



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

April 27, 2026

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

Re: 2025 Year-End Budget Balancing Amendments and Designations

Dear Honorable Members:

The attached resolution addresses various budgetary modifications required to assist in the closing of fiscal year 2025 through the annual Budget Balancing Amendments and designations.

Approval is needed to close the County's books and prepare financial statements for review by the County's independent auditors for the 2025 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.

After completing budget balancing entries and consideration of various existing 2024 funds reservations for carry-forward into 2026, the County will realize a \$29,039,589 budgetary surplus, ending 2025 1.48% below budget. Additionally, after the establishment of \$27,706,161 in new designations re-appropriated into the 2026 Budget, this resolution would add \$1,333,429 to the County's Unassigned Fund Balance for a 2025 ending balance of \$150,806,796, or approximately 10.1% of the 2025 Adopted General Fund Budget (minus shared sales tax).

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,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/mc

MEMORANDUM

TO: Erie County Legislature
FROM: Mark Cornell, Director of Budget and Management
RE: 2025 Year-End Budget Balancing Amendments and Designations
DATE: April 27, 2026

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 2025 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.

After completing budget balancing entries and consideration of various existing 2025 funds reservations for carry-forward into 2026, the County will realize a \$29,039,589 budgetary surplus, ending the year 1.48% favorable compared to the Adopted General Fund Budget. Key positive variations contributing to this year-end surplus include: sales tax growth (\$21.2 million), gross non-Social Services salary & fringe savings (\$20.8 million), interest earnings (\$10.7 million), indigent legal refunds & state reimbursements (\$5.5 million), Sheriff state-ready inmate reimbursement (\$2.1 million) etc.

Negative factors include: reduced property tax collections (\$8.4 million), excessive overtime expense, primarily within the Sheriff's Office (\$7.2 million), increased costs for services to special needs children (\$4.6 million), increased costs for court-ordered mental health services (\$3.5 million), etc.

After the establishment of \$27,706,161 in re-appropriations as new designations into the 2026 Budget (also detailed in the recommendations section) sought as part of this resolution, \$1,333,429 will be added to the County's Unassigned Fund Balance for a 2025 ending balance of \$150,806,796, which is equivalent to approximately 10.1% of the 2025 Adopted General Fund Budget (minus shared sales tax).

Although the Erie County Charter and Code require an Undesignated Fund Balance to be at least 5% of the County's annual operating budget, other municipal financial best practices, including GFOA, suggest as much as 15% be held. As a measure of fiscal responsibility, this Administration believes it prudent to maintain Unassigned Fund Balance at the 10% level achieved several years ago as part of the 2023 Year-End Budget Balancing Amendments and Designations Resolution (24COMM 8E-4).

REASONS FOR RECOMMENDATION

Numerous fiscal issues previously identified during 2025, 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 2025 financial statements by our independent auditors.

Also included in the resolution is authorization to re-appropriate 2025 funds into 2026. These items all exist as funds reservations and are broken into 2 categories:

First, is \$39,437,770 directly related to delayed Intergovernmental Transfer (IGT) Payments to Erie County Medical Center Corporation which are expected but have yet to be required as noted below:

Countywide

2024-26 Disproportionate Share (DSH) Delayed Payments	26,956,512
2024-26 Upper Payment Limit (UPL) Delayed Payments	8,587,139
2024-26 Indigent Care Adjustment (ICA) DSH Delayed Payments	3,885,119

Second, is \$134,928,386 in standard items duly appropriated in prior years that could not be fully expended in 2025 for a variety of reasons as noted below:

Board of Elections

Unexpended Funds	1,961,380
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Budget

Unexpended Funds	11,000
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Central Police Services

PSC Parking Lot Rental Additional Cost	50,000
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Clerk's Office

Registrar Unexpended Funds	124,939
Auto Bureau Unexpended Funds	126,318

Comptroller's Office

Audit Workpaper Software	104,000
Lab & Technical Equipment Unexpended Funds	35,900

County Executive's Office

Unexpended Funds	30,000
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Countywide

