Mark Poloncarz Town Hall Meeting

Buffalo & Erie County Central Library

October 28, 2026

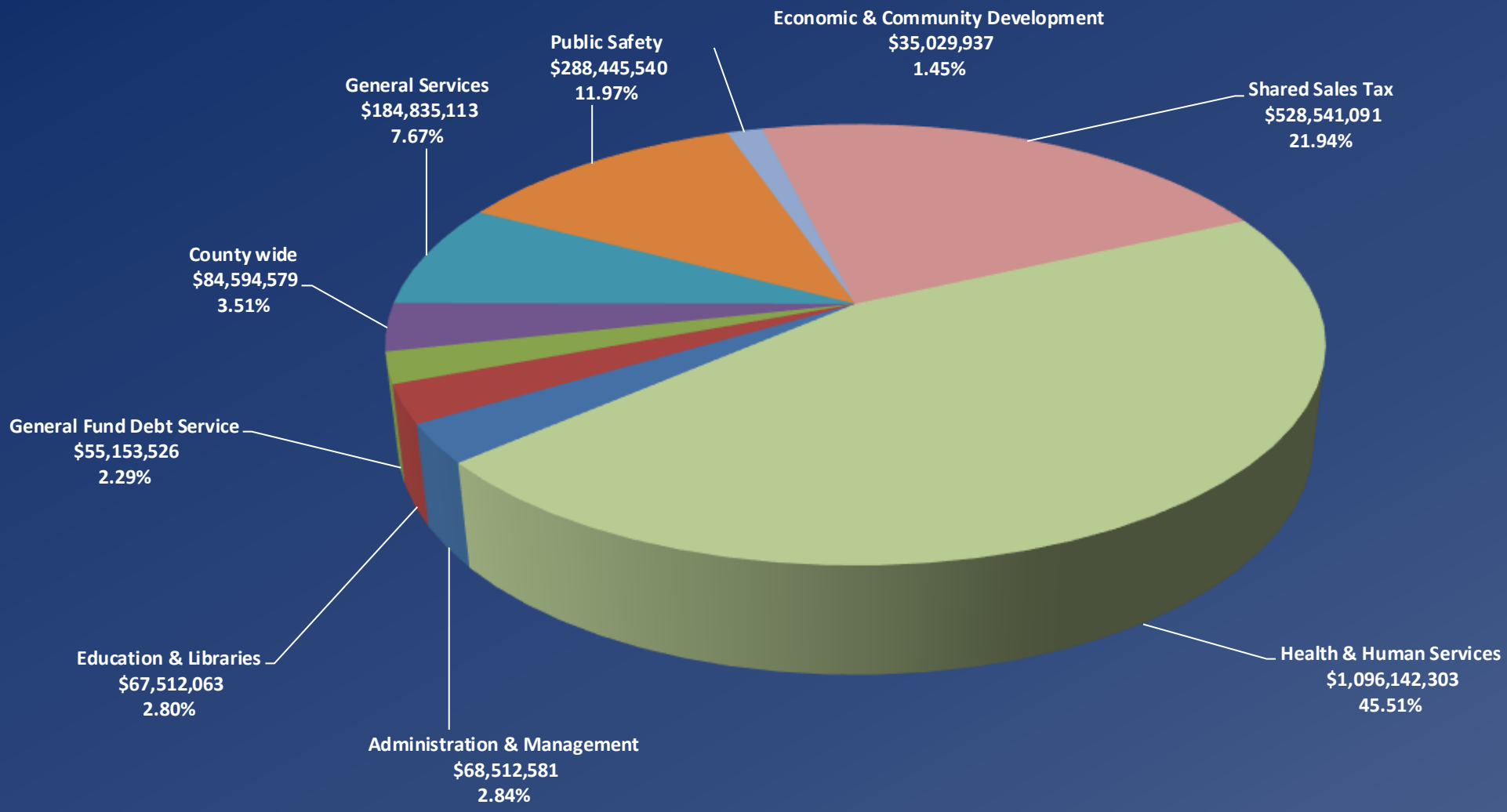
2027 Erie County Proposed Budget

Mark Poloncarz
Erie County Executive

Mark Cornell
Director of Budget & Management

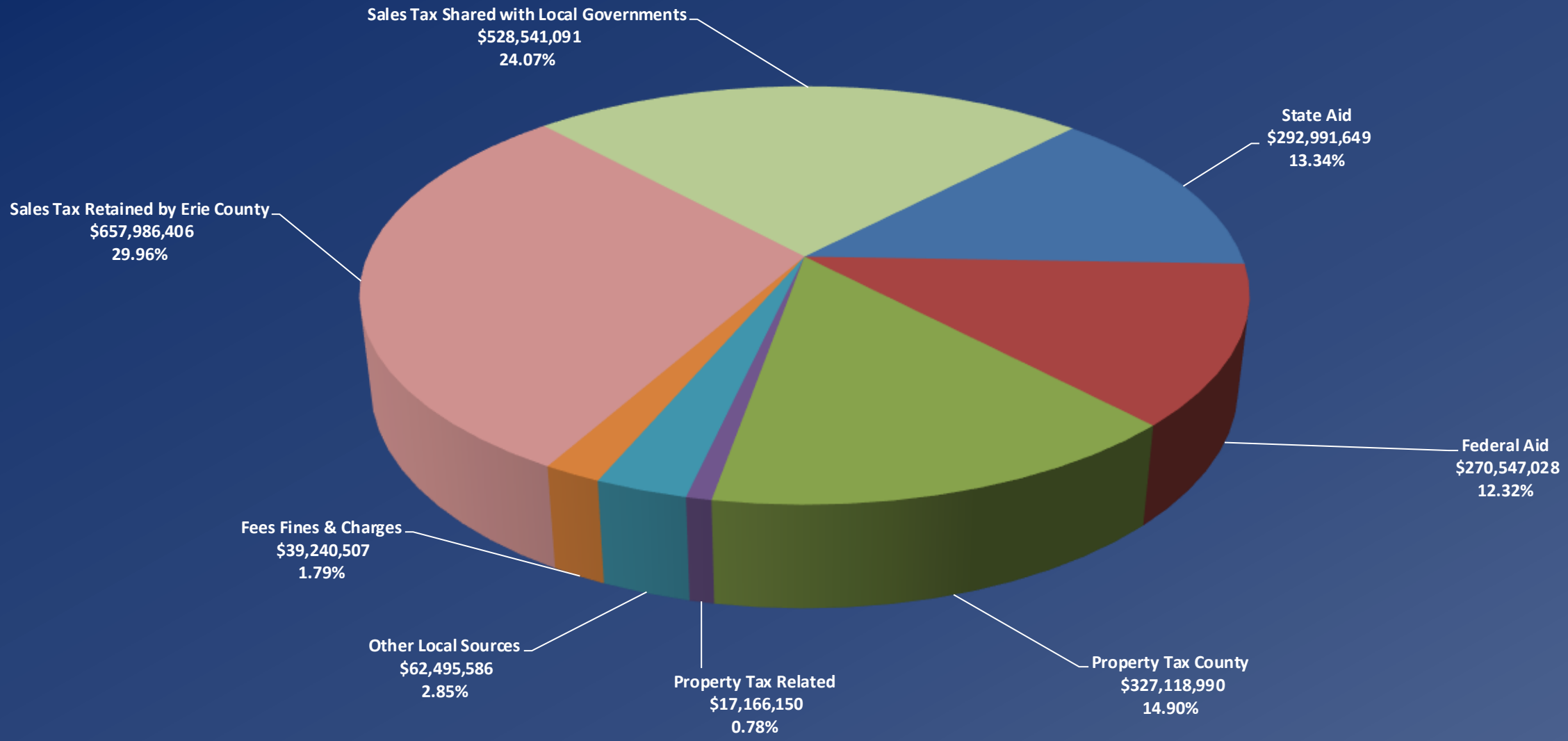
2027 Proposed Erie County Budget

$2,408,766,733 for all Operating Funds



Overview – General Fund Revenue

$2,196,087,407



2027

Total Property Tax Levy

$360,594,731

- 3.6% or $12.7 million levy growth
- Tax Cap Compliant - leaves $10.1 million of 6.55% assessment growth on the table
- Gives Libraries greater share of growth

