



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

October 15, 2019

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

Re: Budget Monitoring Report for Period Ending August 2019

Dear Honorable Legislators:

Please find attached the Budget Monitoring Report ("BMR") for the period ending August 31, 2019 as well as a vacancy report from the County's SAP system as of August 31, 2019.

The BMR reflects that for the first eight months of 2019 the County has a positive variance of \$7,460,135. This positive variance is largely due to fringe benefit savings and the recent growth in sales tax receipts. Other positive impact has continued in 2019 from Social Services program costs such as Safety Net.

The BMR also includes projections for year-end 2019. They show a projected year-end 2019 positive budgetary variance of \$7,742,375. This is a projection, subject to change due to sales tax receipts, the timing of Intergovernmental Transfer (IGT) payments or other matters.

I am available to attend a meeting of your Honorable Body's Finance and Management Committee to discuss this report and other fiscal matters.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "R. W. Keating", with a stylized flourish at the end.

Robert W. Keating
Director of Budget and Management

RWK
Attachment

cc: Erie County Executive Mark C. Poloncarz
Erie County Fiscal Stability Authority

August 2019 Budget Monitoring Report (BMR) **Summary by Account Type**

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed
Revenue							
** Property Tax	(270,185,414)	(270,185,414)	(270,185,414)	0	100.00%	0	100.00%
** Property Tax Related	(16,315,720)	(5,819,348)	(5,444,345)	(375,003)	93.56%	(10,871,375)	33.37%
** Sales Tax	(478,880,141)	(319,642,901)	(322,152,113)	2,509,211	100.79%	(156,728,029)	67.27%
** Sales Tax to Local Govt.	(330,889,952)	(220,869,277)	(222,600,144)	1,730,867	100.78%	(108,289,808)	67.27%
** Other Sources	(40,650,849)	(29,236,625)	(32,104,525)	2,867,900	109.81%	(8,546,324)	78.98%
** Fees, Fines or Charges	(34,407,833)	(25,464,479)	(24,605,035)	(859,444)	96.62%	(9,802,798)	71.51%
** Appropriated Fund Balance	(3,000,000)	0	0	0	--	(3,000,000)	0.00%
*** Local Source Revenue	(1,174,329,909)	(871,218,045)	(877,091,575)	5,873,530	100.67%	(297,238,334)	74.69%
*** Federal Revenue	(177,709,235)	(117,090,425)	(106,227,265)	(10,863,160)	90.72%	(71,481,970)	59.78%
*** State Revenue	(183,320,460)	(123,287,818)	(112,855,503)	(10,432,315)	91.54%	(70,464,957)	61.56%
*** Interfund Revenue	(102,216)	(102,216)	(102,217)	1	100.00%	1	100.00%
**** County Revenue	(1,535,461,820)	(1,111,698,503)	(1,096,276,560)	(15,421,944)	98.61%	(439,185,261)	71.40%
Expense							
** Salaries	214,725,115	140,901,638	134,793,640	6,107,999	95.67%	79,931,475	62.77%
** Non-Salaries	26,299,086	15,879,827	17,451,252	(1,571,424)	109.90%	8,847,834	66.36%
** Countywide Adjustments	(1,400,000)	(926,100)	0	(926,100)	0.00%	(1,400,000)	0.00%
*** Personnel Related Expense	239,624,201	155,855,366	152,244,891	3,610,475	97.68%	87,379,310	63.53%
*** Fringe Benefit Total	138,180,949	83,894,734	77,675,646	6,219,088	92.59%	60,505,303	56.21%
** Supplies and Repairs	9,325,879	5,355,648	4,357,989	997,659	81.37%	4,967,890	46.73%
** Other	28,263,070	14,210,599	13,471,761	738,838	94.80%	14,791,309	47.67%
** Contractual	537,534,431	353,077,226	354,083,735	(1,006,509)	100.29%	183,450,697	65.87%
** Equipment	4,497,802	2,216,140	1,590,361	625,779	71.76%	2,907,441	35.36%
** Allocations	50,369,517	38,588,048	38,502,176	85,872	99.78%	11,867,341	76.44%
** Program Specific	516,987,800	344,170,534	332,626,011	11,544,523	96.65%	184,361,789	64.34%
** Debt Services	61,611,301	46,702,269	46,635,916	66,353	99.86%	14,975,385	75.69%
*** All Other Operating Expense	1,208,589,801	804,320,464	791,267,948	13,052,516	98.38%	417,321,853	65.47%
**** County Expense	1,586,394,951	1,044,070,564	1,021,188,486	22,882,078	97.81%	565,206,465	64.37%
***** Net	50,933,130	(67,627,939)	(75,088,074)	7,460,135		126,021,204	

Note on the BMR:

The BMR helps the Budget Office identify, understand and resolve financial issues that may emerge during the year. The positive variance indicated should not be interpreted as a projection of year end balance but should be understood as an indication that actuals are staying within budget for the period. An initial YE 2019 Projection is included on Page 12.

