



# ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

November 9, 2023

Honorable Members  
Erie County Legislature  
92 Franklin Street, Fourth Floor  
Buffalo, New York 14202

**Re: Comptroller's Review of the Proposed 2024 Erie County Budget**

Dear Honorable Members:

My office has conducted a review of the County Executive's proposed 2024 Budget and Four-Year Financial Plan for 2024-2027. I am pleased to provide the attached analysis and comments and observations to your body for your consideration as you review the 2024 Budget and prepare for your November 14, 2023 budget hearings.

I feel that I need to highlight one observation that I have been warning about since I took office in 2022. Due to substantial increases in County spending over the past four years, as well as New York State actions to shift mandated spending onto county governments, the County faces budget gaps starting in 2025 that I believe must be addressed now. If the State transfers additional costs onto Erie County in mid-2024 as suspected, the gaps will grow even larger and the County may face issues in 2024. Future Intergovernmental Transfer (IGT) payments associated with Erie County Medical Center Corporation will also complicate the situation and increase the gaps. The years of the County experiencing budget surpluses totaling many tens of millions of dollars or over \$100 million will likely not continue.

While I sincerely hope that my gloomy forecast does not come to fruition, it is my responsibility as the chief financial officer and taxpayer watchdog for Erie County to act conservatively when predicting our financial outlook and to provide warnings to County management. I believe the administration understands the magnitude of the problem, as they have detailed new gap closing measures in their Four-Year Financial Plan which the Erie County Fiscal Stability preliminarily approved on October 12, 2023.

If you have any questions, please do not hesitate to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "K. R. Hardwick".

Kevin R. Hardwick, Ph.D.  
Erie County Comptroller

## **Erie County Comptroller's Review of the Proposed 2024 Budget**

This review does not cover every account or every category of spending in the County's eight (8) main operating funds (general, utility, road, E-911, debt service, library, sewer and sewer debt service) for 2024. This review highlights notable changes or key accounts along with expenditures and revenues.

The Proposed 2024 Budget for the eight main funds totals \$2,196,529,308, up from \$2,053,767,640 in the adopted 2023 Budget, \$1,917,154,950 in 2022, \$1,698,169,089 in 2021 and \$1,802,040,737 in 2020.

Legislature Adopted Budgets (Appropriations)					
2024	2023	2022	2021	2020	Fund
\$1,941,384,064	\$1,778,836,137	\$1,667,137,561	\$1,472,395,857	\$1,554,694,341	General
\$34,504,015	\$41,896,486	\$28,213,895	\$25,163,579	\$24,055,907	Utility
\$53,403,837	\$51,467,687	\$46,534,514	\$36,279,868	\$45,354,104	Road
\$12,595,665	\$11,247,596	\$9,537,116	\$8,457,595	\$8,642,216	E-911
\$38,737,012	\$60,249,585	\$60,706,358	\$52,384,077	\$66,133,636	Gen Debt Service
\$33,105,584	\$31,491,387	\$29,641,713	\$28,837,733	\$29,230,087	Library
\$75,236,122	\$70,472,910	\$67,423,001	\$66,500,461	\$66,032,442	Sewer
\$7,563,009	\$8,105,852	\$7,960,792	\$8,149,919	\$7,898,004	Sewer Debt Service
<b>\$2,196,529,308</b>	<b>\$2,053,767,640</b>	<b>\$1,917,154,950</b>	<b>\$1,698,169,089</b>	<b>\$1,802,040,737</b>	

For the County's main eight operating funds (not including the Grant, Community Development, Opioid and Library Grant Funds, as well as the CARES Act, American Rescue Plan, and two 2022 Storm Funds), County adopted budgets have grown by \$394.5 million since 2020 and \$498.4 million since 2021.

For all funds (including the grant, pharmaceutical settlement, community development and library grants, but not including the special CARES Act, American Rescue Plan and 2022 storm funds), the 2024 Budget totals \$2,257,208,679 – up from \$2,107,169,402 for 2023 proposed, \$1,740,587,809 for 2021 and \$1,843,605,080 for 2020. For all recurring funds, County proposed spending has increased by \$516.6 million since 2021 (of which only \$125.6 million consists of new shared sales tax with local governments).

### **Expenditures**

#### **1) Significant General Fund Salary and Personal Services Expense Increases**

Driven in part by new union contracts and related cost of living adjustments (COLA) over the past 18 months, County salary costs (full time, regular part time, part time and seasonal wages) in the General Fund, our largest fund, have risen from \$202.4 million in 2021 (actual) to \$293.1 million in the proposed 2024 Budget. The Adopted 2023 Budget included \$271.8 million of General Fund salary expense.

When fringe benefits and overtime is factored in, personal services expense has increased from \$357.9 million in 2021 (actual) to \$493.8 million proposed for 2024. Some of this includes fringe benefits proposed spending which will likely become actuals in 2024, but must be monitored.

