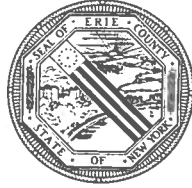


SUSPENSION



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

May 13, 2015

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

Re: 2014 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 2014 through the annual Budget Balancing Amendments and designations.

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 2014 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.

Included in the resolution is authorization to transfer funds designate and re-appropriate specific 2014 funding into the 2015 fiscal year.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mark C. Poloncarz", is written over a horizontal line.

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jc

cc: Robert W. Keating, Director of Budget and Management

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MEMORANDUM

TO: Erie County Legislature
FROM: Robert W. Keating, Director of Budget and Management
RE: 2014 Year-End Budget Balancing Amendments and Designations
DATE: May 13, 2015

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 at Drescher & Malecki, LLP for the 2014 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.

It is anticipated that Erie County will end fiscal year 2014 with approximately a \$2.5 million Fund 110 surplus after approval of this resolution.

BACKGROUND INFORMATION

Numerous fiscal issues previously identified during 2014, especially within personal services accounts, require budgetary "clean-up" adjustments. This resolution requests authorization to decrease appropriations where available, in order to increase appropriations that are currently indicating a budget shortfall. The Budget Balancing Amendments are a normal, routine action annually.

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 2014 financial statements by our independent auditors. The budget adjustments do not in any way increase spending.

Also included in the resolution is authorization to re-appropriate 2014 funds into 2015 so that they may be designated for anticipated expenditure. These items are in the form of fund reservations and include funding for the County Attorney's Risk Retention Fund in the amount of \$167,362, \$40,000 for a fraud risk assessment to be conducted through the Comptroller's Office, \$9,500 in office equipment in the Comptroller's Office, \$63,500 for Buildings and Grounds maintenance projects, \$20,175 for document verification services and office equipment in the County Clerk Registrar Division and Auto Bureau Division, \$1,998 for Office of Disabled computer equipment, \$92,863 for County share of grants in the County-wide Budget Accounts to be used for the domestic violence program in the Office of the District Attorney, \$8,762 in County-wide Budget Accounts for municipal memberships, \$2,000,000 for road salt, asphalt and labor expense in the Department of Public Works, Division of Highways as budgeted in the County-wide Inter-fund Accounts, and \$146,055.68 in the Department of Social Services and \$12,500 in the Youth Services Division for various community agencies and child protection

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initiatives, \$2,500 for the Fisheries Advisory Board, and \$30,300 for vehicle repairs in the Sheriff Division.

In addition, the County will reappropriate 2014 funds in the amount of \$305,334.54 for book and equipment expense at the Buffalo and Erie County Public Library, \$350,000 in the Highway Fund for salt and road repair supplies, and \$26,345 for Sewer Fund equipment.

The Legislature has previously authorized other designations and re-appropriations as follows:

- \$5,841,400 for Highway projects and road work in 2015 (Comm. 7E-5)
- \$748,042 for various personal services adjustments in 2015 (Comm. 7E-14)
- \$53,200 for the re-creation of the Conditional Release Program (Comm. 9E-17)

Authorization is also requested to transfer available balances and utilize unanticipated revenue in order to establish funding in 2014 to be re-appropriated as funds reservations into 2015. The requested items cover anticipated 2014 expenditures and have been deemed essential to maintaining a balanced 2015 Budget. The items are as follows:

- County-wide Budget Accounts
 - \$840,000 for County Share to Grants
 - \$1,500,000 for ECMCC-related expense
- County-wide Interfund Accounts – Transfer to Capital Projects
 - \$54,350 for Ralph Wilson Stadium
 - \$80,000 for Erie Community College
 - \$850,000 for the Buffalo and Erie County Botanical Gardens
 - \$250,000 for the Energy Saving Lighting Project
 - \$200,000 for Parks Improvements
- Department of Social Services
 - \$128,000 for office and technology equipment
- Buildings and Grounds
 - \$102,000 for Life Safety Contracts
- Sheriff Division
 - \$213,000 for the procurement of new Marked Road Patrol Vehicles
- County Attorney's Office
 - \$800,000 for foreclosure actions
 - \$1,900,000 for the Risk Retention Fund

CONSEQUENCES OF A NEGATIVE ACTION

If authorization is not granted, the completion of the 2014 financial statements for the County will be delayed and certain funding will not be available for projects and programs in 2015 including the above-noted capital projects and highway supplies.