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
Revenue								
400000 Real Property Taxes	(270,185,414)	(270,185,414)	(270,185,414)	-	100.00%	(0)	100.00%	
** Property Tax								
400010 Exemption Removal	(270,185,414)	(270,185,414)	(270,185,414)	0	100.00%	0	100.00%	
400030 Gn/Sale-Tax Acq Prop	(920,660)	(920,660)	(922,792)	2,132	100.23%	2,132	100.23%	
400040 Other Pay/Lieu-Tax	(3,250)	(3,250)	(10,000)	6,750	307.69%	6,750	307.69%	
400050 Int&Pen on R P Taxes	(5,140,000)	(5,095,000)	(4,709,626)	(385,374)	92.44%	(430,374)	91.63%	
400060 Omitted Taxes	(13,422,729)	(739,397)	(739,397)	-	100.00%	(12,683,332)	5.51%	
466060 Prop Tax Rev Adjust	(6,000)	(6,000)	(7,489)	1,489	124.81%	1,489	124.81%	
	3,176,919	944,959	944,959	-	100.00%	2,231,960	29.74%	
** Property Tax Related								
	(16,315,720)	(5,819,348)	(5,444,345)	(375,003)	93.56%	(10,871,375)	33.37%	
Sales Tax								
402000 Sales Tax EC Purp	(180,575,183)	(120,534,783)	(121,480,591)	945,808	100.78%	(59,094,592)	67.27%	County Share of Sales Tax exceeds budget for the period by \$2.51M. The Div. of Budget will continue to closely monitor sales tax to ascertain the overall impact on the 2019 budget.
402100 1% Sales Tax-EC Purp	(170,488,501)	(113,801,602)	(114,694,578)	892,977	100.78%	(55,793,923)	67.27%	
402120 .25% Sales Tax	(42,605,485)	(28,435,506)	(28,658,981)	223,475	100.79%	(13,946,504)	67.27%	
402130 .5% Sales Tax	(85,210,972)	(56,871,011)	(57,317,962)	446,951	100.79%	(27,893,010)	67.27%	
** Sales Tax								
402140 Sales Tax to Loc Gov	(478,880,141)	(319,642,901)	(322,152,113)	2,509,211	100.79%	(156,728,029)	67.27%	
** Sales Tax to Local Govt.								
402300 Hotel Occupancy Tax	(330,889,952)	(220,869,277)	(222,600,144)	1,730,867	100.78%	(108,289,808)	67.27%	
402500 Off Track Par-Mu Tax	(11,225,000)	(7,888,333)	(8,361,174)	472,841	105.99%	(2,863,826)	74.49%	
402510 Video Lottery Aid	(720,000)	(635,000)	(611,263)	(23,737)	96.26%	(108,737)	84.90%	
402610 Medical Marij Exc Tax	(288,560)	(288,560)	(288,560)	-	100.00%	-	100.00%	
415010 Post Mortem Toxicol	(90,000)	(60,000)	(123,656)	63,656	206.09%	33,656	137.40%	
415100 Real Property Trans	(15,650)	(10,433)	(4,812)	(5,621)	46.12%	(10,838)	30.75%	
415160 Mortgage Tax	(203,200)	(135,467)	(139,896)	4,429	103.27%	(63,304)	68.85%	
415500 Prisoner Transport	(533,797)	(355,865)	(355,865)	(0)	100.00%	(177,932)	66.67%	
415620 Commissary Reimb	(17,000)	(11,333)	(23,773)	12,440	209.76%	6,773	139.84%	
415622 Jail Phone Revenue	(115,763)	(77,175)	(77,175)	0	100.00%	(38,588)	66.67%	
416540 Insurance	(942,749)	(907,949)	(942,749)	34,800	103.83%	-	100.00%	
416570 Post Exposure Rabies								
	(133,048)	(88,699)	(88,699)	(0)	100.00%	(44,349)	66.67%	
416920 Medicaid-Early Intervene	(115,830)	(77,220)	(142,436)	65,216	184.46%	26,606	122.97%	
417200 Day Care Repay Recov	(118,035)	(78,690)	(61,605)	(17,085)	78.29%	(56,430)	52.19%	
417500 Repay Em Ast/Adults	(284,462)	(189,641)	(183,172)	(6,469)	96.59%	(101,290)	64.39%	
417510 Repay Medical Asst	(3,773,695)	(2,785,797)	(1,947,904)	(837,892)	69.92%	(1,825,791)	51.62%	
417520 Repay-Family Assist	(630,013)	(420,009)	(431,322)	11,314	102.69%	(198,691)	68.46%	
417530 Repay-Foster Care/Ad	(903,367)	(592,245)	(893,851)	301,607	150.93%	(9,516)	98.95%	
417550 Repay-SafetyNetAsst	(4,279,447)	(2,952,965)	(4,209,774)	1,256,809	142.56%	(69,673)	98.37%	
417560 Repay-Serv For Recip	(12,036)	(8,024)	(4,302)	(3,722)	53.62%	(7,734)	35.74%	
417570 SNAP Fraud Incentives	(62,878)	(41,919)	(33,540)	(8,379)	80.01%	(29,338)	53.34%	
417580 Repaymts-Handl Child	(140,544)	(93,696)	(37,934)	(55,762)	40.49%	(102,610)	26.99%	
418025 Recov-SafetyNet Bur	-	-	(31,548)	31,548	--	31,548	--	
418030 Repayments-IV D Adm	(4,323,828)	(3,082,552)	(2,834,360)	(248,192)	91.95%	(1,489,468)	65.55%	
418110 Comm Coll Respreads	(6,928,178)	(6,928,178)	(2,528,178)	(4,400,000)	36.49%	(4,400,000)	36.49%	
418112 Comm Coll Resp. Adj.	4,400,000	4,400,000	-	4,400,000	0.00%	4,400,000	0.00%	
418130 Comm Coll Reimb	(53,599)	(35,733)	(23,852)	(11,880)	66.75%	(29,747)	44.50%	

