



ECLEG APR08'16 PM12:27

COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

April 8, 2016

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

Re: 2015 Year-End Budget Balancing Amendments and Designations

Dear Honorable Members:

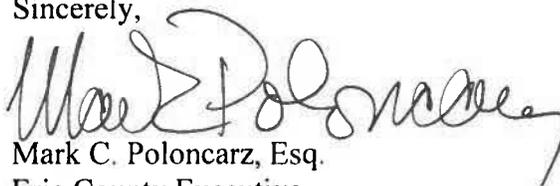
The attached resolution addresses various budgetary issues required to assist in the closing of fiscal year 2015 through the annual Budget Balancing Amendments and designations.

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 2015 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 and establish designations to address various departmental needs.

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

Sincerely,



Mark C. Poloncarz, Esq.
Erie County Executive

MCP/tcc

MEMORANDUM

TO: Erie County Legislature
FROM: Robert W. Keating, Director of Budget and Management
RE: 2015 Year-End Budget Balancing Amendments and Designations
DATE: April 8, 2016

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 2015 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 2015 with approximately a \$2 million Fund 110 surplus after approval of this resolution.

BACKGROUND INFORMATION

Numerous fiscal issues previously identified during 2015, 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 2015 financial statements by our independent auditors. The 2015 budget adjustments do not in any way increase spending.

Also included in the resolution is authorization to re-appropriate 2015 funds into 2016 so that they may be designated for anticipated expenditure. The following items are in the form of fund reservations.

- Division of Information and Support Services
 - \$5,360 for technology improvements
 - \$60,000 for an Employee Self Service enhancement study
 - \$220,000 for utility expense including Child Protection cell phones
- County Clerk Registrar
 - \$20,000 for Lab and Tech equipment
- County Clerk Auto Bureau
 - \$20,000 for various equipment items

- Department of Social Services
 - \$26,777 for various community agencies
 - \$1,207,088 for increases in the Indigent Care Medicaid charges
- Buildings and Grounds
 - \$30,000 for various maintenance items
 - \$360,000 for Family Court Lobby Renovations through capital project A.15080
- Medical Examiner
 - \$3,000 for training
- Risk Retention
 - \$423,441 for the Risk Retention Fund
- Environment and Planning
 - \$62,622 for a fiber optic broadband Internet feasibility study
 - \$16,500 for the Fish Advisory Board fish map
- Highways
 - \$5,000,000 for various road and bridge improvements and heavy equipment
- Library
 - \$231,363 for library book, materials and equipment

Authorization is also requested to transfer available balances and utilize unanticipated revenue in order to establish funding in 2015 to be designated and re-appropriated as funds reservations into 2016. The requested items cover anticipated 2015 expenditures and have been deemed essential to maintaining a balanced 2016 Budget. The items are as follows:

- Fleet Services
 - \$61,000 for the procurement of new automatic vehicle locator devices
 - \$80,000 for the Gasboy security camera project
- Social Services
 - \$100,000 for moving expenses associated with the exiting of leased space
- Youth Services
 - \$80,000 for Operation Prime Time
 - \$50,000 for Youth Detention security enhancements
- Department of Law
 - \$1,576,559 for the Risk Retention Fund
 - \$975,000 for foreclosure action
 - \$106,502 for a new position of assistant county attorney to address ECC matters (Comm. 3E-17)
- Department of Health
 - \$750,000 for expanded lead poisoning prevention services (Comm. 6E-8)
 - \$375,595 for the opioid crisis response plan (Comm. 6E-9)
- Environment and Planning
 - \$36,000 for Seneca Bluffs acquisition expense
 - \$75,000 for an environmental impact analysis concerning plastic bags
- County-wide Comptroller
 - \$331,407 for RAN interest expense
- Countywide Budget Accounts
 - \$5,000,000 for Intergovernmental Transfer payments associated with ECMCC

CONSEQUENCES OF NEGATIVE ACTION

If authorization is not granted, the completion of the 2015 financial statements for the County will be delayed and certain funding will not be available for projects and programs in 2016 including the above-noted projects and initiatives.

