budget)
 - \$472,803,411 shared among cities, towns, villages, school districts and NFTA (\$9.9 million reduction vs 2024 Adopted Budget)

Other Revenues Summary

- State Aid - \$1 million increase to \$243.9 million
- Federal Aid - \$25.7 million increase to \$235.1 million
- Investments - \$6 million increase to \$10 million
- Fees, Fines, Etc. - \$2.5 million increase to \$36.9 million
- Zero General Fund Balance Appropriation

General Fund Expense Summary

- \$1,968,183,452 General Fund (Fund 110) Proposed Budget
 - 1.38% or \$26.8 million increase over 2024 Adopted Budget
 - Growth is half the current rate of inflation (3.1% CPI-U thru July)
 - Almost entirely attributable to personnel service expenses (5.9% or \$28.7 million increase)

General Fund Net New Full-Time Position Breakdown

| Department | FT Positions | Department | FT Positions |
|--------------------|---------------------|-------------------|---------------------|
| County Executive | (1) | Personnel | 2 |
| DISS | 2 | Probation | 1 |
| District Attorney | 4 | Purchasing | 1 |
| Emergency Services | 2 | Sheriff | 4 |
| Health | 3 | Social Services | 5* |
| Parks | 2 | | |
| | | TOTAL | 25 |

* Minimal County Share

General Fund Position Upgrade Breakdown

| Department | Positions | Department | Positions |
|---------------------------|-----------|-----------------|-----------|
| Budget | 1 | Health | 5 |
| Clerk | 21 | Mental Health | 1 |
| DISS | 1 | Personnel | 1 |
| District Attorney | 3 | Social Services | 25* |
| DPW – Buildings & Grounds | 1 | Youth Detention | 13* |
| Emergency Services | 1 | | |
| | | TOTAL | 73 |