Growing mandated pension payments to the New York State Retirement System are another source of pressure for the County. The County's 2022 overall gross pension bill paid to New York State in December 2022 was \$35,790,881. The County's December 2023 pension bill has not been finalized by the Office of the State Comptroller. However, the current State Comptroller projection for the County's gross payment for all funds is \$45,427,479. The 2024 budget estimate for the December 2024 pension payment shows a net General Fund cost of \$41,400,666. The very preliminary projected gross cost for the County for the December 2024 payment is \$56,183,646. The projected-out year costs in the Four-Year Financial Plan for pension obligations appears low.

On October 31, 2023, the Sheriff and the County administration announced a new agreement to change Jail Management Teamsters and CSEA Corrections unit members to a 25-year pension plan. If approved by your Honorable Body (and New York State), this would purportedly require a \$12.7 million upfront retroactive County payment to the New York State Retirement System (to be paid via fund balance) and new recurring pension costs of \$1.9 million annually. The 2024 recurring costs are not currently funded in the proposed 2024 Budget nor planned in the Four-Year Financial Plan.

## **2) New Positions/Position Upgrades/Overtime**

The overall 2024 Budget includes 64 new positions across the General, Road, E-911, Utilities and Grant Funds and 27 position upgrades. As the County Executive noted in his budget announcement, many of the position changes (whether new positions or upgrades) are in the Sheriff's Office.

These changes are highlighted in two attached spreadsheets for your review.

### ***Sheriff's Office***

In 2023, there were 56 new positions in the Sheriff's Office, between the Jail Management and Police Services Divisions and one new position was added to the Correctional Health Services Division. In 2024, 19 new positions are proposed to be added in the Police Services and Jail Management Divisions.

Full time salary expense for the Police Services Division continues to increase substantially from \$11.8 million in 2021 (actual), to \$14.2 million in 2022 (actual) to \$16.9 million (budgeted) for 2023, and a proposed 2024 Budget of \$19 million, based in part on new positions and contractual salary increases. For instance, budgeted overtime was \$4.2 million in 2021 and actual overtime was \$5.5 million. In 2022, budgeted overtime was \$4.7 million and actual overtime was \$7.5 million. Overtime was budgeted at \$4.8 million for 2023 and is budgeted at \$6 million for 2024. Both estimates may be unrealistic.

Full time salary expense for the Jail Management Division also continues to increase substantially from \$41.5 million in 2021 (actual), to \$45.6 million (actual) in 2022, to \$50.3 million budgeted for 2023 and \$55.8 million requested for 2024. Overtime (actual) was \$9.2 million in 2021, and \$11.2 million in 2022 against a 2022 budgeted overtime budget of \$7.5 million. The 2023 adopted budget included \$7.8 million for overtime and the 2024 proposed budget increases overtime to \$12 million.

In 2023, both divisions included a total of \$1 million in County savings from turnover accounts. Overtime in both divisions continues to exceed the annual budget. We recommend the Division of Budget and Management closely monitor these accounts.

### ***Overtime for all Departments***

Through August 2023, the County has exceeded the General Fund overtime budget for all departments. Budgeted total 2023 overtime is \$18.8 million and actual overtime for the first eight months of 2023 is \$21.3 million. On a period basis, the County has a projected \$9 million negative variance for overtime for 2023. The total overtime projected budget for the General Fund in 2024 is \$26 million, up from \$18.8 million budgeted for 2023.

### **3) Vacancy Control/Turnover Savings**

The 2024 Budget includes \$2.0 million of projected savings from vacancy control and keeping budgeted positions vacant. Unlike 2023, no turnover savings is budgeted from the Sheriff's Office and all savings is estimated across all departments. This estimate is reasonable.

### **4) IGT Payments**

The County Executive's 2024 Budget Message once again notes that IGT payments associated with indigent care at Erie County Medical Center Corporation is increasing substantially and a major cost driver of the County budget. Growing IGT payments have been a concern for many years. These costs are broken into three accounts: Disproportionate Share (DSH), Upper Payment Limits (UPL), and Indigent Care Adjustment DSH expenses. DSH is for healthcare provided at the hospital for "indigent" patients, while UPL is for indigent residents at the Terrace View long term care facility, and the Indigent Care Adjustment is an additional expense.

Actual 2021 expense was \$39,822,139. Budgeted 2022 IGT expense was \$59,218,724; due to a timing issue, the majority of the 2022 IGT payment (DSH) was actually paid in March 2023 (\$50.5 million). The 2023 Budget included \$62,855,364 and the 2024 proposed Budget totals \$71,690,378 for IGT obligations, dramatically reflecting the growing expense.

