



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

December 11, 2025

Honorable Members
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Re: 2026 Erie County Budget, As Amended

Dear Honorable Legislators:

Pursuant to Section 2508(b) of the Erie County Charter, I have reviewed the amendments to the 2026 Erie County Proposed Budget approved by your Honorable Body on December 4, 2025. I hereby formally state that I have no objections to the additions made by your Honorable Body and, as such, deem the 2026 Erie County Budget adopted.

However, after consulting with the Division of Budget and Management ("Budget Office"), I do have a few concerns with the lack of detail presented in your amendment package and it would be my hope for those details to be included in an omnibus resolution adopted by your Honorable Body at the first session in January, which would allow the Budget Office to incorporate those details into the final 2026 Adopted Budget Book as they undertake the publication process in January.

Specifically, the total of \$1,650,000 for the Legislature member-directed funds for community development and cultural agencies is added as a lump sum to Fund 110, Funds Center 1332010, Account 518500 – Legislative Earmarks versus the past practice and the general sense of the Legislature to include each member's chosen community development and cultural agency appropriations separately as individual accounts. The Budget Office would need time to load those individual appropriations into SAP and, if necessary, create unique accounts for new organizations that have not received funds in past years.

Secondly, your amendment included the reappropriation of \$50,000 to Fund 110, Funds Center 100, Account 500000 – Full Time Salaries for Legislature staff raises that have yet to be determined. At this point, the Budget Office will plan to include that appropriation as in Account 504992 – Salary Reserve instead to avoid a discrepancy between the full-time salary noted in your personnel run and adopted budget.

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Additionally, I would like to remind you that such staff raises still must adhere to standard practices where any raises are effectuated as job group upgrades and corroborate with the appropriate annualized salary indicated for said job group and the specific employee's step within the 2026 Managerial Confidential pay scale. Lastly, it would be required that the total expense impact of these staff raises not exceed \$50,000, which would include both an increase to full-time salary and the associated fringe benefits. Given that the fringe benefits rate established for the Legislature in the 2026 Adopted Budget is 47.2% that would mean a maximum increase to Account 500000 – Full-Time Salaries of \$33,967 with a corresponding increase to 501000 – Fringe Benefits of \$16,033.

Should you require any assistance in drafting this forthcoming resolution, please do not hesitate to reach out to Budget Director Mark Cornell.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Mark Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/mc

cc: Erie County Fiscal Stability Authority
Erie County Comptroller Kevin R. Hardwick, PhD
Mark D. Cornell, Director of Budget and Management