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COUNTY OF ERIE

CHRIS COLLINS
COUNTY EXECUTIVE

FM

May 24, 2011

The Honorable
Erie County Legislature
92 Franklin Street
Buffalo, New York 14202

Re: 2010 Year-End Budget Balancing Amendments and Designations

Honorable Members:

The attached resolution addresses various budgetary issues required to assist in the closing of fiscal year 2010.

Authorization is requested to approve budget balancing amendments that are necessary to close the County's books and prepare financial statements for review by the County's independent auditors for the 2010 fiscal year. The amendments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on year-end financial reports.

Also included in the resolution is authorization to reappropriate 2010 funds into 2011 so they may be designated for specific expense items.

Should your Honorable Body require further information, I encourage you to contact the Division of Budget and Management or the Comptroller's Office. Thank you for your consideration on this matter.

Sincerely,

CHRIS COLLINS
Erie County Executive

11E-7

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Greg G. Gach, Director of Budget and Management
Re: 2010 Year-End Budget Balancing Amendments and Designations
Date: May 24, 2011

SUMMARY

The attached resolution authorizes budget balancing amendments that are necessary to close the County's books and prepare financial statements for review by the County's independent auditors for the 2010 fiscal year.

FISCAL IMPLICATIONS

The resolution requires no additional funding. Expense accounts with available balances are used to transfer budgets to accounts where budget has been exceeded. Revenue budget increases are included where appropriate. Funding for all reappropriations is available within the associated department.

It is anticipated that overall, Erie County will end fiscal year 2010 with approximately a \$23.5 million Fund 110 surplus, after approval of this resolution.

BACKGROUND INFORMATION

Numerous fiscal issues previously identified during 2010, especially within personal service accounts, require budgetary "clean up" adjustments. This resolution requests authorization to decrease budgeted expense where available, in order to increase appropriations currently indicating a budget shortfall.

The budget adjustments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on year-end financial reports. Approval of this resolution will facilitate the year-end closing activity of the Comptroller's Office and will allow for the timely completion of 2010 financial statements by our independent auditors. These adjustments will in no way increase spending.

Also included in the resolution is authorization to reappropriate 2010 funds into 2011 so that they may be designated for anticipated expense. These items include funding for the County Attorney's Risk Retention Fund in the amount of \$5,314,696, \$175,000 for County Attorney foreclosure actions, \$113,200 for the Office of the Comptroller to fund 2010 year-end audit fees, \$6,049.68 in equipment for the Department of Central Police Services E-911 function, and \$196,684 for the Library to secure books and related material. In addition, the Department of Senior services requires funding to support grant activities in the amount of \$7,900 and the Department of Social Services requires minor funding in the amount of \$28.25 for community agencies.

Other designations utilizing 2010 funds have previously been submitted to your honorable body. Communication 7E-7 (2011) which designates \$70,000 in the Health Department for the purpose of assisting the towns and villages in implementing rodent control programs has been approved.

Communication 8E-19 (2011), approved by your body, designated \$703,162.98 to assist Erie County Sewer District 6 in a settlement payment with the Bethlehem Steel Corporation.

Communication 8E-1 (2011) has also been approved by your honorable body. The following lists the designations contained in that request.

| | |
|--|----------------|
| ECMCC Nursing Home | \$11,500,000 |
| ECC North Campus New Building | 7,500,000 |
| 2011 CHIPS Highway Program | 800,000 |
| 2011 Countywide Highway Buildings | 750,000 |
| 2011 EC Holding Center Improvements | 700,000 |
| 2011 Fuel Tank Replacements | 500,000 |
| 2011 Fuel Dispensing Fire Ext System | 650,000 |
| 2011 Central Library Space Reconfiguration (2nd Floor) | 250,000 |
| Darwin Martin House | 500,000 |
| Not-for-profit capital projects | <u>300,000</u> |
| Total | \$23,450,000 |

CONSEQUENCES OF A NEGATIVE ACTION

If authorization is not granted, the completion of the 2010 financial statements for the County will be delayed.