Departmental Grant Local Share	13,678,644
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Debt Service Additional Costs	7,527,803
Pay-As-You-Go Capital Unexpended	45,750,839
Environment & Planning	
Climate Action Fund	112,616
Climate Resilience Fund	200,000
Environment Management Council	3,559
Hazardous Waste Days	20,835
Municipal Planning Grant	843,984
Storefront Revitalization Program	139,000
WDC Healthcare Careers Program	775,046
Equal Employment Opportunity, Diversity & Inclusion	
Disparity Study Unexpended Funds	500,000
Health	
Health Division ECMC Payments Unexpended	37,000
Health Division Immunization Clinic Unexpended	5,023
Health Division Medical Supplies Unexpended	80,000
EMS Ambulance Service Unexpended	1,272,199
EMS Unexpended Funds	307,090
Public Health Lab Unexpended Funds	379,227
Environmental Health Water Safety Program	225,000
Environmental Health Unexpended Funds	489,000
Medical Examiner Unexpended Funds	159,000
Children with Special Needs Unexpended Funds	10,869
Homeland Security & Emergency Services	
Buffalo Fire Department Public Safety Campus Transfer	175,000
Emergency Operations Center Food & Kitchen Unexpended	19,000
Fire Behavior Building Upgrades Project	57,710
Wall of Honor Project	10,065
WNY Law Enforcement Helpline	106,470
Information & Support Services	
Maintenance Contracts Additional Costs	197,000
Rental Charges Additional Costs	250,000
Lab & Tech Equipment Unexpended Funds	240,000
Law	
Risk Retention Unexpended Funds	379,620
Unexpended Funds	16,625
Legislature	
Arts & Cultural Agency	32,500
Community & Neighborhood Development	3,425,200
Reappropriation of Cultural Capital Funds	880,000
Unexpended Funds	43,000

Mental Health	
Court Ordered Mental Health Services Additional Costs	3,300,000
Suboxone Initiative for Jail Management Division	54,023
Youth/Mental Health App & Website	73,039
Parks, Recreation & Forestry	
Unexpended Funds	65,000
Willowdale Park Golf Course Improvements	227,069
Probation	
Unexpended Funds	176,811
Public Advocacy	
Weights & Measure Database Development	60,000
Public Works	
Workorder System Unexpended Funds	545,940
Buildings & Grounds Additional Utilities Costs	65,000
Buildings & Grounds Prof Svcs Unexpended	437,292
Fleet EMS Ambulance Graphics & Radio Installation	20,000
Fleet AVL Unit Additional Costs	50,000
Fleet Fuel Additional Costs	180,000
Fleet Garage Lift	58,400
Fleet Unexpended Funds	74,000
Real Property Tax Services	
Arc GIS Pro Tax Mapping Software	180,000
Unexpended Funds	34,300
Sheriff's Office	
25 Year Pension Additional Costs	1,300,000
Child Car Seat Initiative	2,000
ECMC Payments Additional Costs	720,691
Jail Management Food & Kitchen Additional Costs	1,114,633
Jail Management Maintenance Additional Costs	129,000
Police Services Rental Charges Unexpended Funds	350,000
Police Services Prof Svcs Unexpended Funds	180,000
Police Services Maintenance Contracts Unexpended Funds	160,000
Social Services	
211 - Outreach to EC Residents	100,000
Appletree Unanticipated Maintenance Costs	152,604
Child Abuse Prevention Services	180,000
Civic Ready Program	150,000
Cornell Childcare Study	25,000
Code Blue Expansion Funds	585,066
CPS Advanced Duress System Development	205,318
Emergency Assistance to Adults Program	206,018

Workforce Development Action Fund	3,485,554
Training & Education Unexpended	470,028
Emergency Food Assistance Program	87,100
Family Assistance Program	7,263,106
FFFS Employment Services	1,433,574
FFFS Youth Engagement Services	55,453
FFFS Funded Services	1,577,326
Foster Care Supplement	15,000,000
Foster Care Mileage Reimbursement	1,300,465
HEAP Program Costs	369,187
High Fidelity Wraparound Program	1,078,067
Independent Living Program	39,253
Independent Procedural Review Services	71,334
Interpretation Services	300,923
Live Well Innovation Fund	316,300
Non-Profit Contract Payments Unexpended	219,887
OCFS Youth Facility Charges	1,213,138
Pivot Wage Subsidies	638,861
Poverty Initiatives	200,000
Raise the Age Youth & Family Services	642,558
Refugee Agency Fund	500,000
Shelter Improvements Unexpended	372,910
Suicide Prevention & Crisis Services	5,970
Title XX Child Care Program	312,858
Title XX Domestic Violence Services	199,093
Title XX Preventative Services	3,725,516
Training & Education Program	18,640
Youth Employment Programs	2,064,427
Veterans' Services	
Unexpended Funds	13,194

