

MAY 8, 2007

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 8

ALL MEMBERS PRESENT. CHAIRPERSON MARINELLI PRESENT AS EX-OFFICIO MEMBER.

- 1. RESOLVED, the following items are hereby received and filed:
 - a. COMM. 9E-2 (2007)
COMPTROLLER: Management Letter for Erie County for FY Ending 12/31/05 (5-0)
 - b. COMM. 9E-4 (2007)
COMPTROLLER: Financial Report of COE for Three (3) Months Ended 3/31/07 (5-0)
 - c. COMM. 9E-5 (2007)
COMPTROLLER: External Quality Review - Erie County Comptroller's Office Division of Audit and Control (5-0)
 - d. COMM. 9D-4 (2007)
BUDGET, MANAGEMENT & FINANCE: BMR with Financial Results as of 3/31/07 (5-0)
 - e. COMM. 9M-3 (2007)
AUDIT COMMITTEE FOR ERIE COUNTY: Annual Report of FY Ended 3/31/04 (5-0)

AS AMENDED

2. COMM. 9E-8 (2007)
COUNTY EXECUTIVE
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 2006 fiscal year, and

WHEREAS, amendments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on account status information produced by the Comptroller, and

WHEREAS, 2006 funding within the County Attorney's Risk Retention Fund, the Department of Senior Services, Social Services, Mental Health, and Department of Environment and Planning, is designated for reappropriation into 2007, and

WHEREAS, 2006 funding for the Health Department Pandemic Flu initiative and funding for the Hauptman-Woodward Research Institute from the Regional Cultural Asset Fund have been approved in prior resolutions, and

WHEREAS, the amendments require no additional funding, as available balances are used to fund expense accounts indicating a budget shortfall.

NOW, THEREFORE, BE IT

RESOLVED, that the Division of Budget, Management and Finance is hereby authorized to adjust the 2006 Budget in order to facilitate the completion of 2006 financial statements, based on the attached schedule, and be it further,

RESOLVED, that authorization is provided to designate available 2006 funding within the County Attorney's Risk Retention Fund in the amount of \$2,530,887, \$179,340 for the Department of Senior Services grant programs, \$33,088 for the Department of Environment and Planning environmental programs, \$297,820 for Social Services contract agencies, \$51,000 for contract agencies in the Department of Mental Health, \$300,000 for the Health Department, and \$49,000 from the Regional Cultural Asset Fund, to be reappropriated into 2006, and be it further

RESOLVED, that the Director of Budget and Management is authorized to make any further 2006 Budget adjustments that may be required based on adjusting entries identified by the Erie County Comptroller or the County's independent auditors, said adjustments would be made in conjunction with the Office of the Comptroller in preparation of their final financial statements and for no other purpose, and that any further 2006 Budget Adjustments be reported to the Erie County Legislature, 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 Division of Budget and Management.

| Fund | Department | Account | Increase/ (Decrease) |
|---|-------------------|----------------|---------------------------------|
| The following list of accounts are balanced by fund and indicate where increases are needed to match year end spending. In most cases the source of funds were obtained from within the | | | |