STEPS FOLLOWING APPROVAL

The Division of Budget and Management will process all required budget amendments.

A RESOLUTION SUBMITTED BY:
DIVISION OF BUDGET AND MANAGEMENT

RE: 2010 Year-End Budget Balancing
Amendments and Designations

WHEREAS, year-end budget balancing amendments are necessary to close the County's books and prepare financial statements for review by the County's independent auditors for the 2010 fiscal year, and

WHEREAS, amendments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on year-end financial reports, and

WHEREAS, 2010 funding within the County Attorney's Risk Retention Fund, the County Attorney Division, the Office of the Comptroller, the Department of Central Police Services E-911 function, the Library, the Health Department, the Department of Senior Services, and the Department of Social Services, is designated for reappropriation into 2011.

NOW, THEREFORE, BE IT

RESOLVED, that the Director of the Division of Budget and Management is hereby authorized to adjust the 2010 Budget in order to facilitate the completion of 2010 financial statements, based on the attached schedule, and be it further

RESOLVED, that authorization is provided to designate available 2010 funding within the County Attorney's Risk Retention Fund in the amount of \$5,314,696, \$175,000 for County Attorney foreclosure actions, \$113,200 for the Office of the Comptroller to fund 2010 year-end audit fees, \$6,049.68 in equipment for the Department of Central Police Services E-911 function, \$196,684 for the Library to secure books and related material, \$70,000 for Health Department rodent control, \$7,900 for the Department of Senior Services to support grant activities, and \$28.25 for community agencies in the Department of Social Services, and be it further

RESOLVED, that the Director of Budget and Management is authorized to make any further 2010 Budget adjustments that may be required based on adjusting entries identified by the Erie County Comptroller or the County's independent auditors, said adjustments would be made in conjunction with the Office of the Comptroller in preparation of their final financial statements and for no other purpose, and be it further

RESOLVED, that the Clerk of the Legislature be instructed to forward certified copies of this resolution to the County Executive, the County Attorney, the Office of the Comptroller and the Director of Budget and Management.

2010 Year End Budget Balancing Amendments

The following list of accounts is balanced by fund and indicates where adjustments are needed to match year end spending. In most cases the source of funds was obtained from within the department where the shortfall occurred.

| Department | Account | Increase/(Decrease) |
|---------------------------|---|---------------------|
| Fund 110 - Expense | | |
| 100 | Legislature | |
| | 500000 Full Time - Salaries | 151,347.00 |
| | 500010 Part Time - Wages | (111,347.00) |
| | 500020 Regular PT - Wages | (40,000.00) |
| | <u>Legislature Total</u> | <u>0.00</u> |
| 105 | DISS | |
| | 500350 Other Employee Payments | 21,045.00 |
| | 515000 Utility Charges | 2,281.00 |
| | 516020 Professional Svcs Contracts & Fees | 30,978.00 |
| | 516030 Maintenance Contracts | (94,320.00) |
| | 545000 Rental Charges | 40,016.00 |
| | <u>DISS Total</u> | <u>0.00</u> |
| 11510 | Sheriff Division | |
| | 500000 Full Time - Salaries | 445,549.00 |
| | 500010 Part Time - Wages | (92,869.00) |
| | 500320 Uniform Allowance | (7,490.00) |
| | 500330 Holiday Worked | 58,086.00 |
| | 500340 Line-up Pay | 51,140.00 |
| | 500350 Other Employee Payments | 273,507.00 |
| | 501000 Overtime | 1,574,102.00 |
| | 505600 Auto, Truck & Heavy Equip Supplies | (8,918.00) |
| | 510000 Local Mileage Reimbursement | (5,100.00) |
| | 510100 Out Of Area Travel | (14,935.00) |
| | 545000 Rental Charges | (4,875.00) |
| | 561410 Lab & Technical Equipment | (262.00) |
| | 561420 Office Eqmt, Furniture & Fixtures | 7,724.00 |
| | 561440 Motor Vehicles | 11,519.00 |
| | <u>Sheriff Division Total</u> | <u>2,287,178.00</u> |
| 116 | Jail Management | |
| | 500000 Full Time - Salaries | (885,788.00) |
| | 500010 Part Time - Wages | (111,706.00) |
| | 500020 Regular PT - Wages | (6,928.00) |
| | 500300 Shift Differential | 68,906.00 |
| | 500320 Uniform Allowance | (2,125.00) |