STEPS FOLLOWING APPROVAL

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

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A RESOLUTION SUBMITTED BY: DIVISION OF BUDGET AND MANAGEMENT

RE: 2014 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 2014 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, 2014 funding within the County Attorney's Risk Retention Fund, in the Comptroller's Office, Division of Buildings and Grounds, the County Clerk Registrar Division and Auto Bureau Division, Office of Disabled, County-wide Budget, County-wide Interfund Transfers, Department of Social Services, Division of Youth Services, the Fisheries Advisory Board, the Sheriff Division, the Buffalo and Erie County Public Library, the Highway Fund, and in the Sewer Fund is designated for re-appropriation into 2015; and

WHEREAS, this Honorable Body has previously authorized other 2014 designations and re-appropriations into 2015 as follows: \$5,841,400 for Highway projects and road work in 2015 (Comm. 7E-5), \$748,042 for various personal services adjustments in 2015 (Comm. 7E-14), and \$53,200 for the re-creation of the Conditional Release Program (Comm. 9E-17); and

WHEREAS, additional 2014 fund transfers are also requested in order to establish fund reservations which will be re-appropriated into 2015 to maintain a balanced 2014 budget and provide additional services.

NOW, THEREFORE, BE IT

RESOLVED, that the Director of the Division of Budget and Management is hereby authorized to adjust the 2014 Budget in order to facilitate the completion of 2014 financial statements, based on the following schedule:

2014 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 from where the shortfall occurred.

Department	Account	Increase/ (Decrease)
General Fund 110 - Expense Adjustments		
105	DISS	
	500000 Full Time - Salaries	(34,708)
	500350 Other Employee Pymts	10,689
	516030 Maintenance Contr	24,019
	DISS Total	Comm. 10E-31

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Department	Account	Increase/ (Decrease)
120	Department of Social Services	
	500000 Full Time - Salaries	(4,710,319)
	500010 Part Time - Wages	(193,228)
	500020 Regular PT - Wages	(49,833)
	500030 Seasonal Emp. Wages	(54,729)
	500330 Holiday Worked	14,061
	500350 Other Employee Pymts	50,002
	501000 Overtime	612,226
	502000 Fringe Benefits	665,341
	516440 Medicaid Srvs Cont	(404,166)
	516450 Interpreter Srv Cont	19,551
	525000 MMIS-Medicaid Loc Sh	(308,168)
	525020 UPL Expense	15,224,488
	525030 MA - Gross Loc Pymts	(1,206,982)
	525040 Family Assistance-FA	1,868,005
	525050 CWS - Foster Care	5,040,124
	525070 Emer Assist To Adlts	765,836
	525080 Ed Handicapped Child	71,680
	525091 Child Care-Title XX	64,512
	525130 State Training Schls	4,093,781
	525150 DSH Expense	4,497,415
	530000 Other Expenses	(1,072,011)
	530010 Chargebacks	664,225
	530030 Pivot Wage Subsidies	(671,450)
	545000 Rental Charges	(119,602)
	DSS Total	24,860,759
11400	District Attorney	
	500000 Full Time - Salaries	(22,800)
	500350 Other Employee Pymts	22,800
	District Attorney Total	0
11510	Sheriff Division	
	500000 Full Time - Salaries	(50,669)
	500010 Part Time - Wages	(39,809)
	500030 Seasonal Emp. Wages	19,980
	500330 Holiday Worked	10,186
	500350 Other Employee Pymts	45,152
	501000 Overtime	404,507
	502000 Fringe Benefits	(389,347)
	Sheriff Division Total	0

