ECLEG OCT10'12 AM11:18

COUNTY OF ERIE

DAVID J. SHENK
COMPTROLLER

October 10, 2012

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

Re: Review of Poloncarz Administration's 2013 Tentative Budget Revenue and Expense Projections

Dear Honorable Members:

Pursuant to my obligations under Article 25, Section 2506 of the Erie County Charter ("Charter"), this correspondence provides your Honorable Body with my office's review of the projected revenues and expenditures, submitted by the Poloncarz Administration ("the Administration"), for the tentative 2013 Erie County ("County") Budget.

Article 25, Section 2506 states: "On or before the 1st day of October the County Executive shall submit to the comptroller all revenue estimates and expenditure estimates for Medicaid, public assistance, and pension contributions and health care insurance costs for County employees to be used in the proposed budget. The comptroller shall review all revenue estimates and expenditure estimates for Medicaid, public assistance and pension contributions and health care insurance costs for County employees to be used in the proposed tentative budget prepared by the County Executive and submit to the Legislature in writing by the 15th of October a report indicating whether or not such estimates are suitable estimates for the upcoming fiscal year."

On October 1, 2012, my office received a formal correspondence from Robert W. Keating, Director of the Division of Budget and Management, containing the Administration's 2013 Tentative Budget Revenue and Expense Projections. This submission highlights the findings and concerns my office has regarding the Administration's projected 2013 tentative budget revenue and expenditures.

ERIE COUNTY OFFICE BUILDING • 95 FRANKLIN STREET • ROOM 1100 • BUFFALO, NEW YORK • 14202-3972
TELEPHONE: (716) 858-8400 • FAX: (716) 858-6195 • INTERNET: www.erie.gov

This review is not a comprehensive analysis of the Administration's entire proposed 2013 budget; rather this report is a limited review of the major revenue and expenditure estimates as presented to my office by the Director of the Division of Budget and Management as required by the Charter. Upon my office's receipt of the Administration's entire proposed 2013 Erie County Budget, which is expected to be delivered to my office by October 15, 2012, my office will complete a thorough review of the entire proposed 2013 budget by October 31, 2012.

Executive Summary

The Administration's 2013 Tentative Budget Revenue and Expense Projections do not contain key revenue and expenditure estimates to complete a thorough analysis of the projections. With respect to revenue estimates, the County's 2013 property tax levy has not been finalized; therefore, this important revenue item is excluded. Also, various revenues have increased noticeably from the 2012 Adopted Budget: Payments in Lieu of Taxes ("PILOT") at 24%, Section 520 Exemption Removal (i.e., "property tax adjustment") at 13%, Sales Tax revenue at 3.65%, DSS Federal Aid at 2.6%, and DSS State Aid at 2.2%.

My office's most significant concern is the budgeted Sales Tax revenue for the County. The nearly $15 million increase, from $411.05 million budgeted for 2012 to $426.03 million tentatively budgeted for 2013, translates to a 3.65% increase in projected sales tax revenue. As we witnessed during the recent Great Recession, this revenue item depends on the economy and remains the single largest revenue source to the County accounting for approximately 32% of all budgeted revenues. Since fiscal year 1996, the regular and additional 1% sales tax has only met or exceeded the 3.65% projected growth rate on six occasions; in three years it declined. Given that the potential remains for a double-dip recession, this budgeted amount may prove overoptimistic and problematic.

Given the absence of the expenditure accounts that drive State and Federal reimbursements, any comments on the budgeted amounts would be pure speculation. Therefore, my office reserves judgment on these aid accounts until the full 2013 proposed budget is released.

The Other Local Source Revenues and Fees, Fines or Charges decreased $1,970,348 (or -2.5%) from the 2012 Adopted Budget. A majority of this decline is attributed to the Community College Chargeback and Election Expense Other Governments which decreased $1,117,683 due to lower reimbursable expenses.

With respect to the provided expenditure items, most noteworthy is the projections that were not provided. The Intergovernmental Transfer ("IGT") appropriation was not included although it is a substantial and variable Medicaid-related expense to the County. As the County Executive stated on July 16, 2012, "This year [2012], we estimate this obligation could cost County taxpayers as much as $51 million—or $34.7 million over what previous administration budgeted for." Subsequently, ECMCC's officials have stated they do not intend to impact the County adversely and have entered into negotiations with the administration.