2027
County Property Tax Levy
$327,118,990

- ✓ 3.5% or $11.1 million increase
- ✓ County share of total levy is 90.7%

2027
Library Property Tax Levy
$33,475,741

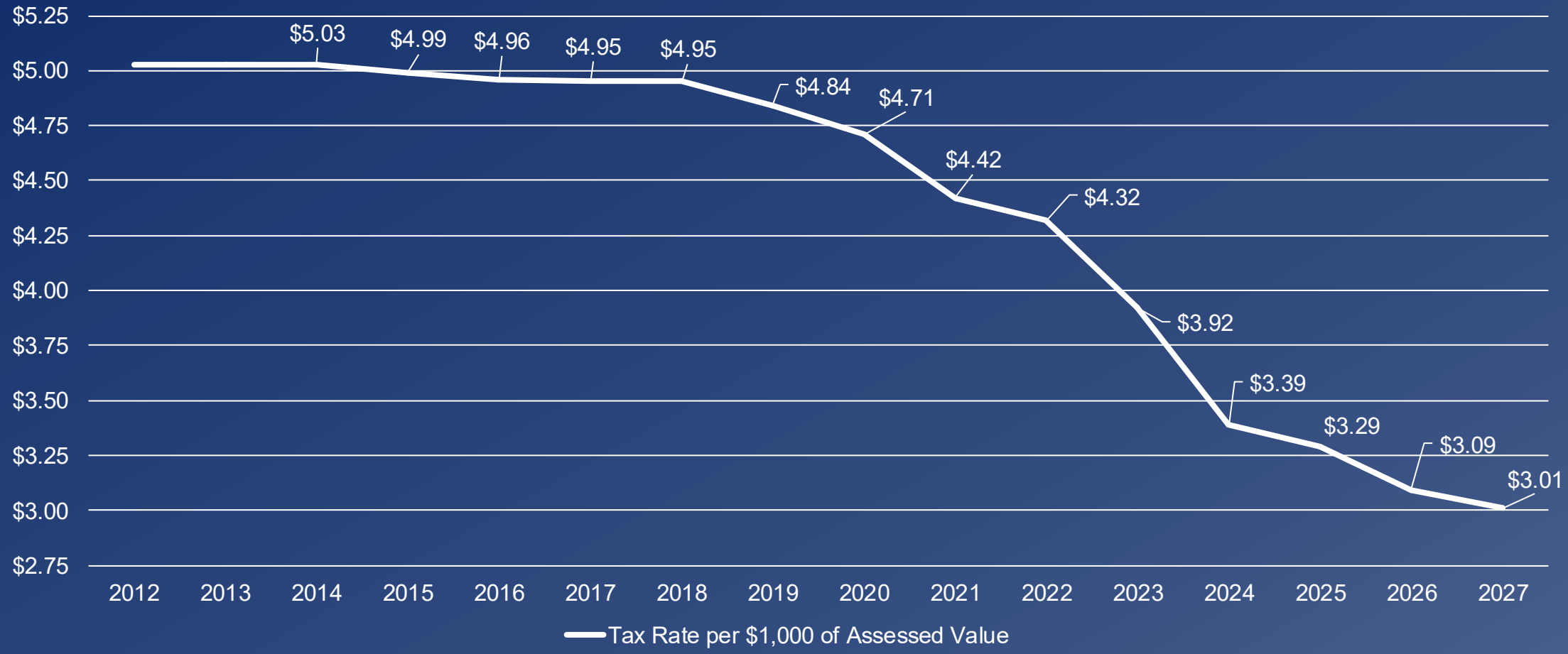
- 5% or $1.6 million increase
- Growth prior 4 years: 7%, 4.9%, 4.3%, 3%
- Annual support increase of $13.6 million (68.5%) since 2012

Erie County
2027 Property Tax Rate
$3.01 per thousand

Rate is being lowered from $3.09 to $3.01 per thousand: a $0.08 reduction. Stays under the NYS Tax Cap.

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

Erie County Property Tax Rate Over Time

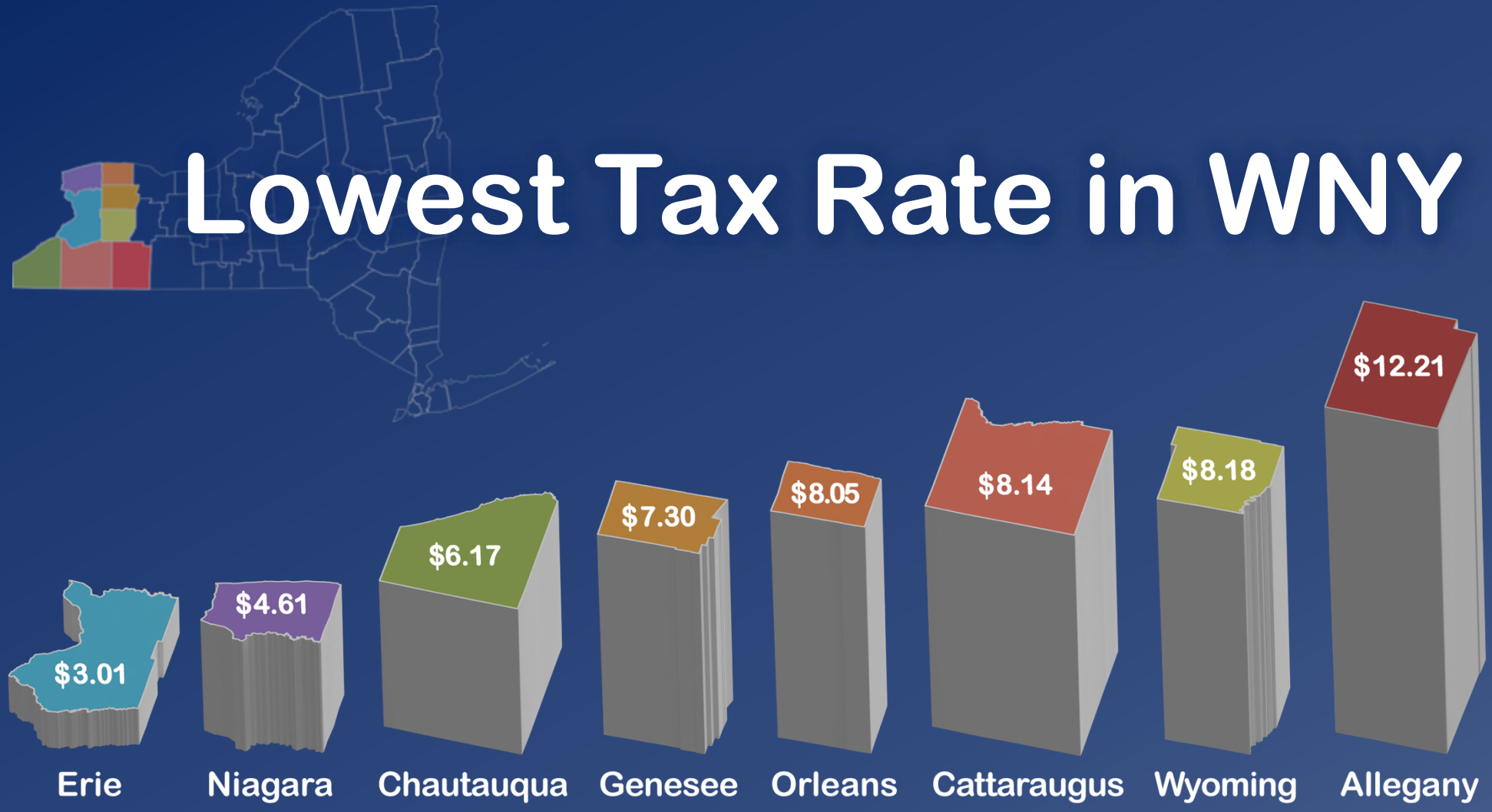


Tax-Rate Decrease Since 2012

$2.02 per thousand

-40.2%

Lowest Tax Rate in WNY



Equalized full-value property tax rates: Erie County 2027 Proposed Budget vs. Western New York counties 2026 Adopted Budgets.

2027 vs 2026
City of Buffalo –Woodward Ave.

- Zillow Market Value→$555,100
- Assessed Value →$500,000
- 2026 Total Tax Bill→NA
- 2026 County Taxes→$1,651.15
- 2027 Est. County Taxes→$1,504.27

Difference: -$146.89 (-8.9%)



2027 vs 2026
Town of West Seneca – Mill Rd.

- Zillow Market Value→$294,400
- Assessed Value →$57,800
- 2026 Total Tax Bill→$2,318.75
- 2026 County Taxes→$594.23
- 2027 Est. County Taxes→$584.91

Difference: -$9.32 (-1.6%)



2027 vs 2026
Town of Cheektowaga– Barbados Dr.