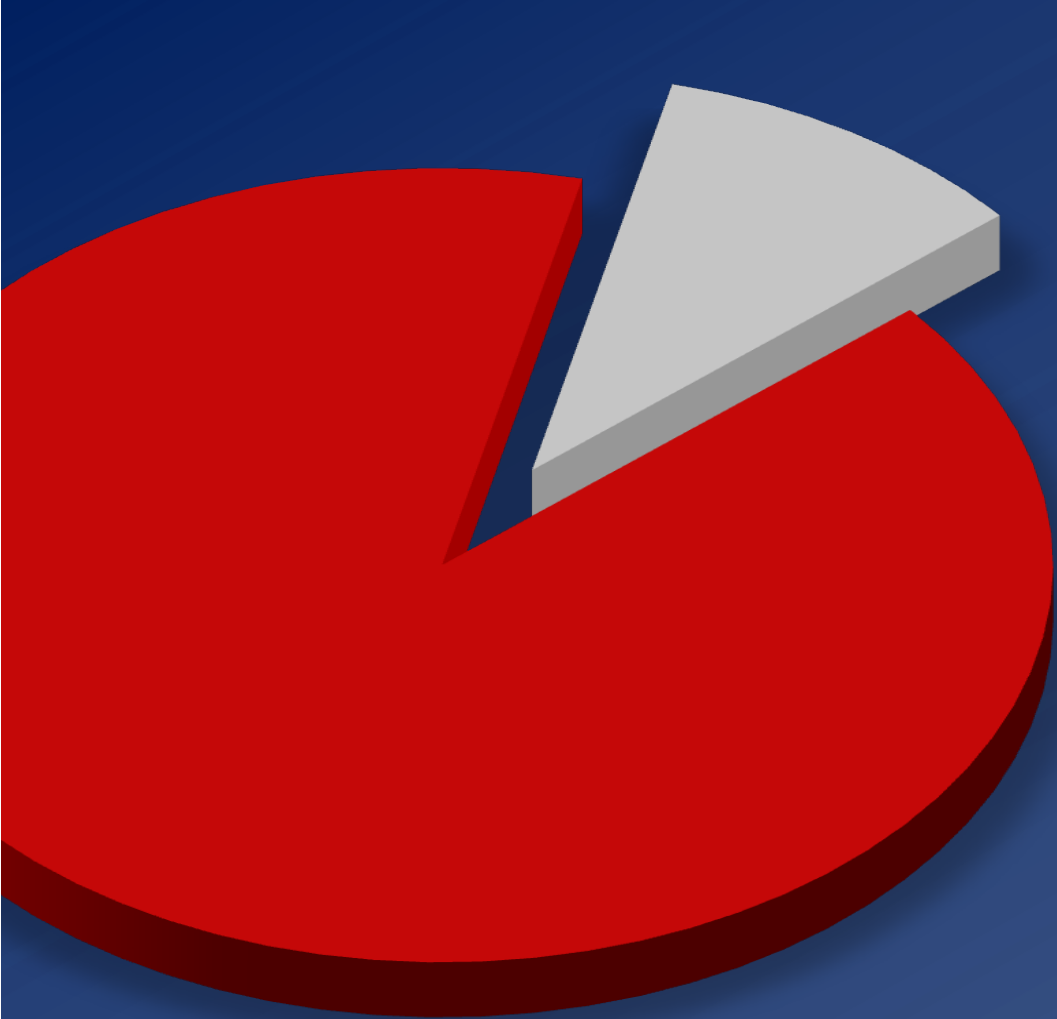
* Minimal County Share

General Fund Personnel Expenses

- 5.9% or \$28.7 million increase compared to 2024 Adopted Budget
 - \$3.2 million related to new positions & upgrades (even less County share)
- Vast majority of growth is reoccurring impacts of past personnel decisions:
 - All CBAs renegotiated post-COVID and include significant COLAs to contend with inflation.
 - Right-sizing uncompetitive salaries that have left vital positions vacant
 - Significant investment in public safety
 - More than 150 new positions and 50 position upgrades within Sheriff's and DA's Offices since 2021
 - New 25-year pension option for Holding Center & Correctional Facility personnel (\$12.7 million retroactive and \$1.9 million reoccurring costs)

General Fund Expenses

- \$50.1 million in IGT Payments (a \$21.6 million reduction vs 2024)
 - Expect an \$11 million “claw-back” credit related to 2021-22 payments
 - The “catch-up” double payment will not happen
 - State has agreed to permanently “delay” initial payments to 1st Quarter Calendar Year vs a “catch-up” in 4th Quarter of same year.
- Reduced Non-Personnel Expense Growth to zero
- Reduced both PAYGO and Debt Service Subsidies
 - Used \$7.5m remaining from “defeasance” to cover duplicate Bills Expenses
 - Aggressively combed capital projects for closure
 - Added \$3m Buffalo Convention Center Capital Project to Tourism Calculation



85%

of the County Budget is

MANDATED

by New York State and
the Federal Government

Non-Mandated Expenses

\$236.3 Million

| | DEPARTMENT | 2025 BUDGET | PERCENTAGE |
|----|------------------------------------|--------------|------------|
| 1 | Sheriff - Police Services | \$45,707,562 | 19.34% |
| 2 | Libraries | \$30,947,322 | 13.10% |
| 3 | Tourism Promotion | \$14,300,000 | 6.05% |
| 4 | Public Works - Highways | \$13,804,466 | 5.84% |
| 5 | Parks & Recreation | \$11,660,194 | 4.93% |
| 6 | Public Works - Buildings & Grounds | \$ 9,839,217 | 4.16% |
| 7 | Senior Services | \$ 8,607,026 | 3.64% |
| 8 | Arts & Cultural Funding | \$ 8,176,446 | 3.46% |
| 9 | Buffalo Bills Capital & Operating | \$ 7,727,177 | 3.27% |
| 10 | Law Department | \$ 7,910,316 | 3.35% |
| 11 | Pay-As-You-Go Capital Funding | \$ 6,511,941 | 2.76% |
| 12 | Environment & Planning | \$ 6,062,100 | 2.57% |
| 13 | Central Police Services | \$ 5,002,399 | 2.12% |
| 14 | Health - Public Health Lab | \$ 4,987,898 | 2.11% |
| 15 | Emergency Services | \$ 4,584,091 | 1.94% |
| 16 | All Other Non-Mandated Expenses | \$50,483,905 | 21.36% |