| Department | Account | Increase/(Decrease) |
|-------------------|---|----------------------------|
| | 500330 Holiday Worked | 103,287.00 |
| | 500340 Line-up Pay | (10,883.00) |
| | 500350 Other Employee Payments | (7,303.00) |
| | 501000 Overtime | 4,535,878.00 |
| | 502000 Fringe Benefits | (2,012,316.00) |
| | 505200 Clothing Supplies | (3,563.00) |
| | 505400 Food & Kitchen Supplies | 61,558.00 |
| | 505800 Medical & Health Supplies | 253,261.00 |
| | 506200 Maintenance & Repair | (7,159.00) |
| | 516020 Professional Svcs Contracts & Fees | 217,545.00 |
| | 516030 Maintenance Contracts | (3,304.00) |
| | 516050 Dept Payments to ECMCC | 565,813.00 |
| | 561410 Lab & Technical Equipment | (24,720.00) |
| | Jail Management Total | 2,730,453.00 |

120 Social Services

| | | |
|--|---|-----------------------|
| | 500000 Full Time - Salaries | (4,000,000.00) |
| | 500020 Regular PT - Wages | 54,986.00 |
| | 500350 Other Employee Payments | 22,956.00 |
| | 525030 MA - Gross Local Payments | (1,025,000.00) |
| | 525040 Family Assistance | (296,561.00) |
| | 525045 Back to School Benefits-DSS (One Time) | 76,548.00 |
| | 525050 CWS - Foster Care | (4,809,876.00) |
| | 525060 Safety Net Assistance (SNA) | (1,093,731.00) |
| | 525080 Education of Handicapped Children | 152,015.00 |
| | 525090 Child Care - DSS | (7,144,238.00) |
| | 525130 State Training Schools (STS) | 1,291,953.00 |
| | 525150 DSH Expense | 7,791,984.00 |
| | 530010 Chargebacks | 177,547.00 |
| | Social Services Total | (8,801,417.00) |

| Department | Account | Increase/(Decrease) |
|-------------------|--|----------------------------|
| 10310 | Labor Relations Div. | |
| | 500000 Full Time - Salaries | 28,330.00 |
| | 500010 Part Time - Wages | (4,485.00) |
| | 500020 Regular PT - Wages | 0.00 |
| | Labor Relations Div. Total | 23,845.00 |
| 10610 | Bureau of Purchase | |
| | 500000 Full Time - Salaries | (31,073.00) |
| | 500020 Regular PT - Wages | 31,073.00 |
| | Bureau of Purchase Total | 0.00 |
| 11110 | Department of Real Property Tax | |
| | 500000 Full Time - Salaries | (19,068.00) |
| | 500020 Regular PT - Wages | 19,068.00 |
| | Department of Real Property Tax Total | 0.00 |
| 11200 | Comptroller | |
| | 502000 Fringe Benefits | (75,590.00) |
| | 516020 Professional Svcs Contracts & Fees | 192,042.00 |
| | Comptroller Total | 116,452.00 |
| 12220 | DPW Building & Grounds | |
| | 500000 Full Time - Salaries | (480,966.00) |
| | 500350 Other Employee Payments | 19,516.00 |
| | 501000 Overtime | 461,450.00 |
| | 516010 Contract Pymts Nonprofit Purch Svcs | 76,000.00 |
| | 575040 Interfund Expense-Utility Fund | (76,000.00) |
| | DPW Building & Grounds Total | 0.00 |
| 12230 | DPW Weights & Measures | |
| | 500000 Full Time - Salaries | (18,131.00) |
| | 500020 Regular PT - Wages | 18,131.00 |
| | DPW Weights & Measures Total | 0.00 |
| 12410 | MH - Program Admin. | |
| | 516050 Dept Payments to ECMCC | (237,002.00) |
| | 517581 Court Ordered-Mental Hygiene Sv OMH | 121,601.00 |
| | 517717 Mid Erie Mental Health Svcs OMH | 115,401.00 |
| | MH - Program Admin. Total | 0.00 |
| 12520 | Youth Detention | |
| | 500000 Full Time - Salaries | (186,431.00) |
| | 500020 Regular PT - Wages | 159,569.00 |
| | 500350 Other Employee Payments | 26,862.00 |
| | 516020 Professional Svcs Contracts & Fees | (57,270.00) |

