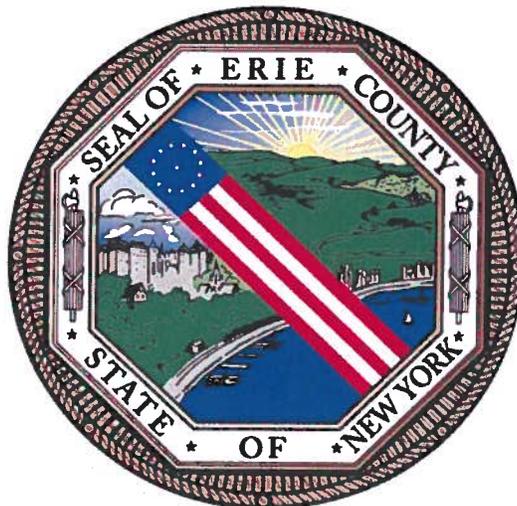


OCTOBER 28th, 2013

**COMPTROLLER'S REVIEW
OF THE COUNTY EXECUTIVE'S
PROPOSED 2014 BUDGET
AND FOUR YEAR FINANCIAL PLAN FOR 2014-2017**



**STEFAN I. MYCHAJLIW
ERIE COUNTY COMPTROLLER**

**HON. STEFAN I. MYCHAJLIW
ERIE COUNTY COMPTROLLER'S OFFICE**

**OFFICE OF THE ERIE COUNTY
COMPTROLLER
95 FRANKLIN STREET
BUFFALO, NEW YORK 14202**



October 28th, 2013

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

Dear Honorable Members:

On October 15, 2013 County Executive Mark Poloncarz released his 2014 Proposed Budget. There are numerous and very serious concerns with that document. As I pointed out in this Office's "Review of Poloncarz Administration's 2014 Tentative Budget Revenue and Expense Projections" on October 11th, 2013, there are risky uses of "one-shot revenues, smoke and mirrors, and gimmicks" to try and keep the budget balanced.

Our concerns are many and actually come from the County Executive and his own Budget Director themselves: one shot revenue streams, use of fund balance, over estimating revenues like the Auto Bureau line by \$500,000, increased discretionary spending, ignoring mandated spending, choosing to remain out of compliance with the New York State Commission on Corrections recommendations for safe and adequate staffing levels at county jails, overly aggressive and overly optimistic sales tax revenue projections, and kicking the can down the road by delaying the pension payment.

This is no way to run County government. Continuation of those gimmicks always resulted in a meltdown of County government as witnessed over the past 40 years. That has left this County with one of the highest sales tax rates. There have been previous County Executives that increased spending, used one-shot revenues and gimmicks to balance the budget, and held the line on taxes, all in the same budget year. Please ask yourselves: how did that work out for taxpayers? We do not want history to repeat itself.

Executive Summary

The 2014 Proposed Budget is balanced with the use of \$7.4 million in Fund Balance; amortizing the pension bill by delaying payment of \$11.5 million, net \$8.6 million and resulting in an additional \$2.4 million in interest expense; use of \$3.9 million in closed capital projects, continuing to defer Inter Government Transfer payments beyond \$16.2 million to ECMC; not funding twelve (12) Holding Center positions as agreed to with the State Commission of Correction, increased discretionary funding, upgrading positions,

creating new positions and over optimistic revenue projections. Utilizing non-recurring revenue streams to pay recurring expenses. These are the same gimmicks that eventually resulted in the Red/Green budget meltdown of the last decade.

The utilization of the State's Employer Contribution Stabilization Program by amortizing \$11,467,000 or a net impact of \$8,600,000 of the pension bill over ten years would result in an approximately \$2,439,478 in additional interest to be paid by taxpayers. This is a risky scheme that was criticized by Budget Director Robert Keating last year:

*"One thing I'm really proud about our budget this year (2012) is we really did not rely on one-shots. There are for example, when you pay the retirement bill there is an option to amortize the bill. **There is a one-time savings but it's a long-term cost with high interest rates. It's not a good decision...The alternatives were bad decisions like the retirement amortization is a bad decision. Short term it's great – you get more money now but you're paying a lot more for it in the future. There is no benefit.**"*

Source: Robert Keating, Minutes of the Erie County Fiscal Stability Authority Finance Committee Meeting, 10/19/12

The County Executive's own Budget Director said 'kicking the can' on pension payments is 'not a good decision.' He is absolutely right. Why is Mr. Poloncarz promoting the use of a one-shot revenue that his own Budget Director called 'a bad decision'?" We would encourage the County Executive to listen to his Budget Director. Mr. Keating warned that this one-shot would lead to "higher interest rates" and that "there is no benefit." We agree with him wholeheartedly. It is quite puzzling for the County Executive to directly contradict a public position taken by his own Budget Director on this issue.

Another problem with kicking the can on our pension payments is that once the County takes advantage of this it will be very difficult to not continue to defer in the future. In 2010 four Counties participated, in 2011 it grew to seven Counties participating and in 2012 eleven Counties participated. While rates may decline in the future the five-year smoothing of the rate that is now utilized by the retirement system delays the real impact of the declining rates to 2015 and beyond. In the meantime the stock market could just as easily decline as it has resulting in higher rates and the County may find itself with even higher current bills in addition to the amortization payments.

Appropriations not funded include funds needed to close 2014 anticipated Bond and Note sales. The appropriation to pay Bond Counsel and Financial Advisor fees was requested by the Office along with the revenue to pay for them. The revenue was included in the 2014 budget but not the appropriation. We cannot borrow in 2014 because of this.

Another concern is Mr. Poloncarz's own admission that he refuses to be in compliance with the New York State Commission on Corrections (C.O.C.) recommendations for safe and adequate staffing of deputies at the county jails. When serving as Erie County Comptroller the current County Executive was highly critical of low and unsafe staffing levels:

“Failure to respond to the additional workload these posts would represent will drive overtime costs even higher than the present level...too few deputies/correction officers compel those remaining to work a punishing schedule that increases employee fatigue and drives ever-increasing overtime costs.”

Source: Mark C. Poloncarz, www.erie.gov, “A Review of Overtime at the Erie County Holding Center and the Erie County Correctional Facility, September 2011

“When we’re burning out employees in one of the most dangerous jobs you can have in all of Erie County, that’s not a good thing.”

Source: Mark C. Poloncarz, The Buffalo News, “Comptroller’s Report Targets Rampant Overtime at County Jails,” 9/22/11

The proposed 2014 budget message confirms the County Executive’s reversal of position on this issue, by refusing to be in compliance with jail deputy staffing levels recommended by the New York State Commission on Corrections, even though the county agreed to fully fund (12) positions at the Holding Center.

County Executive Poloncarz acknowledges that the County agreed to fund those positions, however, he chose not to:

“A May 2012 directive from the New York State Commission of Correction (“C.O.C.”) required the County to create 72 new sworn deputy and correction officer positions and a number of civilian positions in the Erie County Holding Center and Erie County Correctional Facility between 2012 and 2014. The cost of these new positions is more than \$6.5 million on an annualized basis. The first forty five (45) sworn positions and three civilian record clerk positions were established and approved by your Honorable Body in July 2012 and in the Adopted 2013 Budget. The C.O.C. anticipated the County to add twenty seven (27) new sworn positions in the 2014 recommended Budget and the Sheriff has, in fact, requested those positions as well as two (2) new records clerks. However, due to the County’s fiscal challenges, the 2014 recommended Budget is funding only fifteen (15) of those 29 requested positions.”