- Zillow Market Value→$323,000
- Assessed Value →$217,000
- 2026 Total Tax Bill→$3,723.26
- 2026 County Taxes→$956.52
- 2027 Est. County Taxes→$882.23



Difference -$74.29 (-7.8%)

Tax Bill #	SWIS	Tax Map #	Status
[redacted]	[redacted]	[redacted]	Payment Posted

Address	Municipality	School
[redacted]	Town of Amherst	WILLIAMSVILLE

Owners	Property Information		Assessment Information	
[redacted]	Roll Section:	1	Full Market Value:	444400.00
[redacted]	Property Class:	1 Family Res	Total Assessed Value:	440000.00
[redacted]	Lot Size:	130.81 x 155.00	Uniform %:	99.00
Williamsville, NY 14221-1310				

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
School Tax	148413562	3.0000	440000.000	12.03624700	$5,295.95
				Total Taxes:	$5,295.95

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
Library Tax	30947322	4.3000	440000.000	0.29514000	$129.86
County Service Tax	311851561	4.3000	440000.000	3.13280800	$1,378.44
General Town Tax	44466169	6.4000	440000.000	2.41139400	$1,061.01
Highway Tax	9766358	-12.9000	440000.000	0.57339700	$252.29
Getzville FD 11	1812485	3.3000	440000.000	0.47777700	$210.22
Water Dist 15 C	1660532	-3.6000	0.000	0.00000000	$53.25
Garbage Dist	0	0.0000	1.000 Units	223.79118100	$223.79
Cons Sewer A/CSSD	3984356	25.8000	440000.000	0.21736100	$95.64
Cons Sewer A/CSSD	0	0.0000	71.000 Units	5.31604200	$377.44
Cons Drain Dist/CDD	5709848	5.6000	0.000	0.00000000	$107.73
Central Alarm	1150995	0.7000	440000.000	0.06299800	$27.72
LD 2003 Merger	3564035	0.0000	440000.000	0.38073600	$167.52
				Total Taxes:	$4,084.91

County Taxes Make Up Smallest Part of Property Tax Bill

Sample Bill from Williamsville

Total Taxes of $9,380.86

Library:	$129.86 - 1%	Combined County
County:	$1,378.44 - 15%	$1,508.30 -16%
Sewer:	$473.08 - 5%	
Town:	$2,103.53 - 22%	
School:	$5,295.95 - 56%	

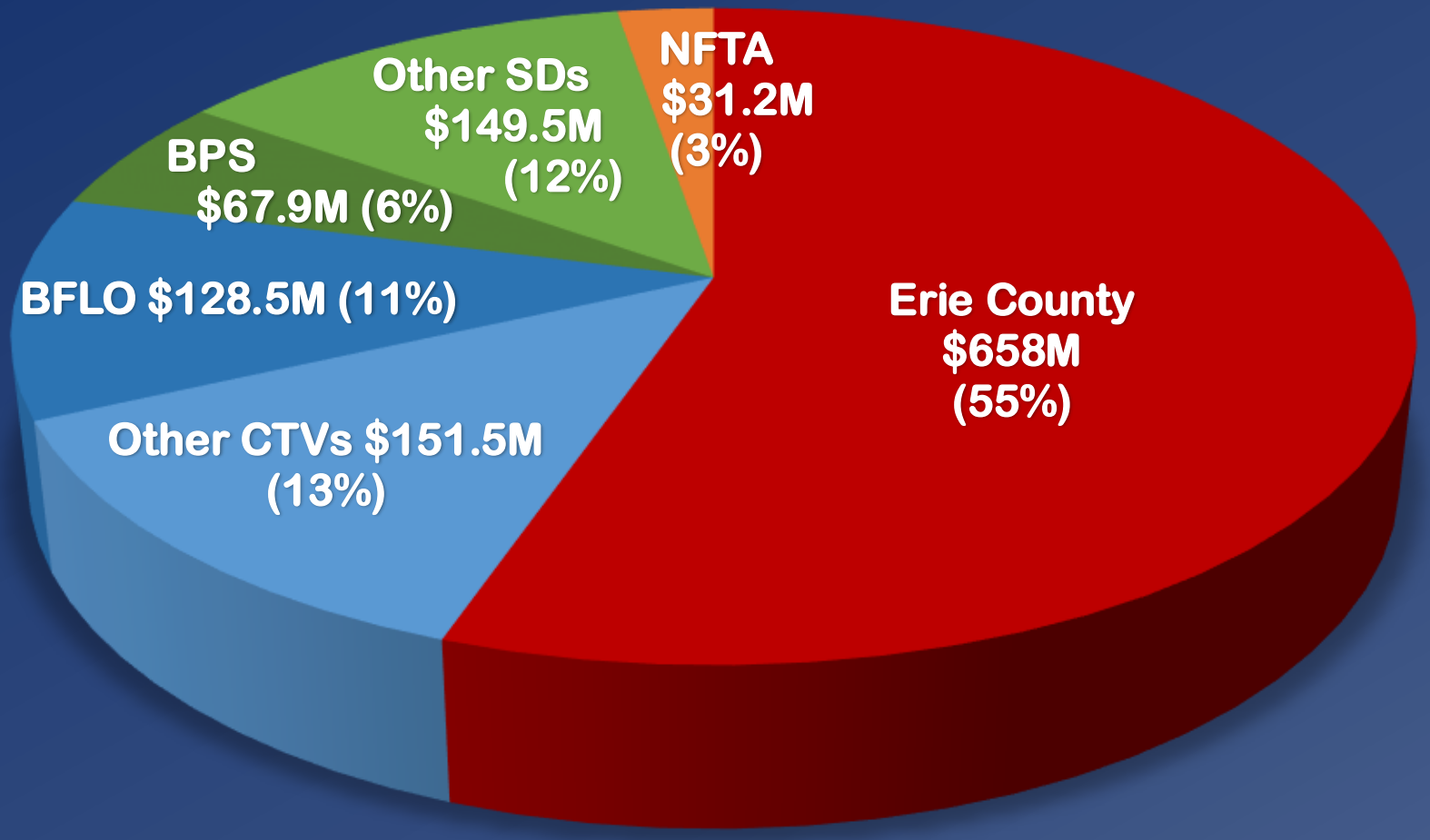
Sales Tax Revenue

- 2026 – Year-End Projection
  - Assumes 4.1% growth average remainder of the year
  - Projected County share year-end receipts of $638.5 million
    - $31.7 million (5.1%) growth at year-end vs 2025 receipts
    - $24.5 million positive variance above budgeted amount

- 2027 – Proposed Budget
  - Assumes 3% growth over 2026 year-end projection
    - $658 million County share ($44 million increase vs 2026 Adopted Budget)
    - $528.5 million shared among cities, towns, villages, school districts & NFTA ($35.9 million increase vs 2026 Adopted Budget)