In 2022, the 2024-2026 out years of the Four-Year Financial Plan projected lower IGT payments to ECMCC of \$52.2 million, \$53.5 million and \$54.5 million. We stated in early November 2022 that these estimates were likely low.

The new 2025-2027 projected IGT costs are \$77.8 million, \$70.9 million and \$72.4 million. We believe these estimates are low. The administration has cited federal law, Section 203 of the Consolidated Appropriations Act of 2021, as a basis for potential lower future IGT costs of as much as \$20 million per year. However, the provisions of that law have not taken effect and based on our understanding, may not take effect any time soon, if at all.

IGT payments continue to be a concern for the County and recent State and federal actions (or, in the case of the federal government, inaction), lead us to conclude that these costs will increase with no end in sight or relief for the County.

### **5) Medicaid-MMIS Weekly Shares**

Due to the State cap on Medicaid-MMIS spending that has been in place since the Pataki administration (2006), there has not been a major need to comment on this account in recent years.

There is reason to be concerned that the State may take actions in 2024, amidst their significant financial gaps, to try to shift Medicaid costs onto counties like they have done in prior decades. Actual 2022 Medicaid costs were \$176.3 million, and are budgeted at \$190.5 million in 2023.

The 2024 Budget estimate rises by \$24.2 million to \$214.65 million. The out years (2025-2027) estimates for Medicaid-MMIS are low, with estimates only between \$213.4 million to \$215.8 million. We don't fault the administration; it is hard to adequately gauge what the State will do. We do believe that the cost will continue rising beyond the estimates.

In June 2023, the State announced mid-year that they were retroactively increasing Medicaid-MMIS weekly share payments by counties. They suspended the Enhanced Federal Medical Assistance Percentage (eFMAP) benefit to the County in 2023. The County administration began warning about these issues in May 2023. The State directed two increases in costs in 2023 and communicated a new cost for 2024 that is hundreds of thousands of dollars per week higher than what Erie County was paying in January 2023. The ending of the County's eFMAP benefit meant that the County's weekly MMIS payment to NYS increased from \$3.34 million in early 2023 to \$3.70 million in July 2023 and then to \$4.15 million for 2024.

#### **6) CWS - Foster Care**

Child Welfare Services - Foster Care expense grew from \$51,086,348 actual spending in 2021 to \$64,170,714 in the Adopted 2022 Budget. Starting with the July 2022 Budget Monitoring Report (issued in early September 2022), the County Administration began warning of significant new costs for this account due to State actions. The 2023 Budget increased spending in this account to \$99,177,933, a \$35 million increase, which was only partially offset by a State Aid increase of \$5 million and a Federal Aid increase of \$8.3 million in the Foster Care/Adoption Subsidy accounts. For 2024, this is budgeted at the exact same dollar amount as 2023.

#### **7) Child Care – CCBG**

The County administration began warning about large increases in costs in this account in September 2023. The Adopted 2023 Budget included \$21.7 million and the proposed 2024 Budget includes \$46 million for these services. This is a growing expense, and reflects the State unilaterally imposing massive new costs on the County without our consent. This may be partially offset by the Federal Aid – Daycare Block Grant account which increases from \$19.3 million in 2023 to \$45 million for 2024. In 2023, through August, \$30.4 million of expense has been incurred against the annual budget allocation of \$21.7 million.

#### **8) Health-Emergency Medical Services**

The County created a new ambulance service in mid-2023, which accounts for the \$3.6 million increase in spending in this Division for 2024, with only \$250,000 budgeted as revenue to offset some of the new expense.

#### **9) Health-Public Health Laboratory**

This division's professional services account has grown from \$456,343 (actual) in 2022 to \$700,000 (budgeted) in 2023 and to \$1,336,100 for 2024. It is not clear why this has increased for 2024,

but it could be due to the State's new 2023 mandate for county health departments to inspect multi-family dwellings for lead paint every three years. The County administration began warning about this issue in spring 2023 and estimated it could cost \$5-\$10 million/year in new costs.

#### **10) Services to Special Needs Children**

Spending for this account in the Department of Health increased from \$51.9 million in 2021 (actual) to \$58.7 million in the 2022 budget to \$64.6 million for the 2023 Budget. In 2024, spending increases to \$70.4 million. An increase in State aid only offsets this nearly \$6 million spending increase by \$3.1 million.

#### **11) County Share of Grants**

This is the account in various departments that provides General Fund monies to support Grant Fund programs/grants. The County's share of money for these grants has been increasing in recent years. The most notable change is in the Department of Senior Services. Almost all staff in the Department of Senior Services are funded in the Grant Fund through federal or state funding for grants. However, continuing a trend, the County Share-Grants account continues to increase, with the General Fund absorbing a growing share of the costs of the department. 2023 funding in this account increases from \$3.9 million for 2023 to \$5.4 million for 2024. In Central Police Services, the account grows by \$500,000 in 2024, in Emergency Services by \$162,000, and \$145,000 in Environment and Planning.