Authorization is also requested to transfer available balances and utilize unanticipated revenue totaling \$27,706,161 in order to establish funding in 2025 to be designated and re-appropriated as funds reservations into 2026. \$21,000,000 is requested for Law's Risk Retention Fund for the recently negotiated settlement in the John Walker Jr. vs Erie County Lawsuit. The remaining \$6,706,161 in designations are as follows:

Economic Development

High Efficiency Affordability Program	500,000
Homebuyer Credit Program	2,000,000

General Services

25 Delaware Façade Capital Project Supplement	1,700,000
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5/14 Memorial Capital Support	500,000
Capital Overlay Supplement	1,000,000
Health and Human Services	
Back to Basics Ministries HEAT Program	100,000
Buffalo Primary Care Initiative	100,000
Say Yes Summer Camp	100,000
Public Safety	
Emergency Operations Center Expansion Feasibility Study	500,000
Weather Emergency Fund Replenishment	206,161

CONSEQUENCES OF NEGATIVE ACTION

If authorization is not granted, the completion of the 2025 financial statements for the County will be delayed. Resources will not be available for projects, programs and other needs for 2026 and future years 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: 2025 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 2025 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 2025 funding within a variety of departments has been established as fund reservations and new designations for re-appropriation into 2026. These include \$39.4 million for Intergovernmental Transfer payments to Erie County Medical Center Corporation and \$134.9 million in duly appropriated items that were not fully expended in 2025; and

WHEREAS, after completing budget balancing entries and consideration of the aforementioned carry-forwards, the County will realize a \$29 million budgetary surplus, ending 2025 1.48% below budget; and

WHEREAS, key positive variations contributing to this year-end surplus included: sales tax growth (\$21.2 million), gross non-Social Services salary & fringe savings (\$20.8 million), interest earnings (\$10.7 million), indigent legal refunds & state reimbursements (\$5.5 million), Sheriff state-ready inmate reimbursement (\$2.1 million) etc.; and

WHEREAS, key negative factors included: reduced property tax collections (\$8.4 million), excessive overtime expense, primarily within the Sheriff's Office (\$7.2 million), increased costs for services to special needs children (\$4.6 million), increased costs for court-ordered mental health services (\$3.5 million), etc.; and

WHEREAS, after the establishment of \$27.7 million in re-appropriations are made into the 2026 Budget, \$1.3 million will be committed to Unassigned Fund Balance for a final 2025 balance of \$150.8 million or approximately 10.1 percent of the County's 2025 Adopted General Fund Budget; and

WHEREAS, although the Erie County Charter and Code require an Undesignated Fund Balance to be at least five (5%) percent of the County's annual operating budget, other municipal financial best practices suggest as much as fifteen (15%) percent.

WHEREAS, as a measure of fiscal responsibility, this Administration believes it prudent to ensure Unassigned Fund Balance remains at the 10% level reached several years ago during the 2023 budget balancing process.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the Director of the Division of Budget and Management to adjust the 2025 Budget in order to facilitate the completion of 2025 financial statements, based on the following schedule:

2025 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.

Department	Account	Increase/ (Decrease)
General Fund 110 - Expense Adjustments		
100	Legislature	
	500000 Full Time - Salaries	(168,212)
	Legislature Total	(168,212)
10110	County Executive's Office	
	502000 Fringe Benefits	23,815
	County Executive's Office Total	23,815
105	Information Systems & Support	
	500000 Full Time - Salaries	(168,317)
	502000 Fringe Benefits	(110,182)
	515000 Utility Charges	177,019
	Information Systems & Support Total	(101,480)
11110	Real Property Tax Services	
	516020 Professional Service Contracts & Fees	(113,147)
	Real Property Tax Services Total	(113,147)
11200	Comptroller's Office	
	500000 Full Time - Salaries	(555,991)
	500020 Regular PT - Wages	592,923
	502000 Fringe Benefits	(231,574)
	Comptroller's Office Total	(194,642)
11310	Clerk's Office - Registrar Division	