department where the shortfall occurred. Departments requiring additi

| | | | | |
|-----|-----|-----------------|---|-------------------------------------|
| 110 | 105 | DISS | | |
| | | | 500000 | Full Time - Salaries (63,900.00) |
| | | | 500020 | Regular PT - Wages 17,574.00 |
| | | | 500300 | Shift Differential 2,427.00 |
| | | | 500330 | Holiday Worked 4,540.00 |
| | | | 501000 | Overtime 39,359.00 |
| | | | DISS Total 0.00 | |
| | 116 | Jail Management | | |
| | | | 500000 | Full Time - Salaries (323,703.00) |
| | | | 500010 | Part Time - Wages (158,331.00) |
| | | | 500300 | Shift Differential 206,027.00 |
| | | | 500320 | Uniform Allowance 37,938.00 |
| | | | 500330 | Holiday Worked 81,895.00 |
| | | | 500340 | Line-Up 207,978.00 |
| | | | 500350 | Other Employee Pymts (5,638.00) |
| | | | 501000 | Overtime 1,762,941.00 |
| | | | 505200 | Clothing Supplies (23,784.00) |
| | | | 505400 | Food & Kitchen Supp 14,174.00 |
| | | | 505800 | Medical & Hlth Supp (93,421.00) |
| | | | 506200 | Maint & Repair (8,305.00) |
| | | | 516020 | Pro Ser Cnt And Fees 10,431.00 |
| | | | 516050 | Dept Payments-ECMCC (275,491.00) |
| | | | Jail Management Total 1,432,711.00 | |
| | 120 | DSS | | |
| | | | 500000 | Full Time - Salaries (5,507,526.00) |
| | | | 500010 | Part Time - Wages (153,728.00) |
| | | | 500300 | Shift Differential 3,173.00 |
| | | | 500330 | Holiday Worked 87,451.00 |
| | | | 501000 | Overtime 1,523,893.00 |
| | | | 516020 | Pro Ser Cnt And Fees 27,733.00 |
| | | | 525000 | MMIS-Medicaid Loc Sh (8,000,000.00) |

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|--|-------|---------------------------|---|----------------------------------|
| | | 525010 | IGT Expense | 1,261,343.00 |
| | | 525040 | Family Assistance-FA | (5,500,000.00) |
| | | 525080 | Ed Handicapped Child | 137,803.00 |
| | | 525090 | Child Care - DSS | (7,420,166.00) |
| | | 525110 | Home Divd Meals -DSS | 2,075.00 |
| | | 525130 | State Training Schls | 610,002.00 |
| | | 525150 | DSH Expense | 5,787,964.00 |
| | | 530010 | Chargebacks | 146,483.00 |
| | | DSS Total | | (16,993,500.00) |
| | 163 | Senior Services | | |
| | | | 500000 | Full Time - Salaries (10,365.00) |
| | | | 500030 | Seasonal Emp. Wages 10,365.00 |
| | | | Senior Services Total 0.00 | |
| | 10110 | County Executive's Office | | |
| | | | 500020 | Regular PT - Wages 7,360.00 |
| | | | 510100 | Out Of Area Travel (7,360.00) |
| | | | County Executive's Office Total 0.00 | |
| | 10210 | Budget, Mgmt. & Fin. | | |
| | | | 500010 | Part Time - Wages (7,624.00) |
| | | | 501000 | Overtime 7,624.00 |
| | | | Budget, Mgmt. & Fin. Total 0.00 | |
| | 10610 | Bureau of Purchase | | |
| | | | 500000 | Full Time - Salaries (3,637.00) |
| | | | 500010 | Part Time - Wages 1,962.00 |
| | | | 500330 | Holiday Worked 1,675.00 |
| | | | Bureau of Purchase Total 0.00 | |
| | 10710 | Fleet Services | | |
| | | | 500000 | Full Time - Salaries (2,095.00) |
| | | | 501000 | Overtime 2,095.00 |
| | | | Fleet Services Total 0.00 | |

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| 10910 | Office of Public Advocacy | | |
| | 500000 | Full Time - Salaries | 7,388.00 |
| | 500350 | Other Employee Pymts | 5,995.00 |
| | 516020 | Pro Ser Cnt And Fees | (13,383.00) |
| | Office of Public Advocacy Total | | 0.00 |
| 11200 | Comptroller | | |
| | 500000 | Full Time - Salaries | (5,717.00) |
| | 500330 | Holiday Worked | 5,717.00 |
| | Comptroller Total | | 0.00 |
| 11310 | Co ClerkRegistrar Div | | |
| | 500010 | Part Time - Wages | (2,200.00) |
| | 500350 | Other Employee Pymts | 2,200.00 |
| | Co ClerkRegistrar Div Total | | 0.00 |
| 11320 | Co Clerk Auto Bureau Div | | |
| | 516020 | Pro Ser Cnt And Fees | (3,070.00) |
| | 575040 | I/F Expense-Utility | 3,070.00 |
| | Co Clerk Auto Bureau Div Total | | 0.00 |
| 11400 | District Attorney | | |
| | 500000 | Full Time - Salaries | (5,790.00) |
| | 500350 | Other Employee Pymts | 5,790.00 |
| | District Attorney Total | | 0.00 |
| 11510 | Sheriff Division | | |
| | 500000 | Full Time - Salaries | (671,344.00) |
| | 500010 | Part Time - Wages | (34,398.00) |
| | 500300 | Shift Differential | (10,764.00) |
| | 500320 | Uniform Allowance | (1,250.00) |
| | 500330 | Holiday Worked | 20,400.00 |
| | 500340 | Line-Up | (20,132.00) |
| | 500350 | Other Employee Pymts | (8,069.00) |

