



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

April 2, 2026

Erie County Legislature  
92 Franklin Street – Fourth Floor  
Buffalo, NY 14202

**RE: Erie County Sewer Districts  
Budget Neutral Transfers – GL 550500, GL 551600, and/or GL 570040**

Dear Honorable Members:

Enclosed please find a memorandum and proposed resolution pertaining to authorization to complete budget neutral transfers between general ledger (GL) accounts 550500 – “NYSEFC Bond Administrative Fees”, 551600 – “Interest - BAN”, and/or 570040 – “Interfund Subsidy-Debt Service” for Erie County Sewer District financing costs.

Should your Honorable Body require further information, I encourage you to contact Joseph Fiegl, P.E., BCEE in the Division of Sewerage Management. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Mark Poloncarz", with a long horizontal flourish extending to the right.

Mark Poloncarz, Esq.  
Erie County Executive

Encl.

Cc: J. Fiegl, Deputy Commissioner, Division of Sewerage Management

## **MEMORANDUM**

To: Honorable Members of the Erie County Legislature  
From: Department of Environment and Planning  
Re: Erie County Sewer Districts  
Budget Neutral Transfers – GL 550500, GL 551600, and/or GL 570040  
Date: April 2, 2026

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### **SUMMARY**

Authorization to allow budget neutral transfers between general ledger (GL) accounts 550500 – “NYSEFC Bond Administrative Fees”, 551600 – “Interest - BAN”, and/or 570040 – “Interfund Subsidy-Debt Service” for payment of short-term and long-term financing costs related to Erie County Sewer District (ECSD) projects, is requested.

### **FISCAL IMPLICATIONS**

There are no fiscal implications. These will be budget neutral transactions.

### **REASONS FOR RECOMMENDATION**

The Division of Sewerage Management has noted there may be the need to transfer funds in the future within GL accounts 550500, 551600, and/or 570040 to pay various financing costs. These would be budget neutral transactions within GL accounts located in the various fund centers in fund 220.

### **BACKGROUND INFORMATION**

Fund 220 has been established for the ECSD budgets and includes fund center 18110 for appropriations associated with ECSD Nos. 1, 4, and 5, fund center 18210 for appropriations associated with ECSD No. 2, fund center 18310 for appropriations associated with ECSD Nos. 3 and 8, and fund center 18610 for appropriations associated with ECSD No. 6. GL accounts 550500 – “NYSEFC Bond Administrative Fees”, 551600 – “Interest - BAN”, and 570040 – “Interfund Subsidy-Debt Service” are related to financing costs for ECSD projects. On an annual basis the Division of Sewerage Management will estimate these costs for each ECSD and appropriate them in the GL accounts for that ECSD’s fund center.

The timing of short-term financing such as a bond anticipation note (BAN) being converted to long-term financing cannot always be predicted. With recent funding actions with the New York State Environmental Facilities Corporation (NYSEFC), Division of Sewerage Management accountants have noted there may be circumstances in the future where an imbalance of money in certain GL accounts could occur, with sufficient funds budgeted in the aggregate. In this instance, because the County does not control the timing of NYSEFC’s process, budget neutral transfers may be required to address that imbalance. Transfers within GL accounts above \$50,000.00 require approval by the Erie County Legislature.

## **CONSEQUENCES OF NEGATIVE ACTION**

The ECSDs may be unable to pay certain financing costs in a timely manner.

## **STEPS FOLLOWING APPROVAL**

The Division of Budget and Management and the Division of Sewerage Management will effectuate the transfer of budgeted funds within GL accounts 550500, 551600, and/or 570040 to pay for various financing costs, when required.

A RESOLUTION SUBMITTED BY:  
DEPARTMENT OF ENVIRONMENT AND PLANNING

RE: Erie County Sewer Districts  
Budget Neutral Transfers – GL 550500, GL 551600, and/or GL 570040

WHEREAS, the Erie County Sewer Districts budget for financing costs related to sewer district projects in their respective fund centers based upon projections; and

WHEREAS, due to the timing associated with matters related to financing Erie County Sewer District projects, there may be instances where budget neutral transfers within general ledger (GL) accounts 550500 – “NYSEFC Bond Administrative Fees”, 551600 – “Interest - BAN”, and/or 570040 – “Interfund Subsidy-Debt Service” may be warranted to pay for related costs.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the Division of Budget and Management and the Division of Sewerage Management to execute budget neutral transfers exceeding \$50,000.00 within Fund 220, GL accounts 550500 – “NYSEFC Bond Administrative Fees”, 551600 – “Interest - BAN”, and/or 570040 – “Interfund Subsidy-Debt Service”; and be it further

RESOLVED, that certified copies of this resolution will be forwarded to the Erie County Executive’s Office, Comptroller’s Office, Division of Budget and Management, and Division of Sewerage Management.