	500000	Full Time - Salaries	(466,947)
	500010	Part Time - Wages	(108,167)
	501000	Overtime	79,913
	502000	Fringe Benefits	(160,818)
	<u>Clerk's Office - Registrar Division Total</u>		<u>(656,019)</u>
11320	Clerk's Office - Auto Bureau		
	500000	Full Time - Salaries	(220,823)
	500010	Part Time - Wages	(264,469)
	501000	Overtime	263,138
	516020	Professional Service Contracts & Fees	(102,255)
	<u>Clerk's Office - Auto Bureau Division Total</u>		<u>(324,409)</u>
11400	District Attorney's Office		
	500000	Full Time - Salaries	(1,239,807)
	500020	Regular PT - Wages	(161,487)
	500350	Other Employee Payments	(207,595)
	502000	Fringe Benefits	(469,394)
	<u>District Attorney's Office Total</u>		<u>(2,078,283)</u>
11510	Sheriff's Office - Police Services Division		
	500000	Full Time - Salaries	(286,379)
	500030	Seasonal - Wages	195,924
	500350	Other Employee Payments	(135,859)
	501000	Overtime	3,894,322
	502000	Fringe Benefits	1,611,155
	504992	Salary Reserves	(310,932)
	506200	Maintenance & Repair	(134,011)
	510100	Out of Area Travel	(262,532)
	510200	Training & Education	(131,669)
	<u>Sheriff's Office - Police Services Division Total</u>		<u>4,440,019</u>
116	Sheriff's Office - Jail Management Division		
	500000	Full Time - Salaries	(3,320,109)
	500300	Shift Differential	192,385
	500330	Holiday Worked	211,798
	500340	Line-up Pay	(192,464)
	500350	Other Employee Payments	115,648
	501000	Overtime	3,412,795
	502000	Fringe Benefits	(1,618,009)

	505200	Clothing Supplies	(349,087)
	516010	Contract Payments Nonprofit Services	(933,803)
	<u>Sheriff's Office - Jail Management Division Total</u>		<u>(2,480,846)</u>
11650	Sheriff's Office - Correctional Health Services Division		
	500000	Full Time - Salaries	(1,836,425)
	501000	Overtime	(297,462)
	502000	Fringe Benefits	(1,090,826)
	516020	Professional Service Contracts & Fees	(277,594)
	<u>Sheriff's Office - Correctional Health Services Division Total</u>		<u>(3,502,307)</u>
120	Social Services		
	500000	Full Time - Salaries	(13,589,513)
	500010	Part Time - Wages	(397,157)
	500350	Other Employee Payments	101,859
	501000	Overtime	(460,213)
	502000	Fringe Benefits	(10,012,413)
	504992	Salary Reserves	(387,160)
	504995	HELP - Personnel Reserve	7,439,677
	505000	Office Supplies	(155,641)
	510000	Local Mileage Reimbursement	97,607
	516020	Professional Service Contracts & Fees	(1,861,515)
	516410	Title XX Domestic Violence Services	277,102
	516460	Summer Youth Employment	55,354
	525020	UPL Expense	2,798,990
	525030	MA - Gross Local Payments	124,010
	525040	Family Assistance	(199,111)
	525050	CWS - Foster Care	(16,419,376)
	525060	Safety Net Assistance	4,632,402
	525070	Emergency Assistance to Adults	(1,005,279)
	525080	Education Handicapped Children	(183,279)
	525091	Child Care - Title XX	(269,681)
	525092	Child Care - CCBG	14,461,551
	525110	Meals on Wheels for WNY - DSS	70,000
	525130	OCFS Youth Facility Charges	2,437,230
	525150	DSH Expense	27,459,791
	525160	Indigent Care Adjustment - DSH	3,885,119
	530000	Other Expenses	(786,869)
	530010	Chargebacks	92,701
	530030	Pivot Wage Subsidies	(491,298)
	545000	Rental Charges	(185,779)

	561410	Lab & Technical Equipment	(197,392)
		Social Services Total	17,331,717
12220		Public Works - Buildings & Grounds Division	
	500000	Full Time - Salaries	(451,718)
		Public Works - Buildings & Grounds Division Total	(451,718)
12410		Mental Health - Program Administration Division	
	517535	BestSelf Behavioral Health - ASA	(449,074)
	517536	BestSelf Behavioral Health - HUD	(301,862)
	517579	Coordinated Care Services - ASA	(304,254)
	517581	Court Ordered - Mental Health Services	3,526,476
	517599	Evergreen Health Services - ASA	(160,677)
	517661	Horizon Health Service - OMH	(189,774)
	517808	Spectrum Human Services - HUD	(149,599)
	517809	Spectrum Human Services - OMH	(268,141)
	517818	Suicide Prevention - OMH	(103,215)
	517834	Transitional Services Inc - HUD	(135,510)
		Mental Health - Program Administration Division Total	1,464,370
12420		Mental Health - Forensic Mental Health Division	
	500000	Full Time - Salaries	(150,170)
		Mental Health - Forensic Mental Health Division Total	(150,170)
12520		Youth Detention	
	500000	Full Time - Salaries	(2,128,686)
	500010	Part Time - Wages	(205,230)
	501000	Overtime	163,012
	502000	Fringe Benefits	(1,168,745)
	504995	HELP - Personnel Reserve	1,093,146
	505200	Clothing Supplies	(196,434)
	516020	Professional Service Contracts & Fees	(492,129)
		Youth Detention Total	(2,935,066)
12530		Youth Bureau	
	517802	STSJP - RTA	(443,228)
	517879	Supervision/Treatment	(895,283)
		Youth Bureau Total	(1,338,511)
12610		Probation	