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|-------|------------------------|----------------------|--------------|
| | 501000 | Overtime | 534,109.00 |
| | 505000 | Office Supplies | (20,287.00) |
| | 505600 | Auto Tr & Hvy Eq Sup | 22,957.00 |
| | 506200 | Maint & Repair | 11,217.00 |
| | 510000 | Local Mileage Reimb | 3,942.00 |
| | 510100 | Out Of Area Travel | (24,053.00) |
| | 510200 | Training And Educat | 755.00 |
| | 516020 | Pro Ser Cnt And Fees | 3,090.00 |
| | 516030 | Maintenance Contr | (16,181.00) |
| | 559000 | County Share-Grants | 7,796.00 |
| | Sheriff Division Total | | (202,212.00) |
| 12210 | DPW Commissioner | | |
| | 500000 | Full Time - Salaries | (28,380.00) |
| | 500010 | Part Time - Wages | 3,000.00 |
| | 500020 | Regular PT - Wages | 1,338.00 |
| | 500330 | Holiday Worked | 1,302.00 |
| | 500350 | Other Employee Pymts | 20,795.00 |
| | 501000 | Overtime | 1,945.00 |
| | DPW Commissioner Total | | 0.00 |
| 12220 | DPW Building & Grounds | | |
| | 500000 | Full Time - Salaries | (402,141.00) |
| | 500010 | Part Time - Wages | (11,822.00) |
| | 500020 | Regular PT - Wages | 127,748.00 |
| | 500300 | Shift Differential | 7,379.00 |
| | 500330 | Holiday Worked | 23,460.00 |
| | 500350 | Other Employee Pymts | 14,568.00 |
| | 501000 | Overtime | 262,197.00 |
| | 506200 | Maint & Repair | (12,780.00) |
| | 515000 | Utility Charges | 66,275.00 |
| | 516010 | Cnt Pmts-Non Pro Pur | 80,029.00 |
| | 516020 | Pro Ser Cnt And Fees | (39,800.00) |
| | 516030 | Maintenance Contr | (60,650.00) |
| | 516050 | Dept Payments-ECMCC | 51,366.00 |

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|------------------------------|------------------------|----------------------|-------------|
| | 530000 | Other Expenses | (68,768.00) |
| | 575040 | I/F Expense-Utility | 754,732.00 |
| DPW Building & Grounds Total | | | 791,793.00 |
| 12230 | DPW Weights & Measures | | |
| | 500000 | Full Time - Salaries | (5,007.00) |
| | 501000 | Overtime | 3,368.00 |
| | 510000 | Local Mileage Reimb | 956.00 |
| | 575040 | I/F Expense-Utility | 683.00 |
| DPW Weights & Measures Total | | | 0.00 |
| 12410 | MH - Program Admin. | | |
| | 500000 | Full Time - Salaries | (7,700.00) |
| | 500350 | Other Employee Pymts | 7,700.00 |
| MH - Program Admin. Total | | | 0.00 |
| 12420 | Forensic MH Services | | |
| | 500000 | Full Time - Salaries | (25,165.00) |
| | 500350 | Other Employee Pymts | 25,165.00 |
| Forensic MH Services Total | | | 0.00 |
| 12610 | Probation Divn | | |
| | 500000 | Full Time - Salaries | (97,554.00) |
| | 500010 | Part Time - Wages | 74,369.00 |
| | 500350 | Other Employee Pymts | 23,185.00 |
| Probation Divn Total | | | 0.00 |
| 12620 | Youth Detention | | |
| | 500000 | Full Time - Salaries | (82,094.00) |
| | 500010 | Part Time - Wages | (74,870.00) |
| | 500020 | Regular PT - Wages | 41,574.00 |
| | 500300 | Shift Differential | 10,212.00 |
| | 500330 | Holiday Worked | 21,003.00 |
| | 500350 | Other Employee Pymts | (8,960.00) |
| | 501000 | Overtime | 190,215.00 |
| | 516020 | Pro Ser Cnt And Fees | (63,478.00) |

