

ERIE COUNTY CITIZENS' BUDGET REVIEW COMMISSION

INFORMATIONAL NOTES FROM May 27, 2015 MEETING

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ATTENDEES: Kevin Leffler, Jud Payne, Edward Kumrow, Jorge deRosas, Elias Farah, Timothy Callan, Jeremy Toth and Joseph Winter  
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Discussion of Budget Monitoring Report for period ended 3.31.15:

Mr. Winter asked Mr. Callan to review the most recent Budget Monitoring Report for the Committee. A discussion started with Mr. Callan pointing out that total year to date revenues exceeded total budgeted revenues by approximately \$5 million. The increase in revenue is primarily related to program specific sources amounting to approximately \$8.4 million; it is worth noting that the manner of accounting for this revenue will have an offsetting program service expense as a result of government accounting standards reimbursement reporting.

Mr. Callan also noted that sales tax collections were off by approximately \$1.6 million compared to budgeted amounts. The Division of Budget was going to continue to closely monitor sales tax collections to ascertain the overall financial impact to the County as well as budget implications.

In addition it was noted and further discussed the sensitive nature of the reliance of sales tax dollars to the overall budget along with some of the economic issues that drive sales tax amounts; notably at this point in time the depreciation of the Canadian dollar and its related purchasing power of Canadian shoppers and tourists at various Erie County retailers.

Next Mr. Callan discussed that year to date expenses exceeded budgeted expenses by approximately \$5 million net. It was noted that there is a positive variance (less spending) in personnel related costs of approximately \$2.1 million attributed to budgeted amounts which was caused by attrition and some budgeted positions that have remained unoccupied. Mr. Callan then directed the Committee to program specific expenses which amounted to approximately \$8.8 million more than budget; however as noted in program service revenues this is to be expected in light of reimbursement reporting methodology.

Lastly, Mr. Callan noted that year to date through March 31, 2015 that Erie County has a positive net budget variance of approximately \$79,000 and therefore it seems that fiscal management is being executed.

Mr. Callan indicated this year mid- year budget committee meetings with the Erie County Legislature will be held earlier and take place on June 15 – June 17, 2015

A discussion ensued about other Erie County fiscal and operating measures notably: Mr. Payne inquired about the possibility of a downtown stadium analysis noting the positive and negatives of such an undertaking as compared to the current use Ralph Wilson Stadium

The cost and maintenance of roadways and in particular the bridge along Route 219 in Springville was also discussed by the Committee members

The cost of child and family services along with juvenile children was also discussed among the Committee members.