	500000	Full Time - Salaries	(468,973)
	501000	Overtime	61,740
	502000	Fringe Benefits	(200,994)
	<u>Probation Total</u>		<u>(608,227)</u>
12700	Health - Health Division		
	500000	Full Time - Salaries	(704,807)
	501000	Overtime	172,952
	502000	Fringe Benefits	(388,371)
	<u>Health - Health Division Total</u>		<u>(920,226)</u>
12720	Health - Emergency Medical Services Division		
	500000	Full Time - Salaries	50,090
	500010	Part Time - Wages	(288,976)
	500300	Shift Differential	53,871
	500330	Holiday Worked	57,517
	501000	Overtime	149,658
	504992	Salary Reserves	(642,099)
	<u>Health - Emergency Medical Services Division Total</u>		<u>(619,939)</u>
1273030	Health - Environmental Health Division		
	500000	Full Time - Salaries	(432,861)
	502000	Fringe Benefits	(316,918)
	510000	Local Mileage Reimbursement	85,385
	516050	Dept Payments to ECMCC	(184,451)
	<u>Health - Environmental Health Division Total</u>		<u>(848,845)</u>
12750	Health - Special Needs Division		
	500000	Full Time - Salaries	(154,850)
	528000	Services to Special Needs Children	4,583,060
	528010	Services Early Intervention Program	(1,534,179)
	<u>Health - Special Needs Division Total</u>		<u>2,894,031</u>
1332010	Community/Neighborhood Development		
	516340	Storefront Revitalization Grants	(197,821)
	518616	Urban Initiatives BLT	(100,000)
	<u>Community/Neighborhood Development Total</u>		<u>(297,821)</u>
14010	Countywide Budget Accounts		
	504990	Reductions Personnel Service	3,000,000

	511000	Control Board Expense	(100,000)
	Countywide Budget Accounts Total		2,900,000
14020	Countywide Interfund Accounts		
	570020	Interfund Subsidy Road	5,000,000
	570025	Interfund Subsidy E-911	500,000
	570040	Interfund Subsidy Debt Service	5,192,989
	Countywide Interfund Accounts Total		10,692,989
14030	Community College		
	520020	County Resident Enrollment CC	(704,812)
	Community College Total		(704,812)
150	Board of Elections		
	500000	Full Time - Salaries	(412,046)
	500010	Part Time - Wages	(313,818)
	500020	Regular PT - Wages	(188,738)
	501000	Overtime	(181,672)
	502000	Fringe Benefits	(512,450)
	505000	Office Supplies	(149,336)
	545000	Rental Charges	(148,901)
	Board of Elections Total		(1,906,961)
160	Law		
	500000	Full Time - Salaries	(139,448)
	516015	Stadium Inspection & Compliance	(779,824)
	516020	Professional Service Contracts & Fees	(342,715)
	Law Total		(1,261,987)
16200	Environment & Planning		
	500000	Full Time - Salaries	(127,292)
	516020	Professional Service Contracts & Fees	(696,098)
	570050	Interfund Transfers Capital	(105,000)
	Environment & Planning Total		(928,390)
163	Aging		
	500000	Full Time - Salaries	(111,830)
	504995	HELP - Personnel Reserve	153,018
	Aging Total		41,188

16410	Parks, Recreation & Forestry		
	500000	Full Time - Salaries	(176,416)
	502000	Fringe Benefits	(283,299)
	515000	Utility Charges	77,369
	559000	County Share - Grants	139,517
	575040	Interfund Expense - Utility	58,996
	Parks, Recreation & Forestry Total		(183,833)
1650060	Central Police Services - Stop DWI		
	516010	Contract Payments Nonprofit Services	(230,906)
	Central Police Services - Stop DWI Total		(230,906)
16700	Homeland Security & Emergency Services		
	500000	Full Time - Salaries	(106,064)
	501000	Overtime	57,848
	Homeland Security & Emergency Services Total		(48,216)
510	Erie County Home		
	502000	Fringe Benefits	85,430
	Erie County Home Total		85,430
	General Fund 110 Expense Adjustments Total		16,818,586