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| | 516050 | Dept Payments-ECMCC | 26,619.00 |
| | 575040 | I/F Expense-Utility | 9,330.00 |
| Youth Detention Total | | | 69,551.00 |
| 12700 | Health Division | | |
| | 500000 | Full Time - Salaries | (9,740.00) |
| | 500010 | Part Time - Wages | 2,834.00 |
| | 500300 | Shift Differential | 1,653.00 |
| | 500330 | Holiday Worked | 2,313.00 |
| | 501000 | Overtime | 2,940.00 |
| Health Division Total | | | 0.00 |
| 12720 | Emergency Medical Services | | |
| | 500000 | Full Time - Salaries | (24,609.00) |
| | 500010 | Part Time - Wages | 1,234.00 |
| | 500300 | Shift Differential | 7,530.00 |
| | 500330 | Holiday Worked | 15,845.00 |
| Emergency Medical Services Total | | | 0.00 |
| 12730 | Public Health Lab | | |
| | 500000 | Full Time - Salaries | (24,739.00) |
| | 500300 | Shift Differential | 1,446.00 |
| | 500330 | Holiday Worked | 1,206.00 |
| | 500350 | Other Employee Pymts | 15,355.00 |
| | 501000 | Overtime | 6,732.00 |
| Public Health Lab Total | | | 0.00 |
| 12740 | Medical Examiner | | |
| | 500000 | Full Time - Salaries | (7,765.00) |
| | 500300 | Shift Differential | 2,974.00 |
| | 501000 | Overtime | 4,791.00 |
| Medical Examiner Total | | | 0.00 |
| 12750 | Special Needs | | |
| | 500000 | Full Time - Salaries | (12,752.00) |
| | 500010 | Part Time - Wages | 12,752.00 |

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| | Special Needs Total | | 0.00 |
| 14010 | Cty-wide Acct Budget | | |
| | 530100 Uncollected Taxes | | 1,958,432.00 |
| | 530110 Net Inc Deferred Rev | | 11,169,533.00 |
| | Cty-wide Acct Budget Total | | 13,127,965.00 |
| 14030 | Community College | | |
| | 520020 Co Res Enrl Comm Col | | 112,091.00 |
| | Community College Total | | 112,091.00 |
| 15000 | Board of Elections | | |
| | 500000 Full Time - Salaries | | (8,987.00) |
| | 500010 Part Time - Wages | | 4,672.00 |
| | 500020 Regular PT - Wages | | 2,015.00 |
| | 500350 Other Employee Pymts | | 2,300.00 |
| | Board of Elections Total | | 0.00 |
| 16010 | Law Division | | |
| | 500010 Part Time - Wages | | 14,943.00 |
| | 500020 Regular PT - Wages | | (443.00) |
| | 500030 Seasonal Emp. Wages | | (14,500.00) |
| | Law Division Total | | 0.00 |
| 16110 | Personnel | | |
| | 500000 Full Time - Salaries | | (49,443.00) |
| | 500010 Part Time - Wages | | 47,330.00 |
| | 500020 Regular PT - Wages | | 2,113.00 |
| | Personnel Total | | 0.00 |
| 16200 | Env.&Planning Divn. | | |
| | 500000 Full Time - Salaries | | (68,616.00) |
| | 500020 Regular PT - Wages | | 1,691.00 |
| | 516020 Pro Ser Cnt And Fees | | (24,868.00) |
| | 530000 Other Expenses | | 239,876.00 |
| | Env.&Planning Divn. Total | | 148,083.00 |