2027 Sales Tax Revenue

$1,186,527,497



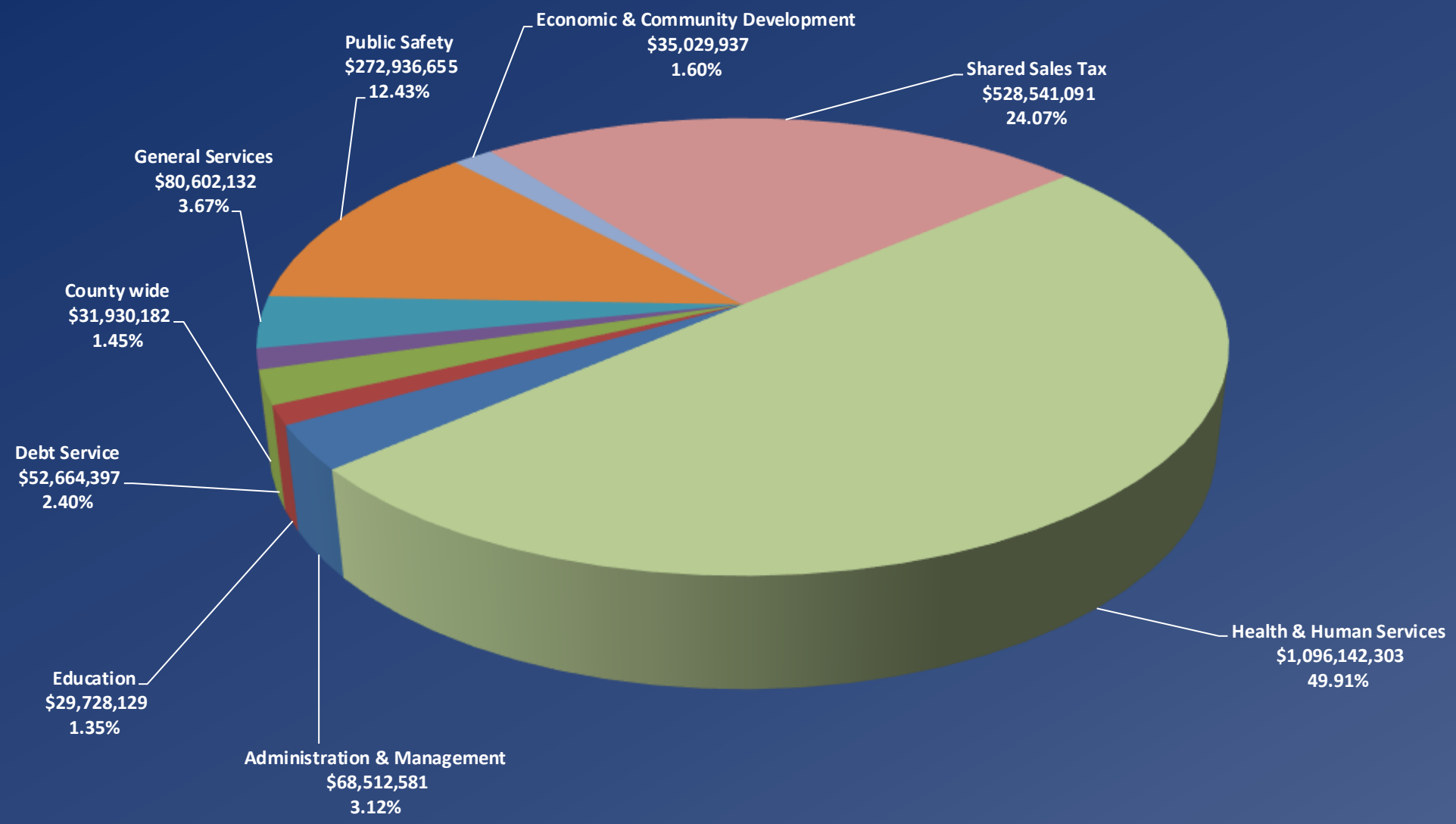
Other Revenues Summary

- State Aid - $26.8 million increase to $293 million
- Federal Aid - $5.8 million increase to $270.5 million
- Hotel Occupancy - $1 million increase to $15 million
- Investments - $0.5 million increase to $12 million
- Fees, Fines, Etc. - $5.3 million reduction to $39.2 million
- All Other Sources - $2.3 million increase to $62.5 million

- Zero General Fund Balance Appropriation

Overview – General Fund Expense

$2,196,087,407



General Fund Expense Summary

- $2,196,087,407 an increase of $114.9 million (*5.5%) over 2026 Adopted Budget*
  - Nine (9) expenses account for **$100.2 million (87%) of this increase**:
    - $35.9 million increase to shared sales tax with local governments
    - $15.4 million increase to childcare (no wait list as of now)
    - $13.8 million increase in local share SNAP expenses due to One Big Bill (see below)
    - $ 7.8 million increase to IGT payments to ECMCC
    - $ 6.8 million increase to Safety Net
    - $ 5.6 million increase for Sheriff overtime
    - $ 5.0 million increase to court ordered mental health competency restoration
    - $ 5.0 million increase to Law risk retention fund
    - $ 4.9 million increase to tuition & transportation costs for children with special needs

General Fund Expense Summary

- $2,196,087,407 an increase of $114.9 million (*5.5%) over 2026 Adopted Budget*
  - Reoccurring personnel services growth from prior budget decisions since 2021 accounts for **$10.6 million (9%) of this increase**:
    - Out-year impacts of negotiated COLAs in collective bargaining agreements
    - Right-sizing uncompetitive salaries leaving fill critical positions vacant
    - Significant investments in public safety – 215 new jobs, 183 (85%) between the Sheriff and DA Offices.
    - Move to Sheriff 25-Year Pension Plan
    - Phase-in of new Ambulatory Service (60 new life-saving positions)

General Fund Expense Summary

- Departmental requests would have increased General Fund spending by $157.3 million (7.6%) and would have required:
  - Property tax levy increase of $53 million (16.8%) to $369.1 million
  - Property tax rate increase of $0.27 to $3.36 per $1,000 assessed value
  - Super-majority vote to override Tax Cap by $41.6 million (13.3%)

General Fund Expense Summary

Across-the-Board cuts to Departmental Budget Requests
totaling $42.3 million in savings

- $1.2 million - rejected 15 of 35 new FT jobs and 8 of 17 upgrades
- $1.2 million - deleted 35 total positions (15 FT) vacant > 1 year
- $4 million - reduced Sheriff overtime request from $29.1 to $25.1 million
- $2.7 million - associated fringe benefits savings
- $2.9 million - reduced departmental discretionary spending lines
- $2 million - held Legal Aid Bureau to current service levels
- $0.3 million - flat cultural appropriations

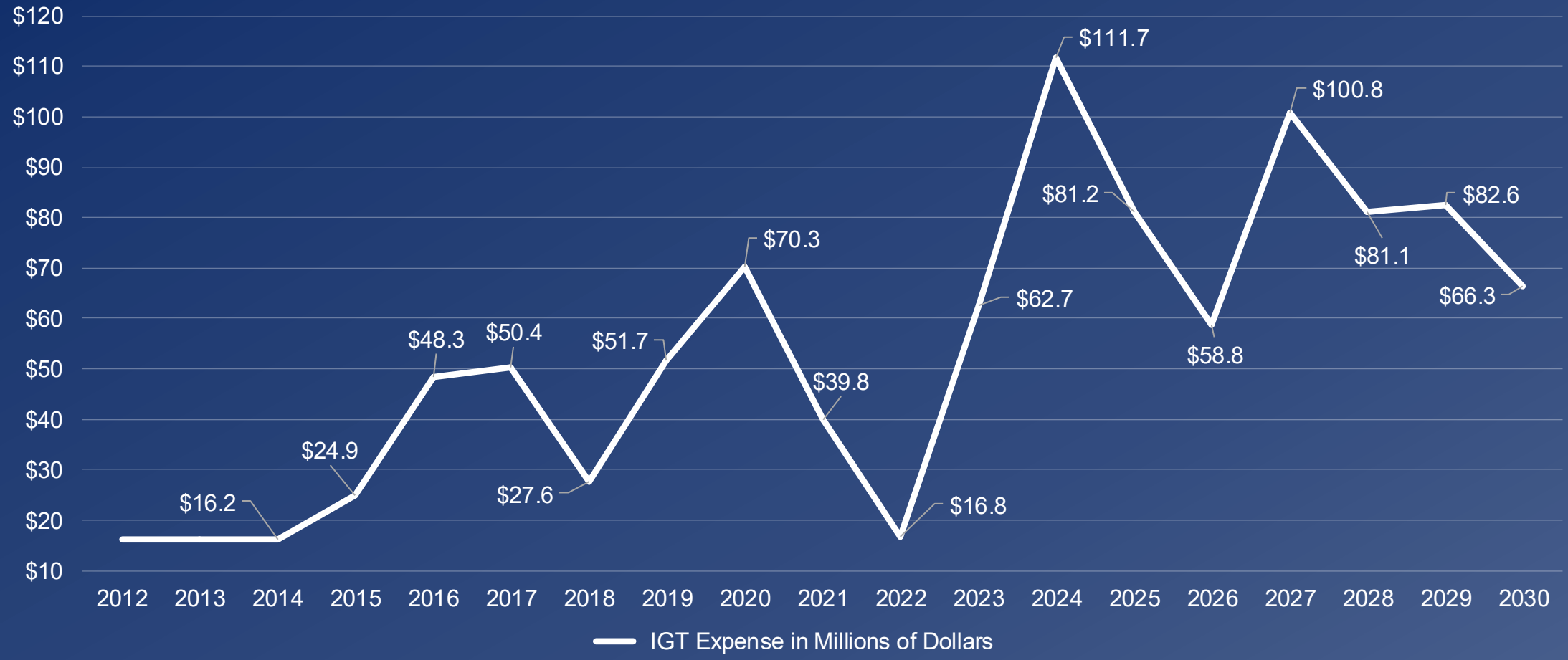
- Sheriff's Office requested $22.4 million (11.8%) increase vs 26 Adopted
  - Executive recommended increase now $14.2 million (7.5%)