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Department	Account	Increase/ (Decrease)
12220	DPW Building & Grounds	
	500000 Full Time - Salaries	(388,837)
	500350 Other Employee Pymts	12,883
	501000 Overtime	11,383
	502000 Fringe Benefits	(162,462)
	516010 Cnt Pmts-Non Pro Pur	(185,000)
	575040 Interfund Exp - Utility	712,033
	DPW Building & Grounds Total	0
12520	Youth Detention	
	500000 Full Time - Salaries	(256,678)
	501000 Overtime	256,678
	Youth Detention Total	0
12610	Probation Division	
	500000 Full Time - Salaries	(52,654)
	502000 Fringe Benefits	62,881
	516030 Maintenance Contr	(11,559)
	559000 County Share-Grants	53,200
	Probation Divn Total	51,868
12700	Health Division	
	500000 Full Time - Salaries	(27,823)
	501000 Overtime	15,898
	502000 Fringe Benefits	11,925
	Health Division Total	0
12720	Emergency Medical Services	
	500000 Full Time - Salaries	18,863
	500010 Part Time - Wages	(2,770)
	501000 Overtime	3,144
	502000 Fringe Benefits	(19,237)
	Emergency Medical Services Total	0
12730	Public Health Lab	
	500000 Full Time - Salaries	(50,638)
	500010 Part Time - Wages	(11,266)
	501000 Overtime	10,565
	502000 Fringe Benefits	56,747
	505800 Medical & Hlth Supp	(30,255)
	510000 Local Mileage Reimb	24,847
	Public Health Lab Total	0

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Department	Account	Increase/ (Decrease)
12760	Correctional Health	
	500000 Full Time - Salaries	(433,893)
	500320 Uniform Allowance	21,000
	500330 Holiday Worked	16,723
	500340 Line-Up	23,264
	501000 Overtime	315,009
	502000 Fringe Benefits	(101,806)
	505800 Medical & Hlth Supp	397,106
	510000 Local Mileage Reimb	3,597
	516020 Pro Ser Cnt and Fees	169,696
	516050 Dept Payments-ECMCC	(410,696)
	Correctional Health Total	0
14010	County-wide Acct Budget	
	502400 Employ Contr Stabilization	1,600,000
	504990 Reductions Per Srv	990,000
	504992 Contract Salary Res	(122,818)
	516050 Dept Payments-ECMCC	87,159
	Cty-wide Acct Budget Total	2,554,341
14020	Inter-Fund	
	570000 Interfund Transfer Subsidy - Nov. Storm	1,259,000
	570025 InterFd Co Share 911	46,643
	570040 I/F Subsidy Debt Srv	140,971
	Inter-Fund Total	1,446,614
14030	Community College	
	520020 Co Res Enrl other Comm Col	667,204
	Community College Total	667,204
16410	Parks	
	500000 Full Time - Salaries	(88,134)
	500010 Part Time - Wages	(17,567)
	501000 Overtime	148,217
	502000 Fringe Benefits	(42,516)
	Parks Total	0
16500	Central Police Srvcs	
	500000 Full Time - Salaries	(30,127)
	502000 Fringe Benefits	(79,216)
	559000 County Share-Grants	630,698
	Central Police Srvcs Total	521,355

