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COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

FM

April 17, 2012

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

Re: 2011 Year-End Budget Balancing Amendments

Dear Honorable Members:

Please allow this letter to serve as a placeholder on your agenda for the Finance and Management Committee for the County's 2011 year-end budget balancing amendments.

The Division of Budget and Management will be providing the budget balancing amendments to the Finance and Management Committee for discussion in that committee prior to the committee's next meeting but after your clock-in deadline on April 17th. Budget Director Robert Keating will also be available to attend the Finance and Management Committee's next meeting to discuss the amendments.

If you have any questions, please do not hesitate to contact Mr. Keating. Thank you.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

By 

Richard M. Tobe
Deputy County Executive

MCP/bb

8E-21



Amendment
to 8E.21

COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

April 30, 2012

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

Re: 2011 Year-End Budget Balancing Amendments and Designations

Dear Honorable Members:

The attached resolution addresses various budgetary issues required to assist in the closing of fiscal year 2011.

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 2011 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 re-appropriate specific 2011 funding into the 2012 fiscal year.

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 yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/mt
Encl.

MEMORANDUM

TO: Erie County Legislature
FROM: Robert W. Keating, Director of Budget and Management
RE: 2011 Year-End Budget Balancing Amendments and Designations
DATE: April 30, 2012

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 2011 fiscal year.

FISCAL IMPLICATIONS

The resolution requires no additional funding. Appropriation accounts with available balances are used to transfer budget to accounts where budget has been exceeded. Revenue budget increases are included where appropriate. Funding for all re-appropriation is available within each associated department.

It is anticipated that Erie County will end fiscal year 2011 with approximately a \$16.7 million Fund 110 surplus after approval of this resolution.

BACKGROUND INFORMATION

Numerous fiscal issues previously identified during 2011, especially within personal service accounts, require budgetary "clean-up" adjustments. This resolution requests authorization to decrease appropriations 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 2011 financial statements by our independent auditors. These adjustments do not in any way increase spending.

Also included in the resolution is authorization to reappropriate 2011 funds into 2012 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 \$5,000,000, \$105,700 for Buildings and Grounds to maintain and repair county facilities, \$20,590 for equipment in the Office of the County Clerk Auto Bureau, \$150,000 for the St. John Community Center development in the Department of Environment and Planning along with \$14,405 for hazardous waste collection, and \$224,760 for the Department of Social Services for various community activities.

In addition, the County will designate 2011 funds in the amount of \$7,500,000 for Erie Community College building construction.

CONSEQUENCES OF A NEGATIVE ACTION

If authorization is not granted, the completion of the 2011 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: 2011 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 2011 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, 2011 funding within the County Attorney's Risk Retention Fund, Buildings and Grounds, the Office of the County Clerk Auto Bureau, the Department of Environment and Planning, and for the Department of Social Services, is designated for reappropriation into 2012, and

WHEREAS, also included is a 2011 designation of funds for Erie Community College Building construction.

NOW, THEREFORE, BE IT

RESOLVED, that the Director of the Division of Budget and Management is hereby authorized to adjust the 2011 Budget in order to facilitate the completion of 2011 financial statements, based on the following schedule:

2011 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.

| <u>Department</u> | <u>Account</u> | <u>Increase/ (Decrease)</u> |
|---|-----------------------|---------------------------------|
| General Fund 110 – Expense | | |
| 105 Dept. of Information and Support Services | | |
| 500000 | Full Time - Salaries | 24,960 |
| 500020 | Regular PT - Wages | (24,960) |
| 515000 | Utility Charges | 123,922 |
| 516030 | Maintenance Contracts | (123,922) |
| <u>DISS Total</u> | | <u>-</u> |

| | | |
|-----|---|-------------------|
| 120 | Department of Social Services | |
| | 500010 Part Time - Wages | (81,200) |
| | 500020 Regular PT - Wages | (5,420,893) |
| | 500350 Other Employee Payments | 367,689 |
| | 501000 Overtime | (570,000) |
| | 502000 Fringe Benefits | (2,268,110) |
| | 505000 Office Supplies | (164,000) |
| | 510000 Local Mileage Reimbursement | 25,703 |
| | 516020 Professional Svcs Contracts & Fees | (774,020) |
| | 516040 DSS Training & Education Program | (368,090) |
| | 525000 MMIS - Medicaid Local Share | (198,400) |
| | 525020 UPL Expense | 6,034,557 |
| | 525070 Emerg Assist To Adults (EAA) | 196,154 |
| | 525080 Education of Handicapped Children | (344,299) |
| | 525130 State Training Schools (STS) | (242,494) |
| | 525140 HEAP Program Costs | 127,116 |
| | 525150 DSH Expense | 18,196,729 |
| | 530000 Other Expenses | (257,471) |
| | 530010 Chargebacks | (138,937) |
| | 530030 Pivot Wage Subsidies | (800,433) |
| | <u>DSS Total</u> | <u>13,319,601</u> |

