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COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

February 17, 2026

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

RE: 2025 Real Estate Transfer Tax Surplus Appropriation to Road Repair Reserve Fund

Dear Honorable Members:

Please find attached a resolution requesting authorization to appropriate \$3,400,000 of surplus 2025 Transfer Tax revenue into the Road Fund's Road Repair Reserve Fund to facilitate 2026 road projects.

Should your Honorable Body require further information, please contact Budget Director Mark Cornell or Public Works Commissioner William E. Geary, Jr. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jp/rwk
Enclosure

Cc: William E. Geary, Jr., Commissioner of Public Works
Mark Cornell, Director of Budget and Management

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Public Works, Division of Highways and the Division of Budget and Management
Re: 2025 Real Estate Transfer Tax Surplus Appropriation to Road Repair Reserve Fund
Date: February 17, 2026

SUMMARY

The attached resolution requests authorization to appropriate \$3,400,000 in 2025 surplus Transfer Tax revenue into the Road Fund's Road Repair Reserve Fund to facilitate additional 2026 road projects as part of the Capital Overlay Program (B.26050).

FISCAL IMPLICATIONS

Funding at year-end 2025 in the Road Fund generated from Transfer Tax revenue and prior year Road Repair Reserve is available to fund this request.

REASONS FOR RECOMMENDATION

Approval of this resolution will allow for important road work to occur in 2026.

BACKGROUND INFORMATION

Higher than expected collection of Transfer Tax has provided funding for this action.

CONSEQUENCES OF NEGATIVE ACTION

Failure to approve this resolution will result in less road work being done in 2026.

STEPS FOLLOWING APPROVAL

The Division of Budget and Management and the Division of Highways will implement this resolution.

**RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS, DIVISION OF HIGHWAYS
AND DIVISION OF BUDGET AND MANAGEMENT**

RE: 2025 Real Estate Transfer Tax Surplus Appropriation to Road Repair Reserve Fund

WHEREAS, the Erie County Road Repair Reserve Fund has been established pursuant to Tax Law Section 1432 and General Municipal Law, Section 6-d; and

WHEREAS, the 2026 Adopted County Budget contains available funds from the collection of Real Estate Transfer Tax for repair of roads, bridges, and equipment; and

WHEREAS, use of Road Repair Reserve funds is restricted to repair of roads and bridges in the County; and

WHEREAS, the Division of Budget and Management recommends the appropriation of \$3,400,000 in 2025 surplus Transfer Tax revenue in the Road Fund's Road Repair Reserve Fund to conduct important road work in 2026; and

WHEREAS, appropriations from the Road Repair Reserve Fund may be made only following a public hearing; and

WHEREAS, a public hearing was held on March 3, 2026.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the appropriation of \$3,400,000 in 2025 surplus Mortgage Transfer Tax revenue into the 2026 Road Repair Reserve Fund (Fund 210, Funds Center 12330) and amend the Division of Highways' 2026 Road Fund Budget (Fund 210, Funds Center 1231010) as follows:

2026 Road Fund Budget – Road Repair Reserve
Fund 210, Funds Center 12330

REVENUES	CURRENT BUDGET	ADJUSTMENT	REVISED BUDGET
402190 Appropriated Fund Balance	\$ 0	\$3,400,000	\$ 3,400,000
402600 Transfer Tax	<u>\$15,000,000</u>	<u>\$ 0</u>	<u>\$15,000,000</u>
Total Revenues	<u>\$15,000,000</u>	<u>\$3,400,000</u>	<u>\$18,400,000</u>
 APPROPRIATIONS			
912300 ID Highway Services	<u>\$15,000,000</u>	<u>\$3,400,000</u>	<u>\$18,400,000</u>
Total Appropriations	<u>\$15,000,000</u>	<u>\$3,400,000</u>	<u>\$18,400,000</u>
Net Change – Road Repair Reserve		\$ 0	

2026 Road Fund Budget – Division of Highways
Fund 210, Funds Center 1231010

APPROPRIATIONS	CURRENT BUDGET	ADJUSTMENT	REVISED BUDGET
570050 Interfund Transfer Capital	\$10,350,000	\$3,400,000	\$13,750,000
912300 ID Highway Services	<u>(\$15,033,200)</u>	<u>(\$3,400,000)</u>	<u>(\$18,433,200)</u>
Total Appropriations	<u>\$ 4,683,200</u>	<u>\$ 0</u>	<u>\$ 4,683,200</u>
Net Change – Highways		\$ 0	

and be it further

RESOLVED, that authorization is hereby given for \$3,400,000 in funding within the Division of Highways' 2026 Road Fund Budget (Fund 210, Funds Center 1231010) Account # 570000 – Interfund Transfer Subsidy be appropriated into Capital Project B.26050 – Capital Overlay Program Countywide as follows:

Capital Project B.26050
Capital Overlay Program Countywide
Fund 420, Funds Center 123

REVENUES	CURRENT BUDGET	ADJUSTMENT	REVISED BUDGET
486000 Interfund Revenue Subsidy	<u>\$9,000,000</u>	<u>\$3,400,000</u>	<u>\$12,400,000</u>
Total Revenues	<u>\$9,000,000</u>	<u>\$3,400,000</u>	<u>\$12,400,000</u>
 APPROPRIATIONS			
Capital Projects	<u>\$9,000,000</u>	<u>\$3,400,000</u>	<u>\$12,400,000</u>
Total Appropriations	<u>\$9,000,000</u>	<u>\$3,400,000</u>	<u>\$12,400,000</u>

and be it further

RESOLVED, that the Clerk of the Legislature did publish a Notice of Public Hearing once in each of the official newspapers of the County, at least five days prior to the date of the Public Hearing and said hearing took place on March 3, 2026; and be it further

RESOLVED, that authorization is given to the Director of Budget and Management to make any technical adjustments necessary to effectuate this transfer; and be it further

RESOLVED, that the Clerk of the Legislature be instructed to forward three (3) certified copies of this resolution to the Department of Public Works, Office of the Commissioner, and one copy each to the County Executive's Office, Comptroller's Office, Department of Law and Division of Budget and Management.