#### **12) County Attorney**

The County Attorney's professional services account increased from \$602,381 (actual) in 2022 to \$800,000 (budgeted) for 2023 and 2024.

Due to the State-mandated changes requiring significantly higher fees to be paid to attorneys working as assigned counsel for indigent defendants, payments to the Legal Aid Bureau of Buffalo and Erie County Bar Association are increasing by \$11.6 million for 2024, and are only offset by \$1.4 million in State aid. This is a serious concern, and the Division of Budget and Management has been warning about this for months.

#### **13) Risk Retention Fund**

The Risk Retention Fund is allotted \$5 million for 2024, similar to 2022 and 2023. Based on our understanding of claims and lawsuits against the County, we believe this appropriation is reasonable, although we note that current litigation against the County, if successful and in the estimated range of liabilities, would surpass the amount of money in this account.

#### **14) Office of the Sheriff**

Since 2022, spending in all three divisions of the Sheriff's Office has grown by \$38.9 million. In 2022, actual spending was \$146.6 million and is budgeted for \$185.5 million in 2024. This includes significant new recurring charges for rent for the new leased offices for in the Waterfront Village in Buffalo and Centre Drive in Orchard Park (\$835,000 in new costs in 2024 compared to 2022). In addition, the professional services account increases from \$527,951 in 2023 to \$1,877,100 for 2024 in the Police Services Division. In the Jail Management Division, a new account for contractual payments

to non-profit vendors appears with a cost of \$1.1 million for 2024. In Correctional Health, presumably driven by the hiring of contract fee-for-service nurses, their professional services account increases from \$2.5 million in 2023 to \$4.2 million for 2024.

Following your Honorable Body's approval of an agreement between the Sheriff Office and the Buffalo Sabres, \$360,000 in new revenue is budgeted for 2024 in the Police Services Division.

#### **15) Division of Information and Support Services**

Maintenance contracts expense in DISS has increased from \$3.7 million in 2021 (actual) to \$4.7 million in 2022 (actual) and to \$6.1 million for 2024. The lab and technical equipment account increases from \$110,000 in 2023 to \$500,000 for 2024.

#### **16) Central Police Services**

Funding for the contractual payments to non-profit vendors account in CPS' Stop-DWI unit increases from \$17,798 in 2022 (actual) to \$300,000 in 2023 (budgeted) and \$400,000 for 2024.

#### **17) E-911 Fund Interfund Revenue Subsidy**

Continuing a worrisome trend, the County's General Fund subsidy to the E-911 Fund continues to grow, with a \$2.7 million increase in 2024 compared to 2023. There are no increases in E-911 surcharge and wireless surcharge revenue coming in for 2024. For some reason, the August 2023 Budget Monitoring Report shows no revenue in these accounts in 2023.

#### **18) Probation**

A new revenue account called State Aid-Probation Pretrial Services is included for 2024 with revenue of \$770,000.

#### **19) Environment and Planning/Economic Development/Tourism Promotion**

A new account called Community Climate Resilience Fund has a \$500,000 appropriation for 2024.

After not being funded in 2023, the Economic Development fund center includes \$3.4 million for the WDC (Workforce Development Consortium) Healthcare Careers Program.

Increased funding for the Convention Center Management Corporation and Visit Buffalo-Niagara totals \$1.25 million for 2024.

#### **20) County Clerk**

The County Clerk-Registrar Division has significantly reduced estimated revenues for 2024, with a \$2.9 million reduction in recording fees and no new revenue in any account for 2024 compared to 2023. In the Auto Bureau Division, there are no proposed changes to the vehicle use tax revenue for 2024 either. It appears as though that office did not make any changes in its 2024 budget submission for most revenue accounts except for recording fees, which are underperforming in 2023 also.

## **21) Public Works**

The Commissioner's Office received a new appropriation in 2023 for professional services totaling \$751,643 (\$1,326,643 was requested). No funding for this account was appropriated in the past two years. In 2024, they have received \$1.6 million. You may wish to inquire about this request. Other expenses increase from \$879,000 in 2023 to \$990,000 for 2024.

The Division of Buildings and Grounds' professional services account has increased from \$346,202 in 2021 (actual) to \$545,297 in 2022 (actual), to \$654,000 (budgeted) for 2023 and \$780,500 for 2024. Its maintenance contracts account increases from \$712,414 (actual) in 2022 to \$990,675 for 2024.

The Division of Fleet rental charges account increases from \$2.8 million in 2021 (actual) and \$4.0 million (actual) in 2022 to \$5.8 million in 2023 (budgeted) and to \$6.6 million for 2024. Presumably, most of this is for the Enterprise fleet rental contract.