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
418410 OCSE Medical Payments	(1,482,200)	(988,133)	(851,253)	(136,870)	86.15%	(630,937)	57.43%	
418420 NFTA Revenue	-	-	(100)	100	--	100	--	
418430 Donated Funds	(1,492,784)	(995,189)	(995,189)	(0)	100.00%	(497,595)	66.67%	
420020 ECC Cap Cons-Otr Gvt	(95,000)	(95,000)	(95,000)	-	100.00%	-	100.00%	
420499 OthLocal Source Rev	(94,494)	(62,996)	-	(62,996)	0.00%	(94,494)	0.00%	
420500 Rent-RI Prop-Concess	(32,450)	(21,633)	(31,310)	9,677	144.73%	(1,140)	96.49%	
420510 Rent-Real Prop-Aud	(1,000)	(667)	-	(667)	0.00%	(1,000)	0.00%	
420520 Rent-RI Prop-Rtw-Eas	(3,000)	(2,000)	(2,672)	672	133.62%	(328)	89.08%	
420550 Rent-663 Kensington	(12,168)	(8,112)	(8,112)	-	100.00%	(4,056)	66.67%	
420560 Rent-1500 Broadway	(243,965)	(162,643)	(163,717)	1,074	100.66%	(80,248)	67.11%	
421550 Forth Crime Proceed	(370,573)	(299,912)	(533,513)	233,601	177.89%	162,939	143.97%	
422000 Copies	(7,400)	(4,933)	(4,852)	(81)	98.36%	(2,548)	65.57%	
422040 Gas Well Drill Rents	(5,500)	(3,667)	(4,207)	540	114.74%	(1,293)	76.49%	
422050 E-Payable Rebates	(250,000)	(166,667)	(128,790)	(37,876)	77.27%	(121,210)	51.52%	
423000 Refunds P/Y Expenses	(1,300)	(867)	136,463	(137,330)	-15745.70%	(137,763)	-10497.18%	
445000 Recovery Int - SID	(516,484)	(344,323)	(328,411)	(15,912)	95.38%	(188,073)	63.59%	
445030 Int & Earn - Gen Inv	(700,750)	(587,167)	(1,152,634)	555,467	196.30%	451,884	164.49%	
445040 Int & Earn-3rd Party	(500,000)	(333,333)	(954,243)	620,910	286.27%	454,243	190.85%	
466000 Misc Receipts	(463,100)	(207,458)	(52,638)	(154,820)	25.37%	(410,462)	11.37%	
466020 Minor Sale - Other	(25,500)	(17,000)	(20,677)	3,677	121.63%	(4,823)	81.09%	
466070 Refunds P/Y Expenses	(980,000)	(733,333)	(853,174)	119,841	116.34%	(126,826)	87.06%	
466090 Misc Trust Fd Rev	(744,150)	(450,000)	(450,000)	-	100.00%	(294,150)	60.47%	
466120 Other Misc DISS Rev	(3,240)	(2,160)	(2,160)	-	100.00%	(1,080)	66.67%	
466130 Oth Unclass Rev	(10,000)	(6,667)	(8,274)	1,608	124.12%	(1,726)	82.74%	
466150 Chlamydia Study Forms	(8,000)	(5,333)	(4,688)	(645)	87.90%	(3,312)	58.60%	
466180 Unanticip P/Y Rev	-	-	(863,729)	863,729	--	863,729	--	
466260 Intercept-LocalShare	(103,709)	(69,139)	(84,632)	15,492	122.41%	(19,077)	81.61%	
466280 Local Srce - ECMCC	(27,000)	(18,000)	(19,225)	1,225	106.81%	(7,775)	71.20%	
466310 Prem On Oblig - RAN	(88,500)	-	-	-	--	(88,500)	0.00%	
466360 Stadium Reimbursement	(720,500)	(185,208)	(120,000)	(65,208)	64.79%	(600,500)	16.66%	
467000 Misc Depart Income	(9,403)	(6,269)	(6,485)	216	103.45%	(2,918)	68.97%	
480020 Sale-Excess Material	(75,500)	(75,500)	(89,777)	14,277	118.91%	14,277	118.91%	
480030 Recycling Revenue	(72,500)	(37,833)	(30,112)	(7,721)	79.59%	(42,388)	41.53%	
** Other Sources	(40,650,849)	(29,236,625)	(32,104,525)	2,867,900	109.81%	(8,546,324)	78.98%	
406610 STD Clinic Fees	(568,550)	(379,033)	(259,186)	(119,848)	68.38%	(309,364)	45.59%	
415000 Medical Exam Fees	(484,750)	(323,167)	(334,288)	11,121	103.44%	(150,462)	68.96%	
415050 Treasurer Fees	(55,500)	(37,000)	(128,503)	91,503	347.30%	73,003	231.54%	
415105 Passport Fees	(25,300)	(16,867)	(19,390)	2,523	114.96%	(5,910)	76.64%	
415110 Court Fees	(439,400)	(292,933)	(256,750)	(36,183)	87.65%	(182,650)	58.43%	
415120 Small Claims AR Fees	(200)	(133)	(180)	47	135.00%	(20)	90.00%	
415130 Auto Fees	(5,491,800)	(3,676,200)	(3,342,593)	(333,607)	90.93%	(2,149,207)	60.87%	
415140 Comm of Educ Fees	(120,000)	(80,000)	(74,886)	(5,114)	93.61%	(45,114)	62.41%	
415150 Recording Fees	(6,350,000)	(4,228,333)	(3,995,347)	(232,987)	94.49%	(2,354,653)	62.92%	
415180 Vehicle Use Tax	(6,185,735)	(4,128,823)	(4,112,421)	(16,402)	99.60%	(2,073,314)	66.48%	

At the end of the period, or 67% of the year, the County has achieved 79% of the annual Other Sources revenue budget.

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
415185 E-Z Pass Tag Sales	(17,500)	(11,667)	(7,900)	(3,767)	67.71%	(9,600)	45.14%	
415190 Enhanced Dr Lic Fee	-	-	-	-	--	-	--	
415200 Civil Serv Exam Fees	(95,000)	(14,000)	(8,500)	(5,500)	60.71%	(95,000)	0.00%	
415210 3rd Party Deduct Fee	(21,000)	(707,793)	(836,044)	128,251	118.12%	(12,500)	40.48%	
415510 Civil Proc Fees-Sher	(1,061,690)	(21,667)	(22,339)	672	103.10%	(225,646)	78.75%	
415520 Sheriff Fees	(32,500)	(9,667)	(8,770)	(897)	90.72%	(10,161)	68.74%	
415600 Inmate Discip Surch	(14,500)	(26,667)	(25,234)	(1,433)	94.63%	(5,730)	60.48%	
415605 Drug Testing Charge	(40,000)	(23,333)	(15,439)	(7,894)	66.17%	(14,766)	63.09%	
415610 Restitution Surcharge	(35,000)	(13,333)	(7,414)	(5,919)	55.60%	(19,561)	44.11%	
415630 Bail Fee-Alt / Incar	(20,000)	(366,667)	(366,299)	(368)	99.90%	(12,586)	37.07%	
415640 Probation Fees	(550,000)	(713,679)	(352,945)	(360,734)	49.45%	(183,701)	66.60%	
415650 DWI Program	(1,070,519)	(2,667)	(2,881)	214	108.04%	(717,574)	32.97%	
415670 Elec Monitoring Ch	(4,000)	(10,000)	(6,113)	(3,887)	61.13%	(1,119)	72.03%	
415680 Pmt-Home Care Review	(15,000)	(783,333)	(808,547)	25,213	103.22%	(8,887)	40.75%	
416020 Comm Sanitat & Food	(1,175,000)	(8,000)	(6,075)	(1,925)	75.94%	(366,453)	68.81%	
416030 Realty Subdivisions	(12,000)	(283,333)	(368,928)	85,595	130.21%	(5,925)	50.63%	
416040 Indivd Sewr Sys Opt	(425,000)	-	-	-	--	(56,072)	86.81%	
416060 Hepatitis B Vacc Fee	-	-	-	-	--	-	--	
416090 Pen & Fines-Health	(20,000)	(13,333)	(4,050)	(9,283)	30.38%	(15,950)	20.25%	
416150 PPD Tests	(8,580)	(5,720)	(1,398)	(4,322)	24.44%	(7,182)	16.29%	
416160 TB Outreach	(58,580)	(39,053)	(43,920)	4,867	112.46%	(14,660)	74.98%	
416190 ImmunizationsService	(8,283)	(5,522)	(4,103)	(1,419)	74.30%	(4,180)	49.54%	
416580 Training Course Fees	(42,985)	(28,657)	(18,195)	(10,462)	63.49%	(24,790)	42.33%	
416610 Pub Health Lab Fees	(245,000)	(163,333)	(117,919)	(45,415)	72.20%	(127,081)	48.13%	
418040 Inspec Fee Wght/Meas	(250,000)	(166,667)	(90,538)	(76,129)	54.32%	(159,462)	36.22%	
418050 Item Price Waivr Fee	(275,000)	(183,333)	(141,660)	(41,674)	77.27%	(133,340)	51.51%	
418400 Subpoena Fees	(11,035)	(7,357)	(7,605)	248	103.38%	(3,430)	68.92%	
418500 Park & Rec Chgs-Camp	(127,000)	(84,667)	(145,981)	61,315	172.42%	18,981	114.95%	
418510 Park & Rec Chgs-Shel	(390,355)	(343,237)	(394,350)	51,113	114.89%	3,995	101.02%	
418520 Chgs-Park Emp Subsis	(39,600)	(26,400)	(22,070)	(4,330)	83.60%	(17,530)	55.73%	
418530 Golf Chg-Other Fees	(272,082)	(234,362)	(216,004)	(18,358)	92.17%	(56,078)	79.39%	
418540 Golf Chg-Greens Fees	(625,033)	(536,964)	(528,703)	(8,261)	98.46%	(96,330)	84.59%	
418550 Sale of Forest Prod	(7,300)	(4,867)	(9,588)	4,722	197.02%	2,288	131.35%	
420000 Tx&Assm Sys-Oth Govt	(165,000)	(165,000)	(170,627)	5,627	103.41%	5,627	103.41%	
420010 Elec Exp Other Govt	(6,811,526)	(6,811,526)	(6,811,526)	-	100.00%	-	100.00%	
420030 Police Svcs-Oth Govt	(307,550)	(205,033)	(205,753)	720	100.35%	(101,797)	66.90%	
420060 RemOthGovt Non-SecDet	-	-	(19,239)	19,239	--	19,239	--	
420190 Gen Svc-Oth Gov	(2,160)	(1,440)	(1,440)	-	100.00%	(720)	66.67%	
420271 CESQG Charges	(30,000)	(12,500)	(15,563)	3,063	124.50%	(14,437)	51.88%	
421000 Pistol Permits	(160,000)	(106,667)	(95,756)	(10,911)	89.77%	(64,244)	59.85%	
421500 Fines&Forfeited Bail	(8,000)	(5,333)	(7,155)	1,822	134.16%	(845)	89.44%	
421510 Fines and Penalties	(5,000)	(3,333)	(2,075)	(1,258)	62.25%	(2,925)	41.50%	
466010 NSF Check Fees	(2,320)	(1,547)	(1,420)	(127)	91.81%	(900)	61.21%	
466190 Item Pricing Penalty	(200,000)	(133,333)	(145,925)	12,592	109.44%	(54,075)	72.96%	