Three of the listed public assistance programs, Family Assistance, Safety Net Assistance ("SNAP") and Emergency Assistance to Adults, do not contain substantial upward trend from the Administration's current Four Year Financial Plan estimates which were approved by the Erie County Fiscal Stability Authority ("ECFSA") in April 2012. On September 17, 2012 County Executive Poloncarz "acknowledged the upward trend evident in the amount of requests for public assistance received by the Erie County Department of Social Services thus far in 2012." Further stating that "These numbers indicate that, while the economy is showing signs of rebounding, there are still more individuals and families in need of assistance." In my office's review, we found little evidence of this trend reflected in these accounts. In fact, gross Family Assistance decreased 8.9% from the estimated 2013 expense in the Four Year Financial Plan released in April 2012 while gross Safety Net Assistance increased by 2.0% and Emergency Assistance to Adults decreased by 8.0%.

The other provided projected expenditure items, County health insurance and retirement estimates, are difficult to comment on until the Administration's complete 2013 proposed budget is released as the Health Insurance expenditure is heavily dependent on the number of employees. As reported by the Administration, the amount provided is 8% higher than 2012 projected health insurance costs. This is consistent with the 7.9% increase announced by Labor-Management Healthcare Fund ("LMHF"). The retirement expenditure appears to be consistent with rates that were announced in September 2012 by the Office of the New York State Comptroller.

With respect to the Appropriated Fund Balance, I reiterate my concerns expressed earlier this year on the $5.4 million use of fund balance from the General Fund in the 2013 tentative budget revenue and expense projections. This continues the trend of the last two years as 2011 ended with a reduction of $9.2 million in total fund balance and the 2012 Adopted Budget was balanced with the use of $7.44 million of fund balance.

While this projected use of fund balance will maintain the Charter's required amount of 5% of the fund balance in the General Fund, if the County should ever need to utilize an amount that would reduce the balance below 5%, we lack a comprehensive fund balance policy that details the steps we would take to bring the fund balance back to 5% in a reasonable time. As noted by the national credit rating agencies, the County's liquidity position needs to improve and continued use of fund balance reduces the County's liquidity position. I renew my call for the County Executive and Legislature to work with me to establish a comprehensive fund balance policy. Although a rudimentary policy is in place, no provision for replenishing fund balance exists.

Comptroller's Comments on Presented Accounts

Revenue Items

- **Property Tax Related** – The 2013 Tentative Budget is $12,550,031 and the 2012 Adopted Budget is $10,808,003, translating to an increase of $1,742,028 (or 16.12%) more than the 2012 Adopted Budget and an increase of $1,086,330 (or 9.48%) over the current (approved) Four Year Financial

Plan. Also, PILOT payments are the only account that increased appreciably, most likely due to the part of the Huntley Power Plant parcel in the City of Tonawanda which moved from the County's tax rolls to a PILOT program. Determination: this is a reasonable/suitable estimate.

- **Sales Tax** – The 2013 Tentative Budget is $426,033,687 and the 2012 Adopted Budget is $411,047,133, translating to an increase of $14,986,554 (or 3.65%) more than the 2012 Adopted Budget and an increase of $619,534 over the current (approved) Four Year Financial Plan. This account is the single largest revenue source for the County budget with a two-month lag in receipts. This means my office will know the County's final 2012 sales tax revenue figures in February 2013. Through the first seven months of 2012, the sales tax revenue growth rate is 3.05%. Considering New York's recent elimination of the state's 4% sales tax on apparel and shoes costing up to $110, coupled with Canada's implementation of its new duty-tax exemption law effective June 1, 2012, the impact of these recent tax reduction and elimination initiatives should be significant. Determination: this is an ambitious and possibly overoptimistic estimate.

- **Sales Tax Local Government** – The 2013 Tentative Budget is $294,861,414 and the 2012 Adopted Budget is $284,489,097, translating to an increase of $10,372,317 (or 3.65%). This revenue is equal to the budgeted expense item in the same amount representing payments to cities, towns, villages and school districts in the County. As such, this has no net effect on the County budget. Determination: this is a reasonable/suitable estimate.