## **22) Public Works-Highways (Road Repair Reserve Fund)**

The interfund revenue subsidy from the General Fund to the Road Fund (revenue in the Road Fund and expenditure in the General Fund) decreases from \$20,739,988 (actual) in 2022 to \$17,787,687 for 2023 and \$14,713,837 for 2024. Transfer Tax revenue in the Road Fund is budgeted to increase from \$12.5 million in 2023 to \$14.5 million in 2023. State aid (CHIPs) is budgeted to increase by \$3 million for 2024.

## **23) Utility Fund**

The Utility Aggregate forecasts a decrease in its budget from \$23.5 million in 2021 (actual) and \$35.0 million in 2022 and 2023 budgeted appropriation of \$41.9 million to \$34.5 million for 2024. We assume this decrease may be due to lower natural gas and electricity costs. This spending is offset by revenues. Given inflation and costs for electricity and natural gas, we cannot state whether this estimate is reasonable.

## **24) Board of Elections**

Lab and technical equipment spending are increasing from \$1,100 (actual) in 2022 to \$50,000 (budgeted) for 2023 and \$228,000 for 2024.

## **25) NFTA**

For the second time in many years, the County is proposing a large *budgeted* increase in the County's subsidy to the NFTA via their share of sales tax. The 2024 budgeted share of sales tax payment to the NFTA is \$28,450,280, an increase from \$25,966,267 for 2023.

## **26) Cultural Agencies**

The proposed 2024 Budget *decreases* funding for cultural agencies by \$170,469 compared to the 2023 Adopted Budget.

Recent reviews conducted by my office's Division of Audit and Control have indicated some of the organizations that receive County cultural funding are using the funds (and possibly other non-County funds) in ways that your Honorable Body and the taxpayers may find questionable or objectionable.

## **27) Erie Community College/Community College Chargebacks**

ECC's operating subsidy from the County remains unchanged for 2024 at \$19,804,317. The Capital Budget includes \$8.5 million in County bonded funds in 2024 for ECC for four capital projects.

The 2024 Budget ends a multi-year decision to reduce the County's respread revenue from the community college chargeback, by absorbing \$4.4 million of this revenue and not charging it back to the towns and cities in Erie County. This means that the County now has \$4.4 million of revenue available to cover budget gaps.

## **Revenues**

### **1) Property Tax Levy**

Due to the understanding reached between your Honorable Body and the County Executive in summer 2023, the County share property tax levy *decreases* from \$301,424,356 in 2023 to \$299,034,343 in 2024. The Buffalo and Erie County Public Library's levy increases from \$28,285,362 to \$29,675,375, a \$1.4 million increase, and the second-largest property tax levy increase for the library system in a decade.

### **2) Sales Tax**

Our office has previously commented on this revenue in our review of the 2024 Budget estimates. The 2024 estimate is reasonable at present, based on current trends. Sales tax is monitored closely due to the potential for a serious decline in this revenue due to factors such as a recession, unemployment and local or national economic trends. So far, the County is meeting our 2023 budget estimate for sales tax revenue.

### **3) State Aid**

State aid in 2022 (actual) was \$188.1 million, budgeted at \$209.6 million for 2023, and budgeted for \$243 million in 2024. We would note that while caseloads drive most of the State aid reimbursements, certain State actions may occur in 2024 and the out years of the Four-Year Financial Plan that could cause new expense and State aid not matching expenses. For instance, State aid for indigent assigned counsel costs does not even come close to matching the State-mandated expenses.

### **4) Federal Aid**

Federal aid in 2022 (actual) was \$176.9 million, budgeted at \$190.4 million for 2023, and budgeted for \$209.4 million for 2024. This revenue is predicated on caseloads and certain spending occurring in accounts such as Family Assistance (TANF); if the spending does not occur, federal reimbursement does not occur.

## **5) Fund Balance**

No fund balance is appropriated in the General Fund in 2024 to balance the budget. However, the E-911 Fund and the Road Fund use appropriated fund balance for the first time in several years. The Road Fund utilizes \$9 million of appropriated fund balance for 2024 (as done in 2023). The E-911 fund uses \$332,280 of appropriated fund balance in 2024. (down from budgeted \$1,651,687 in 2023). The Debt Service Fund continues to utilize its fund balance as revenue in 2024.

## **6) Miscellaneous Revenues**

There are several notable changes in some miscellaneous revenue accounts for 2024.

Projected hotel occupancy tax revenues increase from \$12 million (actual) in 2022 and \$11.2 million (budgeted) for 2023 to \$13 million for 2024. This estimate is attainable based on current trends and the work of my office in recovering owed revenue.

Projected revenue from Western Regional Off-Tracking Betting Corporation is budgeted at \$2.2 million for 2024. Based on 2022 actual revenue and 2023 actual revenue to date, this estimate is reasonable.

No revenue is budgeted from the Seneca Nation of Indians gaming compact. The existing State gaming compact ends in December 2023, and media reports indicate a new compact may be difficult to complete.