General Fund 110 - Revenue Adjustments

120	Social Services		
	407540	State Aid - Raise the Age	8,711,814
	411490	Fed Aid - TANF FFFS	5,944,494
	Social Services Total		14,656,308
12750	Health - Special Needs Division		
	405500	State Aid - Special Needs Preschool	2,162,278
	Health - Special Needs Division Total		2,162,278
	General Fund 110 Revenue Adjustments Total		16,818,586
	Net General Fund 110 Adjustments		-

Highway Fund 210 - Expense Adjustments

123	Public Works - Highways Division		
	500000	Full Time - Salaries	(603,002)
	500330	Holiday Worked	202,479
	501000	Overtime	400,523
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	Public Works - Highways Division Total		-
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	Highway Fund 210 Expense Adjustments Total		-
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E-911 Fund 230 - Expense Adjustments

11510	Sheriff's Office - Police Services Division		
	500000	Full Time - Salaries	(28,750)
	500300	Shift Differential	(1,541)
	500320	Uniform Allowance	(3,189)
	501000	Overtime	101,609
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	Sheriff's Office - Police Services Division Total		68,129
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12720	Health - Emergency Medical Services Division		
	500330	Holiday Worked	1,820
	500350	Other Employee Payments	31,251
	501000	Overtime	76,852
	502000	Fringe Benefits	18,498
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	Health - Emergency Medical Services Division Total		128,421
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16500	Central Police Services		
	500000	Full Time - Salaries	(196,550)
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	Central Police Services Total		(196,550)
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	E-911 Fund 230 Expense Adjustments Total		-
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Debt Service Fund 310 - Adjustments

17200	General Debt		
	Expense		
	550000	Principal - Bonds	4,049
	550010	Principal - Long Term Debt	5,805,000
	550110	Bond Issue Costs	486,742
	550120	Pay Refund Bond Escrow	12,173,560
	550800	Interest - Bonds	(190,383)

550810 Interest - Long Term Loan	5,826,550
General Debt Expense Total	24,105,518
Revenue	
445031 Interest & Earnings - Capital Inv	3,974,052
445180 Interest - Long Term Loan	4,090,275
466350 Principal - Long Term Loan	7,532,837
475030 Bond Proceeds - Advance Refund	8,508,354
General Debt Revenue Total	24,105,518
Net General Debt Service Fund 310 Adjustments	-

and be it further

RESOLVED, that authorization is hereby given to designate and re-appropriate \$39,437,770 in available 2025 funding into 2026 for the following items directly related to the Intergovernmental Transfer (IGT) Payments to Erie County Medical Center Corporation:

Countywide

2024-26 Disproportionate Share (DSH) Delayed Payments	26,956,512
2024-26 Upper Payment Limit (UPL) Delayed Payments	8,587,139
2024-26 Indigent Care Adjustment (ICA) DSH Delayed Payments	3,885,119

and be it further

RESOLVED, that authorization is hereby given to re-appropriate \$134,928,386 in available 2025 funding into 2026 for the following items:

Board of Elections

Unexpended Funds	1,961,380
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Budget

Unexpended Funds	11,000
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Central Police Services

PSC Parking Lot Rental Additional Cost	50,000
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Clerk's Office

Registrar Unexpended Funds	124,939
Auto Bureau Unexpended Funds	126,318

Comptroller's Office

Audit Workpaper Software	104,000
Lab & Technical Equipment Unexpended Funds	35,900