| | | |
|-----|------------------------------|----------|
| 163 | Senior Services | |
| | 500000 Full Time – Salaries | 16,670 |
| | 500010 Part Time – Wages | 13,245 |
| | 500020 Regular PT – Wages | (19,880) |
| | 500030 Seasonal – Wages | (10,035) |
| | <u>Senior Services Total</u> | <u>-</u> |

| | | |
|-------|---------------------------------|----------|
| 10210 | Budget & Management | |
| | 500000 Full Time – Salaries | (15,280) |
| | 500020 Regular PT – Wages | 15,280 |
| | <u>Budget & Mgmt. Total</u> | <u>-</u> |

| | | |
|-------|---|----------|
| 10810 | Equal Employment Opportunity | |
| | 500000 Full Time – Salaries | 45,690 |
| | 500020 Regular PT – Wages | (41,791) |
| | 502000 Fringe Benefits | (3,899) |
| | <u>Equal Employment Opportunity Total</u> | <u>-</u> |

| | | |
|-------|-----------------------------|----------|
| 11200 | Comptroller | |
| | 500000 Full Time - Salaries | (14,827) |

| | |
|---|----------|
| 516020 Professional Svcs Contracts & Fees | 14,827 |
| <u>Comptroller Total</u> | <u>-</u> |

116 Jail Management

| | |
|--|------------------|
| 500000 Full Time - Salaries | (561,568) |
| 500010 Part Time - Wages | (105,742) |
| 500300 Shift Differential | 57,921 |
| 500330 Holiday Worked | 106,137 |
| 500340 Line-up Pay | (45,408) |
| 500350 Other Employee Payments | 135,428 |
| 501000 Overtime | 2,557,917 |
| 502000 Fringe Benefits | (783,898) |
| 504994 October 1st Elimination of Bflo Lock-up | 198,024 |
| 505400 Food & Kitchen Supplies | 282,846 |
| 505800 Medical & Health Supplies | 381,514 |
| 506200 Maintenance & Repair | (41,674) |
| 516020 Professional Svcs Contracts & Fees | (148,704) |
| 516050 Dept Payments to ECMCC | 118,338 |
| <u>Jail Management Total</u> | <u>2,151,131</u> |

11510 Sheriff Division

| | |
|---|------------------|
| 500000 Full Time - Salaries | 74,661 |
| 500010 Part Time - Wages | 62,566 |
| 500300 Shift Differential | (10,242) |
| 500320 Uniform Allowance | (9,750) |
| 500330 Holiday Worked | (5,761) |
| 500340 Line-up Pay | (25,422) |
| 500350 Other Employee Payments | (15,457) |
| 501000 Overtime | 662,330 |
| 502000 Fringe Benefits | (299,856) |
| 504992 Contractual Union Salary Reserves | (942,000) |
| 510100 Out Of Area Travel | (18,807) |
| 516020 Professional Svcs Contracts & Fees | 31,625 |
| 559000 County Share - Grants | (36,388) |
| <u>Sheriff Division Total</u> | <u>(532,501)</u> |

12210 DPW Commissioner

| | |
|-------------------------------|----------|
| 500000 Full Time - Salaries | 27,168 |
| 530000 Other Expenses | (27,168) |
| <u>DPW Commissioner Total</u> | <u>-</u> |