After closing dormant capital accounts in recent years and defeasing debt service to free up funds for use in the General Fund (or to reduce the interfund subsidy to the Debt Service Fund), the Administration stopped the practice in 2022 but resumed it in 2023. It has not been continued for 2024.

No revenue from recreational marijuana has been budgeted for 2024. The County just received a first such revenue payment from New York State, of which the County share is less than \$10,000.

A 2024 revenue – Interfund Revenue Non-Subsidy – appears in the Countywide Budget Accounts totaling \$9.8 million. This is revenue associated with a Book B Budget Resolution authorizing the closing of the November 2022 and December 2022 Storm Funds and transfer of unused funds back to the General Fund as a revenue.

In 2024 Budget Resolution # 59, the Department of Parks, Recreation and Forestry is seeking fee increases for rentals of buildings, shelters and campgrounds. However, unlike the past two years when they sought certain fee increases, they have not budgeted the revenue in their departmental budget.

## **2024 Capital Budget**

In summer 2023, the County's Capital Projects Committee approved a proposed 2024 Capital Budget that includes \$56.2 million in bonded projects (up from \$43.5 million for 2023) and \$20.1 million in County share pay-as-you-go funding (up from \$18,264,277 for 2023). These projects include

buildings, highways, parks, technology, social services, economic development, Sheriff helicopter, ECC and \$2.5 million of pay-as-you-go County funds for four projects for non-profit organizations.

### **Debt Service Fund**

The 2024 Debt Service fund has decreased from \$69.5 million in 2022 (actual) to \$60.2 million for 2023 (budgeted) and \$38.7 million for 2024. This includes an interfund revenue subsidy totaling (only) \$35.8 million, down from \$53 million (budgeted) in 2023 and 56.3 million in 2022 (actual). The 2023 general debt includes the use of appropriated fund balance totaling \$2.8 million, down from \$6.5 million in 2023. The administration has been publicly communicating a so-called 'debt cliff' in which the County has defeased bonded indebtedness and paying down debt.

This has the practical effect of reducing the General Fund interfund subsidy to the Debt Service Fund and freeing up General Fund monies for other purposes. The General Fund subsidy is \$31.8 million for 2024, down from \$52.3 million (actual) in 2022.

### **2024 Budget Resolutions**

Comparing the proposed 2024 Budget Resolutions to 2023, there are a number of changes. Many are modest, such as changing names of contracted vendors in 2024, or changing the rate of pay for summer lifeguards, Civil Service exam monitors or personal services agreements with former County employees.

Below are noteworthy changes we believe you may find significant.

#### **New 2024 Budget Resolutions or Substantially Changed or 2023 Deleted:**

#10

"Subject to prior legislative approval" is deleted.

#12

The Deputy Commissioner of Personnel is designated to act in the absence of the Commissioner of Personnel (supplanting the Chief of Classification and Compensation).

#13

New resolution authorizing the Commissioner of Personnel to provide variable minimums for recruiting certain persons with licenses.

#16

New resolution concerning Personnel's professional services account balance.

#18

New resolution concerning contracting with First Vote, Inc. for high school female experiential learning.

#22

Amended to allow budget transfers of funds across DPW divisions in any dollar value (prior resolution allowed only for transfers over \$10,000).

**#23**

Amended to require Legislature approval on DPW fees.

**#27**

New resolution concerning purchase of software from South Central Planning and Development Commission.

**#32**

New resolution concerning 15 new intern positions for E&P for a clean energy program.

**#41**

New resolution authorizing hiring of consultant Michael Gould for \$18,000 in the Department of Health's Persons with Special Needs' Division.

**#42**

New resolution concerning fees for the Department of Health.

**#43**

New resolution concerning using opioid settlement funds to retain approximately 20 vendors.

**#48**

New resolution concerning paying Assistant District Attorneys for compensatory time and ending overtime or comp time after 12/31/23 for ADAs.

**#54**

New resolution concerning hiring a firearms examiner in Central Police Services for \$35,000.

**#55**

New resolution concerning CPS contracting with the City of Buffalo Police Department and Globalquest, EM Systems and Bergman Associates for law enforcement systems.

**#56**

Amending and increasing the 2024 hourly rates of seasonal park attendant, recreation attendant, lifeguard and other parks' staff.

**#59**

New resolution establishing increased rents for Parks' shelters.

**#60**

New resolution establishing new park shelter rental fees.

**#61**

New resolution establishing higher campground fees.

**#62**

New resolution establishing partnerships between Parks and various organizations.

**#66**

New resolution allowing the County Executive to enter into agreements with the State and Federal governments or other agencies to accept funding for mandated programs in Social Services.

**#69**

New resolution authorizing DSS to enter into contracts with vendors for residential domestic violence services.