- **Other Local Source Revenue** – The 2013 Tentative Budget is $44,224,206 and the 2012 Adopted Budget is $45,993,450, translating to a decrease of $1,769,244 (or -3.85%). This decrease is primarily attributable to the decline in Community College Re-spreads of $599,300 and the decline in DSS accounts totaling $1,434,379. The decline in Community College Re-spreads reflects that 2011 Community College Chargebacks declined from 2010, thus illustrating the trend of fewer Erie County residents attending out-of-County New York State community colleges. The DSS decline is attributable to lower repayments, refunds and recoveries in various DSS programs. Determination: this is a reasonable/suitable estimate.

- **Fees, Fines or Charges** – The 2013 Tentative Budget is $33,665,555 and the 2012 Adopted Budget is $32,866,659, translating to an increase of $798,896 (or 2.4%). This increase is primarily due to increases of $100,000 in Auto Fees and $300,000 in Recording Fees in the County Clerk's Office, $105,437 Jail facility-Other Govts in Jail Management, and $154,220 Medical Examiner Fees. Determination: this is a reasonable/suitable estimate.

- **Appropriated Fund Balance** – The 2013 Tentative Budget is $5,405,000 and the 2012 Adopted Budget is $7,443,185, translating to a decrease of $2,038,185. Fund Balance is the County's "rainy day" account and serves as a measure of the County's liquidity. As such, it is a major item when credit reviews are conducted by Moody's, Standard & Poor's and Fitch Rating agencies. Over the past several years, all three rating agencies have recognized the County's improved financial position

to the point currently that the County experiences "A" level ratings from each agency. However, in late 2011, Moody's stated that "...narrow reserves provide little cushion to economically sensitive revenues." Concern about the County's reliance on volatile sales tax revenues was echoed by Fitch Ratings in February 2012. Any use of fund balance without a replenishment plan weakens the County's finances. I renew my call for the County Executive and County legislature to join me to establish a comprehensive fund balance policy that (1) governs the use of the County's fund balance, (2) contains specific plans for increasing or decreasing the level of unassigned fund balance if fund balance should fall below or too far above the 5% established level, and (3) includes a provision for non-general funds.

- **Federal Revenue** – The 2013 Tentative Budget is $177,674,305 and the 2012 Adopted Budget is $173,447,146, translating to an increase of $4,227,159 (or 2.44%). Upon initial review, this amount appears reasonable. However, absent the complete expenditure budget, I am unable to express an opinion on the reasonableness of these items. In addition, the federal government is facing mounting deficits and sequestration. The sequestration cuts laid out under the Budget Control Act of 2011 are scheduled to take effect, in accordance with the provisions of the law, starting in January 2013.

- **State Revenue** – The 2013 Tentative Budget is $167,943.564 and the 2012 Adopted Budget is $167,531,819, translating to an increase of $411,745 (or 0.25%). As stated above regarding Federal revenues, the same lack of expenditure details precludes me from expressing an opinion on the reasonableness of these estimates. The 2013-14 New York State budget shall be established by March 31, 2013 and, as stated in the Administration's Budget Monitoring Report for the Period Ending August 31, 2012, uncertainty remains on rates for the Pre-School Transportation program in Persons with Special Needs for 2010-11 and 2011-12.

Expenditure Items

Note: The Administration's 2013 Tentative Budget Revenue and Expense Projections correspondence solely contains two tentatively budgeted expenditure items.

- **Fringe Benefits** – The 2013 Tentative Budget is $103,225,686 and the 2012 Adopted Budget is $89,406,685, translating to an increase of $13,819,001 (or approximately 15.5%).

  Health Insurance – The 2013 Tentative Budget is $66,840,956 and the 2012 Adopted Budget is $56,066,869, translating to an increase of $10,774,087 (or 19.2%). This includes Employee Health, Retiree Health and ECMCC and Home retiree health insurance for which the County is responsible under the present agreement with ECMCC. The Administration has informed my office that the health insurance component increased 8% over 2012 projected health insurance costs. Considering LMHF's rates are set to increase 7.9% it would appear to be reasonable. However, absent complete budget information concerning number of employees, it is difficult to render an opinion.