12220 DPW Building & Grounds

| | | | |
|-------|--------|---|----------------|
| | 500000 | Full Time - Salaries | (360,000) |
| | 500020 | Regular PT - Wages | (33,322) |
| | 500350 | Other Employee Payments | 69,408 |
| | 501000 | Overtime | 80,178 |
| | 515000 | Utility Charges | 87,233 |
| | 516020 | Professional Svcs Contracts & Fees | (15,513) |
| | 516050 | Dept Payments to ECMCC | (63,885) |
| | 530000 | Other Expenses | 273,820 |
| | 575040 | Interfund Expense-Utility Fund | 232,955 |
| | | <u>DPW Building & Grounds Total</u> | <u>(2,946)</u> |
| 12230 | | DPW Weights & Measures | |
| | 500000 | Full Time - Salaries | 59,700 |
| | 500020 | Regular PT - Wages | (56,754) |
| | | <u>DPW Weights & Measures Total</u> | <u>2,946</u> |
| 12410 | | Mental Health - Program Admin. | |
| | 516010 | Contract Pymts Nonprofit Purch Svcs | (609,031) |
| | 517517 | Alcohol & Drug Dependency Svcs ASA | 175,594 |
| | 517545 | Child & Adolescent Treatmt Svcs OMH | 25,655 |
| | 517569 | Compeer West OMH | 70,095 |
| | 517581 | Court Ordered-Mental Hygiene Sv OMH | 223,763 |
| | 517675 | Jewish Family Service OMH | 12,807 |
| | 517845 | University Psych Practice OMH | 101,117 |
| | | <u>MH - Program Admin. Total</u> | <u>-</u> |
| 12420 | | Forensic Mental Health Services | |
| | 500000 | Full Time - Salaries | 57,919 |
| | 500020 | Regular PT - Wages | (57,919) |
| | 502000 | Fringe Benefits | (49,279) |
| | 516020 | Professional Svcs Contracts & Fees | 49,279 |
| | | <u>Forensic MH Services Total</u> | <u>-</u> |
| 12520 | | Youth Detention | |
| | 500010 | Part Time - Wages | 20,526 |
| | 500020 | Regular PT - Wages | (20,526) |
| | | <u>Youth Detention Total</u> | <u>-</u> |
| 12610 | | Probation Division | |
| | 500000 | Full Time - Salaries | 69,002 |
| | 500020 | Regular PT - Wages | (100,688) |
| | 500350 | Other Employee Payments | 61,068 |

| | | |
|---------------------------------|-----------------------------|-----------|
| 501000 | Overtime | 54,384 |
| 502000 | Fringe Benefits | (193,366) |
| 510000 | Local Mileage Reimbursement | 15,229 |
| 559000 | County Share - Grants | 94,371 |
| <u>Probation Division Total</u> | | <u>-</u> |

12700 Health Division

| | | |
|------------------------------|------------------------------------|----------------|
| 500000 | Full Time - Salaries | (217,748) |
| 500010 | Part Time - Wages | (104,828) |
| 500020 | Regular PT - Wages | (5,005) |
| 500330 | Holiday Worked | 38,535 |
| 500340 | Line-up Pay | (6,118) |
| 501000 | Overtime | 682,769 |
| 502000 | Fringe Benefits | (160,243) |
| 516020 | Professional Svcs Contracts & Fees | 440,203 |
| 561410 | Lab & Technical Equipment | (9,358) |
| <u>Health Division Total</u> | | <u>658,207</u> |

12720 Emergency Medical Services

| | | |
|---|------------------------------------|----------|
| 500000 | Full Time - Salaries | 30,203 |
| 500010 | Part Time - Wages | (7,708) |
| 500350 | Other Employee Payments | 10,340 |
| 502000 | Fringe Benefits | (16,284) |
| 516020 | Professional Svcs Contracts & Fees | (16,551) |
| <u>Emergency Medical Services Total</u> | | <u>-</u> |

12730 Public Health Lab

| | | |
|--------------------------------|------------------------------------|------------------|
| 500000 | Full Time - Salaries | 23,660 |
| 500020 | Regular PT - Wages | (39,346) |
| 500350 | Other Employee Payments | 15,686 |
| 502000 | Fringe Benefits | (214,800) |
| 505800 | Medical & Health Supplies | (42,000) |
| 510000 | Local Mileage Reimbursement | (21,937) |
| 516020 | Professional Svcs Contracts & Fees | (78,700) |
| 516030 | Maintenance Contracts | (37,000) |
| 516050 | Dept Payments to ECMCC | (39,910) |
| <u>Public Health Lab Total</u> | | <u>(434,347)</u> |

12740 Medical Examiner

| | | |
|--------|----------------------|-----------|
| 500000 | Full Time - Salaries | (145,793) |
| 501000 | Overtime | 88,187 |
| 502000 | Fringe Benefits | (158,660) |