Mandated Indigent Health Care Subsidies to ECMCC

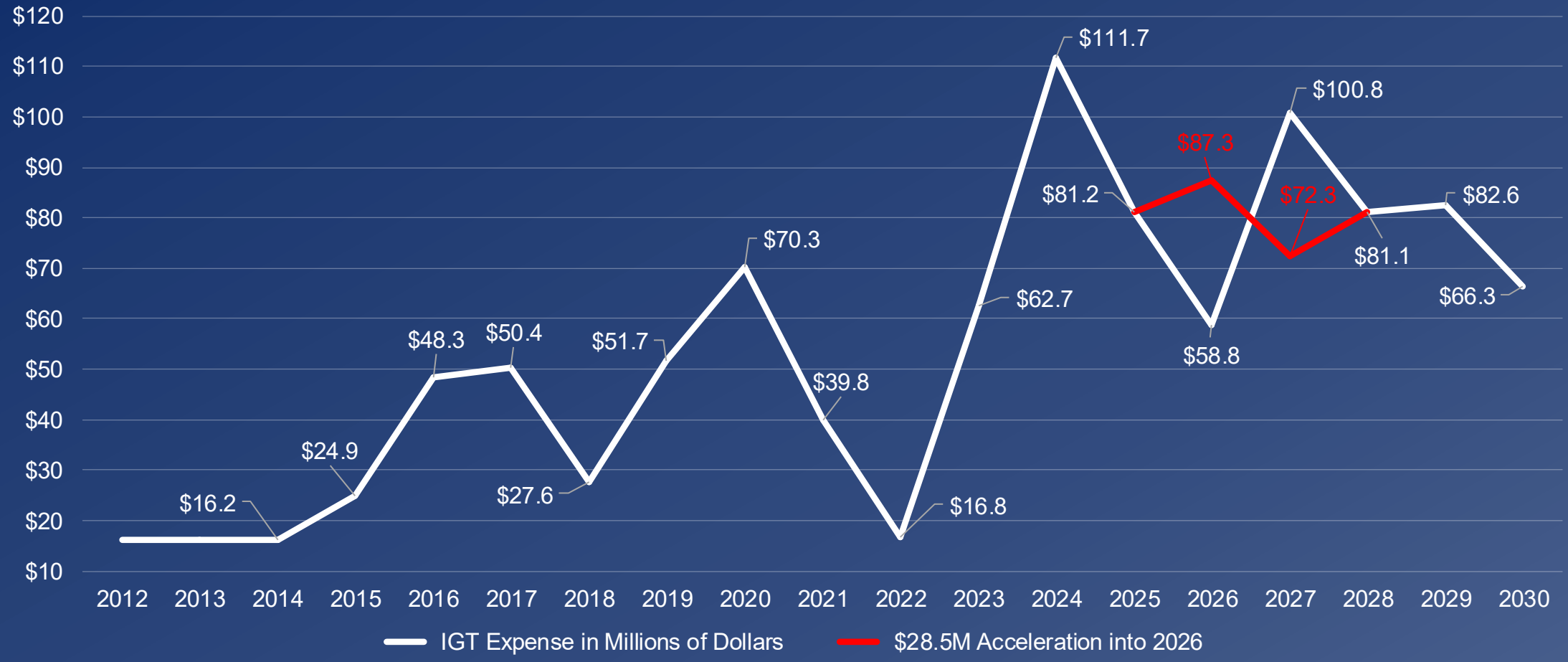
- Erie County paid $58.8 million in 2026 to ECMC for mandated indigent care cost.
- County is responsible for 50% match of all indigent healthcare costs:
  - 3 federal programs provide ECMC funding for the difference between Medicare & Medicaid reimbursements and actual cost of service:
    - (DSH) Disproportionate Share Hospital
    - (ICA-DSH) Indigent Care Adjustment
    - (UPL) Upper Payment Limit

- 2027 is projected to be $117 million – we cannot afford it without major cuts or property tax increase. Working with ECMCC we agreed to prepay a portion of 2027 ECMC payment in 2026 - $28.5 million

Mandated Indigent Health Care Subsidies to ECMCC



Mandated Indigent Health Care Subsidies to ECMCC



General Fund Cuts
Total Positions Deleted

Department	Positions	Department	Positions
Legislature	(1)	DPW – Highways	(1)
Comptroller	(1)	Social Services	(9)
Clerk	(2)	Health	(5)
Sheriff	(14)	CPS	(2)
		TOTAL	**(35)**

Results in net reduction of 2 full-time and 3 total positions

No Layoffs as all positions are vacant

All Operating Funds Personnel Totals

Zero Job Growth From 2026 Adopted Budget

2026 Adopted Budget					2027 Proposed Budget				
FT	PT	RPT	SEA	TOTAL	FT	PT	RPT	SEA	TOTAL
4,413	302	20	289	5,019	4,413	298	18	292	5,019

Arts & Cultural funding

- 8.5 million in operating support in 2027 for more than 110 cultural organizations
  - 124 Organizations sought a total of $11,448,423 for 2027, compared to:
    - 109 Organizations sought $10,186,590 in county funding in 2022
    - 89 Organizations sought $8,275,789 in county funding in 2020
    - 65 Organizations sought $6,425,800 in county funding in 2015
  - Growth is organizations is becoming unsustainable.
- Recommended allocations are frozen from 2026 proposal due to county's own significant increases in internal expenses.
- Most counties do not provide any arts and cultural funding.

Tourism Promotion

- Local Law creating Hotel Tax on vacation rentals (VRBO, Air B&B) dedicated ALL future tax revenues towards tourism promotion

- Budget includes $15 million in Hotel Tax Revenue
  - $2.5 million for Buffalo Convention Center operations
  - $4.5 million for Buffalo Convention Center capital needs
  - $8.0 million for Visit Buffalo
    - In 2026 received total of $8.98 million with Hotel Tax reconciliation

2027 Capital Program

More than $118 million in capital investment for 2027 ($70.9M bonded; $20M PAYGO; $27.4M State & Federal Aid)

- Legislature rejected new jail without a plan B
- Pivoting to major upgrades to current facilities
  - $5.5 million included in 2026 Bond Sale for urgent HVAC upgrades and corrections specialist consultant to help plan long-term improvements
  - $7 million included in 2027 Capital Program as phase 1 of $57 million in improvements through 2032
  - $4.8 million for security camera upgrades at both facilities

2027 Capital Program

More than $118 million in capital investment for 2027 ($70.9M bonded; $20M PAYGO; $27.4M State & Federal Aid)

- Final $10M of Regional Comms. “Trunked” Radio System
  - $30M total project to consolidate all police, fire, EMS, and municipal service county-wide into a single flexible network
    - 2026 Phase 1: $20M for county-wide network creation
    - 2027 Phase 2: $10M to purchase all equipment to access network