After 67% of the year, the County has achieved 72% of the annual Fees, Fines, or Charges revenue budget.

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
466340 STOPDWM VIP Pts Fees	(25,500)	(17,000)	(15,500)	(1,500)	91.18%	(10,000)	60.79%	
** Fees, Fines or Charges	(34,407,833)	(25,464,479)	(24,605,035)	(859,444)	96.62%	(9,802,798)	71.51%	
402190 Approp Fund Balance	(3,000,000)	-	-	-	--	(3,000,000)	0.00%	
** Appropriated Fund Balance	(3,000,000)	-	-	-	--	(3,000,000)	0.00%	
*** Local Source Revenue	(1,174,329,909)	(871,218,045)	(877,091,575)	5,873,550	100.67%	(297,238,334)	74.69%	
405570 ME 50% Fed Presch	(3,400,000)	(2,516,667)	(2,776,566)	259,900	110.33%	(623,434)	81.66%	
410070 FA-IV-B Preventive	(905,239)	(603,493)	(824,530)	221,037	136.63%	(80,709)	91.08%	
410080 FA-Admin Chargeback	1,835,629	1,223,753	1,223,753	(0)	100.00%	611,876	66.67%	
410120 FA-SNAP ET 100%	(593,603)	(329,069)	(136,914)	(192,155)	41.61%	(456,689)	23.06%	
410150 SSA-SSI Pri Inc Prg	(90,000)	(60,000)	(54,288)	(5,712)	90.48%	(35,712)	60.32%	
410180 Fed Aid School Brk	(20,000)	(13,333)	(10,622)	(2,711)	79.67%	(9,378)	53.11%	
410240 HUD Rev D14.267 CoC	(5,472,742)	(3,880,693)	(3,843,057)	(37,636)	99.03%	(1,629,685)	70.22%	
410500 FA-Civil Defense	(347,010)	(231,340)	(228,375)	(2,965)	98.72%	(118,635)	65.81%	
410510 Fed Drug Enforcement	(18,343)	(12,229)	(11,847)	(382)	96.88%	(6,496)	64.58%	
410520 Fr Cl Bfio Pol Dept	(29,750)	(19,833)	(15,297)	(4,536)	77.13%	(14,453)	51.42%	
411000 MH Fed Medi Sal Sh	(1,548,377)	(742,073)	(456,952)	(285,121)	61.58%	(1,091,425)	29.51%	
411490 Fed Aid - TANF FFES	(39,163,102)	(27,568,935)	(27,815,831)	246,896	100.90%	(11,347,271)	71.03%	
411495 FA - SYEP	(1,711,365)	(1,418,669)	(1,259,789)	(158,880)	88.80%	(451,576)	73.61%	
411500 Fed Aid - MA In House	2,404,575	1,603,050	1,303,365	299,685	81.31%	1,101,210	54.20%	
411520 FA-Family Assistance	(40,668,583)	(27,486,936)	(22,769,815)	(4,717,121)	82.84%	(17,898,768)	55.99%	
411540 FA-Social Serv Admin	(22,166,252)	(12,242,487)	(12,003,376)	(239,111)	98.05%	(10,162,876)	54.15%	
411550 FA-Soc Serv Adm A-87	(1,185,452)	(790,301)	(565,899)	(224,402)	71.61%	(619,553)	47.74%	
411570 Fed Aid - SNAP Admin	(14,194,172)	(9,500,841)	(6,994,596)	(2,506,245)	73.62%	(7,199,576)	49.28%	
411580 Fed Aid - SNAP ET 50%	(3,809,430)	(2,972,439)	(1,501,944)	(1,470,495)	50.53%	(2,307,486)	39.43%	
411590 FA-HEAP	(3,638,688)	(2,287,174)	(3,373,159)	1,085,985	147.48%	(265,529)	92.70%	
411610 FA-Serv/Recipients	(5,405,015)	(2,534,262)	(1,059,354)	(1,474,908)	41.80%	(4,345,661)	19.60%	
411640 FA-Daycare Block Grt	(20,016,995)	(13,084,132)	(13,683,294)	599,162	104.58%	(6,333,701)	68.36%	
411670 FA-Refugee&Entrants	(31,928)	(21,285)	(56,495)	35,210	265.42%	24,567	176.95%	
411680 FA-Foster Care/Adopt	(15,389,651)	(10,171,875)	(8,194,737)	(1,977,138)	80.56%	(7,194,914)	53.25%	
411690 FA-IV-D Incentives	(427,416)	(284,944)	(284,208)	(736)	99.74%	(143,208)	66.49%	
411700 FA-TANF Safety Net	(941,167)	(627,445)	(514,724)	(112,721)	82.03%	(426,443)	54.69%	
411780 Fed Aid-Medicaid Adm	(146,572)	(97,715)	(85,500)	(12,214)	87.50%	(61,072)	58.33%	
412000 FA-School Lunch Prog	(35,000)	(23,333)	(16,782)	(6,551)	71.92%	(18,218)	47.95%	
414000 Federal Aid	(32,550)	(21,700)	(145,956)	124,256	672.61%	113,406	448.41%	
414010 Federal Aid - Other	(456,007)	(304,005)	(39,956)	(264,049)	13.14%	(416,051)	8.76%	
414020 Misc Federal Aid	(105,030)	(70,020)	(30,521)	(39,499)	43.59%	(74,509)	29.06%	
*** Federal Revenue	(177,709,235)	(117,090,425)	(106,227,265)	(10,863,160)	90.72%	(71,481,970)	58.78%	
405000 State Aid Fr Da Sal	(77,682)	(77,682)	(77,682)	-	100.00%	-	100.00%	
405010 St Re Indigent Care	(30,000)	(20,000)	(20,000)	-	100.00%	(10,000)	66.67%	
405060 State Aid - NYSEFDA	-	-	-	-	--	-	--	
405170 SA-Crt Fac Incen Aid	(2,130,000)	(1,440,000)	(1,183,077)	(256,923)	82.16%	(946,923)	55.54%	
405190 SAId-Octane Testing	(30,000)	(20,000)	(6,498)	(13,502)	32.49%	(23,502)	21.66%	
405500 SA-Spec Need Presch	(30,760,871)	(21,007,247)	(21,465,481)	458,233	102.18%	(9,295,390)	69.78%	
405520 SA-NYS DOH EI Serv	(3,939,731)	(2,826,487)	(3,129,806)	303,319	110.73%	(809,925)	79.44%	