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|-------|--|------------------|
| | 516020 Professional Svcs Contracts & Fees | (47,000) |
| | 516030 Maintenance Contracts | (15,900) |
| | 516050 Dept Payments to ECMCC | 57,606 |
| | <u>Medical Examiner Total</u> | <u>(221,560)</u> |
| 12750 | Special Needs | |
| | 500000 Full Time - Salaries | 26,804 |
| | 500020 Regular PT - Wages | (26,804) |
| | <u>Special Needs Total</u> | <u>-</u> |
| 13000 | Veterans' Services | |
| | 500000 Full Time - Salaries | 16,438 |
| | 500020 Regular PT - Wages | (16,438) |
| | <u>Veterans' Services Total</u> | <u>-</u> |
| 14010 | County-wide Accounts - Budget | |
| | 511000 Control Board Expense | 82,015 |
| | 520070 Buffalo Bills Maintenance | (82,015) |
| | <u>County-wide Accounts - Budget Total</u> | <u>-</u> |
| 15000 | Board of Elections | |
| | 500000 Full Time - Salaries | (66,347) |
| | 500020 Regular PT - Wages | 66,347 |
| | <u>Board of Elections Total</u> | <u>-</u> |
| 16110 | Personnel | |
| | 500000 Full Time - Salaries | 84,658 |
| | 500020 Regular PT - Wages | (76,480) |
| | 502000 Fringe Benefits | (8,178) |
| | <u>Personnel Total</u> | <u>-</u> |
| 16410 | Parks | |
| | 500000 Full Time - Salaries | 241,644 |
| | 500020 Regular PT - Wages | (211,173) |
| | 501000 Overtime | 105,199 |
| | 515000 Utility Charges | 38,665 |
| | 575040 Interfund Expense-Utility Fund | (64,828) |
| | <u>Parks Total</u> | <u>109,507</u> |
| 16500 | Central Police Services | |
| | 500000 Full Time - Salaries | 119,542 |
| | 500020 Regular PT - Wages | (98,608) |

| | | |
|---|-------------------------------------|--------------------------|
| 502000 | Fringe Benefits | 10,468 |
| <u>Central Police Srvcs Total</u> | | <u>31,402</u> |
| 17000 | County-wide Accounts - Comptroller. | |
| 570000 | Interfund Transfers Subsidy | 112,841 |
| <u>County-wide Accounts - Compt. Total</u> | | <u>112,841</u> |
| 13350 | Extra Aid to Local Government | |
| 516060 | Sales Tax Pd to Local Govt from 3% | 9,502,588 |
| <u>Extra Aid to Local Government Total</u> | | <u>9,502,588</u> |
| <u>General Fund 110 - Total Expense Increase</u> | | <u>24,696,869</u> |

General Fund 110 – Revenue

| | | |
|---|---|--------------------------|
| 120 | Department of Social Services | |
| 411520 | Fed Aid - Family Assistance | 15,194,281 |
| <u>DSS Total</u> | | <u>15,194,281</u> |
| 14010 | County-wide Accounts - Budget | |
| 402140 | Sales Tax Distributed to Local Govts. from 3% | 9,502,588 |
| <u>County-wide Accounts - Budget Total</u> | | <u>9,502,588</u> |
| <u>General Fund 110 - Total Revenue Increase</u> | | <u>24,696,869</u> |

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|---|-----------------|
| <u>Fund 110 Net (Revenue less Expense)</u> | <u>-</u> |
|---|-----------------|

Utility Fund 140 – Expense

| | | |
|-----------------------------------|--------------------------------|----------|
| 12110 | Utilities Fund-(DPW) | |
| 515000 | Utility Charges | (65,076) |
| 914000 | ID County-wide Accounts Budget | 65,076 |
| <u>Utilities Fund-(DPW) Total</u> | | <u>-</u> |

Road Fund 210 - Expense

| | | |
|--------|--------------------------|-----------|
| 123 | Highways (DPW) | |
| 500000 | Full Time - Salaries | (136,103) |
| 500010 | Part Time - Wages | 2,020 |
| 500020 | Regular PT - Wages | (42,302) |
| 500330 | Holiday Worked | (25,955) |
| 500350 | Other Employee Payments | 25,381 |
| 501000 | Overtime | 96,099 |
| 502000 | Fringe Benefits | 355,779 |
| 505600 | Auto, Truck, & Heavy Eqp | (60,883) |