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: 2015 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 2015 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, existing 2015 funding within the Division of Information and Support Services, the County Clerk Registrar Division and Auto Bureau Division, the Department of Social Services, Division of Buildings and Grounds, the Medical Examiner's Office, the County Attorney's Risk Retention Fund, Environment and Planning, the Highway Fund the Buffalo and Erie County Public Library, is established as fund reservations and designated for re-appropriation into 2016; and

WHEREAS, additional 2015 fund transfers are also requested in order to designate funding for specific projects which will be re-appropriated into 2016 to maintain a balanced 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 2015 Budget in order to facilitate the completion of 2015 financial statements, based on the following schedule:

2015 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.

<u>Department</u>	<u>Account</u>	<u>Increase/ (Decrease)</u>
General Fund 110 - Expense Adjustments		
105	Information and Support Services	
	500350 Other Employee Payments	(15,477)
	501000 Overtime	15,584
	516030 Maintenance Contracts	(35,783)
	545000 Rental Charges	35,676
	<u>DISS Total</u>	<u>0</u>

120	Department of Social Services		
	500000	Full Time - Salaries	(5,920,000)
	501000	Overtime	(466,000)
	502000	Fringe Benefits	1,662,729
	516020	Pro Ser Cnt and Fees	(299,473)
	516450	Interpreter Srv Contract	22,000
	525000	MMIS-Medicaid Local Share	(4,888,898)
	525020	UPL Expense	10,084,170
	525030	MA - Gross Local Payments	(1,264,460)
	525050	CWS - Foster Care	4,446,902
	525060	Safety Net Assist	(7,367,000)
	525091	Child Care-Title XX	226,853
	525092	Child Care – CCBG	(42,293)
	525130	State Training Schools	(3,553,888)
	525140	HEAP Program Costs	820,570
	525150	DSH Expense	6,879,674
	530000	Other Expenses	(574,336)
	530010	Chargebacks	(646,715)
	530030	Pivot Wage Subsidies	159,553
	<u>DSS Total</u>		<u>(720,612)</u>
500	ECMC		
	502000	Fringe Benefits	270,495
	<u>ECMC Total</u>		<u>270,495</u>
510	EC Home		
	502000	Fringe Benefits	62,616
	<u>EC Home Total</u>		<u>62,616</u>
10210	Division of Budget & Management		
	500000	Full Time - Salaries	11,389
	500010	Part Time - Wages	(8,133)
	502000	Fringe Benefits	(28,200)
	530000	Other Expenses	(3,256)
	<u>Budget & Mgmt. Total</u>		<u>(28,200)</u>
11200	Comptroller		
	502000	Fringe Benefits	(55,000)
	<u>Comptroller Total</u>		<u>(55,000)</u>
11400	District Attorney		

	502000	Fringe Benefits	(270,276)
	District Attorney Total		(270,276)
11510	Sheriff Division		
	500000	Full Time - Salaries	(107,648)
	500010	Part Time - Wages	(29,735)
	500030	Seasonal Emp. Wages	(13,107)
	500320	Uniform Allowance	(14,250)
	500330	Holiday Worked	(18,140)
	500340	Line-Up	11,170
	501000	Overtime	405,870
	502000	Fringe Benefits	(48,685)
	Sheriff Division Total		185,475
116	Jail Management		
	500000	Full Time - Salaries	(1,280,540)
	500010	Part Time - Wages	(31,722)
	500350	Other Employee Payments	(67,500)
	501000	Overtime	1,266,602
	502000	Fringe Benefits	(45,862)
	505400	Food & Kitchen	(121,000)
	Jail Management Total		(280,022)
12220	DPW Building & Grounds		
	500000	Full Time - Salaries	(457,972)
	501000	Overtime	(46,245)
	502000	Fringe Benefits	504,217
	DPW Building & Grounds Total		0
12230	DPW Weights & Measures		
	502000	Fringe Benefits	27,488
	DPW Weights & Measures Total		27,488
12410	MH - Program Admin.		
	502000	Fringe Benefits	(58,365)
	517581	Court Ordered-MH Srv	149,985
	517637	Heritage Ctrs OPWDD	(149,985)
	MH - Program Admin. Total		(58,365)
12420	Forensic MH Services		
	502000	Fringe Benefits	(24,297)
	Forensic MH Services Total		(24,297)