County Executive's Office

Unexpended Funds	30,000
Countywide	
Departmental Grant Local Share	13,678,644
Debt Service Additional Costs	7,527,803
Pay-As-You-Go Capital Unexpended	45,750,839
Environment & Planning	
Climate Action Fund	112,616
Climate Resilience Fund	200,000
Environment Management Council	3,559
Hazardous Waste Days	20,835
Municipal Planning Grant	843,984
Storefront Revitalization Program	139,000
WDC Healthcare Careers Program	775,046
Equal Employment Opportunity, Diversity & Inclusion	
Disparity Study Unexpended Funds	500,000
Health	
Health Division ECMC Payments Unexpended	37,000
Health Division Immunization Clinic Unexpended	5,023
Health Division Medical Supplies Unexpended	80,000
EMS Ambulance Service Unexpended	1,272,199
EMS Unexpended Funds	307,090
Public Health Lab Unexpended Funds	379,227
Environmental Health Water Safety Program	225,000
Environmental Health Unexpended Funds	489,000
Medical Examiner Unexpended Funds	159,000
Children with Special Needs Unexpended Funds	10,869
Homeland Security & Emergency Services	
Buffalo Fire Department Public Safety Campus Transfer	175,000
Emergency Operations Center Food & Kitchen Unexpended	19,000
Fire Behavior Building Upgrades Project	57,710
Wall of Honor Project	10,065
WNY Law Enforcement Helpline	106,470
Information & Support Services	
Maintenance Contracts Additional Costs	197,000
Rental Charges Additional Costs	250,000
Lab & Tech Equipment Unexpended Funds	240,000
Law	
Risk Retention Unexpended Funds	379,620
Unexpended Funds	16,625
Legislature	
Arts & Cultural Agency	32,500

Community & Neighborhood Development	3,425,200
Reappropriation of Cultural Capital Funds	880,000
Unexpended Funds	43,000
Mental Health	
Court Ordered Mental Health Services Additional Costs	3,300,000
Suboxone Initiative for Jail Management Division	54,023
Youth/Mental Health App & Website	73,039
Parks, Recreation & Forestry	
Unexpended Funds	65,000
Willowdale Park Golf Course Improvements	227,069
Probation	
Unexpended Funds	176,811
Public Advocacy	
Weights & Measure Database Development	60,000
Public Works	
Workorder System Unexpended Funds	545,940
Buildings & Grounds Additional Utilities Costs	65,000
Buildings & Grounds Prof Svcs Unexpended	437,292
Fleet EMS Ambulance Graphics & Radio Installation	20,000
Fleet AVL Unit Additional Costs	50,000
Fleet Fuel Additional Costs	180,000
Fleet Garage Lift	58,400
Fleet Unexpended Funds	74,000
Real Property Tax Services	
Arc GIS Pro Tax Mapping Software	180,000
Unexpended Funds	34,300
Sheriff's Office	
25 Year Pension Additional Costs	1,300,000
Child Car Seat Initiative	2,000
ECMC Payments Additional Costs	720,691
Jail Management Food & Kitchen Additional Costs	1,114,633
Jail Management Maintenance Additional Costs	129,000
Police Services Rental Charges Unexpended Funds	350,000
Police Services Prof Svcs Unexpended Funds	180,000
Police Services Maintenance Contracts Unexpended Funds	160,000
Social Services	
211 - Outreach to EC Residents	100,000
Appletree Unanticipated Maintenance Costs	152,604
Child Abuse Prevention Services	180,000
Civic Ready Program	150,000
Cornell Childcare Study	25,000

Code Blue Expansion Funds	585,066
CPS Advanced Duress System Development	205,318
Emergency Assistance to Adults Program	206,018
Workforce Development Action Fund	3,485,554
Training & Education Unexpended	470,028
Emergency Food Assistance Program	87,100
Family Assistance Program	7,263,106
FFFS Employment Services	1,433,574
FFFS Youth Engagement Services	55,453
FFFS Funded Services	1,577,326
Foster Care Supplement	15,000,000
Foster Care Mileage Reimbursement	1,300,465
HEAP Program Costs	369,187
High Fidelity Wraparound Program	1,078,067
Independent Living Program	39,253
Independent Procedural Review Services	71,334
Interpretation Services	300,923
Live Well Innovation Fund	316,300
Non-Profit Contract Payments Unexpended	219,887
OCFS Youth Facility Charges	1,213,138
Pivot Wage Subsidies	638,861
Poverty Initiatives	200,000
Raise the Age Youth & Family Services	642,558
Refugee Agency Fund	500,000
Shelter Improvements Unexpended	372,910
Suicide Prevention & Crisis Services	5,970
Title XX Child Care Program	312,858
Title XX Domestic Violence Services	199,093
Title XX Preventative Services	3,725,516
Training & Education Program	18,640
Youth Employment Programs	2,064,427
Veterans' Services	
Unexpended Funds	13,194

and be it further

RESOLVED, that authorization is hereby given to transfer \$21,000,000 in available 2025 funding into the Department of Law's Risk Retention Fund (Fund 110, Funds Center 16020) Account 555000 – General Liability to resolve the John Walker Jr. vs Erie County Lawsuit in accordance with the terms and conditions of the settlement agreement and establish a re-appropriation into 2026; and be it further

