

# DISCHARGE



FILED APR 21 AM 10:57

## COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

April 6, 2021

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

**Re: 2020 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 2020 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 2020 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 yours,

A handwritten signature in blue ink, reading "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.  
Erie County Executive

MCP/rwk  
cc: Robert 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: 2020 Year-End Budget Balancing Amendments and Designations  
DATE: April 6, 2021

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### **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 2020 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 2020 with approximately a \$ 1.1 million increase to Unassigned Fund Balance in the General Fund after approval of this resolution.

### **BACKGROUND INFORMATION**

Numerous fiscal issues previously identified during 2020, 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 routine annual action.

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 for the Comptroller's Office and will allow for the timely completion of 2020 financial statements by our independent auditors. The 2020 budget adjustments do not increase amounts of spending.

Also included in the resolution is authorization to re-appropriate 2020 funds into 2021 so that they may be designated for anticipated expenditures in 2021. The following items are in the form of fund reservations and do not require a transfer of funds to implement.

- District Attorney  
\$ 228,032 to fund shortages in 2021 Grants
- Sheriff-Division of Police Services  
\$ 27,910 to fund shortages in 2021 Grants

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- Department of Central Police Services  
\$ 65,806 to fund shortages in 2021 Grants
- Department of Probation  
\$ 70,964 to fund shortages in 2021 Grants
- Department of Senior Services  
\$ 579,324 to fund shortages in 2021 Grants
- Department of Health-Health Division  
\$ 657,685 to fund shortages in 2021 Grants
- Department of Health-Emergency Medical Services Division  
\$ 41,408 to fund shortages in 2021 Grants
- Department of Mental Health – Forensic Division  
\$ 1,000,000 to fund Suboxone Initiative for Jail Management Div.
- Department of Law-Risk Retention Division  
\$ 432,518 to fund Risk Retention needs
- Department of Social Services  
\$ 210,350 to fund various 2021 Preventive and Protective Services contractual payments
- Cultural Resource/Community Neighborhood Development  
\$ 500,000 for Poverty Initiatives  
\$ 38,131 for final payments from 2019 and 2020 to cultural agencies  
\$ 57,000 for final payments from 2019 and 2020 to community and neighborhood agencies
- Division of Highways  
\$ 3,500,000 for Rehabilitation of Alden Crittenden and Bullis Roads
- Library  
\$ 379,321 for Library books, materials, other expense, and equipment

## **CONSEQUENCES OF NEGATIVE ACTION**

If authorization is not granted, the completion of the 2020 financial statements for the County will be delayed and certain resources will not be available for projects, programs and other needs for 2021.

## **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: 2020 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 2020 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 2020 funding within the Department of Central Police Services, the Department of Health-Health Division, Department of Health-Emergency Medical Services Division, Department of Law-Division of Risk Retention, Department of Mental Health-Forensic Division, Department of Probation, the Department of Senior Services, the District Attorney, the Department of Social Services, Community/Neighborhood Development, Cultural Resources, Office of the Sheriff, Division of Highways, and the Buffalo and Erie County Public Library, is established as fund reservations and designated for re-appropriation into 2021 with no additional transfer required.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Director of the Division of Budget and Management is hereby authorized to adjust the 2020 Budget in order to facilitate the completion of 2020 financial statements, based on the following schedule:

### 2020 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.

| Department                                    | Account                              | Increase/<br>(Decrease) |
|---|--------------------------------------|-------------------------|
| <b>General Fund 110 - Expense Adjustments</b> |                                      |                         |
| 10210   | Division of Budget & Management      |                         |
|   | 502000 Fringe Benefits               | 39,823                  |
|   | 504990 Reductions Per Srv            | 34,125                  |
|   | <u>Budget &amp; Management Total</u> | <u>73,948</u>           |
| 10310   | Labor Relations                      |                         |