Source: 2014 County Executive’s Budget Message and Summary, p. ix 10/15/13

To borrow a familiar phrase from the County Executive’s spokesman, any further criticism of jail management staffing levels would be “like shooting someone in the foot and criticizing them for limping.” Mr. Poloncarz previously blasted inadequate staffing levels of jail deputies. Now he refuses to be in compliance with the Commission on Corrections recommendations to keep deputies and inmates safe. There is a ‘do as I say, not as I do’ component in the proposed 2014 budget.

The independently elected Erie County Clerk, the Honorable Christopher L. Jacobs also provided specific data stating the County Executive’s revenue projection for the Erie County Auto Bureau was out of balance and off by \$500,000. Historical trends provided by Mr. Jacobs show Mr. Poloncarz’ s revenue projections for a specific “Auto Fees Line” are nowhere near the administration’s inflated figure:

“I am deeply concerned with the Revenue Projections for the Erie County Auto Bureau, specifically the Auto Fees line...We felt our estimates were accurate and backed up by statistical data...I can tell you that the Auto Bureau will not be able to meet the dramatic increase in revenue projections submitted by the Budget Office.”

Source: Erie County Clerk Christopher L. Jacobs, “2014 Tentative Budget Revenue Projections,” 10/8/13

Based on the latest 2013 sales tax receipts the year-to-date growth is 2.20%, not the 2.94% the administration is forecasting. If that growth rate continues then sales tax would have to grow by 3.50% next year to meet budget. That would put the County in the same position that it found itself this year, needing an unrealistic growth rate to avoid facing a potential multi-million deficit in this account.

We expect to receive actual sales tax revenue figures for the entire year of 2013 by February of 2014. Only until then will we know definitively whether or not 2013 will end with a surplus or deficit.

The use of \$7.4 million in fund balance is especially troubling in light of then County Comptroller now County Executive Mark Poloncarz criticism of use of fund balances by the previous administration.

*"I am very concerned because, like the previous administration, the county executive's 2011 budget uses \$16.7 million of reserves – a **one shot revenue stream** – to balance the budget and the County's 2011 budget is still tied up in legal proceedings after the county executive decided to declare it 'null and void.' **Use of the County's fund balance for recurring expenses was one of the key factors that led to the 'Red-Green' fiscal crisis.** If the Erie County Fiscal Stability Authority doesn't approve this budget or the administration's Four Year Plan then there is a very real possibility they will go back to a control status."*

Source: Mark C. Poloncarz, "Poloncarz Warns Erie County's Financial Future Not as Strong as County Executive Says," 3/25/11

Instead of mandated appropriations the 2014 budget includes new positions; job upgrades, additional spending for Buffalo Convention Center; Visit Buffalo Niagara; Buffalo Niagara Film Commission; an Economic Development office in Toronto; Cultural Organizations and summits/meetings.

The 2014 budget continues the practice of not funding the Intergovernment Payments ("IGT") to ECMC. The budget is \$16.2 million with a plan in place that any amounts due beyond that will be amortized into the future with payments starting in 2015. This is yet another example of kicking the can down the road.

Appendix A lists the 2013 and 2014 budgeted revenues and appropriations for all the departments/divisions included in the Operating Fund, the Road Fund, The E-911 Fund; Library and Debt Service Fund Appendix B lists the total positions in the 2013 and 2014 budgets for the above departments/divisions and funds.

CATEGORY REVIEW

The table below summarizes the 2012 actuals, the 2013 adopted budget, the 2013 projection as provided in the August, 2013 Budget Monitoring Report ("BMR") released by the administration on October 4, 2013 and the 2014 proposed budget of the General Fund. The categories are the ones used in the Four Year Plan ("the Plan").

ACCOUNT	2012 Actual	2013 Budget	2013 Projection	2014 Budget
PROPERTY TAX LEVY	217,820,374	215,098,371	215,098,371	219,132,763
PROPERTY TAX RELATED	12,951,358	12,550,031	15,367,200	15,359,061
SALES TAX	410,720,331	426,033,687	422,810,875	434,438,173
SALES TAX TO OTHER GOVTS	283,983,931	294,861,414	292,343,683	300,383,134
OTHER LOCAL SOURCE	52,217,384	44,224,206	42,989,785	35,663,666
FEES FINES OR CHARGES	36,121,975	32,665,555	34,247,170	34,645,810
FUND BALANCE	0	5,405,000	12,867,250	7,405,000
FEDERAL AID	173,808,954	177,674,305	175,768,629	175,178,779
STATE AID	150,499,950	167,442,450	161,846,060	165,378,655
INTERFUND	1,197,166	0	720,000	3,912,334
TOTAL REVENUES	1,339,321,423	1,375,955,019	1,374,059,023	1,391,497,375
SALARIES	160,366,001	169,129,554	165,453,358	174,193,322
NON SALARIES	22,871,363	17,948,606	23,182,053	20,114,771
ADJUSTMENTS		(1,787,585)	0	(9,319,073)
FRINGE BENEFITS	114,806,615	124,745,318	119,504,614	124,964,178
SUPPLIES & REPAIRS	9,147,292	9,680,765	9,825,562	10,021,307
OTHER	22,461,791	20,475,823	24,038,089	22,389,089
CONTRACTUAL	440,839,724	457,602,870	452,892,607	461,321,004
EQUIPMENT	961,265	428,185	1,312,307	1,010,961
ALLOCATIONS	38,233,408	37,263,810	44,531,223	37,276,580
PROGRAM SPECIFIC	463,938,779	485,824,337	485,940,342	487,852,058
DEBT SERVICE	61,741,182	54,643,336	54,613,134	61,673,178
TOTAL APPROPRIATIONS	1,335,367,420	1,375,955,019	1,381,293,289	1,391,497,375

2014 REVENUES

PROPERTY TAX

The 2014 Property Tax, to support general fund operations, increased \$4,034,392 or 1.88% over the 2013 adopted budget and 2013 projection.

PROPERTY TAX RELATED

The 2014 Property Tax Related category increased \$2,809,030 or 22.38% over the adopted budget and decreased \$8,139 or -0.05% from the 2013 projection. The reason for this increase is the additional net revenue budgeted for the net Interest and Penalties Property Tax and Decrease in Property Tax Deferred Revenue accounts. To date we have seen no evidence to support either the 2013 projection or 2014 budget numbers. However, final accounting for these accounts is done after the end of the year.

SALES TAX

The 2014 budget is \$11,627,298 or 2.75% higher than the 2013 projection and \$8,404,486 or 1.97% higher than the 2013 adopted budget. For the first eight months of 2013 sales tax has grown 2.20% over the 2012 actual.

Three of the eight months actually were less than the comparable 2012 months. In 2012 the last four months of the year grew by only 1.79% over the last four months of 2011. If 2013 growth over the last four months of 2012 is the same percentage then the total growth in 2013 would be 2.06%. That would mean that sales tax would have to grow 3.64% over 2013 to meet budget.

Sales tax is the largest component of the County's budget. Final sales tax figures are not known until two months after the close of the year. Consequently it is incumbent upon the administration to be conservative in their estimates. As we have seen this year the administration is projecting a \$3,222,812 deficit in this account. If sales tax ends as indicated above, the deficit would rise to \$6,834,520 in this account. If 2014 growth is only 2.06% then the deficit in 2014 would be \$6,585,136.

The administration makes the case that prior period adjustments have negatively impacted current year's receipts and the "adjusted" growth rate is higher. Prior period adjustments always net to zero. Either the State over paid or under paid the County in the past and settles when they have reconciled their distributions. This is simple timing and the administration ignores the realities of this revenue.

As the County's dependence on sales tax has grown over the years it is imperative that the County be ultra conservative in its estimates of this volatile revenue that is

completely out of the County's control. This revenue stream will determine whether or not Erie County ended with a surplus or deficit in 2013.