Formula driven Federal Aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.

Federal Aid

After 67% of the year, the County has achieved 60% of the budgeted Federal revenue.

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
405530 SA-Admin Preschool	(388,825)	(259,217)	(391,275)	132,058	150.95%	2,450	100.63%	
405540 SA-Art VI-P H Work	(1,737,825)	(1,156,050)	(1,012,695)	(143,355)	87.60%	(725,130)	58.27%	
405560 SA-NYS DOH EI Admin	(383,566)	(255,712)	(223,748)	(31,964)	87.50%	(159,820)	58.33%	
405580 SA-Medicaid EI Trans	(168,500)	(112,333)	(98,292)	(14,042)	87.50%	(70,208)	58.33%	
405590 SA-Medicaid EI Admin	(146,572)	(97,715)	(85,500)	(12,214)	87.50%	(61,072)	58.33%	
405595 SA-Med Anti Fraud	(391,147)	(260,765)	(234,811)	(25,954)	90.05%	(156,336)	60.03%	
406000 SA-Fr Prob Serv	(1,181,952)	(787,968)	(787,968)	-	100.00%	(393,984)	66.67%	
406010 SA-Fr Nav Law Enforc	(80,500)	(53,667)	-	(53,667)	0.00%	(80,500)	0.00%	
406020 SA-Snomob Lw Enforc	(12,500)	(8,333)	(21,808)	13,475	261.70%	9,308	174.46%	
406500 Refugee Hlth Assment	(155,527)	(103,685)	(56,405)	(47,280)	54.40%	(99,122)	36.27%	
406550 Emerg Med Training	(312,571)	(208,381)	(163,704)	(44,677)	78.56%	(148,867)	52.37%	
406560 SA-Art VI-PubHlthLab	(1,810,016)	(1,206,677)	(1,086,010)	(120,667)	90.00%	(724,006)	60.00%	
406810 SA-Foren Mntl Hea Sr	(2,582,923)	(1,721,949)	(1,515,641)	(206,308)	88.02%	(1,067,282)	58.68%	
406830 SA-Mental Health II	(28,585,500)	(18,803,643)	(18,960,422)	156,779	100.83%	(9,625,078)	66.33%	
406860 State Aid - OASAS	(11,683,223)	(7,620,426)	(7,063,921)	(556,505)	92.70%	(4,619,302)	60.48%	
406880 State Aid - OPWDD	(609,788)	(403,462)	(377,692)	(25,770)	93.61%	(232,096)	61.9%	
406890 Handpdk Park Surch	(27,500)	(18,333)	(13,705)	(4,629)	74.75%	(13,796)	49.83%	
407500 SA-MA In House	2,573,075	1,715,383	1,706,565	8,818	99.49%	866,510	66.32%	
407510 SA-Spec Need Adult	(2,310)	(1,540)	-	(1,540)	0.00%	(2,310)	0.00%	
407520 SA-Family Assistance	-	-	(17,674)	17,674	--	17,674	--	
407540 SA-Soc Serv Admin	(32,082,041)	(20,765,151)	(20,504,174)	(260,977)	98.74%	(11,577,867)	63.91%	Formula driven State Aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.
407580 SA-Sch Breakfast Prog	(2,500)	(1,667)	(499)	(1,168)	29.94%	(2,001)	19.96%	
407590 SA-School Lunch Prog	(1,500)	(1,000)	(295)	(705)	29.50%	(1,205)	19.67%	
407600 SA-Sec Det Other Co	(294,680)	(196,453)	(1,016,481)	820,028	517.42%	721,801	344.94%	
407610 SA-Sec Det Loc Yth	(2,845,990)	(1,897,327)	(1,228,043)	(669,284)	64.72%	(1,617,947)	43.15%	
407615 SA-Non-Sec Loc Yth	(612,500)	(408,333)	(407,925)	(408)	99.90%	(204,575)	66.60%	
407625 SA-Raise the Age	(6,430,447)	(4,328,388)	(3,275,299)	(1,053,089)	75.67%	(3,155,148)	50.93%	
407630 SA-Safety Net Assist	(11,469,958)	(7,870,669)	(6,473,626)	(1,397,043)	82.25%	(4,996,332)	56.44%	
407640 SA-Emerg Assist/Adult	(534,862)	(356,575)	(243,276)	(113,298)	68.23%	(291,586)	45.48%	
407650 SA-Foster Care/Adopt	(23,491,198)	(15,213,764)	(10,365,584)	(4,848,180)	68.13%	(13,125,614)	44.13%	
407670 SA-EAF Prev POS	(3,874,845)	(2,641,592)	(1,059,676)	(1,581,916)	40.12%	(2,815,169)	27.35%	
407680 SA-Serv Fr Recipients	(7,095,655)	(6,032,245)	(6,574,822)	542,577	108.99%	(520,833)	92.66%	
407710 SA-Legal Serv/Disab	(82,654)	(55,103)	(79,945)	24,842	145.08%	(2,709)	96.72%	
407720 SA-Handicapped Child	(223,905)	(149,270)	(145,677)	(3,594)	97.59%	(78,229)	65.06%	
407730 State Aid - Burials	(4,901)	(3,267)	(135)	(3,132)	4.13%	(4,766)	2.75%	
407740 SA-Veterans Srv Agenc	(42,645)	-	-	-	--	(42,645)	0.00%	
407780 SA-Daycare Block Grt	(6,065,648)	(4,093,393)	(3,004,234)	(1,089,159)	73.39%	(3,061,414)	49.53%	
407785 SA-WDI Enrollment	-	-	(135,452)	135,452	--	135,452	--	
407795 State Aid - Code Blue	(380,000)	(329,485)	(78,284)	(251,201)	23.76%	(301,716)	20.60%	
408000 SA-Youth Progs	(20,000)	(13,333)	(46,572)	33,239	349.29%	26,572	232.86%	
408020 Youth-Reimb Programs	(801,770)	(574,513)	(496,585)	(77,928)	86.44%	(305,185)	61.94%	
408030 Yth-Runaway Adv Prog	(34,327)	(22,885)	(22,656)	(229)	99.00%	(11,671)	66.00%	
408040 Yth-Runaway Reim Prog	(34,328)	(22,885)	(22,656)	(229)	99.00%	(11,672)	66.00%	
408050 Yth-Homeless Adv Prg	(72,656)	(48,437)	(47,953)	(484)	99.00%	(24,703)	66.00%	