Retirement Expense – The 2013 Tentative Budget is $36,384,730 and the 2012 Adopted Budget is $33,339,816, translating to an increase of $3,044,914 (or 9.1%) which appears reasonable given the rates that were released in September 2012 by the Office of the State Comptroller.

- **Public Assistance** – The 2013 Tentative Budget is $310,961,575 and the 2012 Adopted Budget is $300,444,842, translating to an increase of $10,516,733 (or 3.5%). The Medicaid budget appears to be consistent with the latest cap adjustments announced by the State. Also, Family Assistance, Safety Net Assistance and Emergency Assistance to Adults appear to be provisionally reasonable. However, on September 17th, the County Executive issued a press release noting the upward trend in applications for public assistance. "These numbers indicate that, while the economy is showing signs of rebounding, there are still more individuals and families in need of assistance," said Poloncarz. "This should be of concern to everyone in Erie County." Specifically he cited a 26% increase in applications for homeless assistance as well as a 4% increase in Medicaid and SNAP applications. While not specific to these programs what is confusing that the gross expenditures for Family Assistance program in the 2013 budget is $4,173,708 or 8.9% less and the Emergency Assistance to Adults is $102,798 or 8% less than the 2013 projection released in April of this year as part of the Four Year Financial Plan. While Safety Net Assistance gross cost increased $883,900 (or 2%). While the Family Assistance program is almost fully paid by federal aid, the Safety Net program is 71% County share. Determination: this is a reasonable/suitable estimate.

Conclusion

Upon the Administration's submission of its entire proposed 2013 County budget, my office will complete a thorough analysis of the proposed budget and provide a comprehensive review and findings report to your Honorable Body. My report will be submitted by October 31, 2012. Meantime, if you have any questions or comments regarding any one or more portions of this correspondence, please contact Lorne Steinhart, Deputy Comptroller for Accounting and Finance at 858-6000.

Sincerely,

David J. Shenk
Erie County Comptroller

DJS/EW

Cc: Mark C. Poloncarz, Esq., Erie County Executive
Robert W. Keating, Director, Division of Budget and Management
Erie County Fiscal Stability Authority

COMPTROLLER'S
RECEIVED
12 OCT -2 AM 4:48
1 PM DJS

COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

October 1, 2012

Honorable David J. Shenk
Erie County Comptroller
95 Franklin Street, 11th Floor
Buffalo, New York 14202

Re: 2013 Tentative Budget Revenue and Expense Projections

Dear Comptroller Shenk:

Pursuant to Sections 2502(a) and 2506 of the Erie County Charter, under which the County Executive is required to submit to your office "all revenue estimates and expenditure estimates for Medicaid, public assistance, and pension contributions and health care insurance costs for county employees" in the tentative 2013 Budget, please find attached the required data.

Please be advised that the Division of Budget and Management ("Budget") is still developing the recommended 2013 Budget which will be issued on/by October 15, 2012. All the required major expenditure estimates for Medicaid-MMIS, public assistance, pension obligations and employee and retiree health insurance are included in the attached document.

While we have firm numbers for most revenue accounts, because many general expenditure lines have not been finalized and approved by the county executive, the County's 2013 property tax levy is not finalized. The County's Four Year Financial Plan approved by the Erie County Fiscal Stability Authority in April 2012 projected the 2013 County-purposes property tax levy at $219.99 million, with the anticipation of 1 % assessment growth over 2012. Instead the County has experienced a loss of assessment growth for 2013 – which the administration warned about in July 2012, and which is occurring for only the fourth time since 1979. The assessment reduction issue also affects the Buffalo and Erie County Public Library system ("Library") and its levy. Negotiations also continue with ECMCC in line with our goal to provide certainty as to the amount of annual net outlays made by the County related to disproportionate share and upper payment limit payments. Budget is analyzing the impact of such issues which will support our final adjustments to the 2013 Budget that will affect the County's and Library's respective 2013 levies.

If you have any questions, please do not hesitate to contact my office.