SALES TAX TO OTHER GOVERNMENTS

The 2014 budget is \$8,039,451 or 2.75% above the 2013 projection. It is \$5,521,720 or 1.87% higher than the 2013 budget. This account represents the amount of total local sales tax the county shares with the various municipalities. It is offset in the budget by an appropriation, representing the payments to the various municipalities, equal to this revenue. Thus the net effect of this account is zero.

OTHER LOCAL SOURCES

The 2014 budget is \$7,326,119 or -17.04% below the 2013 projection. It is \$8,560,540 or -19.36% below the 2013 budget. The majority of this decline is the Health Special Needs Medicaid Early Intervention account 416920 that decreased \$4,198,021 and DSS Repay Medical Assistance account 417510 that decreased \$3,936,875. The reason for these declines appears to relate to the State takeover of Medicaid administration.

FEES, FINES OR CHARGES

The 2014 budget is \$398,640 or 1.16% higher than the 2013 projection. It is \$1,980,255 or 6.06% higher than the 2013 budget. This is primarily due to increases of \$400,000 in Auto Fees and \$200,000 in Recording Fees in the County Clerk Office; \$275,000 Jail Facility-Other Govts in Jail Management; and \$154,542. Election Expenses Other Governments \$630,392 Medical Examiner Fees. As noted above and in Appendix C attached, County Clerk Christopher L. Jacobs takes serious exception to the administration's increase of \$500,000 in Auto Fees from his office's estimate:

*"The State DMV confirmed the drop-off (in Auto Bureau revenue), which will happen because far fewer people's licenses expire next year compared to other years. **It's just that simple.**"*

Source: WGRZ.com, "Erie County Proposed 2014 Budget Released," 10/15/13

*"I am deeply concerned with the Revenue Projections for the Erie County Auto Bureau, specifically the Auto Fees line...We felt our estimates were accurate and backed up by statistical data...I can tell you that **the Auto Bureau will not be able to meet the dramatic increase in revenue projections submitted by the Budget Office.**"*

Source: Erie County Clerk Christopher L. Jacobs, "2014 Tentative Budget Revenue Projections," 10/8/13

Arbitrary increases in revenues without solid reasoning were one of the failures leading to the Red/Green budget meltdown last decade.

FUND BALANCE

The 2014 Proposed Budget is \$5,462,250 or -42.45% lower than the 2013 projection. It is \$2,000,000 or 37.00% higher than the 2013 adopted budget. Fund Balance is the

County's savings account. It is a measure of the County's liquidity. As such it is a major item when credit reviews are done by Moody's, Standard and Poor's and Fitch rating agencies. In late 2011 Moody's cited "...narrow reserves provide little cushion to economically sensitive revenues."

Fitch echoed concern about the County's reliance on volatile sales tax revenues in February of last year. Any use of fund balance without a plan on replenishing it weakens County finances. Paying for recurring expenses with non-recurring revenue was another hallmark of the Red/Green budget meltdown.

In addition to the general fund balance usage, the following funds are also utilizing fund balance:

Debt Service Fund	\$2,277,190
E-911 Fund	650,000
Library	852,555
<u>Total Other Funds</u>	<u>\$3,779,745</u>

FEDERAL AID

The 2014 budget is \$589,850 or -0.34% lower than the 2013 projection. It is \$2,495,526 or 1.40% lower than the 2013 budget. The revenue estimates appear in-line with the 2014 reimbursable expenditures. In addition, the federal government is facing mounting deficits and sequestration that may foretell lowering federal aid.

STATE AID

The 2014 budget is \$3,532,595 or 2.18% higher than the 2013 projection. It is \$2,063,795 or -1.23% lower than the 2013 budget. The revenue estimates appear in-line with the 2014 reimbursable expenditures. In addition while the State deficit numbers are smaller than the federal government, the 2014/15 State budget will not be revealed until early next year.

INTERFUND

The 2014 budget is \$3,192,334 higher than the 2013 projection. There was no Interfund revenue in the 2013 adopted budget. Therefore it is \$3,912,334 higher than the 2013 adopted budget. This revenue relates to closing of capital projects and after transferring available cash to pay any outstanding debt service the balance is being transferred to the general fund to pay for operating expenses. The Plan indicates no interfund revenue being used in 2015-2017 therefore this is one-shot revenue.

2014 APPROPRIATIONS

SALARIES

The 2014 budget is \$8,739,964 or 5.28% higher than the 2013 projection. It is \$5,063,768 or 2.99% higher than the 2013 adopted budget. A total of one hundred and six (106) position changes were made in the General Fund: fifty-three (53) deletes; three (3) gains and three (3) transfers; four (4) reallocations; two (2) reclass and forty one (41) new positions. The position changes along with other fund changes are detailed in Appendix D at the end of this report. Appendix B contains the department breakdown of total positions in the 2014 proposed budget and the 2013 adjusted budget.

As noted above the administration has ignored the agreement with the C.O.C. and has not funded twelve Holding Center positions exposing the County to potential future sanctions due to its non-compliance. Instead the administration is funding new positions in non-mandated areas and up grading other positions.

NON SALARIES

The 2014 budget is \$3,067,282 or -13.23% below the 2013 projection. It is \$2,166,165 or 12.07% higher than the 2013 adopted budget. The difference is due mainly to the increase in overtime budget, the Sheriff, \$774,949; Jail Management \$975,299 and Correctional Health \$250,000. Some of the overtime increase is due to the administration's lease agreement with the Buffalo Bills that increases the County's uniformed presence at Bills games. This increased cost is to be paid by the Bills.

ADJUSTMENTS

The 2014 budget is \$7,531,488 lower than the 2013 budget. No actuals are ever booked in these items as it consists of Employer Contribution Stabilization -\$8,600,000; Vacancy Savings (Turnover) -\$990,000 and MC compensation \$270,927.

The Employer Contribution Stabilization is the net amount of the 2014 pension expense that the Administration wants to not pay immediately but takes advantage of a State program to pay that amount over time at a rate of interest. Of the fifty-seven (57) Counties outside of New York City the administration reports that eleven (11) or 19% participated in 2013. If \$11,467,000 gross amount is deferred for the maximum term of ten (10) years at an estimated rate of 3.67% then the total cost to County taxpayers will be \$13,906,478. This would mean that taxpayers in 2024 will still be paying the 2014 pension bill.

The history of County's participating in this program is that once they amortize they continue to amortize future payments. Four counties amortized in 2010, three additional

Counties participated along with the original four in 2011 and in 2012 those seven along with four more participated. It will not be surprising to see those eleven participate in 2013.

Expecting lower pension rates in the future to facilitate stopping future amortization is highly speculative. The State pension system utilizes a five year smoothing rate which means the record high stock market returns that we have seen for the last year or so would have to continue for a total of five years to have meaningful rate decreases.

This is the definition of kicking the can down the road. Out of all the one shots included in this budget this is by far the worst. If there is any chance of the County generating either revenue above budget or spending below budget that money should be utilized to pay the pension bill on time and not saddle future taxpayers with this bill. We strongly encourage the County Executive to listen to his own Budget Director concerning rational criticisms of kicking the can on pension payments.

FRINGE BENEFITS

The 2014 budget is \$5,459,564 or 4.57% higher than the 2013 projection. It is \$218,860 or 0.18% higher than the 2013 budget. This category includes the pension expense. It is for the entire amount estimated to be due. The amount reported in the Plan is almost the same as budgeted for 2013. The rates issued by the State Comptroller for next year are lower than the current year rates. In addition the estimated bill issued last year, upon which the 2013 budget was estimated, turned out to be inflated due to over estimation of salary base by the State that resulted in an approximate \$2 million credit and a further reduction of approximately \$2 million in the estimate. Those amounts covered all funds but typically the General fund is approximately 85% of the total County portion of the bill.