**#70**

New resolution concerning DSS entering into agreements with NYS for mandated preventive service providers.

**#73**

Amended resolution removing Rural Outreach Center as a Code Blue shelter.

2023 #63 deleted.

**#77**

New resolution concerning hiring University Psychiatric Practice for services at the Secure Youth Detention Facility.

**#92**

New resolution hiring the Alzheimer's Association of WNY for Senior Services programs.

2023 #90 deleted.

**#106**

New resolution concerning Sewerage Management transferring funds across three accounts.

**#107**

New resolution authorizing Sewerage Management to amend contracts.

**#109**

New resolution authoring the transfer of November 2022 Storm Funds (\$1,565,653.98) to the General Fund as revenue.

**#110**

New resolution authoring the transfer of December 2022 Storm Funds (\$8,257,732.11) to the General Fund as revenue.

**#111**

New resolution memorializing the County's limit on sales taxes collected on motor fuels through March 1, 2024.

**#112**

New resolution hiring consultant Robert Keating at a cost of up to \$90,000 for Budget and Management.

**#113**

New resolution hiring consultants Cheryl Mekarski and John Solecki at a cost of up to \$35,000 each for the Comptroller's Office.

**#114**

New resolution authoring the County to provide probation officers at Walden Galleria mall and to be reimbursed for the costs of their overtime and fringe benefits.

2023 #101 deleted.

## 2024 Budget - New Positions

Department	Title	New JG	2024 Salary	Notes
Comptroller	Senior Auditor	13	\$84,486	
Comptroller	Intern (Seasonal)	1	\$13,841	
Real Property Tax Services	Supervising Accountant (PT)	11	\$37,616	
County Attorney	Accountant	9	\$57,309	
Personnel	Coordinator of Appointment Control	12	\$70,491	
Personnel	Personnel Clerk	6	\$47,961	
Personnel	Junior Personnel Clerk	5	\$45,259	
Information and Support Services	Senior Information Systems Specialist	13	\$76,311	
Social Services	Programmer Analyst	12	\$85,393	
Social Services	Programmer Analyst	12	\$85,393	
Social Services	Social Services Data Specialist	9	\$57,309	
Social Services	Social Services Technical Liaison	8	\$53,938	
Social Services	Supervising Child Support Investigator	10	\$73,316	
Social Services	Case Assistant (Social Services)	6	\$47,961	
Social Services	Case Assistant (Social Services)	6	\$47,961	
Youth Detention	Staff Development Coordinator	12	\$87,261	
Youth Detention	Chaplain (PT) NB	11	\$16,462	
Youth Detention	Detention Shift Supervisor	10	\$73,316	
Health	Public Health Nurse	9	\$66,514	
Health	Principal Clerk	6	\$47,961	
Health-Public Health Laboratory	Laboratory Technologist-Env Chem (PT)	11	\$42,416	
District Attorney	Administrative Coordinator (Dist Atty)	9	\$72,995	
District Attorney	Technical Specialist-Communications	7	\$59,564	
Sheriff	Public Information Officer (Sheriff)	13	\$83,148	
Sheriff-Police Services	Sergeant	9	\$76,835	
Sheriff-Police Services	Deputy Sheriff-Criminal	8	\$69,392	
Sheriff-Police Services	Deputy Sheriff-Criminal	8	\$69,392	
Sheriff-Police Services	Deputy Sheriff-Criminal	8	\$69,392	
Sheriff-Police Services	Deputy Sheriff-Criminal	8	\$69,392	
Sheriff-Police Services	Deputy Sheriff-Criminal	8	\$69,392	
Sheriff-Police Services	Sergeant	9	\$92,209	
Sheriff-Police Services	Detective Deputy	9	\$76,835	
Sheriff-Police Services	Detective Deputy	9	\$76,835	
Sheriff-Police Services	Sergeant	9	\$76,835	
Sheriff-Jail Management	Junior Tech Support Svcs Spec (Sheriff)	10	\$63,083	
Sheriff-Jail Management	Lieutenant-Officer	11	\$86,533	
Sheriff-Jail Management	Lieutenant-Officer	11	\$86,533	
Sheriff-Jail Management	Correction Officer (PT) CF	11	\$27,466	
Sheriff-Jail Management	Correction Officer (PT) CF	11	\$27,466	
Sheriff-Jail Management	Correction Officer (PT) CF	11	\$27,466	
Sheriff-Jail Management	Correction Officer (PT) CF	11	\$27,466	
Sheriff-Jail Management	Correction Officer (PT) CF	11	\$27,466	
Central Police Services	Latent Fingerprint Examiner I (PT)	10	\$28,692	
Central Police Services (E-911 Fund)	Senior Police Complaint Writer	9	\$57,309	E-911 Fund
Central Police Services (E-911 Fund)	Police Complaint Writer	7	\$50,834	E-911 Fund
Probation	Principal Probation Officer	13	\$105,075	
Probation	Probation Supervisor 1	12	\$96,691	
Probation	Probation Supervisor 1	12	\$96,691	
Homeland Security and Emergency Services	Administrative Aide-Fire Safety	6	\$55,108	
Homeland Security and Emergency Services	Emergency Services Planner	10	\$60,868	
Environment and Planning	Administrative Assistant	9	\$68,728	
Environment and Planning	Project Coordinator (Environ and Plan)	13	\$76,311	
County Clerk-Registrar	Senior Accountant	10	\$60,868	
County Clerk-Registrar	Accountant	9	\$57,309	
Parks	Park Maintenance Worker II	5	\$44,481	
Public Works-Buildings and Grounds	Training Coordinator (Public Works)	11	\$66,353	
Public Works-Buildings and Grounds	Proj Eng Construction (Public Works)	13	\$76,311	
Public Works-Highways (Road Fund)	Crew Chief (Highway)	10	\$59,637	Road Fund
Public Works-Highways (Road Fund)	Crew Chief (Highway)	10	\$59,637	Road Fund
Public Works-Highways (Road Fund)	Crew Chief (Highway)	10	\$59,637	Road Fund
Public Works-Highways (Road Fund)	Crew Chief (Highway)	10	\$59,637	Road Fund
Public Works-Highways (Road Fund)	Crew Chief (Highway)	10	\$59,637	Road Fund
Public Works-Highways (Road Fund)	Crew Chief (Highway)	10	\$59,637	Road Fund
Utilities Fund	Senior Stores Clerk	5	\$59,564	Utilities Fund