Tourism Promotion

- Local Law creating Hotel Tax on vacation rentals also dedicated ALL future tax revenues towards tourism promotion
- Budget includes \$14.3 million in Hotel Tax Revenue
 - \$2.35 million for Buffalo Convention Center operations
 - \$4.5 million annually for Buffalo Convention Center capital needs
 - \$7.45 million for Visit Buffalo Niagara (65% or \$3 million increase vs 2024)
 - Will also receive bonus payment for tax collected above budget
- \$8.2 million in operating support for more than 110 cultural orgs

2024 Capital Program

- Nearly \$116 million in capital investment for 2025 (\$64.4 million bonded; \$20.1 million PAYGO)
 - \$61.7 million in road & bridge projects including:
 - Maple Street – East Aurora
 - McKinley Parkway – Hamburg
 - Borden Road (Phase 3) – West Seneca
 - Dennis Road Bridge – Evans
 - East Eden Road Bridge – Eden
 - Marshfield Road Bridge – North Collins
 - Emery Road Bridge – South Wales
 - \$16.5 million for engineering and capital overlay programs countywide

2024 Capital Program

- Nearly \$116 million in capital investment for 2025 (\$64.4million bonded; \$20.1 million PAYGO)
 - \$2.6 million for Parks improvements system-wide
 - \$4.5 million in work at Buffalo & Erie County Central Library (“green” roof project & other envelope repairs)
 - \$7 million in various countywide technology upgrades
 - \$10 million investment in SUNY Erie including a new North Campus Sports Complex
 - \$15 million in vital public safety projects including replacement of CPS dispatch system, critical DHSES communications building and new “Air Two” Sheriff Helicopter