SUPPLIES & REPAIRS

The 2014 budget is \$195,745 or 1.99% higher than the 2013 projection. It is \$340,542 or 3.52% higher than the 2013 adopted budget. The budget appears reasonable.

OTHER

The 2014 budget is \$1,649,000 or -6.86% below the 2013 projection. It is \$1,913,266 or 9.34% higher than the 2013 adopted budget. The reason for the increase is the \$2,000,000 appropriation increase for Risk Retention.

CONTRACTUAL

The 2014 budget is 8,428,397 or 1.86% higher than the 2013 projection. It is \$3,718,134 or 0.81% higher than the 2013 adopted budget. The main reason for this is the \$5,521,720 increase in the budget for Sales tax to Other Governments; this is offset by the revenue increase in the same amount. One item though requested by this Office but was not included in the 2014 budget is \$73,500 for contract payments to Bond

Counsel and Financial Advisor for 2014 borrowings. The revenue to pay for this was included in our request to make the net impact zero. However, the administration kept the revenue and cut the appropriation to nothing. Consequently there are no funds appropriated for the County's Capital and short term note borrowings next year.

EQUIPMENT

The 2014 budget is \$301,346 or -22.96% below the 2013 projection. It is \$582,776 or 136.10% higher than the 2013 adopted budget. The majority of this is the \$336,600 increase in motor vehicle equipment for the Sheriff Division.

ALLOCATIONS

The 2014 budget is \$7,254,643 or -16.29% below the 2013 projection. It is \$12,770 or 0.03% higher than the 2013 budget. The transfer to the Road Fund was reduced by \$713,198; the transfer to the E-911 Fund was reduced by \$92,146 and the transfer to the Debt Service Fund was increased by \$7,429,990.

PROGRAM SPECIFIC

The 2014 budget is \$1,911,716 or 0.39% higher than the 2013 projection. It is \$2,027,721 or 0.42% higher than the 2013 adopted budget. Medicaid has decreased by \$2,588,221; Family Assistance has increased by \$2,236,721; CWS Foster Care has increased \$886,897; Safety Net Assistance has increased \$8,041,596; Child Care (DSS) has increased \$271,776; Children with Special Needs has decreased \$6,708,988; State Training School has decreased \$11,946 and all other programs have decreased \$100,114. All are gross expenditures versus the 2013 adopted budgets. The Medicaid budget does not adjust for any positive impacts that will occur when Obamacare is implemented in 2014. If Obamacare is fully implemented and current State waiver requests are granted by the federal government the result may be lower Medicaid costs. If that were to happen any savings should be used to pay the pension bill and reduce if not eliminate the amount planned to be amortized.

DEBT SERVICE

The 2014 budget is \$7,060,044 or 12.93% higher than the 2013 projection. It is \$7,029,842 or 12.86% higher than the 2013 adopted budget.

Appendix A contains the departmental breakdown of the General Funds 2013 adopted budget and 2014 proposed budget.

OTHER FUNDS

It is significant to note the funding has been reduced for both the E-911 and Road funds. The 2014 Road Fund has decreased from \$21,591,236 to \$21,378,038. The E-911 fund has decreased from \$5,945,611 to \$5,874,270. Subsidy decreases as noted above.

REVIEW OF THE FOUR-YEAR FINANCIAL PLAN FOR FISCAL YEARS 2014-2017 ("the Plan")

The Plan is predicated on 2.75% annual growth in sales tax and 2% real property assessment growth on the revenue side. Since the Great Recession there has been only one year, 2011, that had a growth rate of that or higher. Most economists expected a larger than normal growth rate one year after the Great recession. As we have seen since the economy has behaved markedly different then it has in the past. Given that a 1% deviation in sales tax equals \$4.5 million plus, overestimating sales tax has a devastating impact on the Plan. A more conservative estimate would have been appropriate.

As we have also seen since the Great Recession property values in the County has not exhibited the same rates of growth as they did prior to the Great Recession. Over estimating the two largest revenues the County receives would greatly impact the Plan.

The Plan predicts slight growth in salaries. This would seem to signal that this administration assumes no settlement with the CSEA over that period. Continuation of the current expired contract means that free retiree health insurance will continue for the County's largest union.

The pension rate is estimated to decline each year of the Plan. Considering the volatility of the stock market upon which the rates are heavily dependent and the five year smoothing that is used to determine the rate that estimate, even though supplied by the State, those rates may be difficult to achieve.

The health insurance rates as provided by the consultant to Labor Management Health Fund appear to be in-line with industry estimates.

One of the potential gap closers, "Potential future revenue, such as casino gaming revenues from New York State," was announced by the Governor's Office earlier this month along with an annual estimate of over \$8 million for Erie County.

BUDGET RESOLUTIONS

Appendix E contains a listing of all 2014 budget resolutions that materially changed, added or deleted from the 2013 adopted budget.

CONCLUSION

The 2014 proposed budget contains numerous assumptions that may or may not ever come to fruition. Unfortunately for taxpayers, it contains one-shot revenue schemes, gimmicks, unfunded mandates and increased discretionary spending. The use of non-

recurring, or temporary resources to meet recurring expenses exacerbates the structural deficit, making future budgeting more difficult.

Risks to the current year's budget include uncertainty regarding the federal budget, which may once again be subject to sequestration or other limits on expenditures including aid to state and local governments, as well as uncertainty regarding the state budget and its impact on the County. Revenue projections and savings estimates may be too optimistic. Tax receipts may not come in as expected. Other revenue may not materialize as projected as future costs associated with its Medicaid growth will be paid for by the State under the phased-in takeover initiative.

The 2014 proposed budget leaves little if any margin for error. It is razor thin. The over dependence on one-shots and gimmicks is a recipe for failure. Kicking the can on pension and IGT will tie the hands of future County Executives and Legislatures in maintaining the balance between what the public wants, its needs and its ability to pay.

The County Executive is just sticking his finger in the dam. Long-term usage of gimmicks to balance budgets and increased spending will cause the dam the break. We don't want to go down that dark road again. Once was bad enough.

Sincerely yours,



Stefan I. Mychajliw
Erie County Comptroller

cc: Honorable Mark Poloncarz, Erie County Executive
Erie County Fiscal Stability Authority
Honorable Timothy Howard, Erie County Sheriff
Honorable Christopher L. Jacobs, Erie County Clerk