| Department | Account | Increase/(Decrease) |
|------------|---|---------------------|
| | 575040 Interfund Expense-Utility Fund | 57,270.00 |
| | <u>Youth Detention Total</u> | <u>0.00</u> |
| 12530 | Youth Bureau | |
| | 500000 Full Time - Salaries | (34,525.00) |
| | 500020 Regular PT - Wages | 34,525.00 |
| | <u>Youth Bureau Total</u> | <u>0.00</u> |
| 12610 | Probation Division | |
| | 500000 Full Time - Salaries | (67,330.00) |
| | 501000 Overtime | 54,592.00 |
| | 516020 Professional Svcs Contracts & Fees | 12,738.00 |
| | <u>Probation Division Total</u> | <u>0.00</u> |
| 12700 | Health Division | |
| | 500000 Full Time - Salaries | (294,026.00) |
| | 500010 Part Time - Wages | (80,119.00) |
| | 500020 Regular PT - Wages | (98,854.00) |
| | 500300 Shift Differential | (4,315.00) |
| | 500330 Holiday Worked | 26,197.00 |
| | 500350 Other Employee Payments | 10,437.00 |
| | 501000 Overtime | 630,070.00 |
| | 505800 Medical & Health Supplies | 72,024.00 |
| | 516020 Professional Svcs Contracts & Fees | 504,644.00 |
| | <u>Health Division Total</u> | <u>766,058.00</u> |
| 12720 | Emergency Medical Services | |
| | 501000 Overtime | 24,125.00 |
| | 502000 Fringe Benefits | (24,125.00) |
| | <u>Emergency Medical Services Total</u> | <u>0.00</u> |
| 12730 | Public Health Lab | |
| | 500000 Full Time - Salaries | 30,330.00 |
| | 500020 Regular PT - Wages | (29,512.00) |
| | 501000 Overtime | 48,160.00 |
| | 505000 Office Supplies | (6,781.00) |
| | 505800 Medical & Health Supplies | (29,800.00) |
| | 510100 Out Of Area Travel | (6,500.00) |
| | 516020 Professional Svcs Contracts & Fees | (54,104.00) |
| | 516050 Dept Payments to ECMCC | 48,207.00 |
| | <u>Public Health Lab Total</u> | <u>0.00</u> |

| Department | Account | Increase/(Decrease) |
|-------------------|---|----------------------------|
| 12740 | Medical Examiner | |
| | 500000 Full Time - Salaries | 20,629.00 |
| | 501000 Overtime | 14,119.00 |
| | 502000 Fringe Benefits | (34,748.00) |
| | Medical Examiner Total | 0.00 |
| 12750 | Special Needs | |
| | 500000 Full Time - Salaries | (12,825.00) |
| | 500020 Regular PT - Wages | 12,825.00 |
| | 516050 Dept Payments to ECMCC | (339,000.00) |
| | 528000 Services To Special Needs Children | (427,058.00) |
| | Special Needs Total | (766,058.00) |
| 14010 | County-wide Account Budget | |
| | 500000 Full Time - Salaries | 253,928.00 |
| | 502000 Fringe Benefits | (3,047,156.00) |
| | 504990 Reductions - Personal Services Acct | 6,109,322.00 |
| | 504992 Contractual Union Salary Reserves | (1,143,135.00) |
| | 511000 Control Board Expense | 228,824.00 |
| | 520000 Municipal Association Fees | (86,950.00) |
| | 520070 Buffalo Bills Maintenance | (284,704.00) |
| | 530100 Uncollected Taxes | 16,779.00 |
| | County-wide Account Budget Total | 2,046,908.00 |
| 14020 | Inter-Fund | |
| | 570020 Interfund - Road | 1,533,242.00 |
| | Inter-Fund Total | 1,533,242.00 |
| 14030 | Community College | |
| | 520020 County Residents Enrolled/Comm College | 22,944.00 |
| | Community College Total | 22,944.00 |
| 15000 | Board of Elections | |
| | 500010 Part Time - Wages | (31,469.00) |
| | 500020 Regular PT - Wages | 20,749.00 |
| | 500350 Other Employee Payments | 10,720.00 |
| | Board of Elections Total | 0.00 |
| 16110 | Personnel | |
| | 500020 Regular PT - Wages | (10,400.00) |
| | 500350 Other Employee Payments | 10,400.00 |
| | Personnel Total | 0.00 |
| 16200 | Env.&Planning Divn. | |
| | 500000 Full Time - Salaries | 40,395.00 |