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| 16410 | Parks | | |
| | 500010 Part Time - Wages | | (14,826.00) |
| | 500300 Shift Differential | | 8,452.00 |
| | 500330 Holiday Worked | | 6,374.00 |
| | Parks Total | | 0.00 |
| 16440 | Parks - Buffalo City Parks | | |
| | 500010 Part Time - Wages | | (13,919.00) |
| | 500300 Shift Differential | | 9,827.00 |
| | 500330 Holiday Worked | | 4,092.00 |
| | Parks - Buffalo City Parks Total | | 0.00 |
| 16500 | Central Police Srvc | | |
| | 500000 Full Time - Salaries | | (39,454.00) |
| | 500010 Part Time - Wages | | 30,168.00 |
| | 500300 Shift Differential | | 3,457.00 |
| | 500330 Holiday Worked | | 4,230.00 |
| | 500350 Other Employee Pymts | | (15,326.00) |
| | 501000 Overtime | | 104,306.00 |
| | 559000 County Share-Grants | | (56,554.00) |
| | Central Police Srvc Total | | 30,827.00 |
| 16700 | Emergency Services | | |
| | 500010 Part Time - Wages | | (11,091.00) |
| | 500350 Other Employee Pymts | | 1,750.00 |
| | 510000 Local Mileage Reimb | | 3,087.00 |
| | 516020 Pro Ser Cnt And Fees | | 6,254.00 |
| | Emergency Services Total | | 0.00 |
| 1331020 | Mass Transit | | |
| | 520030 NFTA-Share Sales Tax | | 112,660.00 |
| | Mass Transit Total | | 112,660.00 |
| 1650060 | Traffic Safety/DWI | | |
| | 500000 Full Time - Salaries | | 3,443.00 |

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|-----------|-------------------|---------------------------|----------------------|--------------|
| | | 500010 | Part Time - Wages | 3,000.00 |
| | | 516010 | Cnt Pmts-Non Pro Pur | (6,443.00) |
| | | Traffic Safety/DWI Total | | 0.00 |
| 500 | ECMC | | | |
| | | 502000 | Fringe Benefits | 1,049,417.00 |
| | | ECMC Total | | 1,049,417.00 |
| 510 | ECMC Home | | | |
| | | 502000 | Fringe Benefits | 320,614.00 |
| | | ECMC Home Total | | 320,614.00 |
| 110 Total | | | | 0.00 |
| 210 | 12310 | Highways (DPW) | | |
| | | 500000 | Full Time - Salaries | (475,795.00) |
| | | 500010 | Part Time - Wages | 6,000.00 |
| | | 500300 | Shift Differential | 2,183.00 |
| | | 500330 | Holiday Worked | (89,125.00) |
| | | 500350 | Other Employee Pymts | (97,274.00) |
| | | 501000 | Overtime | 159,651.00 |
| | | 516020 | Pro Ser Cnt And Fees | (100,000.00) |
| | | 502000 | Fringe Benefits | 724,868.00 |
| | | 506400 | Highway Supplies | (130,508.00) |
| | | Highways (DPW) Total | | 0.00 |
| 210 Total | | | | 0.00 |
| 220 | 18010 | Sewerage Management | | |
| | | 500000 | Full Time - Salaries | (14,897.00) |
| | | 500300 | Shift Differential | 591.00 |
| | | 500330 | Holiday Worked | 2,413.00 |
| | | 500350 | Other Employee Pymts | 3,713.00 |
| | | 501000 | Overtime | 8,180.00 |
| | | Sewerage Management Total | | 0.00 |
| 18110 | Sewer Dist. 1,4,5 | | | |
| | | 500000 | Full Time - Salaries | (39,682.00) |