APPENDIX A

FUND CENTER	DEPARTMENT	2013 BUDGET APPROPRIATIONS	2014 BUDGET APPROPRIATIONS	2013 BUDGET REVENUES	2014 BUDGET REVENUES
100	Legislature	3,207,035	3,231,165	-	-
105	DISS	(980,000)	(709,383)	5,760	5,400
110	Risk Retention & Workers Comp	69,498	2,000,000	-	-
116	Jail	87,348,519	98,335,956	3,223,476	2,428,513
120	DSS	578,087,914	580,253,499	264,237,229	262,268,942
163	Senior Services	2,330,733	2,308,806	-	-
500	ECMCC	8,132,208	4,758,886	12,500	5,000
510	ERIE COUNTY HOME	2,007,371	1,346,957	-	-
10110	County Exec	1,321,350	1,397,088	-	-
10210	Budget	850,108	870,750	-	-
10310	Labor Rel	340,740	358,884	-	-
10610	Purchase	(160,000)	(18,838)	184,500	115,500
10710	DPW - Fleet	(209,859)	(273,993)	-	-
10810	EEO	250,940	254,804	-	-
10910	Public Advocacy	117,360	150,141	-	-
11110	Real Property	1,157,448	1,137,433	217,600	283,000
11200	Comptroller	3,479,344	3,382,063	96,000	100,500
11310	Clerk - Regis	4,125,023	4,208,634	7,361,900	7,583,500
11320	Clerk - Auto	5,403,758	5,440,957	8,801,000	9,202,000
11400	District Attorney	14,243,846	14,345,019	237,190	121,782
11510	Sheriff	17,547,756	20,132,530	2,497,918	2,065,120
12210	DPW - Comm	376,227	390,755	-	-
12220	DPW - B&G	15,170,540	16,411,165	2,187,916	2,145,134
12230	DPW - W&M	982,696	984,743	767,000	791,000
12410	Mental Health Admin.	47,756,555	43,487,819	44,393,206	39,859,635
12420	MH Forensic&FamilyCt	2,779,905	2,688,721	2,506,302	2,408,374
12520	Detention (DSS)	12,265,197	12,347,694	6,235,562	6,210,158
12530	Youth Bureau (DSS)	1,322,059	1,409,485	978,570	952,127
12610	Probation	10,317,762	10,390,885	2,024,055	1,954,584
12700	Health Division	5,470,421	5,374,455	2,115,566	2,144,074
12720	EMS	664,186	721,878	331,495	358,260
12730	Public Health Lab	7,305,722	7,425,473	3,224,280	3,304,899
12740	Medical Examiner	2,951,491	2,932,930	469,145	483,511
12750	Special Needs	73,353,696	65,919,409	43,697,256	37,421,997
12760	HealthCorr Health Serv	390,000	-	390,000	-
13000	Veterans	104,397	132,106	50,000	57,696
14020	County Wide Interfund	63,747,385	70,372,031	-	-
15000	Board of Elections	7,944,354	8,546,190	6,783,408	7,192,320
16010	Law -	13,669,579	13,688,724	980,086	495,043
16110	Personnel	2,331,342	2,357,101	138,500	103,500
16200	Environ & Planning	1,619,411	1,707,190	89,120	82,902
16410	Parks	5,458,615	5,855,864	1,661,224	1,523,529

APPENDIX A

FUND CENTER	DEPARTMENT	2013 BUDGET APPROPRIATIONS	2014 BUDGET APPROPRIATIONS	2013 BUDGET REVENUES	2014 BUDGET REVENUES
16500	CPS	2,064,206	2,043,377	27,000	27,000
16700	Emergency Services	1,123,617	1,179,323	279,000	303,470
1331020	Mass Transit	22,621,103	23,003,456	-	-
1331030	Tourism Promotion	7,809,894	8,023,494	-	-
1332010	Community/Neighborhood Developme	540,000	2,446,600	-	-
1333020	Cultural Agencies	5,580,000	5,647,967	-	-
1335010	Aid to Local Govt	307,361,414	312,883,134	-	-
1650060	STOP DWI	1,908,747	1,767,145	1,908,747	1,767,145
14010	COUNTYWIDE BUDGET	4,630,285	(3,920,233)	965,674,380	992,701,665
17000	COUNTYWIDE COMPTROLLER	367,234	1,015,360	595,000	558,500
14030	ECC	20,193,957	21,351,776	4,471,198	4,471,595
	DEBT SERVICE FUND	65,394,053	71,051,781	65,394,053	71,051,781
420	Library	26,509,069	26,404,549	26,509,069	26,404,549
123	ROAD FUND	30,891,236	29,678,038	30,891,236	29,678,038
16500	CPS E911	5,158,446	4,994,557	5,200,446	4,994,557
12720	EMS E911	1,260,321	1,213,359	1,260,321	1,213,359
11510	Sheriff E911	1,202,727	1,278,264	1,160,727	1,278,264
12110	UTILITY FUND	27,034,515	29,933,915	27,034,515	29,933,915
GRAND TOTAL		1,536,303,456	1,556,051,838	1,536,303,456	1,556,051,838

APPENDIX B

FUND CENTER	DEPARTMENT	2013 # EMPLOYEES	2014 # EMPLOYEES	CHANGE
100	Legislature	40	40	-
105	DISS	43	42	(1)
110	Risk Retention & Workers Comp	-	-	-
116	Jail	751	766	15
120	DSS	1,510	1,472	(38)
163	Senior Services	16	16	-
500	ECMCC			-
510	ERIE COUNTY HOME			-
10110	County Exec	13	13	-
10210	Budget	8	8	-
10310	Labor Rel	4	4	-
10610	Purchase	6	6	-
10710	DPW - Fleet	2	2	-
10810	EEO	3	3	-
10910	Public Advocacy	1	1	-
11110	Real Property	14	14	-
11200	Comptroller	34	31	(3)
11310	Clerk - Regis	63	63	-
11320	Clerk - Auto	106	106	-
11400	District Attorney	124	124	-
11510	Sheriff	335	335	-
12210	DPW - Comm	4	4	-
12220	DPW - B&G	123	129	6
12230	DPW - W&M	11	11	-
12410	Mental Health Admin.	13	13	-
12420	MH Forensic&FamilyCt	31	30	(1)
12520	Detention (DSS)	111	113	2
12530	Youth Bureau (DSS)	4	4	-
12610	Probation	116	117	1
12700	Health Division	55	55	-

APPENDIX B

FUND CENTER	DEPARTMENT	2013 # EMPLOYEES	2014 # EMPLOYEES	CHANGE
12720	EMS	128	128	-
12730	Public Health Lab	77	75	(2)
12740	Medical Examiner	20	20	-
12750	Special Needs	27	27	-
12760	HealthCorr Health Serv	70	70	-
13000	Veterans	3	3	-
14020	County Wide Interfund			-
15000	Board of Elections	10	10	-
16010	Law -	23	23	-
16110	Personnel	23	23	-
16200	Environ & Planning	13	14	1
16410	Parks	79	83	4
16500	CPS	11	11	-
16700	Emergency Services	41	46	5
1331020	Mass Transit			-
1331030	Tourism Promotion			-
1332010	Community/Neighborhood Developme			-
1333020	Cultural Agencies			-
1335010	Aid to Local Govt			-
1650060	STOP DWI	4	3	(1)
14010	COUNTYWIDE BUDGET	-	-	-
17000	COUNTYWIDE COMPTROLLER	-	-	-
14030	ECC			-
	DEBT SERVICE FUND			
420	Library	835	812	(23)
123	ROAD FUND	159	158	(1)
16500	CPS E911	53	53	-
12720	EMS E911	15	15	-
11510	Sheriff E911	16	16	-
12110	UTILITY FUND	2	2	-
GRAND TOTAL		5,150	5,114	(36)



COUNTY OF ERIE

CHRISTOPHER L. JACOBS
COUNTY CLERK

October 8, 2013

Honorable Stefan Mychajliw
Erie County Comptroller
95 Franklin Street, 11th Floor
Buffalo, NY 14202

RE: 2014 Tentative Budget Revenue Projections

Dear Comptroller Mychajliw:

I am in receipt of the 2014 Tentative Budget Revenue and Expense Projections submitted to you by the Director of Budget and Management.

I am deeply concerned with the Revenue Projections for the Erie County Auto Bureau, specifically the Auto Fees line (GL 415130). In our 2014 Budget Request to the Budget Office we estimated revenue of \$3.5 million for 2014. The County Executive's Tentative Projections has increased that number by \$500,000 for a revenue goal of \$4 million.

A major component of our Auto Bureau fee revenue is renewal fees for driver's licenses. As you know, driver's licenses come up for renewal every eight years. The amount of drivers that renew annually is not spread out equally over the eight years, far from it. Unfortunately, there is a very significant swing downward from this year (2013) to next year (2014). In 2013, we will have slightly over 100,000 renewals when in 2014 we will have just 34,000. This translates into approximately \$550,000 less in license renewal revenue for 2014 (see attached chart).