RESOLVED, that authorization is hereby given to transfer \$6,706,161 in available 2025 funding for additional designations and establish re-appropriations into 2026 as follows:

Economic Development		
High Efficiency Affordability Program		500,000
Homebuyer Credit Program		2,000,000
General Services		
25 Delaware Façade Capital Project Supplement		1,700,000
5/14 Memorial Capital Support		500,000
Capital Overlay Supplement		1,000,000
Health and Human Services		
Back to Basics Ministries HEAT Program		100,000
Buffalo Primary Care Initiative		100,000
Say Yes Summer Camp		100,000
Public Safety		
Emergency Operations Center Expansion Feasibility Study		500,000
Weather Emergency Fund Replenishment		206,161

and be it further

RESOLVED, that authorization is hereby given to make the following 2025 budget adjustments in order to establish re-appropriations into 2026 as outlined in the preceding resolve clauses:

<u>Department</u>	<u>Account</u>	<u>Increase/ (Decrease)</u>
Designations		
General Fund 110 - Expense Adjustments		
12530	Youth Bureau	
	517526 Back to Basics Outreach Ministry	100,000
	<u>Youth Bureau Total</u>	<u>100,000</u>
12700	Health - Health Division	
	516010 Contract Payments Nonprofit Pur Svcs	100,000
	<u>Health - Health Division Total</u>	<u>100,000</u>
1331010	Economic Development	
	517173 Homebuyer Credit Prog	2,000,000
	<u>Economic Development Total</u>	<u>2,000,000</u>
1332010	Community/Neighborhood Development	

	518546 Say Yes Summer Camp	100,000
	<u>Community/Neighborhood Development Total</u>	<u>100,000</u>
14010	Countywide Budget Accounts	
	516038 Weather Emergency Fund	206,161
	<u>Countywide Budget Accounts Total</u>	<u>206,161</u>
14020	Countywide Interfund Accounts	
	570020 Interfund Subsidy Road	1,000,000
	570050 Interfund Transfer Capital	2,200,000
	<u>Countywide Interfund Accounts Total</u>	<u>3,200,000</u>
16020	Law - Risk Retention Division	
	555000 General Liability	21,000,000
	<u>Law Total</u>	<u>21,000,000</u>
16200	Environment & Planning	
	516310 Climate Action Fund	500,000
	<u>Environment & Planning Total</u>	<u>500,000</u>
16700	Homeland Security & Emergency Services	
	516020 Professional Service Contracts & Fees	500,000
	<u>Homeland Security & Emergency Services Total</u>	<u>500,000</u>
	<u>Total Designations Expense</u>	<u>27,706,161</u>

Designations

General Fund 110 - Revenue Adjustments

14010	Countywide Budget Accounts	
	402000 3% Sales Tax - EC Purposes	7,387,658
	402100 1% Sales Tax - EC Purposes	7,984,471
	402120 0.25% Sales Tax	1,674,271
	<u>Countywide Budget Accounts Total</u>	<u>17,046,400</u>
17000	Countywide Accounts - Comptroller	
	445030 Interest & Earnings - General Inv	10,304,650
	445040 Interest & Earnings - 3rd Party	355,111
	<u>Countywide Accounts - Comptroller Total</u>	<u>10,659,761</u>

Total Designations Revenue	27,706,161
Designations Net Impact	-

and be it further

RESOLVED, that authorization is hereby given for the Director of Purchasing to create purchasing documents and the County Executive or Deputy County Executive to enter into contract, amendments to contract or memorandums of understanding and with any vendors, agencies, organizations, etc. in order to award funds, perform or administer services, or make purchases related to the designation and re-appropriations of funds included in the preceding resolve clauses; and be it further

RESOLVED, that authorization is hereby given for the Comptroller to create the necessary capital projects related to the designation and re-appropriations of funds included in the preceding resolve clauses; and be it further

RESOLVED, that authorization is hereby given for the Director of Budget and Management to make any additional 2025 and 2026 budgetary adjustments necessary to implement budgetary amendments, carry-forwards and the establishment of re-appropriations authorized in this resolution; and be it further

RESOLVED, that authorization is hereby given to the Director of Budget and Management to make any further 2025 budgetary 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's Office, Comptroller's Office, Department of Law and Division of Budget and Management.