2027 Capital Program

Remaining to fund other shovel-ready projects

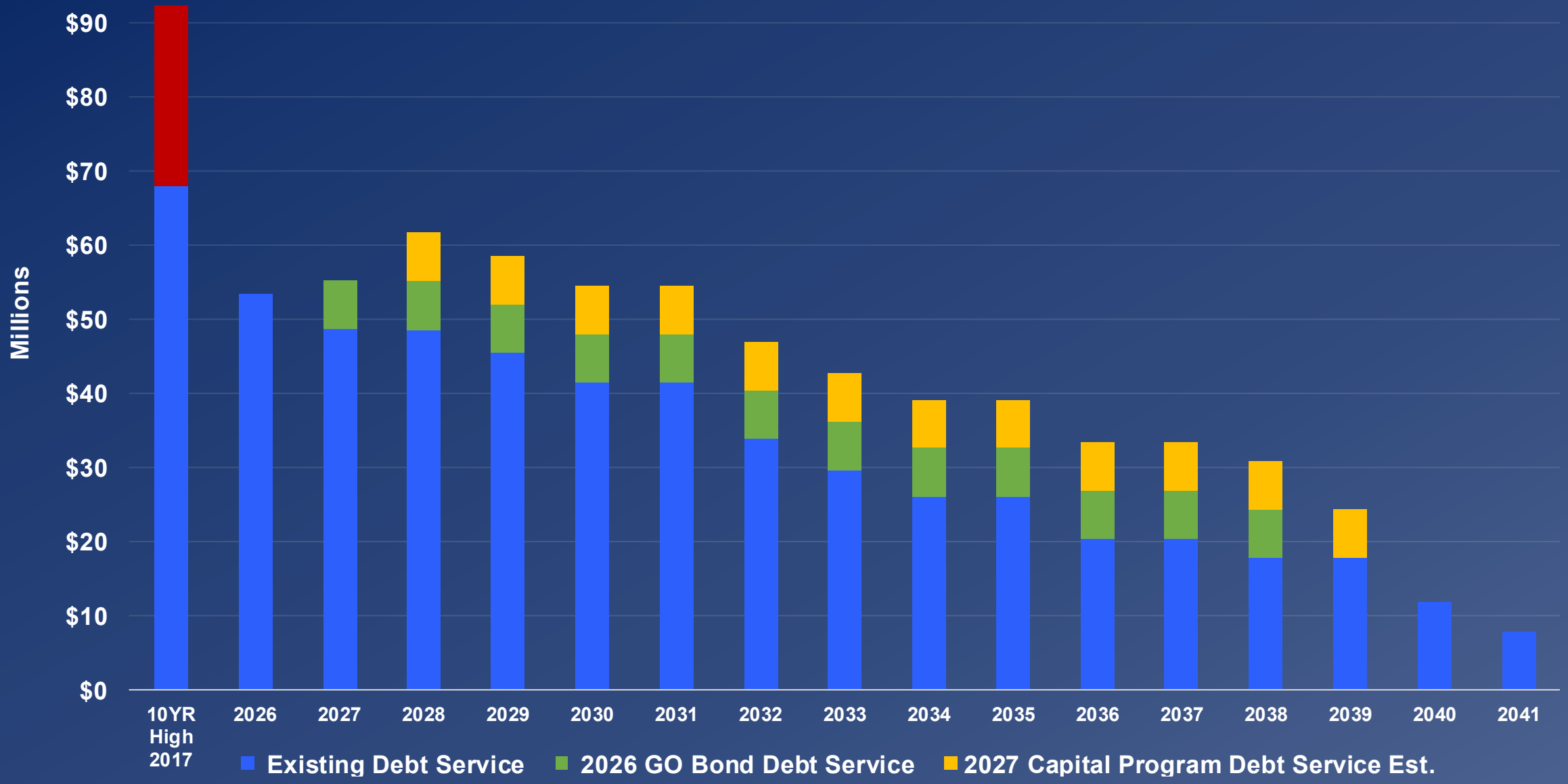
- $50.2M in highway and bridge projects including Twin Cities Memorial Highway (Tonawanda), Rapids Road Bridge (Clarence), North Forest Road (Amherst)
- $7.1M for Parks Improvements, including $3M for the club house renovation at Willowdale
- $4.5M for Central Library air handler replacements and escalator repair
- $5M for improvements at SUNY Erie campuses
- $2.6M other public safety projects including Youth Detention, E911 refresh and Medical Examiner toxicology equipment
- $5.8M for technology infrastructure including data storage and virtual server upgrades
- $7.8M in work on County buildings including $3.9M for BNCC

Responsible Debt Management

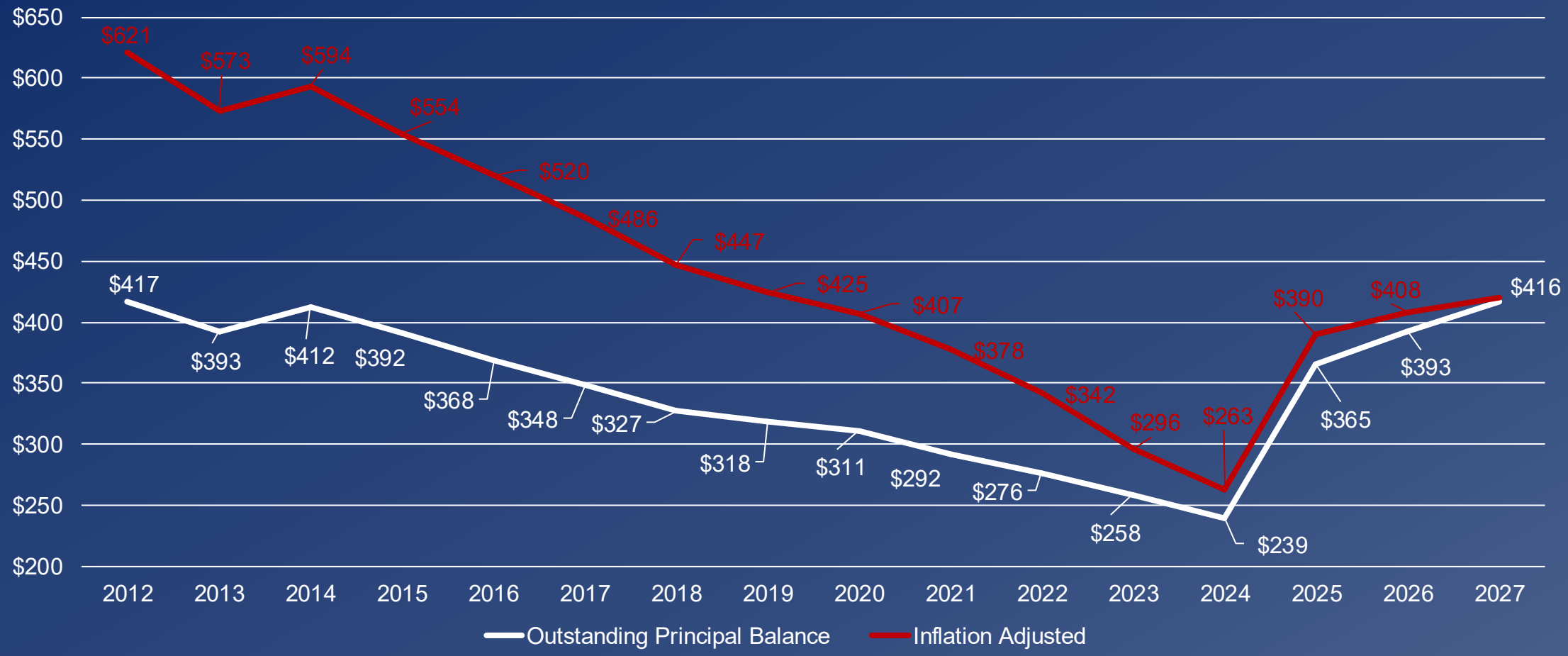
During the last 15 years, we have worked hard to reduce outstanding debt even with our investment in our infrastructure

- Have issued $662.5 million in new debt for critical infrastructure improvements
- Still have lower debt & annual debt service than when I took office even without inflation adjustments; comparatively more favorable with adjustments
- Low debt ratio and debt service create significant future flexibility
- Strongest credit ratings in County's history: AA Stable (S&P), AA Positive (Fitch), AA Stable (Kroll)