It is for this reason that we decreased our revenue estimates down by \$100,000 from the 2013 Adopted Budget for the 2014 budget year. We felt our estimates were accurate and backed up by statistical data. Although, no one can fully predict the future, I can tell you that the Auto Bureau will not be able to meet the dramatic increase in revenue projections submitted by the Budget Office.

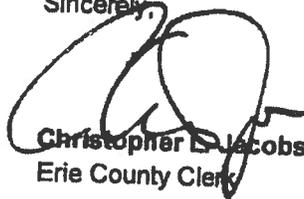
Honorable Stefan Mychajliw

October 8, 2013

Page 2 of 2

I write you with a deep concern for the validity of the 2014 budget revenue estimates for the Erie County Auto Bureau put forth by the County Executive and a budget that may be balanced on unrealistic revenue projections.

Sincerely,



Christopher L. Jacobs
Erie County Clerk

Attachment

C: Erie County Legislature
Robert Keating, Director, Budget and Management

Comm. 18E-1

Page 2 of 3

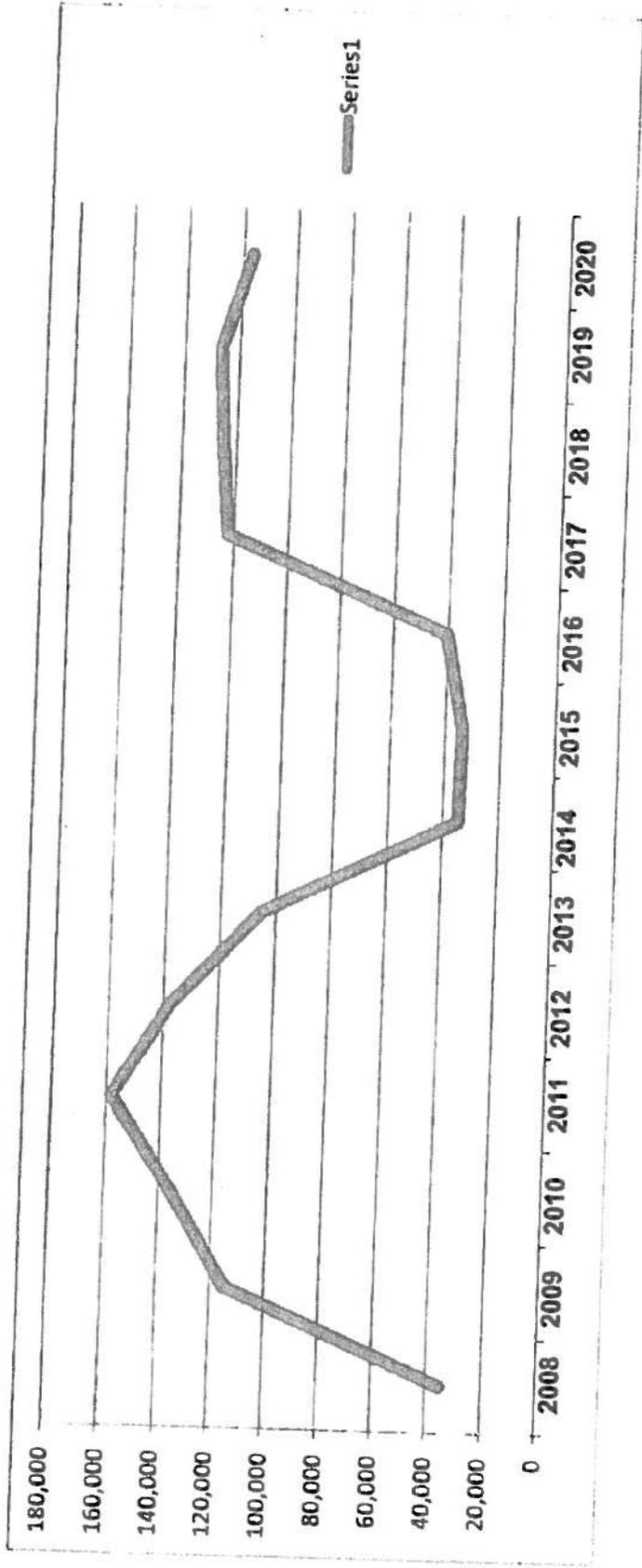
Comm. 19E-1

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Erie County Drivers License Renewal Projections- 2008- 2020

2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
34,930	114,799	135,687	158,179	137,414	104,779	34,341	33,619	40,403	121,897	125,074	126,518	116,228
\$228,172	\$947,092	\$1,179,418	\$1,304,977	\$1,133,665	\$864,447	\$283,313	\$277,357	\$333,325	\$1,005,660	\$1,031,860	\$1,043,773	\$958,881

12.7 of avg. renewal fee



APPENDIX D

DEPARTMENT	LINE #	#	TITLE	JOB GRADE	\$ AMOUNT	REMARK
Social Services	1	1	Energy Crisis Assistance Worker #2 (PT)	5	13,408	Delete
Social Services	11	1	Senior Account Clerk	6	36,795	Delete
Social Services	20	2	(2) Clerk	1	51,793	Delete
Social Services	6	1	Assistant Special Investigator	7	32,663	Delete
Social Services	8	1	Caseworker	7	39,442	Delete
Social Services	2	1	Caseworker	7	32,663	Delete
Social Services	18	1	Clerk Typist	1	24,294	Delete
Social Services	4	1	Social Welfare Examiner	6	30,435	Delete
Social Services	4	1	Senior Social Welfare Examiner	7	44,048	Delete
Social Services	2	1	Data Entry Operator	4	26,789	Delete
Social Services	5	1	Social Welfare Examiner	6	30,435	Delete
Social Services	13	1	Clerk Typist	1	24,294	Delete
Social Services	6	2	(2)Social Welfare Examiner	6	60,870	Delete
Social Services	10	1	Clerk Typist	1	27,946	Delete
Social Services	2	1	Systems Support Specialist	11	44,712	Delete
Social Services	7	1	Social Welfare Examiner	6	30,435	Delete
Social Services	7	1	Senior Social Welfare Examiner	7	32,663	Delete
Social Services	7	1	Senior Social Welfare Examiner	7	44,048	Delete
Social Services	12	1	Social Welfare Examiner	6	30,435	Delete
Social Services	12	6	(6)Social Welfare Examiner	6	182,610	Delete
Social Services	20	1	Senior Clerk - Typist	4	31,049	Delete
Social Services	6	1	Social Welfare Examiner Spanish Speaking	6	30,435	Delete
Social Services	7	1	Senior Clerk - Typist	4	26,789	Delete
Social Services	4	2	(2) Caseworker	7	73,028	Delete
Social Services	7	1	Social Services Team Worker	5	36,195	Delete
Social Services	6	1	Social Welfare Examiner	6	30,435	Delete
Social Services	17	1	Senior Clerk - Typist	4	26,789	Delete
Social Services	4	1	Caseworker	7	32,663	Delete
Budget	1	1	Systems Accountant-Budget (RPT)	11	29,987	Delete
Forensic Mental Health Services	12	1	Senior Clerk - Typist	4	26,789	Delete
Public Health Lab Division	1	1	Director of Public Health Laboratories	18	80,363	Delete
Public Health Lab Division	6	1	Account Clerk	4	26,789	Delete
Public Health Lab Division	2	1	Chief Laboratory Technologist Public Health	9	46,556	Delete
Comptroller	9	1	Accountant	9	37,690	Delete
Comptroller	3	1	Staff Auditor	11	44,712	Delete
CPS - Stop DWI/Traffic Safety	2	1	Public Relations Coordinator 55A	10	53,154	Delete
Real Property Tax	10	1	Tax Map Technician	6	33,205	Delete
Real Property Tax	14	1	Receptionist	3	29,689	Delete
Parks	2	2	(2)Life Guard Captain (PT)	50	7,560	Delete
Parks	4	2	(2)Life Guard (PT)	46	6,928	Delete
DISS	2	1	Assistant Enterprise Storage Mgr	14	74,665	Delete
DISS	8	1	Data Center Manager	12	47,924	Delete
DISS	12	1	Junior Technical Support Srv Sp	10	40,455	Delete
Division of Buildings & Grounds	3	1	Associate Engineer Environmental Complia	15	34,934	eff 7/1/14 New
Youth Services	6	1	Supervisor of Claims Administration	10	50,120	Gain
Youth Services	9	1	Administrative Clerk	7	41,284	Gain
Probation	6	1	Senior Billing Account Clerk	8	42,986	Gain
Budget	1	1	Systems Accountant-Budget (PT)	11	20,031	New
Public Health Lab Division	2	1	Administrative Coordinator PH Lab	12	47,924	New
Jail Management - Holding Ctr	4	2	(2)Sergeant - Officer	9	111,336	New