Sincerely yours,

Robert W. Keating
Director of Budget and Management

RATH BUILDING • 95 FRANKLIN STREET • BUFFALO, N.Y. • 14202 • (716) 858-6000 • WWW.ERIE.GOV

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
FUND 110			
Local Source Revenue			
Property Tax Related			
14010			
	Cty-wide Acct Budget		
	400010	Exemption Removal	727,280
	400030	Gn/Sale-Tax Acq Prop	20,000
	400040	Other Pay/Lieu-Tax	6,179,904
	400050	Int&Pen on R P Taxes	19,277,246
	400060	Omitted Taxes	3,000
	466060	Prop Tax Rev Adjust	(13,657,399)
Property Tax Related Total			12,550,031
Sales Tax			
14010			
	Cty-wide Acct Budget		
	402000	Sales Tax EC Purp	160,687,222
	402100	1% Sales Tax-EC Purp	151,704,649
	402120	.25% Sales Tax	37,880,605
	402130	.5% Sales Tax	75,761,211
Sales Tax Total			426,033,687
Sales Tax Local Government			
14010			
	Cty-wide Acct Budget		
	402140	Sales Tax to Loc Gov	294,861,414
Sales Tax Local Government Total			294,861,414
Other Local Source Rev			
105			
	DISS		
	466120	Other Misc DISS Rev	3,240
116			
	Jail Management		
	415500	Prisoner Transport	15,000
	415620	Commissary Reimb	49,000
	422000	Oth Dept Inc Copies	2,500
120			
	DSS		
	417200	Day Care Repay Recov	179,000
	417500	Repay Em Ast/Adults	367,126
	417510	Repay Medical Asst	8,486,335
	417520	Repay-Family Assist	698,331
	417530	Repay-CWS FosterCare	1,145,843
	417550	Repay-SafetyNetAsst	4,413,376

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
	417560	Repay-Serv For Recip	57,622
	417570	Fdstamp Fraud Incent	47,571
	417580	Repayments-Hand.Ch.	112,103
	418030	IV D Admin Repaymnts	4,755,951
	418410	OCSE Medical Payment	1,478,748
	418430	Donated Funds	352,242
	445000	Recovery Int - Sid	640,364
	466070	Refunds P/Y Expenses	600,000
	466260	Intercept-LocalShare	41,392
500			
	ECMC		
	423000	Refunds P/Y Expenses	12,500
10610			
	Bureau of Purchase		
	420500	Rent-RI Prop-Concess	14,500
	480020	Sale-Excess Material	135,000
	480030	Recycling Revenue	35,000
11110			
	Department of Real Property Tax		
	420520	Rent-RI Prop-Rtw-Eas	2,000
	466000	Misc Receipts	12,000
	466020	Minor Sale - Other	7,000
	466090	Misc Trust Fd Rev	35,000
11200			
	Comptroller		
	466000	Misc Receipts	40,000
11310			
	Co ClerkRegistrar Div		
	415100	Real Estate Tran Tax	150,000
	415160	Mortgage Tax	450,000
	445030	Int & Earn - Gen Inv	5,000
11320			
	Co Clerk Auto Bureau Div		
	420500	Rent-RI Prop-Concess	1,000
11400			
	District Attorney		
	421550	Forft Crime Proceed	7,000
	422000	Oth Dept Inc Copies	600
11510			
	Sheriff Division		
	420499	OthLocal Source Rev	94,944
12220			
	DPW Building & Grounds		
	420550	Rent-663 Kensington	8,808
	466290	Local Srce - Erie Ho	50,000