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|-------------------------------------|--------------------------------|----------------|
| 575040 | Interfund Expense-Utility Fund | (172,184) |
| 910700 | ID Fleet Services | 148,111 |
| Highways (DPW) Total Expense | | 189,963 |

Road Fund 210 - Revenue

| | | |
|-------------------------------------|-------------------------------|----------------|
| 123 | Highways (DPW) | |
| 450000 | Interfund Revenue Non-Subsidy | 189,963 |
| Highways (DPW) Total Revenue | | 189,963 |

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| Fund 210 Net (Revenue less Expense) | | - |
|--|--|----------|

Sewer Fund 220 - Expense

| | | |
|----------------------------------|-------------------------|----------|
| 18010 | Sewerage Management | |
| 500350 | Other Employee Payments | 57,107 |
| 500020 | Regular PT - Wages | (57,107) |
| Sewerage Management Total | | - |

E-911 Fund 230 - Expense

| | | |
|-----------------------------------|-------------------------|-----------|
| 16500 | Central Police Services | |
| 500000 | Full Time - Salaries | 87,091 |
| 500020 | Regular PT - Wages | (102,981) |
| 500350 | Other Employee Payments | 11,513 |
| 501000 | Overtime | 4,377 |
| Central Police Srvcs Total | | - |

| | | |
|---|----------------------------|----------|
| 12720 | Emergency Medical Services | |
| 500000 | Full Time - Salaries | (11,396) |
| 501000 | Overtime | 11,396 |
| Emergency Medical Services Total | | - |

Debt Service Fund 310

| | | |
|-------------------------------------|----------------------------------|-------------------|
| 17200 | General Debt | |
| 550000 | Principal - Bonds | 395,000 |
| 550110 | Bond Issue Costs | 125,285 |
| 550120 | Payments to Refunded Bond Escrow | 31,463,880 |
| 550800 | Interest - Bonds | (185,393) |
| General Debt - Expense Total | | 31,798,772 |

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|--------|-------------------------------------|------------|
| 445070 | Premium On Obligations | 3,900,498 |
| 445031 | Interest & Earnings Cap. Inv. | 68,140 |
| 475030 | Bond Proceeds For Advance Refunding | 27,690,000 |
| 486010 | Residual Equity Trans. In | 140,134 |

| | |
|-------------------------------------|-------------------|
| General Debt - Revenue Total | 31,798,772 |
|-------------------------------------|-------------------|

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|--|----------|
| General Debt Net (Revenue less Expense) | - |
|--|----------|

| | |
|--|----------------|
| 17300 Debt Service Sewer District 1, 4, 5 | |
| 550130 Payments Bond Refunding | 650,000 |
| Debt Service Sewer District 1, 4, 5 - Expense Total | 650,000 |

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|--|----------------|
| 475030 Bond Proc-Adv Refund | 650,000 |
| Debt Service Sewer District 1, 4, 5 - Revenue Total | 650,000 |

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|---|----------|
| SD 1,4,5 Debt Net (Revenue less Expense) | - |
|---|----------|

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|--|------------------|
| 17400 Debt Service Sewer District 2 | |
| 550130 Payments Bond Refunding | 2,355,000 |
| Debt Service Sewer District 2 - Expense Total | 2,355,000 |

| | |
|--|------------------|
| 475030 Bond Proc-Adv Refund | 2,355,000 |
| Debt Service Sewer District 2 - Revenue Total | 2,355,000 |

| | |
|---|----------|
| SD 2 Debt Net (Revenue less Expense) | - |
|---|----------|

| | |
|--|----------|
| 17500 Debt Service Sewer District 3/Southtowns | |
| 550000 Principal Bonds | (30,844) |
| 550800 Interest - Bonds | 30,844 |
| Debt Service Sewer District 3/South - Expense Total | - |

and be it further

RESOLVED, that authorization is provided to designate available 2011 funding for the County Attorney's Risk Retention Fund in the amount of \$5,000,000, \$105,700 for Buildings and Grounds to maintain and repair county facilities, \$20,590 for equipment in the County Clerk's Auto Bureau, \$150,000 for the St. John Community Center development initiative in the Department of Environment and Planning, \$14,405 for hazardous waste collection in the Department of Environment and Planning, and \$224,760 for the Department of Social Services for various community activities, and be it further

RESOLVED, that 2011 funds in the amount of \$7,500,000 is hereby designated for Erie Community College building construction, and be it further

RESOLVED, that the Director of Budget and Management is authorized to make any further 2011 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.