APPENDIX D

DEPARTMENT	LINE #	#	TITLE	JOB GRADE	\$ AMOUNT	REMARK
Jail Management - Holding Ctr	8	1	Records Clerk (Holding Center)	6	29,599	New
Jail Management - Holding Ctr	3	3	(3)Correction Sergeant	11	172,686	New
Jail Management - Holding Ctr	7	9	(9)Correction Officer CF	10	357,183	New
Emergency Services	2	5	(5)Fire Instructor - Part Time	11	7,850	New
Environment & Planning	3	1	Senior Planner	12	47,924	New
Real Property Tax	6	1	GIS Technician	7	36,060	New
Real Property Tax	12	1	Junlor Cashier - Property Tax Svc	5	33,013	New
Parks	3	1	Park Maintenance Worker I	3	30,380	New
Parks	1	1	Park Attendant PT	34	2,772	New
Parks	5	1	Park Maintenance Worker I	3	30,380	New
Parks	1	1	Park Attendant PT	34	2,772	New
Parks	1	1	Park Attendant PT	34	2,772	New
Parks	3	1	Park Maintenance Worker I	3	30,380	New
Parks	1	1	Park Attendant PT	34	2,772	New
Parks	6	1	Park Attendant PT	34	2,772	New
Division of Buildings & Grounds	3	3	(3)Watch Attendant	3	85,848	New
Division of Buildings & Grounds	2	1	Assistant Maintenance Supervisor	10	56,167	New
Division of Buildings & Grounds	9	1	Maintenance Worker	5	31,575	New
DISS	1	1	Manager of Information Processing	15	84,990	New
DISS	5	1	Senior Technical Support Serv Sp	13	52,448	New
Office of Veteran's Affairs	3	2	(2)Assistant Service Officer	5	56,151	Reallocate -
Office of Veteran's Affairs	2	2	(2)Assistant Service Officer	8	74,118	Reallocate +
Legislature	4	1	Senior Admn Clerk (Leg)	10	49,024	Reclass +
DISS	2	1	Senior Application Systems Sp	15	83,000	Reclass +
Social Services	3	1	Administrative Clerk	7	41,284	Transfer -
Social Services	4	1	Supervisor of Claims Administration	10	48,922	Transfer -
Comptroller	1	1	Senior Billing Account Clerk	8	42,013	Transfer -
Highways (DPW)	7	1	Motor Equipment Operator	5	32,792	Delete
Central Police Services	6	1	Forensic Biologist II	12	59,495	Delete
Senior Services	2	1	Long Term Care Coordinator	13	0	Transfer -
Senior Services	7	1	Project Coordinator Special Evts Sen Srv	9	47,663	Delete
Senior Services	10	1	Case Manager - Senior Services	7	39,442	Gain
Senior Services	12	1	Outreach Aide (Senior Services)	6	35,978	Gain
Senior Services	15	1	Account Clerk	4	31,049	Delete
Senior Services	1	1	Supervisor of Home and Community Based	14	61,333	Gain
Senior Services	4	1	Senior Case Manager - Senior Services	9	48,498	Transfer -
Senior Services	5	1	Outreach Aide (Senior Services)	6	35,978	Transfer -
Senior Services	7	1	Senior Account Clerk	6	30,435	Delete
Senior Services	2	1	Community Service Aide (PT)	1	13,483	Transfer -
Senior Services	1	1	Community Service Aide (PT)	1	13,887	Gain
Senior Services	1	1	Supervisor of Home and Community Based	14	58,631	Transfer -
Senior Services	3	2	(2)Senior Case Manager (Senior Services)	9	100,863	Gain
Senior Services	5	1	Case Manager - Senior Services	7	39,442	Transfer -
Senior Services	1	1	Long Term Care Coordinator	13	68,315	Gain
Senior Services	2	1	Senior Case Manager - Senior Services	9	52,087	Transfer -
Senior Services	3	1	Case Manager - Senior Services	7	44,048	Transfer -
Public Health Lab Division	2	1	Investigating Public Health Sanitarian	8	35,072	Delete
Public Health Lab Division	1	1	Investigating Public Health Sanitarian (PT)	8	16,595	New
Environment & Planning	4	1	Coordinator of Grants and Program Adm	12	66,741	Delete
Sewerage Management Division	17	1	Senior Sanitary Chemist	12	50,818	New

APPENDIX D

DEPARTMENT	LINE #	#	TITLE	JOB GRADE	\$ AMOUNT	REMARK
Sewerage Management Division	18	1	Accounting Analyst	11	47,312	Reclass +
Sewerage Management Division	14	1	Laboratory Technical Environmental Chem	7	34,360	Reclass +
Library	1	2	(2)Senior Page PT	38	15,808	Delete
Library	1	3	(3)Senior Page PT	38	5,658	Delete
Library	4	4	(4)Librarian 1 PT	9	6,094	Delete
Library	9	1	Clerk Typist PT	1	605	Delete
Library	5	1	Laborer PT	3	2,290	New
Library	3	2	(2)Page PT	34	16	Delete
Library	3	1	Page PT	34	8	Delete
Library	1	2	(2)Senior Page PT	38	16	Delete
Library	4	3	(3)Librarian 1 PT	9	54	Delete
Library	1	2	(2)Technical Specialist Computer Library PT	54	3,719	Delete
Library	3	3	(3)Librarian 1 PT	9	4,463	Delete
Library	1	1	Senior Page PT	38	4,160	Delete

APPENDIX E

Resolution # [13/14]	2013 Resolution	2014 Resolution
20/20	Commissioner of E&P and County Attorney to ensure that agencies identified in Fund 110 receive contracts no later than February 15, 2013.	Commissioner of E&P and County Attorney to ensure that agencies identified in Fund 110 receive contracts no later than February 28, 2014.
22/22	Professional Services Contracts & Fees: Health - \$563,730 PH Lab, Epidemiology, & Environmental Health - \$213,650 Medical Examiner & Disease Control - \$265,250 Special Needs - \$52,000 Correctional Health - \$1,300,921	Professional Services Contracts & Fees: Health - \$356,450 PH Lab, Epidemiology, & Environmental Health - \$306,450 Medical Examiner & Disease Control - \$255,250 Special Needs - \$42,000 Correctional Health - \$1,546,534
23/23		Department of Health - Public & Correctional Health Contract Organizations add: Buffalo State College, Cicatelli Associates, Inc. (CAI), Community Health Organization, Daemen College, Excellus, Fidelis Care, Health Now, Health Research Incorporated, Independent Health Association, Northwest Buffalo Community Health Care Center, Quest Diagnostics, and Univera.
new/24		[<i>new Resolution</i>] Health Dept - Public Health Lab has undergone a change due to a shift in availability of a FT Public Lab Director and must enter into partnership agreement. County Executive is authorized to enter into agreement with University at Buffalo Pathologists, Inc.
24/25	Healthy Moms grant in 2013 budget but not 2014.	Grants changed from 1314 year to 1415 year. Following grants were added: Medical Response Corps, Highway Safety Grant, and Expanded Partner Services.
25/26		Contract agencies for clinical services for Cancer Services Programs of Erie County add: ABC Therapeutics, Endoscopy Center of Western New York, Erie County Medical Center Corporation, and Liberty Post.
28/29	Commercial transportation roundtrip contract rate \$68.40 per day.	Commercial transportation roundtrip contract rate \$70.26 per day.