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
12610			
	Probation Divn		
	415660	DDOP - Probation	12,900
12700			
	Health Division		
	416570	Po Expo Rabies Reimb	97,831
	423000	Refunds P/Y Expenses	1,000
	466020	Minor Sale - Other	10,500
	466150	Chlamydia Study Form	7,000
12730			
	Public Health Lab		
	416570	Po Expo Rabies Reimb	32,000
	466280	Local Srce - ECMCC	7,000
12740			
	Medical Examiner		
	415010	Post Mortem Tox	42,700
	422000	Oth Dept Inc Copies	6,275
12750			
	Special Needs		
	416550	Early Intrv Priv Ins	336,967
	416920	Medicd-Early Interve	4,281,269
14010			
	Cty-wide Acct Budget		
	402300	Hotel Occupancy Tax	8,728,122
	402500	Off Track Par-Mu Tax	805,448
	402510	Video Lottery Aid	186,000
14030			
	Community College		
	418110	Com Coll Respreads	4,376,198
	420020	ECC Cap Cons-Otr Gvt	95,000
15000			
	Board of Elections		
	466020	Minor Sale - Other	10,000
16010			
	Law Division		
	466130	Oth Unclass Rev	10,000
16200			
	Env.&Planning Divn.		
	422040	Gas Well Drill Rents	20,000
	466000	Misc Receipts	5,500
16410			
	Parks		
	420500	Rent-Rl Prop-Concess	26,200
16700			
	Emergency Services		

Revenue Type	Department and Account		2013 Executive Recommendation
	466290	Local Srce - Erie Ho	4,000
17000			
	Ctywide Acct Compt.		
	422050	E-Payable Rebates	50,000
	445030	Int & Earn - Gen Inv	500,000
	445040	Int & Earn-3Rd Party	45,000
1650060			
	Traffic Safety/DWI		
	445030	Int & Earn - Gen Inv	6,200
	466220	60% Contribution	15,000
Other Local Source Revenue Total			44,224,206
Fees, Fines or Charges			
105			
	DISS		
	420190	Gen Svc-Oth Gov	2,520
116			
	Jail Management		
	415600	Inmate Discip Surch	6,800
	420040	Jail Facil - Otr Gvs	1,600,000
120			
	DSS		
	418400	Oth Dep Inc-Subp Fee	23,260
	466010	NFS Check Fees	105
11110			
	Department of Real Property Tax		
	415050	Treasurer Fees	100
	420000	Tx&Assm Svs-Oth Govt	161,500
11200			
	Comptroller		
	415050	Treasurer Fees	55,000
	466010	NFS Check Fees	1,000
11310			
	Co ClerkRegistrar Div		
	415105	Passport Fees	15,000
	415110	Court Fees	340,000
	415120	Small Claims Fees	1,000
	415140	Comm of Educ Fees	110,000
	415150	Recording Fees	6,200,000
	415185	E-Z Pass Tag Sales	2,500
	421000	Pistol Permits	80,000
11320			
	Co Clerk Auto Bureau Div		
	415130	Auto Fees	3,600,000
	415180	Vehicle Use Tax	5,000,000

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
	415190	Enhanced Dr Lic Fee	200,000
11510			
	Sheriff Division		
	415510	Civil Proc Fees-Sher	935,000
	415520	Sheriff Fees	23,600
	420030	Police Svcs-Oth Gvt	338,450
12230			
	DPW Weights & Measures		
	418040	Inspec Fee Wght/Meas	200,000
	418050	Item Price Waivr Fee	225,000
	421510	Fines And Penalties	10,000
	466190	Item Pricing Penalty	300,000
12610			
	Probation Divn		
	415605	Drug Testing Charge	48,000
	415610	Restitu Surcharge	40,720
	415630	Bail Fee-Alt / Incar	20,000
	415640	Probation Fees	590,622
	415670	Elec Monitoring Ch	10,182
	421500	Fines&Forfeited Bail	4,000
12700			
	Health Division		
	406610	HIV Council & Tes	11,750
	416150	Travel Clinic	7,580
	416160	TB Outreach	46,932
	416190	ImmunizationsService	11,150
	416620	E.I. Srvcs-EPSDT Pr.	23,200
	466010	NFS Check Fees	700
12720			
	Emergency Medical Services		
	416580	Training Course Fees	15,290
12730			
	Public Health Lab		
	416020	Comm Sanitat & Food	1,170,000
	416030	Realty Subdivisions	12,000
	416040	Individ Sewr Sys Opt	425,000
	416090	Pen & Fines-Health	20,000
	416560	Lab Fees-Other Count	16,000
	416610	Pub Health Lab Fees	210,000
12740			
	Medical Examiner		
	415000	Medical Exam Fees	420,170
15000			
	Board of Elections		
	420010	Elec Exp Other Govt	6,561,928