## 2024 Budget - New Positions

Health	Senior Medical Care Administrator	14	\$116,594	Grant Fund
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# 2024 Budget - Position Upgrades

Department	Title	Existing JG	2023 Salary	New JG	2024 Salary	Notes
County Attorney	Assistant County Attorney VI	17	\$145,621	18	\$164,282	Title change
County Attorney	Assistant County Attorney VI	17	\$144,113	18	\$164,282	Title change
Personnel	Director of Payroll Services	13	\$92,313	15	\$119,520	Title change
Information and Support Services	Executive Assistant-County Executive Budget	13	\$81,399	15	\$107,978	
Social Services	Assistant Coordinator of Homeless Services	10	\$78,144	11	\$88,214	
Mental Health	Contracts Specialist	6	\$50,504	9	\$67,307	Title change
Health	Chief Accountant (Health)	11	\$63,929	12	\$96,691	Title change
Health-EMS	Deputy Commissioner-EMS	14	\$98,889	16	\$127,091	
Health-Public Health Laboratory	Laboratory Assistant	5	\$49,264	6	\$54,671	
Health-Public Health Laboratory	Laboratory Assistant	5	\$49,264	6	\$54,671	
Health-Public Health Laboratory	Senior Sanitary Chemist	12	\$69,709	13	\$82,452	
Health-Public Health Laboratory	Laboratory Technologist (Enviro Micro)	9	\$66,217	11	\$79,801	
Health-Public Health Laboratory	Laboratory Technologist Environmental Ch	9	\$57,972	11	\$73,092	
Health-Public Health Laboratory	Laboratory Assistant	5	\$54,190	6	\$61,381	
Health-Medical Examiner	Medical Investigator-Forensic	10	\$74,385	12	\$90,987	
District Attorney	Assistant Confidential Secy (Dist Atty)	9	\$70,336	11	\$86,115	
District Attorney	Assistant Confidential Secy (Dist Atty)	9	\$70,336	11	\$86,115	
Sheriff-Police Services	Lieutenant	9	\$87,194	10	\$96,282	Title change from Sergeant to Lieutenant
Sheriff (E-911 Fund)	Senior Dispatcher	8	\$68,465	9	\$79,883	Title change
Sheriff (E-911 Fund)	Senior Dispatcher	8	\$68,465	9	\$79,883	Title change
Central Police Services (E-911 Fund)	Programmer Analyst	11	\$78,516	12	\$88,193	Title change
Homeland Security and Emergency Services	Emergency Management Program Specialist	9	\$66,903	11	\$81,492	Title change
Homeland Security and Emergency Services	Deputy Fire Coordinator	9	\$59,347	11	\$74,777	Title change
Central Police Services (Grant Fund)	Firearms Examiner III	10	\$70,637	12	\$86,445	Title change
Homeland Security and Emergency Services (Grant Fund)	Accounting Analyst (Emergency Services)	9	\$66,217	11	\$81,181	Title change
Sewerage Management (Sewer Fund)	Senior Sanitary Chemist	12	\$93,157	13	\$105,075	
Sewerage Management (Sewer Fund)	Sanitary Chemist	10	\$78,144	12	\$95,712	