APPENDIX E

Resolution # [13/14]	2013 Resolution	2014 Resolution
32/33	Revenue: Forfeiture Crime Proceeds - \$86,000 Appropriations: Lab & Technical Equipment - \$40,000 Office Furniture & Fixtures - \$10,000 Motor Vehicles - \$36,000	Revenue: Forfeiture Crime Proceeds - \$75,000 Appropriations: Lab & Technical Equipment - \$40,000 Office Furniture & Fixtures - \$15,000 Motor Vehicles - \$20,000
new/36		Jail Management to provide liturgical and religious services at no more than \$100 per week paid through the Telephone Funds Budget.
35/deleted	Personal Services contract with Lynn Tarnawski a certified Statewide Automated Fingerprint Identification System (SAFIS) Latent Examiner not to exceed \$20,000.	
38/39	Social Services program contracts total \$16,367,702.	Social Services program contracts total \$17,273,733.
add/56		County Executive authorized to enter into contracts for food preparation and delivery to congregate dining sites for the Stay Fit (Congregate) Dining Program with: Meals on Wheels of Western New York, Inc., The Salvation Army, a New York Corp., and Town of Amherst by and through the Amherst Center for Senior Services.
55/57		Contracts for congregate dining facilities add: Walden Park Senior Housing II, LLC.
56/58	Contract for home-delivered meals for homebound clients with: Meals on Wheels of Western New York, Inc. Southtowns Meals on Wheels, Inc.	Contract for home-delivered meals for homebound clients with: Kenmore-Tonawanda Meals on Wheels Meals on Wheels of Western New York, Inc. Town of Amherst by and through Amherst Center for Senior Services
57/59	Contracts for the Going Places Program	Contracts for Transportation for the Elderly Program add: City of Lackawanna
60/deleted	Contract with Registered Dietician Lisa Gebauer Smith for services at the Congregate Dining sites.	
64/65		Home Health Care contracts delete: Aurora Home Care Services Sibley Nursing Personnel Service, Inc.

APPENDIX E

Resolution # [13/14]	2013 Resolution	2014 Resolution
add/71		County Executive is authorized to accept revenue from New York State Energy Research and Development Authority (NYSERDA).
add/74		Department of Senior Services is authorized to be a Quality and Technical Assistance Center (QTAC) and to accept QTAC funding and materials to support the Department's Disease Prevention and Health Promotion efforts.
77/80	\$3,300,000 appropriated to the Buffalo Niagara Convetion and Visitors Bureau; and \$1,650,000 to the Buffalo Convention CenterNiagara Film Commlssion	<p>\$3,217,550 appropriated to the Buffalo Niagara Convetion and Visitors Bureau [CVB];</p> <p>\$1,674,750 to the Buffalo Convention Center [Convention Center]; and \$131,950 to the Buffalo Niagara - WNED Film Commission [Film Commission];</p> <p>add: Film Commission shall prepare a budget showing how the funds allocated In the 2014 budget will be spent; Film Commission shall file copy of budget and strategic plan with Clerk of Legislature by February 15, 2014; the CVB, Convention Center, and Film Commission shall provide a list of all personnel with job titles, descriptions, and salaries to the Clerk of the Legislature by January 29, 2014.</p>
83/86	<i>see last page</i>	<i>see last page</i>
85/88	Closing of DPW Capital Project accounts has a balance of \$1,761,403.41.	Closing of DPW Capital Project accounts has a balance of \$3,912,334.59.

APPENDIX E

Resolution # [13/14]	2013 Resolution	2014 Resolution
new/89		<p>MCs in the Executive Branch (not including libraries), Comptroller's Office, County Clerk, Legislature, and Board of Elections receive a 4% cost of living increase effective in 2014. MCs in the Sheriff's Office receive a cost of living increase of 2% effective in 2014. As of January 1, 2014 MCs can pay 15% of the cost of the Value Health Insurance Plan of 100% of the difference between the Value Plan and the Core or Enhanced Health Plans. Also effective 1/1/14 Teamsters, Sheriff PBA, NYSNA, CSEA Correction Officers, elected officials, and MCS who are eligible for health insurance but waive coverage receive \$150 monthly in 2 equal payments for single coverage and \$300 monthly for family coverage. County employees covered by another County employee are not eligible for the waiver.</p>
new/90		<p>The Director of Budget and Management is authorized to adjust fringe benefit accounts in all departments as necessary to address changes in the County's required employer contribution obligations to the New York State and Local Retirement System.</p>

APPENDIX E

Resolution # [13/14]	2013 Resolution	2014 Resolution
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Sewer District Number 1

Appropriations \$6,837,919
 Estimated Revenues (704,326)
 Tax Levy \$6,133,593

Sewer District Number 1

Appropriations \$7,095,531
 Estimated Revenues (768,947)
 Tax Levy \$6,326,583

Sewer District Number 4

Appropriations \$9,631,251
 Estimated Revenues (4,380,562)
 Tax Levy \$5,250,689

Sewer District Number 4

Appropriations \$9,770,334
 Estimated Revenues (4,199,914)
 Tax Levy \$5,570,420

T/O Lancaster - \$2,808,344; V/O Lancaster -
 \$1,106, 154; V/O Depew - \$1,336, 191

T/O Lancaster - \$2,986,232; V/O Lancaster -
 \$1,183,603; V/O Depew - \$1,400,585

Sewer District Number 5

Appropriations \$2,316,204
 Estimated Revenues (810,992)
 Tax Levy \$1,505,212

Sewer District Number 5

Appropriations \$2,370,249
 Estimated Revenues (863,463)
 Tax Levy \$1,506,786

Sewer District Number 2

Appropriations \$7,776,976
 Estimated Revenues (1,533,948)
 Tax Levy \$6,243,028

Sewer District Number 2

Appropriations \$8,073,932
 Estimated Revenues (1,651,827)
 Tax Levy \$6,422,105

Sewer District Number 3

Appropriations \$18,806,426
 Estimated Revenues (5,792,062)
 Tax Levy \$13,014,364

Sewer District Number 3

Appropriations \$20,023,862
 Estimated Revenues (6,319,813)
 Tax Levy \$13,704,049

Sewer District Number 8

Appropriations \$2,093,790
 Estimated Revenues (802,396)
 Tax Levy \$1,291,394

Sewer District Number 8

Appropriations \$2,350,273
 Estimated Revenues (1,054,325)
 Tax Levy \$1,295,948

Sewer District Number 6

Appropriations \$5,232,928
 Estimated Revenues (2,428,368)
 Tax Levy \$2,804,560

Sewer District Number 6

Appropriations \$5,378,073
 Estimated Revenues (2,841,744)
 Tax Levy \$2,536,329