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Department	Account	Increase/ (Decrease)
16700	Emergency Services	
	500000 Full Time - Salaries	11,043
	500010 Part Time - Wages	(20,149)
	501000 Overtime	16,566
	502000 Fringe Benefits	(22,755)
	559000 County Share-Grants	64,550
	Emergency Services Total	49,255
1331020	Mass Transit	
	520030 NFTA-Share Sales Tax	(155,926)
	Mass Transit Total	(155,926)
Total - General Fund 110 Expense		
	Adjustment	29,995,470
General Fund 110 - Revenue Adjustments		
120	DSS	
	411490 FA - TANF FFFS	3,789,880
	411610 FA-Serv/Recipients	1,606,999
	411680 FA-Foster Care/Adopt	1,000,000
	466070 Refunds P/Y Expenses	2,198,689
	DSS Total	8,595,568
14010	Cty-wide Acct Budget	
	400040 Other Pay/Lieu-Tax	414,943
	400050 Int&Pen on R P Taxes	314,642
	402300 Hotel Occupancy Tax	948,414
	466280 Local Srce - ECMCC	19,721,903
	Cty-wide Acct Budget Total	21,399,902
Total - General Fund 110 Revenue		
	Adjustment	29,995,470
Net - Fund 110 - Revenue less Expense		0

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Department	Account	Increase/ (Decrease)
Fund 140 - Utility Fund		
Expense		
12110	Utilities Fund-(DPW)	
	515000 Utility Charges	(51,662)
	516020 Pro Ser Cnt and Fees	51,662
	Utilities Fund-(DPW) Total	0
Fund 210 - Highway Fund		
Expense		
123	Highways (DPW)	
	500000 Full Time - Salaries	(602,788)
	500350 Other Employee Pymts	42,147
	501000 Overtime	307,272
	502000 Fringe Benefits	227,256
	575040 I/F Expense-Utility	26,113
	Highways (DPW) Total	0
Fund 220 - Sewer Fund		
Expense		
18010	Sewerage Management	
	500000 Full Time - Salaries	(51,404)
	500350 Other Employee Pymts	51,404
	Sewerage Management Total	0
Fund 230 - E-911 Fund		
Expense		
11510	Sheriff Division	
	500000 Full Time - Salaries	(23,994)
	501000 Overtime	23,994
	Sheriff Division Total	0
12720	Emergency Medical Services	
	500000 Full Time - Salaries	(10,877)
	501000 Overtime	10,877
	Emergency Medical Services Total	0
16500	Central Police Svcs	
	500000 Full Time - Salaries	(30,594)
	501000 Overtime	30,594
	Central Police Svcs Total	0

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Department	Account		Increase/ (Decrease)
Fund 310 - Debt Service			
Fund			
Expense			
17200	General Debt		
	550000	Principal - Bonds	529,198
	550010	Prin-Long Term Loan	3,890,000
	550110	Bond Issue Costs	220,477
	550800	Interest - Bonds	183,754
	550810	Inter-Long Term Loan	4,045,850
	General Debt Total		8,869,279
Revenue			
17200	General Debt		
	445070	Prem On Obligations	249,958
	445180	Inter-Long Term L Re	3,297,958
	466350	Prin-Long Term L Re	4,640,751
	486000	Interfnd Rev Subsidy	680,612
	General Debt Total		8,869,279
Net Fund Center 17200 - Revenue less			
Expense			0
Fund 310 - Debt Service			
Fund			
Expense			
17500	Debt Srv SD 3/South		
	550000	Principal - Bonds	(20,485)
	550110	Bond Issue Costs	20,485
	Debt Srv SD 3/South Total		0
Fund 820 - Library Fund			
Expense			
420	Library		
	500000	Full Time - Salaries	19,420
	500010	Part Time - Wages	(19,420)
	Library Total		0

and be it further

RESOLVED, that authorization is provided to re-appropriate available 2014 funding for the County Attorney's Risk Retention Fund in the amount of \$167,362, \$40,000 for a fraud risk assessment to be conducted through the Comptroller's Office, \$9,500 in office equipment in the Comptroller's Office, \$63,500 for Division of Buildings and Grounds maintenance projects, \$20,175 for document verification services and office equipment in the County Clerk Registrar Division and Auto Bureau Division, \$1,998 for Office of Disabled computer equipment, \$92,861