12520	Youth Detention		
	500000	Full Time - Salaries	(296,779)
	500010	Part Time - Wages	68,809
	501000	Overtime	115,683
	502000	Fringe Benefits	177,740
	516020	Pro Ser Cnt and Fees	(65,453)
	<u>Youth Detention Total</u>		<u>0</u>
12610	Probation Division		
	500000	Full Time - Salaries	(142,604)
	500350	Other Employee Payments	(21,362)
	502000	Fringe Benefits	289,078
	<u>Probation Division Total</u>		<u>125,112</u>
12700	Health Division		
	500000	Full Time - Salaries	(136,826)
	500010	Part Time - Wages	(17,000)
	500020	Regular PT - Wages	(40,615)
	500300	Shift Differential	10,121
	501000	Overtime	59,369
	502000	Fringe Benefits	67,336
	505800	Medical & Hlth Supplies	(25,000)
	516020	Pro Ser Cnt and Fees	(70,000)
	516050	Dept Payments-ECMCC	(33,000)
	<u>Health Division Total</u>		<u>(185,615)</u>
12720	Emergency Medical Services		
	500000	Full Time - Salaries	(32,000)
	502000	Fringe Benefits	(60,282)
	<u>Emergency Medical Services Total</u>		<u>(92,282)</u>
12730	Public Health Lab		
	500000	Full Time - Salaries	(163,185)
	502000	Fringe Benefits	61,459
	510000	Local Mileage Reimbursement	12,289
	561410	Lab & Tech Eq	1,127
	<u>Public Health Lab Total</u>		<u>(88,310)</u>
12740	Medical Examiner		
	500000	Full Time - Salaries	(38,750)
	501000	Overtime	38,750

	502000	Fringe Benefits	(77,060)
	Medical Examiner Total		(77,060)
12750	Special Needs		
	500000	Full Time - Salaries	(28,558)
	502000	Fringe Benefits	28,558
	528000	Svcs Spec Need Child	(227,023)
	528010	Srvs Early Invention Program	227,023
	Special Needs Total		0
12760	Correctional Health		
	500000	Full Time - Salaries	(448,952)
	500020	Regular PT - Wages	(2,710)
	500300	Shift Differential	28,164
	500330	Holiday Worked	30,275
	500340	Line-Up	15,098
	501000	Overtime	103,660
	502000	Fringe Benefits	(139,270)
	505800	Medical & Health Supplies	(226,498)
	516020	Pro Ser Cnt and Fees	548,433
	516050	Dept Payments-ECMCC	(47,470)
	Correctional Health Total		(139,270)
14010	County-wide Acct Budget		
	504990	Reductions Personal Services	2,000,000
	520070	Buffalo Bills Maintenance	(29,172)
	520072	Working Capital Assistance	(34,921)
	559000	County Share-Grants	(126,205)
	Cty-wide Acct Budget Total		1,809,702
14030	Community College		
	520020	Co Res Enrolled Other Comm Coll	974,932
	Community College Total		974,932
15000	Board of Elections		
	500000	Full Time - Salaries	(206,000)
	500010	Part Time - Wages	(108,550)
	500020	Regular PT - Wages	(34,190)
	500330	Holiday Worked	(20,293)
	501000	Overtime	(57,725)
	502000	Fringe Benefits	(162,744)
	505000	Office Supplies	(45,828)