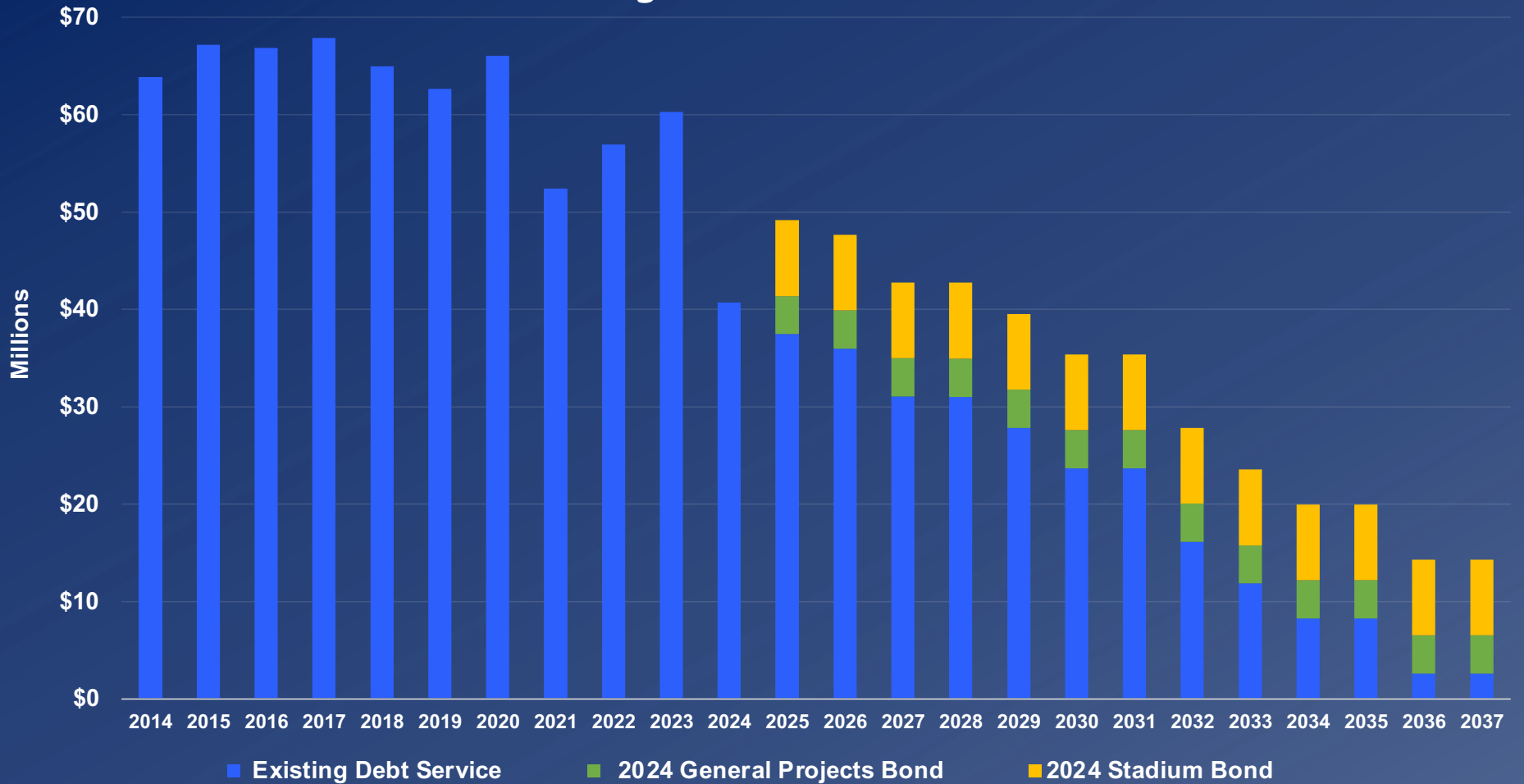
Debt Reduction

- Have worked as aggressively to reduce outstanding debt as invest in critical infrastructure
- For a decade straight retired more debt than issued the following year (\$173.3 million between 2014-2023)
- Leads to better bond ratings which makes future borrowings cheaper
 - Have received 4 ratings upgrades in past 2 years
 - AA by S&P (August 2022)
 - AA- by Fitch (April 2023)
 - AA by Kroll (July 2023)
 - AA by Fitch (September 2024)
 - Creates more capacity to borrow in the future