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for County share of grants in the County-wide Budget Accounts to be used for the domestic violence program conducted by the Office of the District Attorney, \$8,762 in County-wide Budget Accounts for municipal memberships, \$2,000,000 for road salt, asphalt, and labor expense in Highways as budgeted in the County-wide Inter-fund Accounts, \$146,055.68 in the Department of Social Services and \$12,500 in the Youth Services Division for various community agencies and child protection initiatives, \$2,500 of funds for the Fisheries Advisory Board, \$30,300 for vehicle repairs in the Sheriff Division, \$305,334.54 for book and equipment expense at the Buffalo and Erie County Public Library, \$350,000 in the Highway Fund for salt and road repair supplies, and \$26,345 for Sewer Fund equipment; and be it further

RESOLVED, this Honorable Body has previously authorized other 2014 designations and re-appropriations into 2015 as follows: \$5,841,400 for Highway projects and road work in 2015 (Comm. 7E-5), \$748,042 for various personal services adjustments in 2015 (Comm. 7E-14), and \$53,200 for the re-creation of the Conditional Release Program (Comm. 9E-17); and be it further

RESOLVED, that authorization is provided to transfer available 2014 funding for additional designations and establish re-appropriations into 2015 as follows:

- County-wide Budget Accounts
 - \$840,000 for County Share to Grants
 - \$1,500,000 for ECMCC-related expense
- County-wide Interfund Accounts – Transfer to Capital Projects
 - \$54,350 for Ralph Wilson Stadium
 - \$80,000 for Erie Community College
 - \$850,000 for the Botanical Gardens
 - \$250,000 for the Energy Saving Lighting Project
 - \$200,000 for Parks Improvements
- Department of Social Services
 - \$128,000 for office and technology equipment
- Buildings and Grounds
 - \$102,000 for Life Safety Contracts
- Sheriff Division
 - \$213,000 for the procurement of new Marked Road Patrol Vehicles
- County Attorney's Office
 - \$800,000 for foreclosure actions
 - \$1,900,000 for the Risk Retention Fund

RESOLVED, that authorization is hereby provide to make the following 2014 budget adjustments in order to establish funding for the reappropriations outlined in the preceding resolve:

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General Fund 110 - Expense Adjustments			Increase/ (Decrease)
14010	County-wide Acct Budget		
	559000 County Share-Grants		840,000
	516050 ECMCC		1,500,000
	County-wide Acct Budget Total		2,340,000
14020	County-wide Inter-Fund		
	570050 Interfund Transfer Capital RWS		54,350
	570050 Interfund Transfer Capital ECC		80,000
	570050 Interfund Transfer Capital Botanical Gardens		850,000
	570050 Interfund Transfer Capital - Energy Saving Lighting		250,000
	570050 Interfund Transfer Capital Parks Improvements		200,000
	County-wide Inter-Fund Total		1,434,350
120	DSS		
	561410 Lab & Tech Eqt		43,000
	561420 Office Furn & Fixt		85,000
	DSS Total		128,000
12220	DPW Building & Grounds		
	516080 Life Safety Contracts		102,500
	DPW Building & Grounds Total		102,500
11510	Sheriff Division		
	561440 Motor Vehicle Equipment		213,000
	Sheriff Division Total		213,000
16010	Law Division		
	516042 Foreclosure Action		800,000
	Law Total		800,000
16020	Risk Retention Div.		
	555000 General Liability		1,900,000
	Risk Total		1,900,000
Total Designations			6,917,850
General Fund 110 - Revenue Adjustments			Increase/ (Decrease)
120	Department of Social Services		
	411490 FA - TANF FFFS		6,917,850
Net - Fund 110 - Revenue less Expense			0

and be it further

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RESOLVED, that the Director of Budget and Management is hereby authorized to make any required 2014 and 2015 budgetary adjustments to implement the budgetary amendments and reappropriations authorized in this resolution; and be it further

RESOLVED, that the Director of Budget and Management is authorized to make any further 2014 Budget adjustments that may be required based on inter-departmental budget balancing or 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.