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|         |  |                        |                   |
|---------|--|------------------------|-------------------|
|         | 502000                                 | Fringe Benefits        | 2,106             |
|         | <u>Labor Relations Total</u>           |                        | <u>2,106</u>      |
| 11320   | Auto Bureau Division                   |                        |                   |
|         | 502000                                 | Fringe Benefits        | 32,768            |
|         | <u>Auto Bureau Division Total</u>      |                        | <u>32,768</u>     |
| 12210   | DPW Commissioner's Office              |                        |                   |
|         | 500000                                 | Full Time - Salaries   | 110,561           |
|         | 502000                                 | Fringe Benefits        | 139,876           |
|         | <u>DPW Commissioner's Office Total</u> |                        | <u>250,437</u>    |
| 12410   | MH - Program Admin.                    |                        |                   |
|         | 517581                                 | Court Ordered-MH Srv   | 1,364,364         |
|         | <u>MH - Program Admin. Total</u>       |                        | <u>1,364,364</u>  |
| 12610   | Probation                              |                        |                   |
|         | 502000                                 | Fringe Benefits        | 433,681           |
|         | 504990                                 | Reductions Per Srv     | 177,766           |
|         | <u>Probation Total</u>                 |                        | <u>611,447</u>    |
| 1273030 | Environmental Health                   |                        |                   |
|         | 500000                                 | Full Time - Salaries   | 222,718           |
|         | 502000                                 | Fringe Benefits        | 343,618           |
|         | 510000                                 | Local Mileage Reimb    | 19,053            |
|         | 516050                                 | Dept Payments to ECMCC | 799,981           |
|         | <u>Environmental Health Total</u>      |                        | <u>1,385,370</u>  |
| 12740   | Medical Examiner's Division            |                        |                   |
|         | 502000                                 | Fringe Benefits        | 155,625           |
|         | 516050                                 | Dept Payments to ECMCC | 275,491           |
|         | <u>Medical Examiner's Total</u>        |                        | <u>431,116</u>    |
| 1335010 | Aid to Local Governments               |                        |                   |
|         | 516060                                 | Sales Tax Loc Gov 3 %  | 50,651,442        |
|         | <u>Aid to Local Governments Total</u>  |                        | <u>50,651,442</u> |
| 14010   | County-wide Acct Budget                |                        |                   |
|         | 504990                                 | Reductions Per Srv     | 1,800,000         |
|         | <u>County-wide Acct Budget Total</u>   |                        | <u>1,800,000</u>  |
| 14030   | Community College                      |                        |                   |

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|  |  |                                    |            |
|--|--|------------------------------------|------------|
|  | 520020                                       | Co Res Enrl Comm Col               | 483,275    |
|  | Community College Total                      |                                    | 483,275    |
| 16010                                      | Law Division                                 |                                    |            |
|  | 500000                                       | Full Time - Salaries               | 222,663    |
|  | 502000                                       | Fringe Benefits                    | 196,469    |
|  | Law Division Total                           |                                    | 419,132    |
| 16200                                      | Env. & Planning Division                     |                                    |            |
|  | 500000                                       | Full Time - Salaries               | 109,000    |
|  | 502000                                       | Fringe Benefits                    | 109,606    |
|  | 504990                                       | Reductions Per Srv                 | 40,193     |
|  | Env. & Planning Total                        |                                    | 258,799    |
| 16410                                      | Parks Department                             |                                    |            |
|  | 502000                                       | Fringe Benefits                    | 165,049    |
|  | Parks Total                                  |                                    | 165,049    |
| 16500                                      | Central Police Services                      |                                    |            |
|  | 502000                                       | Fringe Benefits                    | 91,477     |
|  | Central Police Services Total                |                                    | 91,477     |
| 16700                                      | Homeland Security & Emergency Services       |                                    |            |
|  | 500010                                       | Part Time - Wages                  | 14,349     |
|  | 502000                                       | Fringe Benefits                    | 203,022    |
|  | Homeland Security & Emergency Services Total |                                    | 217,371    |
| 17000                                      | Countywide Accounts Comptroller              |                                    |            |
|  | 516020                                       | Professional Svcs Contracts & Fees | 337,876    |
|  | Countywide Accounts Comptroller Total        |                                    | 337,876    |
| 500  | ECMC   |                                    |            |
|  | 502050                                       | Workers' Compensation              | 154,938    |
|  | 502100                                       | Retirement                         | 11,093     |
|  | ECMC Total                                   |                                    | 166,031    |
| 510  | EC Home                                      |                                    |            |
|  | 502050                                       | Workers' Compensation              | 260,729    |
|  | EC Home Total                                |                                    | 260,729    |
| Total General Fund 110 Expense Adjustments |  |                                    | 59,002,737 |