	516020	Pro Ser Cnt and Fees	(222,060)
	545000	Rental Charges	(127,856)
	Board of Elections Total		(985,246)
16010	Law Division		
	500000	Full Time - Salaries	(20,073)
	500350	Other Employee Payments	20,073
	Law Division Total		0
16110	Personnel		
	500000	Full Time - Salaries	(13,525)
	500350	Other Employee Payments	13,859
	505000	Office Supplies	(334)
	Personnel Total		0
16200	Environment & Planning		
	500000	Full Time - Salaries	(114,035)
	502000	Fringe Benefits	(99,570)
	Environment & Planning Total		(213,605)
16410	Parks		
	500000	Full Time - Salaries	(105,141)
	502000	Fringe Benefits	(132,519)
	Parks Total		(237,660)
16500	Central Police Services		
	500000	Full Time - Salaries	(4,713)
	500350	Other Employee Payments	(11,174)
	502000	Fringe Benefits	15,887
	Central Police Services Total		0
16700	Emergency Services		
	500010	Part Time - Wages	(10,115)
	501000	Overtime	10,115
	Emergency Services Total		0
1650060	Traffic Safety/DWI		
	502000	Fringe Benefits	13,620
	516010	Cnt Pmts-Non Pro Pur	(13,620)
	Traffic Safety/DWI Total		0
Total General Fund 110 Expense Adjustments			0

Highway Fund 210 - Expense Adjustments

123	Highways (DPW)		
	500000	Full Time - Salaries	(677,166)
	500030	Seasonal Emp. Wages	(111,373)
	500300	Shift Differential	(37,819)
	500330	Holiday Worked	(458)
	501000	Overtime	211,627
	502000	Fringe Benefits	615,189
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	Highways (DPW) Total		0

Sewer Fund 220 - Expense Adjustments

18010	Sewerage Management		
	500030	Seasonal Emp. Wages	(13,612)
	500350	Other Employee Payments	13,612
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	Sewerage Management Total		0

E-911 Fund 230 - Expense Adjustments

11510	Sheriff Division		
	500000	Full Time - Salaries	(6,865)
	501000	Overtime	16,961
	502000	Fringe Benefits	54,385
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	Sheriff Division Total		64,481
12720	Emergency Medical Services		
	500000	Full Time - Salaries	(39,059)
	501000	Overtime	17,795
	502000	Fringe Benefits	21,264
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	Emergency Medical Services Total		0
16500	Central Police Services		
	500000	Full Time - Salaries	(98,763)
	501000	Overtime	42,239
	502000	Fringe Benefits	161,268
	515000	Utility Charges	(169,225)
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	Central Police Services Total		(64,481)
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	Total E-911 Fund 230 Expense Adjustments		0

Debt Service Fund 310 - Expense Adjustments

17200	General Debt Revenue		
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445070	Prem On Obligations	3,770,618
445180	Inter-Long Term L Re	2,121,340
466350	Prin-Long Term L Re	4,817,369
475030	Bond Proc-Adv Refund	24,615,000
486010	Resid Equity Tran-In	278,688
General Debt Revenue Total		35,603,015
Expense		
550000	Principal - Bonds	95,000
550010	Prin-Long Term Loan	4,050,000
550110	Bond Issue Costs	351,980
550120	Pay Refund Bond Escr	28,021,872
550800	Interest - Bonds	(806,087)
550810	Inter-Long Term Loan	3,890,250
General Debt Expense Total		35,603,015
Fund 310 General Debt Net		0

17500	Debt Service SD 3/South Expense	
550000	Principal - Bonds	108,612
550800	Interest - Bonds	(108,612)
Debt Service SD3/South Total		0

and be it further

RESOLVED, that the County Executive is hereby authorized to amend the contract of the International Institute budgeted in the Department of Social Services to increase 2015 funding by \$22,000, account 516450 as indicated in the above chart, to provide for the unanticipated cost of interpretative services required for Social Service clients; and be it further

RESOLVED, that authorization is provided to re-appropriate available 2015 funding established as fund reservations into 2016 for the following items:

- Division of Information and Support Services
 - \$5,360 for technology improvements
 - \$60,000 for an Employee Self Service enhancement study
 - \$220,000 for utility expense including Child Protection cell phones
- County Clerk Registrar
 - \$20,000 for Lab and Tech equipment
- County Clerk Auto Bureau
 - \$20,000 for various equipment items
- Department of Social Services
 - \$26,777 for various community agencies
 - \$1,207,088 for increases in the Indigent Care Medicaid charges