Formula driven State Aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.

State Aid

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
408060 Yth-Homeless Reim Pr	(51,086)	(34,057)	(33,717)	(341)	99.00%	(17,369)	66.00%	
408065 Yth-Supervision	(545,000)	(363,333)	(334,607)	(28,727)	92.09%	(210,394)	61.40%	
408530 SA-Crim Justice Prog	(524,080)	(357,720)	(394,266)	36,546	110.22%	(129,814)	75.23%	
409000 State Aid Revenues	(192,370)	(119,913)	(164,356)	44,443	137.06%	(28,014)	85.44%	
409010 State Aid - Other	(635,728)	(485,851)	(204,586)	(281,265)	42.11%	(431,142)	32.18%	
409020 SA-Misc	(59,652)	(40,268)	(101,820)	61,552	252.86%	42,168	170.69%	After 67% of the year, the County has achieved 62% of budgeted State revenue.
409030 SA-Main-Lieu of Rent	(157,578)	(105,052)	(105,052)	-	100.00%	(52,526)	66.67%	
*** State Revenue	(183,320,460)	(123,287,818)	(112,855,503)	(10,432,315)	91.54%	(70,464,957)	61.56%	
479000 County Share Contrib	-	-	-	-	-	-	-	
486010 Resid Equity Tran-In	(102,216)	(102,216)	(102,217)	1	100.00%	1	100.00%	
*** Interfund Revenue	(102,216)	(102,216)	(102,217)	1	100.00%	1	100.00%	
**** County Revenue	(1,535,461,820)	(1,111,698,503)	(1,096,276,560)	(15,421,944)	98.61%	(439,185,261)	71.40%	

August 2019 Budget Monitoring Report **Detail by Account**

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
Expense								
500000 Full Time - Salaries	207,458,413	136,430,342	131,361,886	5,068,456	96.28%	76,096,527	63.32%	
500010 Part Time - Wages	4,327,135	2,673,662	2,009,346	664,315	75.15%	2,317,789	46.44%	After 67% of the year, the County has spent 63% of budgeted salaries.
500020 Regular PT - Wages	2,045,999	1,306,337	1,067,850	238,487	81.74%	978,149	52.19%	
500030 Seasonal - Wages	893,568	491,297	354,557	136,741	72.17%	539,011	39.68%	
** Salaries								
500300 Shift Differential	214,725,115	140,901,638	134,793,640	6,107,999	95.67%	79,931,475	62.77%	
500320 Uniform Allowance	1,318,438	875,756	925,218	(49,462)	105.65%	393,220	70.18%	At the end of June, overtime is showing a negative variance of \$1.63M mainly due to actuals being more than the period budget in the Sheriff's Police Services Division and Jail Management Division.
500330 Holiday Worked	934,950	216,800	227,750	(10,950)	105.05%	707,200	24.36%	
500330 Holiday Worked	1,743,481	1,128,552	1,119,187	9,365	99.17%	624,294	64.19%	
500340 Line-up Pay	2,197,444	1,453,609	1,485,682	(32,073)	102.21%	711,762	67.61%	
500350 Other Employee Pymts	1,728,176	863,647	722,298	141,349	83.63%	1,005,878	41.80%	
501000 Overtime	18,376,597	11,341,462	12,971,117	(1,629,654)	114.37%	5,405,481	70.58%	
** Non-Salaries								
504990 Reductions Per Srv	(1,400,000)	(926,100)	-	(926,100)	0.00%	(1,400,000)	0.00%	
** Countywide Adjustments								
*** Personnel Related Expense	(1,400,000)	(926,100)	-	(926,100)	0.00%	(1,400,000)	0.00%	
502000 Fringe Benefits	239,624,201	155,855,366	152,244,891	3,610,475	97.68%	87,379,310	63.53%	
502010 Employer FICA	134,629,000	81,606,442	-	81,606,442	0.00%	134,629,000	0.00%	All departmental Fringe Benefit expense is budgeted in account 502000 while actual expense is recorded at the detailed level indicated. The exception is the budget for Workers Compensation and ECMC legacy related expense.
502020 Empl'r FICA-Medicare	-	-	9,135,093	(9,135,093)	--	(9,135,093)	--	
502030 Employee Health Ins	-	-	2,134,074	(2,134,074)	--	(2,134,074)	--	
502040 Dental Plan	-	-	24,098,876	(24,098,876)	--	(24,098,876)	--	
502050 Workers' Compensation	-	-	876,373	(876,373)	--	(876,373)	--	
502050 Workers' Compensation	14,198,422	9,317,256	9,039,236	278,021	97.02%	5,159,186	63.66%	
502060 Unemployment Ins	-	-	144,469	(144,469)	--	(144,469)	--	
502070 Hosp & Med-Retirees'	2,647,326	1,764,884	17,323,117	(15,558,233)	981.54%	(14,675,791)	654.36%	
502090 Hlth Ins Waiver	-	-	1,030,981	(1,030,981)	--	(1,030,981)	--	
502100 Retirement	-	-	19,655,875	(19,655,875)	--	(19,655,875)	--	
502130 Wkrs Cmp Otr Fd Reim	(11,343,799)	(7,503,923)	(4,051,930)	(3,451,993)	54.00%	(7,291,869)	35.72%	After 67% of the year, the County has spent 56% of the total budgeted Fringe Benefit expense.
502140 3rd Party Recoveries	(1,950,000)	(1,289,925)	(1,710,517)	420,592	132.61%	(239,483)	87.72%	
*** Fringe Benefit Total	138,180,949	83,894,734	77,675,646	6,219,088	92.59%	60,505,303	56.21%	
505000 Office Supplies	1,060,561	580,587	395,879	184,708	68.19%	664,682	37.33%	
505200 Clothing Supplies	628,427	244,105	81,707	162,398	33.47%	546,720	13.00%	
505400 Food & Kitchen Supp	2,062,961	1,229,761	970,376	259,385	78.91%	1,092,585	47.04%	
505600 Auto Tr & Hvy Eq Sup	1,531,387	1,062,579	938,342	124,236	88.31%	593,045	61.27%	
505800 Medical & Hlth Supp	1,799,762	956,144	873,501	82,644	91.36%	926,262	48.53%	
506200 Maintenance & Repair	2,224,981	1,271,673	1,083,485	188,188	85.20%	1,141,496	48.70%	
506400 Highway Supplies	3,100	1,000	-	1,000	0.00%	3,100	0.00%	
507000 E-Z Pass Supplies	14,700	9,800	14,700	(4,900)	150.00%	-	100.00%	
** Supplies and Repairs								
555000 General Liability	9,325,879	5,355,648	4,357,989	997,659	81.37%	4,967,890	46.73%	
555010 Settlements/Jdgmnts-Lit	5,000,000	1,663,603	3	1,663,600	0.00%	4,999,997	0.00%	Risk Retention expense is budgeted in account 555000 while actual expense is recorded at a detailed level in the accounts indicated. In total Risk Retention is on budget for the period.
555020 Travel & Mileage-Lit	-	-	279,102	(279,102)	--	(279,102)	--	
555030 Litig & Rel Disburs.	-	-	2,012	(2,012)	--	(2,012)	--	
555040 Expert/Cons Fees-Lit	-	-	133,784	(133,784)	--	(133,784)	--	
555040 Expert/Cons Fees-Lit	-	-	705,754	(705,754)	--	(705,754)	--	