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
16110			
	Personnel		
	415200	Civil Serv Exam Fees	85,000
	415210	3rd Party Deduct Fee	21,000
16200			
	Env.&Planning Divn.		
	420270	GIS Srvs Other Gov	25,620
	420271	CESQG Charges	30,000
16410			
	Parks		
	418500	Park & Rec Chgs-Camp	72,000
	418510	Park & Rec Chgs-Shel	319,975
	418520	Chgs-Park Emp Subsis	47,154
	418540	Golf Chg-Greens Fees	1,050,000
	418550	Sale of Forest Prod.	8,000
	466010	NFS Check Fees	200
16500			
	Central Police Srvcs		
	415680	Pmt-Home Care Review	23,000
1650060			
	Traffic Safety/DWI		
	415650	DWI Program	1,870,047
	466340	STOPDWI VIP Prs Fees	17,500
Fees, Fines or Charges Total			32,665,555
Appropriated Fund Balance			
14010			
	Cty-wide Acct Budget		
	402190	Appro. Fund Balance	5,400,000
16110			
	Personnel		
	402190	Appro. Fund Balance	5,000
Appropriated Fund Balance Total			5,405,000
Local Source Revenue Total			815,739,893
Federal Revenue			
116			
	Jail Management		
	410150	SSA-SSI Pri Inc Prg	59,000
	410180	Fed Aid School Brk	28,000
	412000	FA-School Lunch Prog	43,000
120			
	DSS		
	410070	FA-IV-B Preventive	1,089,505
	410080	FA-TANF Admin	(1,835,629)

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
	410120	FA100 % Alloc FSET	919,704
	411490	FA - TANF FFFS	39,595,821
	411500	FA-Medical Asst	(3,598,988)
	411520	FA-Family Assistance	41,926,819
	411540	FA-fr Soc Serv Admin	30,364,685
	411550	FA-Soc Serv Adm A-87	757,064
	411570	FA-Fd Stmp Prog Adm	10,916,280
	411580	FA-50% Alloc-Fset	3,183,071
	411590	FA-H E A P	3,846,382
	411610	FA-Serv/Recipients	5,731,362
	411640	FA-Day Care	18,957,642
	411670	FA-Refugee&Entrants	177,459
	411680	FA-CWS Foster Care	14,497,573
	411690	FA-IV-D Incentives	423,346
	411700	FA-TANF Safety Net	783,764
11400			
	District Attorney		
	410520	Fr Ci Bflo Pol Dept	38,500
	414020	Misc Federal Aid	3,500
11510			
	Sheriff Division		
	410510	Fed Drug Enforcement	25,803
	414020	Misc Federal Aid	25,803
12410			
	MH - Program Admin.		
	410040	HUD Rev.MH-D14.235	2,342,444
	410200	HUD Rev.MH-D14.238	2,481,090
	411000	M H Fed Medi Sal Sh	740,000
12420			
	Forensic MH Services		
	411000	M H Fed Medi Sal Sh	110,000
12520			
	Youth Detention		
	410180	Fed Aid School Brk	18,683
	412000	FA-School Lunch Prog	27,200
12610			
	Probation Divn		
	414010	Federal Aid - Other	12,974
12750			
	Special Needs		
	405570	ME 50% Fed Presch	1,100,550
	411500	FA-Medical Asst	77,658
	411780	Fed Aid-Medicaid Adm	163,509
12760			
	Corr Health		