- Buildings and Grounds
 - \$30,000 for various maintenance items
 - \$360,000 for Family Court Lobby Renovations through capital project A.15080
- Medical Examiner
 - \$3,000 for training
- Risk Retention
 - \$423,441 for the Risk Retention Fund
- Environment and Planning
 - \$62,622 for a fiber optic broadband Internet feasibility study
 - \$16,500 for the Fish Advisory Board fish map
- Highways
 - \$5,000,000 for various road and bridge improvements and heavy equipment
- Library
 - \$231,363 for library book, materials and equipment

and be it further

RESOLVED, that authorization is provided to transfer available 2015 funding for additional designations and establish re-appropriations into 2016 as follows:

- Fleet Services
 - \$61,000 for the procurement of new automatic vehicle locator devices
 - \$80,000 for the Gasboy security camera project
- Social Services
 - \$100,000 for moving expenses associated with the exiting of leased space
- Youth Services
 - \$80,000 for Operation Prime Time
 - \$50,000 for Youth Detention security enhancements
- Department of Law
 - \$1,576,559 for the Risk Retention Fund
 - \$975,000 for foreclosure action
 - \$106,502 for a new position of assistant county attorney to address ECC matters (Comm. 3E-17)
- Department of Health
 - \$750,000 for expanded lead poisoning prevention services (Comm. 6E-8)
 - \$375,595 for the opioid crisis response plan (Comm. 6E-9)
- Environment and Planning
 - \$36,000 for Seneca Bluffs acquisition expense
 - \$75,000 for an environmental impact analysis concerning plastic bags
- County-wide Comptroller
 - \$331,407 for RAN interest expense
- Countywide Budget Accounts
 - \$5,000,000 for Intergovernmental Transfer payments associated with ECMCC

and be it further

RESOLVED, that authorization is hereby provide to make the following 2015 budget adjustments in order to establish funding for the re-appropriations outlined in the preceding resolve:

Designations

General Fund 110 - Expense Adjustments

10710	Fleet Services		
	505600	Auto Truck & Hvy Eq Sup	(141,000)
	561410	Lab and Tech Eqp	141,000
	<u>Fleet Services Total</u>		<u>0</u>
120	Social Services		
	525000	MMIS-Medicaid Local Share	(106,502)
	561420	Office Equipment	100,000
	<u>Social Services Total</u>		<u>(6,502)</u>
12530	Youth Services		
	517749	Operation Prime Time	80,000
	516020	Professional Services	(50,000)
	570050	Inter-fund Transfer Capital	50,000
	<u>Youth Services Total</u>		<u>80,000</u>
12730	Public Health Lab		
	530000	Lead Poisoning Prevention	750,000
	530000	Opioid Crisis Response	375,595
	<u>Public Health Lab Total</u>		<u>1,125,595</u>
14010	County-wide Acct Budget		
	525010	IGT Expense	5,000,000
	<u>Risk Retention Total</u>		<u>5,000,000</u>
16010	Law Division		
	516042	Foreclosure Action	975,000
	530000	County Attorney for ECC	106,502
	<u>Law Division Total</u>		<u>1,081,502</u>
16020	Risk Retention		
	555000	General Liability	1,576,559
	<u>Risk Retention Total</u>		<u>1,576,559</u>
16200	Environment and Planning		
	516020	Pro Ser Cnt and Fees	36,000

	Environment and Planning Total	36,000
17000	County-wide Accounts Comptroller	
	551200 Interest - RAN	331,407
	County-wide Acct Comptroller Total	331,407
Total Designations Expense		9,224,561

Designations

General Fund 110 - Revenue Adjustments

120	Social Services	
	411490 FA - TANF FFFS	1,817,510
	411610 FA-Serv/Recipients	1,931,200
	466070 Refunds P/Y Expenses	5,475,851
Total Designations Revenue		9,224,561
Designations Net Impact		0

and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to make any required 2015 and 2016 budgetary adjustments to implement the budgetary amendments and re-appropriations authorized in this resolution; and be it further

RESOLVED, that the Director of Budget and Management is authorized to make any further 2015 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.