August 2019 Budget Monitoring Report

Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
555050 Insurance Premiums	16,000	2,687	544,741	(542,054)	20275.70%	(528,741)	3404.63%	
* Risk Retention	5,016,000	1,666,290	1,665,396	894	99.95%	3,350,604	33.20%	
510000 Local Mileage Reimb	1,130,006	697,594	592,965	104,629	85.00%	537,041	52.47%	
510100 Out Of Area Travel	683,662	396,231	344,076	52,155	86.84%	339,585	50.33%	
510200 Training And Educat	472,444	317,648	226,468	91,181	71.30%	245,977	47.94%	
511000 Control Board Expense	503,455	333,455	153,998	179,457	46.18%	349,457	30.59%	
515000 Utility Charges	2,608,036	1,520,228	1,360,389	159,839	89.49%	1,247,647	52.16%	
516040 DSS Trng & Edu Pro	1,501,950	1,001,300	1,101,686	(100,386)	110.03%	400,264	73.35%	
530000 Other Expenses	3,968,957	1,762,618	1,311,167	451,451	74.39%	2,657,790	33.04%	
530010 Chargebacks	1,413,105	843,967	910,030	(66,063)	107.83%	503,075	64.40%	
530030 Pivot Wage Subsidies	3,251,308	1,021,521	964,094	57,426	94.38%	2,287,214	29.65%	
545000 Rental Charges	7,714,147	4,649,747	4,841,491	(191,744)	104.12%	2,872,655	62.76%	
Other	28,263,070	14,210,599	13,471,761	738,838	94.80%	14,791,309	47.67%	
* Non Profit Agency Subsidy	21,478,526	13,593,389	13,593,389	-	100.00%	7,885,137	63.29%	
* Non Profit Purchase of Servic	101,270,170	64,801,285	64,958,938	(157,653)	100.24%	36,311,232	64.14%	
516020 Pro Ser Cnt and Fees	18,731,426	7,078,151	6,229,819	848,332	88.01%	12,501,607	33.26%	
516021 Bonadio Group	120,000	80,000	80,000	-	100.00%	40,000	66.67%	
516030 Maintenance Contracts	5,463,125	4,291,745	4,246,988	44,756	98.96%	1,216,136	77.74%	
516042 Foreclosure Action	1,924,150	1,724,150	1,724,150	-	100.00%	200,000	89.61%	
516080 Life Safety Contract	1,130,288	695,339	643,471	51,869	92.54%	486,818	56.93%	
516100 Parks Master Plan	100,000	-	-	-	-	100,000	0.00%	
520000 Municipal Assoc Fees	112,602	112,602	112,601	1	100.00%	1	100.00%	
520010 Txs&Asses-Co Ownd Pr	1,775	875	123	752	14.11%	1,652	6.96%	
520020 Co Res Enrl Comm Col	7,005,100	3,420,067	3,517,298	(97,231)	102.84%	3,487,802	50.21%	
520040 Curr Pymts Mass Tran	3,657,200	2,742,900	2,742,900	-	100.00%	914,300	75.00%	
520050 Garbage Disposal	85,000	56,667	40,000	16,667	70.59%	45,000	47.06%	
520070 Buffalo Bills Maint	2,531,319	1,656,984	1,646,733	10,251	99.38%	884,586	65.05%	
520072 Working Capital Asst	1,630,671	1,630,671	1,611,556	19,115	98.83%	19,115	98.83%	
* Professional Svcs Contracts a	42,492,656	23,490,151	22,595,641	894,510	96.19%	19,897,015	53.18%	
516050 Dept Payments-ECMCC	7,194,604	3,333,069	3,233,946	99,123	97.03%	3,960,658	44.95%	
516051 ECMCC Drug & Alcohol	397,493	264,995	264,995	-	100.00%	132,498	66.67%	
* ECMCC Payments	7,592,097	3,598,064	3,498,941	99,123	97.25%	4,093,156	46.09%	
516060 Sales Tax Loc Gov 3%	330,889,952	220,869,277	222,600,144	(1,730,867)	100.78%	108,289,808	67.27%	
516070 Flat Dist from 1%	12,500,000	12,500,000	12,500,000	-	100.00%	-	100.00%	
520030 NFTA-Share Sales Tax	21,311,031	14,225,060	14,336,682	(111,622)	100.78%	6,974,349	67.27%	
* Sales Tax to Local Government	364,700,983	247,594,337	249,436,826	(1,842,489)	100.74%	115,264,157	68.39%	
Contractual	537,534,431	353,077,226	354,083,735	(1,006,509)	100.29%	183,450,697	65.87%	
561410 Lab & Tech Eqt	3,642,524	1,554,299	1,253,050	401,249	75.75%	2,389,475	34.40%	
561420 Office Furn & Fixt	410,089	256,505	139,294	117,211	54.30%	270,795	33.97%	
561430 Bldg Grs & Hwy Eq	11,565	8,232	2,021	6,211	24.55%	9,544	17.47%	
561440 Motor Vehicles	433,624	297,104	195,996	101,108	65.97%	237,627	45.20%	
Equipment	4,497,802	2,216,140	1,590,361	625,779	71.76%	2,907,441	35.36%	
559000 County Share - Grants	6,763,237	2,063,908	2,170,138	(106,230)	105.15%	4,593,099	32.09%	
570020 Interfund - Road	19,170,857	14,730,571	15,216,664	(486,092)	103.30%	3,954,193	79.37%	