Erie County 15 Year Debt Service

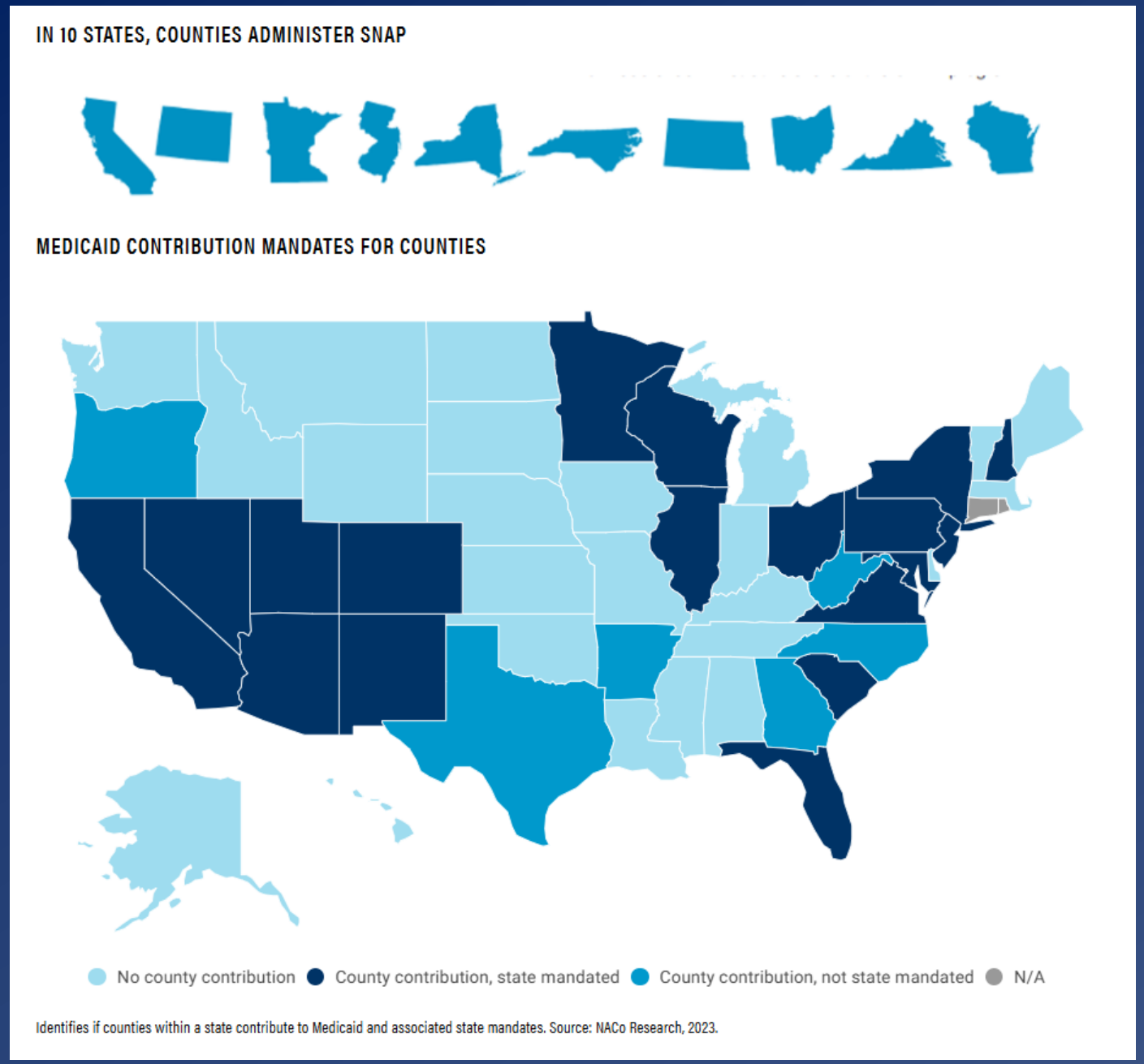


Outstanding Bonded Principal



The “Big Shift”

- The National Association of Counties (NACO) is calling the *One Big Beautiful Bill Act* (OBBB) the “Big Shift” because it will shift an estimated **$1 trillion** in essential service costs from the Federal Government down to State & Local Governments.
  - https://www.naco.org/resource/big-shift-analysis-local-cost-federal-cuts
- Erie County government, like most other counties, is particularly vulnerable to this law because we serve as the front line for implementing federal and state health and human services programs.
- OBBB’s combination of deep federal spending cuts, increased administrative burdens, and new mandates are already having an impact.



SNAP Cuts & Changes

25% cut to SNAP Admin Reimbursement

- Effective 10/1/2026
- Was 50% Federal, 50% County.
- Is now 25% Federal, 75% County.
- $10.2 million loss in revenue for 2027; now local share.
- Impact included in 2027 Proposed Budget

50% Increase in Employment & Training Costs

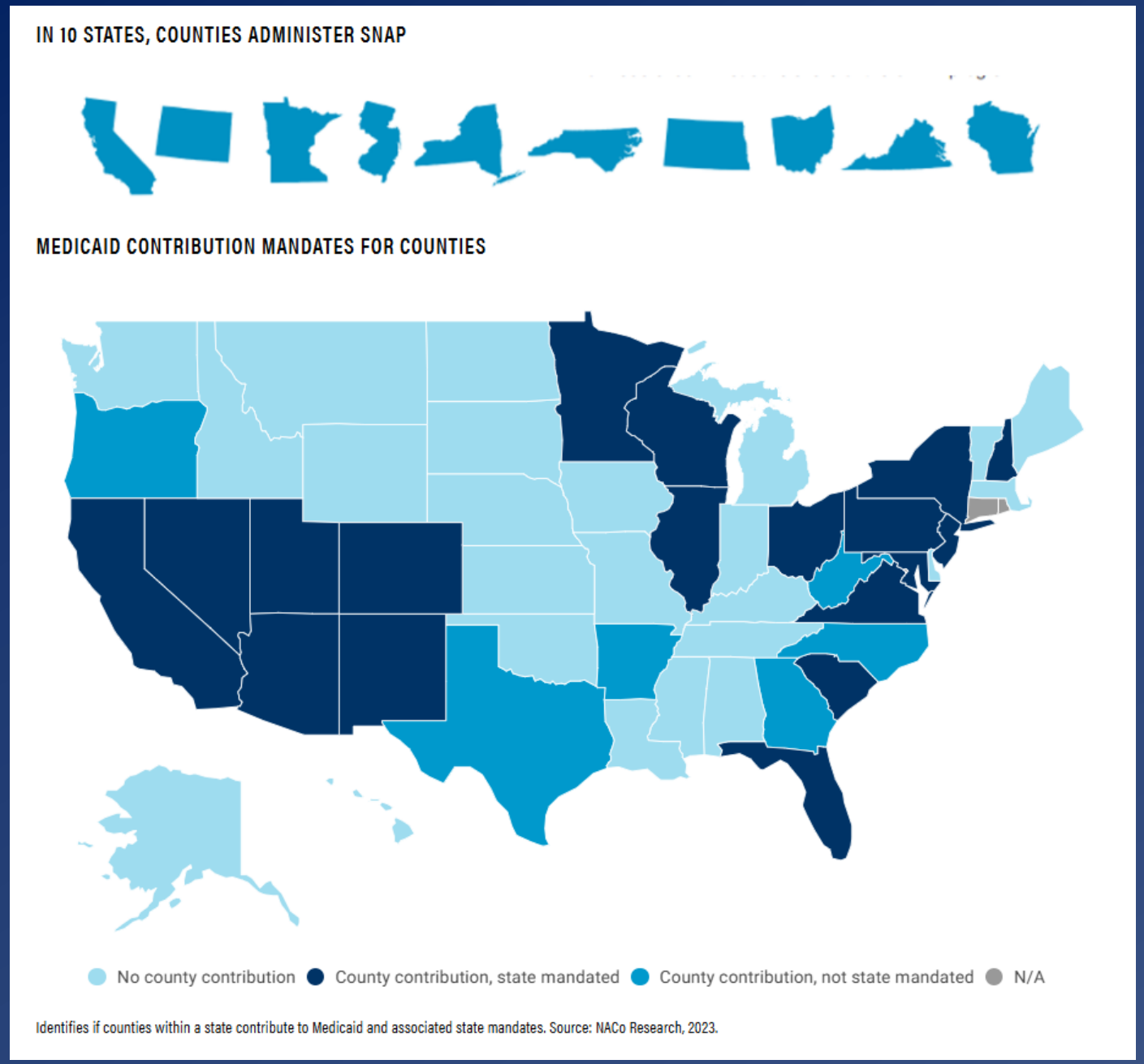
- $3.6 million local share increase due to new rules.

15% increase in SNAP Benefits Cost

- Effective 10/1/2027 without Congressional action
- Senate Farm Bill version includes 1-year delay
- Assumed this new cost is passed onto the County by State at a cost of approx. $55 million annually
- Impact included in 4-YR Plan out-years 2028-2030

Increased Work Requirements Compliance

- Forces seniors to continue to work until 64 to maintain eligibility.
- Removes exemptions for working families by reducing dependent child age from under 18 to under 7.
- Eliminates Standard Utility Allowance for working households, reducing SNAP benefits.