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
	411500	FA-Medical Asst	390,000
14010			
	Cty-wide Acct Budget		
	414100	Hlt Ins Part D Sub	1,975,731
16700			
	Emergency Services		
	410500	FA- Civil Defence	275,000
Federal Revenue Total			177,674,305
State Aid Revenue			
116			
	Jail Management		
	407580	SA-Sch Breakfst Prog	1,600
	407590	SA-School Lunch Prog	950
	408530	SA-Crim Justice Prog	218,000
120			
	DSS		
	405595	SA-Med Anti Fraud	330,970
	407500	SA-Med Assist	(3,598,987)
	407510	SA-Spec Need Adult	2,310
	407540	SA- Soc Serv Admin	29,771,147
	407630	SA-Safety Net Assist	11,629,275
	407640	SA-Emrg Assist/Adult	412,205
	407650	SA-CWS Foster Care	20,429,476
	407670	SAEAF Prev Purch Srv	2,597,846
	407680	SA-Serv Fr Recipnts	4,400,719
	407720	SAHndcp Ch Local Mnt	188,995
	407780	SA-Day Care	7,359,158
11400			
	District Attorney		
	405000	State Aid Fr Da Sal	43,252
11510			
	Sheriff Division		
	406010	SA-Fr Nav Law Enforc	48,850
	406020	SA-Snomob Lw Enforc	12,500
12220			
	DPW Building & Grounds		
	405170	SA-Crt Fac Incen Aid	2,100,000
12230			
	DPW Weights & Measures		
	405190	St Aid - Oct Testing	32,000
12410			
	MH - Program Admin.		
	406830	SA-Mental Health II	23,366,451
	406860	OASAS State Aid	11,318,433

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
	406880	OMR/DD State Aid	1,290,969
	409000	SA-Revenues	2,853,819
12420			
	Forensic MH Services		
	406810	Foren Mntl Health Sr	2,259,230
	409000	SA-Revenues	137,072
12520			
	Youth Detention		
	407580	SA-Sch Breakfst Prog	1,036
	407590	SA-School Lunch Prog	608
	407600	SA-Sec Det Other Co	1,454,482
	407610	SA-Sec Det Loc Yth	3,548,410
	407615	SA-Non-Sec Loc Yth	927,271
	408530	SA-Crim Justice Prog	163,872
12530			
	Youth Bureau		
	408000	SA-Youth Progs	43,150
	408020	Youth-Reimb Programs	237,500
	408030	Yth-Runaway Adv Prog	31,854
	408040	Yth-Runway Reim Prog	41,036
	408050	Yth-Homeles Adv Prog	11,704
	408060	Yth-Homeles Reim Pro	88,746
	408065	Yth-Supervision	384,980
	409000	SA-Revenues	139,600
12610			
	Probation Divn		
	406000	SA-Fr Prob Serv	1,181,628
	409000	SA-Revenues	44,150
12700			
	Health Division		
	405010	SA-Bd&Cc-PubGoodPool	100,000
	405540	SA-Art VI-P H Work	1,490,326
	406500	Refugee Hlth Assment	146,570
	409030	SA-Main-Lieu of Rent	161,027
12720			
	Emergency Medical Services		
	406550	Emerg Med Training	316,205
12730			
	Public Health Lab		
	406560	SA-Art VI-PubHlthLab	1,312,280
	409010	SA-Other	20,000
12750			
	Special Needs		
	405500	SA-Spec Need Presch	33,881,609
	405520	SA-NYS DOH El Serv	2,834,316

2013 Tentative Budget Revenue and Expense - as per Charter Requirements

Revenue Type	Department and Account		2013 Executive Recommendation
	405530	SA-Admin Preschool	405,500
	405560	SA-NYS DOH EI Admin	468,711
	405580	SA-Medicaid EI Trans	77,658
	405590	SA-Medicaid EI Admin	163,509
13000			
	Veterans' Services		
	407730	SA-Burials	20,000
	407740	SA-Vetrns Serv Agens	30,000
16010			
	Law Division		
	405210	SA Indigent Defense	970,086
16110			
	Personnel		
	406890	Handpd Park Surch	27,500
16200			
	Env.&Planning Divn.		
	409000	SA-Revenues	8,000
16500			
	Central Police Srvcs		
	408530	SA-Crim Justice Prog	4,000
State Aid Revenue Total			167,943,564
Fund 110 Revenue Total			**1,161,357,762**

Expense Items

Fringe Benefits

14010		
	County Wide Budget Accounts	
	Health Care and Dental Insurance	66,840,956
	Retirement Expense	36,384,730
Fringe Benefit Total		103,225,686

Public Assistance

120		
	Social Services	
525000	MMIS-Medicaid Local Share	219,748,429
525030	MA-Gross Local Payments	2,767,108
525040	Family Assistance	42,625,150
525060	Safety Net Assistance	44,629,353
525070	Emergency Assistance To Adults	1,191,535
Public Assistance Total		310,961,575