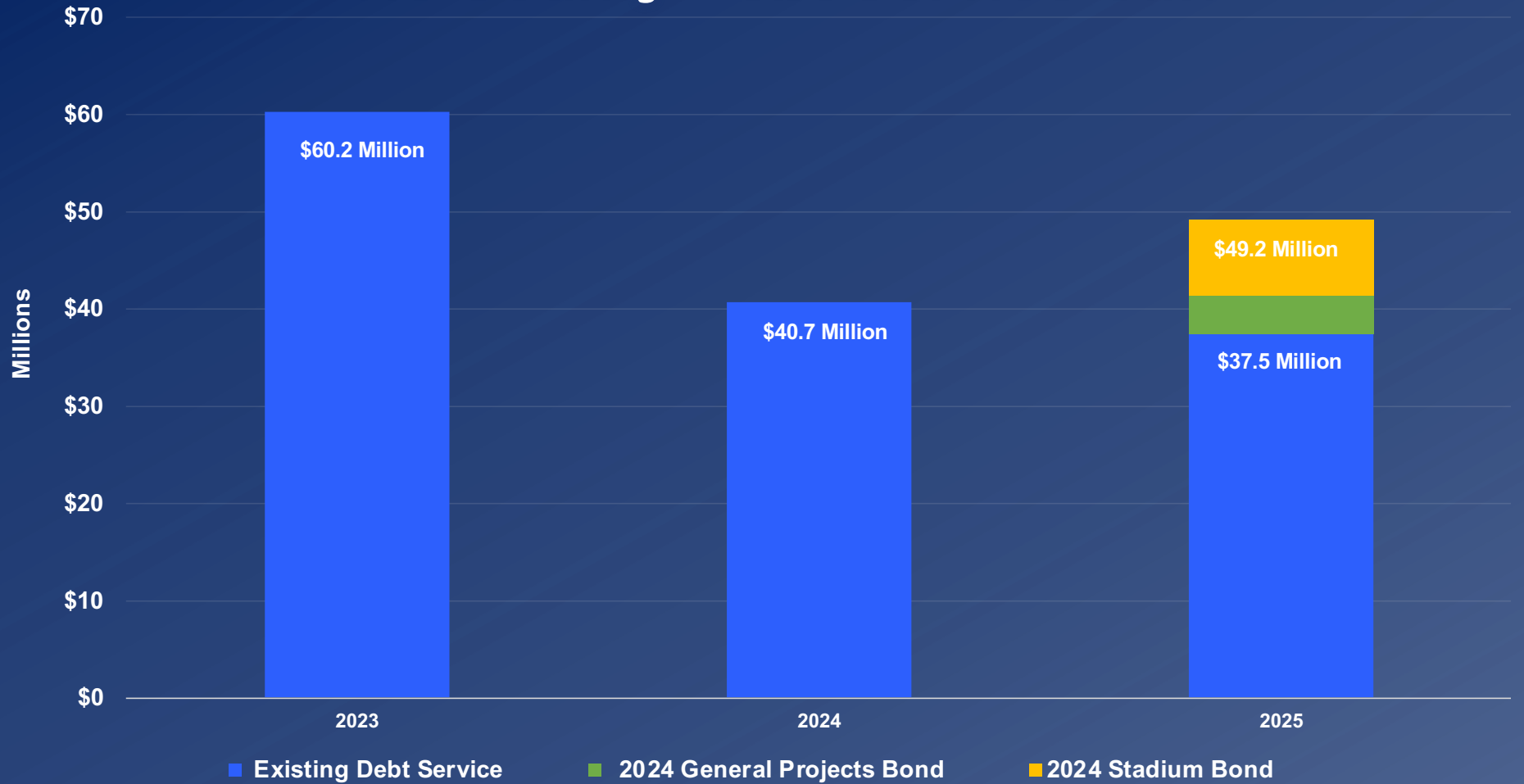
Debt Reduction

- Have worked as aggressively to reduce outstanding debt as invest in critical infrastructure
- For a decade straight retired more debt than issued the following year (\$173.3 million between 2014-2023)
- Streak ended in 2024 – but for a historic reason!
 - The largest single year of borrowing ever; \$174 million in total proceeds
 - \$44 million General Projects Bond (Completed July 2024)
 - \$111 million Stadium Bond (Completed October 2024)

Erie County Debt Service Cliff

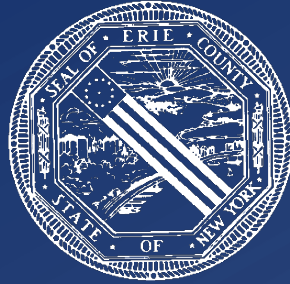


Erie County Debt Service Cliff



2024 Proposed Budget Highlights

- After taking advantage of historic influx of resources after COVID with the roll-out of new programs and investments, 2025 is a status-quo budget.
- Acknowledges reality of tighter budgets going forward as increases in mandated expenses are coupled with growing revenue constraints.
- Will deliver the programs and services the public relies on/demands in a budget-conscious way that limits spending to below current inflation.



**ERIE COUNTY
LEADS THE WAY**