Medicaid Cuts & Changes

Changes to program eligibility will purge an est 1.2 – 1.5 million NYers from Medicaid (5,000 -10,000 Erie County residents)

- 10/1/26 – Many legal immigrants no long eligible
- 1/1/27 – Able bodied work requirements go into effect – reviewed every 6 months
- 1/1/27 – Retroactive coverage for past medical bills drops from 3 months to 1 month prior to application
- 1/1/27 – Medicaid eligibility recertification increase to every 6 months instead of once a year

Will likely lead to significant increases in the County's mandated indigent healthcare subsidies to ECMC

Could lead to a phase out of County's Medicaid "hard cap" of $215.8 million

Actual costs exceed $400 million annually

2027-2030 Four-Year Plan

Baseline gaps of $57-$65 Million included in plan are a result of:

- Increases to IGT payments to ECMC
- Reductions in State & Federal revenues
- Flattening of pension cost growth to 5%
- Estimated $55 million increase to SNAP in 2028 if 15% benefits cost shifted to County
- 10% annual growth in Safety Net costs due fed program purge in OBBB
- Overall increases to the cost of doing business from inflation caused by tariffs & Iran War energy cost escalation

2027-2030 Four-Year Plan

Should these scenarios come to fruition,
Erie County will have to implement across-the-board cuts

- Reduction of mandated services to minimum legal levels
- Significant cuts to “People’s Mandates” – Less road work, fewer Sheriff road patrols, reduced library hours, closed parks, less cultural support, less preparedness
- Scaled back capital improvements
- Additional increases to taxes and fees
- Job cuts either by attrition or layoffs
- Increase in property tax rate above the NYS tax cap

Final Budget Observations

- The 2027 Budget is very tight. There are no new programs or services except for the expected opening of Willowdale Park in 2027.
- Erie County cannot make up the loss of revenue many organizations are currently dealing with due to federal cuts – we are dealing with it ourselves.
- Erie County's Property Tax is growing by 3.6% and Sales Tax is growing 3%, but our expenses are growing by 5.5%.
- Inflation is affecting everyone, including Erie County. Our fuel costs have dramatically risen, as have other necessary expenses, such as road salt, asphalt and steel for road projects.
- Without $528 million in sales tax sharing, local cities, towns, villages and school districts would have to drastically increase their budgets (Suffolk, Allegany, Wyoming and 7 others do not share any sales tax).
- Erie County's current fiscal position is strong, though dark clouds loom on the horizon due to the potential significant Medicaid impacts from the Big Bill.

Recent County Investments in Lackawanna



CDBG/HOME Funds Invested in Lackawanna (2023-2025)

• Wilmuth Ave Road Reconstruction	$150,000
• Kirby Ave Road Reconstruction	$300,000
• Improvements to the Lackawanna Senior Center	$300,000
• HOME Funds for In-Fill Homebuyer Purchase Subsidies for 5 new single-family homes on Center St and Ingham Ave	$570,000
• $610K in HOME Funds for construction financing of 2 new single family homes on Holland Ave and Stoney Road (LHDC)	$610,000
• 43 homeowners received housing rehab loans funds	$1,219,567
TOTAL	$3,149,567

Recent CDBG/HOME New Homes Built in Lackawanna



2023: 116 Center Street



2025: 112 and 114 Center Street

Recent CDBG/HOME Repairs in Lackawanna



11 Eaton - before



11 Eaton - after

Recent Sewer Capital Investments in Lackawanna (since 2020)

• Lackawanna Plant Overflow Retention Facility -	$3,067,436
• Well St/Wilmuth Ave Pumping Station Electrical -	$1,106,499
• Wilmuth Ave Station Grit Collection System	$ 772,400
• Dorrance Ave Pumping Station Fuel Storage	$ 210,365
• Dorrance Ave Force Main Improvements	$1,028,483
• Sanitary Sewer Replacement Project	$1,063,925
• Cured In Place Sewer Lining Projects	$4,381,402
TOTAL	$11,630,510

Recent Sewer ARPA Investments

• Center Street Reconstruction Project	$ 601,951
• Lackawanna WRRF Digestion/Solids Mgmt	$5,438,982
• Ridgewood Village Sewer Lining	$ 396,640
• General Sewer and Manhole Repair Contracts	$1,730,509
• Lackawanna WRRF Roof Replacement/Repair	$ 463,368
TOTAL	$8,631,450

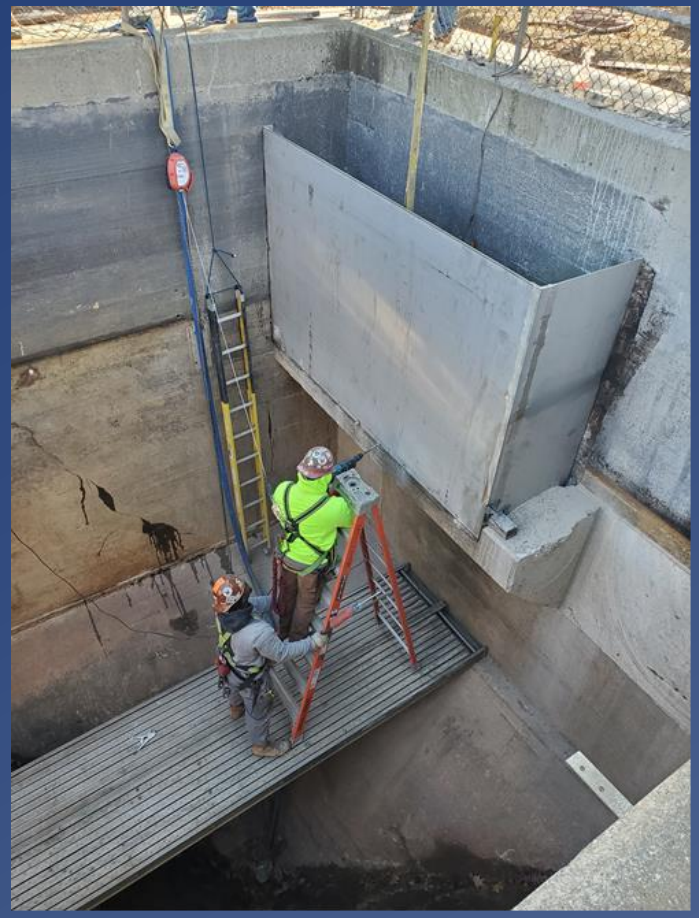
Recent County Sewer Investments



Sewer main repairs near the OLV Basilica



New Digester Cover at Erie County
Lackawanna Sewage Treatment Plant



Lackawanna Plant Chamber improvements

Recent County Sewer Investments





Replacement of Sewers on Center Street

Renaissance Commerce Park



PREPARED BY ERIE COUNTY DEPARTMENT OF ENVIRONMENT & PLANNING, OFFICE OF GEOGRAPHIC INFORMATION SERVICES, 1/14/2026

RENAISSANCE COMMERCE PARK
ecidany.com/rcp

Renaissance Commerce Park*

• Rail Relocation Project – Phase 1	$ 874,400
• Bethlehem Steel Rail Utilization Study	$ 54,150
• New Public Waterline	$ 850,651
• Rail Relocation Study Phase 2	$1,100,000
• Shoreline Trail Phase 1	$ 365,000
• Dona Street Extension	$ 3,000,000
• Master Plan and GEIS	$ 600,000

* County investments shown, does not include Federal or State Grant funds

Renaissance Commerce Park* – Con't

• Steelworker Way - Design and Construction	$1,670,000
• Odell and Ridge Water/Sewer Design	$ 700,000
• Odell and Ridge Water/Sewer Construction	$3,000,000
• Phase 2a land purchase	$ 473,000
• Wye Yard Design & Construction (underway)	$3,200,000
• Shoreline Trail Extension Conceptual Planning	$ 150,000
Total County Capital Funds	$16,037,201

* County capital investments shown, does not include Federal or State Grant funds

Renaissance Commerce Park





A New Day for a Historic Site

Renaissance Commerce Park

Renaissance Commerce Park meeting development goals for Lackawanna, Erie County

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Renaissance Commerce Park is home to tenants such as a Uniland Development Co.'s Dona Street warehouse anchored by Total Quality Assurance International, front, and TMP Technologies, middle. Welded Tube, pictured at the top, is not within the Renaissance park footprint but was one of the first companies to move to the former Bethlehem Steel property.
JOED VIERA / BUFFALO BUSINESS FIRST

Industrial developer seeks to bring international manufacturers to Lackawanna

Jonathan D. Epstein Sep 28, 2026 0



A rendering of a proposed manufacturing building at 2303 Hamburg Turnpike, to be constructed by developer J.G. Petrucci Co.

Storefront Revitalization Program

• Abbot's Texas Hots - doors, windows, siding	$40,000
• Al's Short Stop – doors, windows, siding	$39,645
• Bobby's Pizza - lighting, awnings, graphics	$40,000
• Carestio Motors – roof, windows, door	$30,000
• Ice House Pub – siding, doors, fence	$40,000
• Mobility Plus – windows, lights, masonry	$40,000
• Premium Coffee of WNY – new 2-sided sign	$39,910
TOTAL	$269,555

Storefront Revitalization Before and After photos



Al’s Grocery - before



Al’s Grocery - after

Storefront Revitalization Before and After photos



Broadway Bobby's Pizza - before



Broadway Bobby's Pizza - after

ERIE COUNTY LEADS THE WAY