| Department | Account | Increase/(Decrease) |
|---------------------------|---|----------------------------|
| | <u>Env.&Planning Divn. Total</u> | <u>40,395.00</u> |
| 16410 | Parks | |
| | 500000 Full Time - Salaries | (10,757.00) |
| | 500010 Part Time - Wages | (8,053.00) |
| | 501000 Overtime | 30,865.00 |
| | 515000 Utility Charges | 21,269.00 |
| | 506200 Maintenance & Repair | (14,188.00) |
| | 575040 Interfund Expense-Utility Fund | (19,136.00) |
| | <u>Parks Total</u> | <u>0.00</u> |
| 16500 | Central Police Services | |
| | 500000 Full Time - Salaries | (126,360.00) |
| | 500010 Part Time - Wages | (58,000.00) |
| | 501000 Overtime | 55,572.00 |
| | 516020 Professional Svcs Contracts & Fees | 128,788.00 |
| | <u>Central Police Services Total</u> | <u>0.00</u> |
| 16700 | Emergency Services | |
| | 500000 Full Time - Salaries | (15,887.00) |
| | 500010 Part Time - Wages | (11,027.00) |
| | 502000 Fringe Benefits | (2,306.00) |
| | 500020 Regular PT - Wages | 29,220.00 |
| | <u>Emergency Services Total</u> | <u>0.00</u> |
| 1335010 | Extra Aid to Loc Gov | |
| | 516060 Sales Tax Pd to Local Govt from 3% | 5,737,254.00 |
| | <u>Extra Aid to Loc Gov Total</u> | <u>5,737,254.00</u> |
| | <u>Fund 110 Total Expense Increase</u> | <u>5,737,254.00</u> |
| Fund 110 - Revenue | | |
| 14010 | County-wide Acct Budget | |
| | 402140 Sales Tax to Local Government | 5,737,254.00 |
| | <u>Fund 110 Total Revenue Increase</u> | <u>5,737,254.00</u> |
| | Net (Revenue - Expense) | 0.00 |