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## General Fund 110 - Revenue Adjustments

|       |  |              |
|-------|--|--------------|
| 14010 | County-wide Acct Budget                    |              |
|       | 402000 Sales Tax EC Purp                   | 12,815,672   |
|       | 402100 1% Sales Tax-EC Purp                | 11,853,526   |
|       | 402120 .25% Sales Tax                      | 2,962,375    |
|       | 402130 .5% Sales Tax                       | 5,924,751    |
|       | 402140 Sales Tax to Local Gov              | 50,651,442   |
|       | 409050 State Aid Revenue Offset            | (25,542,905) |
|       | County-wide Acct Budget Total              | 58,664,861   |
| 17000 | Countywide Accounts Comptroller            |              |
|       | 466310 Premium on Obligations - RAN        | 337,876      |
|       | Countywide Accounts Comptroller Total      | 337,876      |
|       | Total General Fund 110 Revenue Adjustments | 59,002,737   |
|       | Net General Fund 110 Adjustments           | 0            |

## E-911 Fund 230 -Expense Adjustments

|       |  |        |
|-------|--|--------|
| 12720 | Emergency Medical Services               |        |
|       | 501000 Overtime                          | 39,327 |
|       | Emergency Medical Services Total         | 39,327 |
|       | Total E-911 Fund 230 Expense Adjustments | 39,327 |

## E-911 Fund 230 - Revenue Adjustments

|       |  |        |
|-------|--|--------|
| 12720 | Emergency Medical Services                 |        |
|       | 405540 State Aid - Art VI/Public Hlth Work | 2      |
|       | 486000 Interfund Revenue-Subsidy           | 39,325 |
|       | Emergency Medical Services Total           | 39,327 |
|       | Total E-911 Fund 230 Revenue Adjustments   | 39,327 |
|       | Net E-911 Fund Adjustments                 | 0      |

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## Debt Service Fund 310 - Expense Adjustments

|       |                              |                                     |            |
|-------|------------------------------|-------------------------------------|------------|
| 17200 | General Debt                 |                                     |            |
|       | Expense                      |                                     |            |
|       | 550000                       | Principal - Bonds                   | (10,405)   |
|       | 550010                       | Principal - Long Term Loan          | 3,260,000  |
|       | 550110                       | Bond Issue Costs                    | 207,482    |
|       | 550120                       | Pay Refund Bond Escr                | 12,359,603 |
|       | 550800                       | Interest - Bonds                    | (61,680)   |
|       | 550810                       | Interest - Long Term Loan           | 7,025,300  |
|       | General Debt Expense Total   |                                     | 22,780,300 |
|       | Revenue                      |                                     |            |
|       | 445180                       | Interest - Long Term Loan           | 5,107,190  |
|       | 466350                       | Principal - Long Term Loan          | 5,178,110  |
|       | 475030                       | Bond Proceeds For Advance Refunding | 12,495,000 |
|       | General Debt Revenue Total   |                                     | 22,780,300 |
|       | Net General Debt Adjustments |                                     | 0          |

|       |                                   |                           |       |
|-------|-----------------------------------|---------------------------|-------|
| 17600 | Debt Svc - SD 6                   |                           |       |
|       | Expense                           |                           |       |
|       | 550110                            | Bond Issue Costs          | 1,081 |
|       | Debt Service SD 6 Expense Total   |                           | 1,081 |
|       | Revenue                           |                           |       |
|       | 486000                            | Interfund Revenue-Subsidy | 1,081 |
|       | Debt Service SD 6 Revenue Total   |                           | 1,081 |
|       | Net Debt Service SD 6 Adjustments |                           | 0     |

and be it further

**RESOLVED**, that authorization is provided to re-appropriate available 2020 funding established as fund reservations into 2021 for the following items, no transfer is required.

- District Attorney  
\$ 228,032 to fund shortages in 2021 Grants
- Sheriff- Division of Police Services  
\$ 27,910 to fund shortages in 2021 Grants



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- Department of Central Police Services  
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\$ 41,408 to fund shortages in 2021 Grants
- Department of Mental Health-Forensic Division  
\$ 1,000,000 to fund 2021 Suboxone Initiative for Jail Management Division
- Department of Law-Risk Retention Division  
\$ 432,518 to fund 2021 Risk Retention needs
- Department of Social Services  
\$ 210,350 to fund various 2021 Preventive and Protective Services contracts
- Cultural Resource/Community Neighborhood Development  
\$ 500,000 for Poverty Initiatives  
\$ 57,000 for final payments from 2019 and 2020 to community and neighborhood agencies  
\$ 38,131 for final payments from 2019 and 2020 to cultural agencies
- Division of Highways  
\$ 3,500,000 for Rehabilitation of Alden Crittenden and Bullis Roads
- Library  
\$ 379,321 for Library books, materials, other expense, and equipment

and be it further

**RESOLVED**, that the Director of Budget and Management is hereby authorized to make any required 2020 and 2021 budgetary adjustments to implement these 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 2020 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

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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.