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|-----------|---------------------|-------------------------|-----------------------------|--------------|
| | | 500010 | Part Time - Wages | 5,000.00 |
| | | 500300 | Shift Differential | 1,308.00 |
| | | 500330 | Holiday Worked | 9,328.00 |
| | | 502000 | Fringe Benefits | 24,046.00 |
| | | Sewer Dist. 1,4,5 Total | | 0.00 |
| 18210 | Sewer District 2 | | | |
| | | 500000 | Full Time - Salaries | (31,140.00) |
| | | 500020 | Regular PT - Wages | 13,366.00 |
| | | 500300 | Shift Differential | 17,774.00 |
| | | Sewer District 2 Total | | 0.00 |
| 18310 | SD 3/Southtowns | | | |
| | | 500000 | Full Time - Salaries | (36,522.00) |
| | | 500020 | Regular PT - Wages | 4,798.00 |
| | | 500300 | Shift Differential | 31,724.00 |
| | | SD 3/Southtowns Total | | 0.00 |
| 18610 | Sewer District 6 | | | |
| | | 500000 | Full Time - Salaries | (4,260.00) |
| | | 500350 | Other Employee Pymts | 4,260.00 |
| | | Sewer District 6 Total | | 0.00 |
| 220 Total | | | | 0.00 |
| 310 | 17200 | General Debt | | |
| | | Revenue | 445031 Int & Earn - Cap Inv | 134,913.00 |
| | | Total Revenue | | 134,913.00 |
| | | 550110 | Bond Issue Costs | 298,303.00 |
| | | 550800 | Interest - Bonds | (163,390.00) |
| | | Total Expense | | 134,913.00 |
| | | General Debt Total | | 0.00 |
| 17300 | Debt Srv - SD 1,4,5 | | | |
| | | 570000 | InterFund Trans-Subs | 10,461.00 |

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|-------------|----------------------------|----------------------|-------------|
| | 550000 | Principal - Bonds | (10,461.00) |
| | Debt Srv - SD 1,4,5 Total | | 0.00 |
| 17400 | Debt Srv Sew. Dist 2 | | |
| | 570000 | InterFund Trans-Subs | 1,814.00 |
| | 550000 | Principal - Bonds | (1,814.00) |
| | Debt Srv Sew. Dist 2 Total | | 0.00 |
| 17500 | Debt Srv SD 3/South | | |
| | 550110 | Bond Issue Costs | 11,270.00 |
| | 570000 | InterFund Trans-Subs | 35,674.00 |
| | 550000 | Principal - Bonds | (46,944.00) |
| | Debt Srv SD 3/South Total | | 0.00 |
| 17600 | Debt Svc - SD 6 | | |
| | 570000 | InterFund Trans-Subs | 4,959.00 |
| | 550000 | Principal - Bonds | (4,959.00) |
| | Debt Svc - SD 6 Total | | 0.00 |
| 310 Total | | | 0.00 |
| Grand Total | | | 0.00 |

Additional Adjustments to Fund 110

The following reclassifications and adjusting entries to fund 110, are recommended by the Comptrollers Office.

| | | | |
|-------|-------------------------|-----------------------|---------------------|
| 17000 | County-wide Comptroller | | |
| | 402110 | Sales Tax to ECFSA | (355,002,106.00) |
| | 445010 | ECFSA Int Intercept | (1,223,681.00) |
| | 486000 | Interfnd Rev Subsidy | 355,383,773.00 |
| | 400050 | Int&Pen on R P Taxes | <u>7,193,308.00</u> |
| | | Total Revenue | 6,351,294.00 |
| | 511000 | Control Board Expense | (842,014.00) |
| | 570000 | InterFund Trans-Subs | <u>7,193,308.00</u> |

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| Total Expense | 6,351,294.00 |
| County-wide Comptroller Total | 0.00 |
| (5-0) | |

**ROBERT B. REYNOLDS, JR.
CHAIRPERSON**