| Department | Account | Increase/(Decrease) |
|---------------------------|---|----------------------------|
| Fund 140 - Expense | | |
| 12110 | Utilities Fund-(DPW) | |
| | 515000 Utility Charges | (94,545.00) |
| | 914000 ID County-wide Accounts Budget | 94,545.00 |
| | Utilities Fund-(DPW) Total | 0.00 |
| Fund 210 - Expense | | |
| 123 | Highways (DPW) | |
| | 500000 Full Time - Salaries | 49,492.00 |
| | 500330 Holiday Worked | (16,281.00) |
| | 500350 Other Employee Payments | 89,202.00 |
| | 501000 Overtime | 260,819.00 |
| | 502000 Fringe Benefits | 95,468.00 |
| | 504992 Contractual Union Salary Reserves | (198,072.00) |
| | 506400 Highway Supplies | 27,650.00 |
| | 520060 Town/Village Snow Contracts | 11,757.00 |
| | 570000 Interfund Transfers Subsidy | (168,422.00) |
| | 575040 Interfund Expense-Utility Fund | (151,613.00) |
| | Highways (DPW) Total | 0.00 |
| Fund 220 - Expense | | |
| 18010 | Sewerage Management | |
| | 500000 Full Time - Salaries | (416,093.00) |
| | 500020 Regular PT - Wages | 246,915.00 |
| | 500350 Other Employee Payments | 67,890.00 |
| | 980000 ID DISS Services | 101,288.00 |
| | Sewerage Management Total | 0.00 |
| 18110 | Sewer Dist. 1,4,5 | |
| | 506200 Maintenance & Repair | (62,050.00) |
| | 516020 Professional Svcs Contracts & Fees | 62,050.00 |
| | Sewer Dist. 1,4,5 Total | 0.00 |
| 18310 | SD 3/Southtowns | |
| | 506200 Maintenance & Repair | (54,709.00) |
| | 516020 Professional Svcs Contracts & Fees | 54,709.00 |
| | SD 3/Southtowns Total | 0.00 |

| Department | Account | Increase/(Decrease) |
|--------------------------------|--|----------------------|
| Fund 310 - Debt Service | | |
| 17200 | General Debt | |
| Expense | 550000 Principal - Bonds | 507,394.00 |
| | 550110 Bond Issue Costs | 54,116.00 |
| | 550120 Payments to Refunded Bond Escrow | 98,981,398.00 |
| | 550800 Interest - Bonds | (2,029,264.00) |
| | General Debt - Expense Total | 97,513,644.00 |
| Revenue | 445070 Premium On Obligations | 9,800,000.00 |
| | 475030 Bond Proceeds For Advance Refunding | 87,713,644.00 |
| | General Debt - Revenue Total | 97,513,644.00 |
| | General Debt - Total | 0.00 |
| 17300 | Debt Service Sewer District 1, 4, 5 | |
| Expense | 550000 Principal - Bonds | (115,632.00) |
| | 550110 Bond Issue Costs | 5,091.00 |
| | 550120 Payments to Refunded Bond Escrow | 110,541.00 |
| | Debt Service Sewer District 1, 4, 5 - Expense Total | 0.00 |
| 17400 | Debt Service Sewer District 2 | |
| Expense | 550000 Principal - Bonds | 5,773.00 |
| | 550110 Bond Issue Costs | 668.00 |
| | 550120 Payments to Refunded Bond Escrow | 63,789.00 |
| | 550130 Payments Bond Refunding | 120,000.00 |
| | 550800 Interest - Bonds | (14,794.00) |
| | Debt Service Sewer District 2 - Expense Total | 175,436.00 |
| Revenue | 445070 Premium On Obligations | 55,436.00 |
| | 475030 Bond Proc-Adv Refund | 120,000.00 |
| | Debt Service Sewer District 2 - Revenue Total | 175,436.00 |
| | Debt Service Sewer District 2 - Total | 0.00 |
| 17500 | Debt Service Sewer District 3/Southtowns | |
| Expense | 550110 Bond Issue Costs | 44,517.00 |
| | 550120 Payments to Refunded Bond Escrow | 37,746.00 |
| | 550800 Interest - Bonds | (82,263.00) |
| | Debt Service Sewer District 3/South - Expense Total | 0.00 |

| Department | Account | Increase/(Decrease) |
|-------------------|--|----------------------------|
| 17600 | Debt Service - Sewer District 6 | |
| Expense | 550110 Bond Issue Costs | 16,378.00 |
| | 550120 Payments to Refunded Bond Escrow | 118,146.00 |
| | 550800 Interest – Bonds | (74,805.00) |
| | <u>Debt Service Sewer District 6 - Expense Total</u> | <u>59,719.00</u> |
| Revenue | 445070 Premium On Obligations | 59,719.00 |
| | <u>Debt Service Sewer District 6 Revenue Total</u> | <u>59,719.00</u> |
| | <u>Debt Service Sewer District 6 - Total</u> | <u>0.00</u> |