August 2019 Budget Monitoring Report Detail by Account

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
570025 Interfnd Co Share 911	4,540,026	2,581,684	2,363,621	218,063	91.55%	2,176,405	52.06%	
570030 Interfund-ECC Sub	17,114,317	17,114,317	17,114,317	-	100.00%	-	100.00%	
570050 Interfund Trans-Cap	1,819,800	1,244,800	1,244,800	-	100.00%	575,000	68.40%	
575000 Interfund Exp Non-Sub	450,000	450,000	450,000	-	100.00%	-	100.00%	
575040 I/F Expense-Utility	3,656,067	2,437,378	2,158,822	278,556	88.57%	1,497,245	59.05%	
* Interfund Expense	53,514,304	40,622,658	40,718,361	(95,702)	100.24%	12,795,943	76.09%	
910200 ID Budget Services	-	-	-	-	--	-	--	
910600 ID Purchasing Srv	(203,218)	(135,479)	(120,820)	(14,659)	89.18%	(82,398)	59.45%	
910700 ID Fleet Services	(1,226,517)	(817,678)	(890,110)	72,432	108.86%	(336,407)	72.57%	
911200 ID Comptroller's Srv	-	(0)	-	(0)	0.00%	-	--	
911400 ID District Atty Srv	-	-	-	-	--	-	--	
911490 ID DA Grant Srv	25,000	16,667	12,002	4,665	72.01%	12,998	48.01%	
911500 ID Sheriff Div. Srvs	-	(0)	-	(0)	0.00%	-	--	
911600 ID Jail Mgt. Service	-	-	-	-	--	-	--	
912000 ID DSS Service	-	(0)	-	(0)	0.00%	-	--	
912215 ID DPW Mail Srvs	(9,084)	(6,056)	(7,489)	1,433	123.65%	(1,595)	82.44%	
912220 ID Build&Grounds Srv	74,365	74,365	-	74,365	0.00%	74,365	0.00%	
912300 ID Highways Services	71,761	47,841	5,382	42,459	11.25%	66,379	7.50%	
912400 ID Mental Health Srv	-	-	-	-	--	-	--	
912420 ID Forensic MH Srv	-	-	-	-	--	-	--	
912520 ID Youth Deten Srvs	-	(0)	-	(0)	0.00%	-	--	
912530 ID Youth Bureau Srvs	-	-	-	-	--	-	--	
912600 ID Probation Services	-	-	-	-	--	-	--	
912700 ID Health Services	(21,437)	(14,291)	(46,194)	31,902	323.23%	24,757	215.49%	
912730 ID Health Lab Srv	(53,216)	(35,477)	(22,285)	(13,193)	62.81%	(30,931)	41.88%	
912740 ID Med Ex Services	-	-	-	-	--	-	--	
913000 ID Veterans Services	-	-	-	-	--	-	--	
914000 ID CW Acts Budget	(67,389)	(7,800)	(7,800)	-	100.00%	(59,589)	11.57%	
916000 ID County Attny Srv	(17,513)	(11,675)	(49,565)	37,889	424.52%	32,052	283.02%	
916200 ID Env & Plan Srv	(91,095)	(60,730)	(34,934)	(25,796)	57.52%	(56,161)	38.35%	
916300 ID Senior Services	-	(0)	-	(0)	0.00%	-	--	
916390 ID Senior Srvs Grant	22,145	14,763	7,194	7,570	48.73%	14,951	32.48%	
916400 ID Parks Services	(68,528)	(45,685)	(41,605)	(4,080)	91.07%	(26,923)	60.71%	
916500 ID CPS Services	-	-	-	-	--	-	--	
916700 ID Emergency Services	-	0	-	0	0.00%	-	--	
916790 ID Emerg Srvs Grant	89,435	59,623	42,025	17,598	70.48%	47,410	46.99%	
942000 ID Library Services	195,533	130,355	130,355	(0)	100.00%	65,178	66.67%	
980000 ID DSS Services	(1,865,029)	(1,243,353)	(1,192,342)	(51,011)	95.90%	(672,687)	63.93%	
* Interdepartmental Billings	(3,144,787)	(2,034,610)	(2,216,185)	181,575	108.92%	(928,602)	70.47%	
** Allocations	50,369,517	38,588,048	38,502,176	85,872	99.78%	11,867,341	76.44%	
525000 MMIS-Medicaid Loc Sh	199,546,672	130,472,824	130,472,824	-	100.00%	69,073,848	65.38%	
525020 UPL Expense	10,551,306	4,414,162	(1,033,112)	5,447,274	-23.40%	11,584,418	-9.79%	\$5.45M of unbudgeted IGT payments is offset by similar savings in account 525150
525030 MA - Gross Loc Pymts	109,745	73,163	39,405	33,759	53.86%	70,340	35.91%	DSH expense.
525040 Family Assistance-FA	41,448,809	27,508,019	23,379,348	4,128,671	84.99%	18,069,461	56.41%	

August 2019 Budget Monitoring Report **Detail by Account**

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
525050 CWS - Foster Care	66,146,927	43,562,873	40,423,218	3,139,655	92.79%	25,723,709	61.11%	
525060 Safety Net Assist	45,199,738	30,288,080	26,278,876	4,009,204	86.76%	18,920,862	58.14%	
525070 Emer Assist To Adlts	1,354,185	909,259	705,732	203,527	77.62%	648,453	52.11%	
525080 Ed Handicapped Child	761,998	486,518	321,191	165,327	66.02%	440,807	42.15%	
525091 Child Care - Title XX	2,344,980	1,640,208	1,131,741	508,467	69.00%	1,213,239	48.26%	
525092 Child Care - CCBG	25,549,344	16,890,545	16,011,594	878,951	94.80%	9,537,750	62.67%	
525100 Housekeeping - DSS	36,486	24,324	-	24,324	0.00%	36,486	0.00%	
525110 Meals On Wheels WNY	66,650	44,433	44,433	-	100.00%	22,217	66.67%	
525120 Adult Special Needs	2,310	1,540	-	1,540	0.00%	2,310	0.00%	
525130 OCFS Yth Fac Charges	4,139,859	2,799,906	2,799,906	-	100.00%	1,399,953	66.67%	
525140 HEAP Program Costs	570,000	380,000	512,977	(132,977)	134.99%	57,023	90.00%	
525150 DSH Expense	50,676,166	37,383,668	42,830,942	(5,447,274)	114.57%	7,845,224	84.52%	
525160 Indigent Care DSH	6,311,134	4,733,351	4,733,351	-	100.00%	1,577,784	75.00%	
528000 Svcs Spec Need Child	53,865,794	37,060,529	38,092,335	(1,031,806)	102.78%	15,773,459	70.72%	
528010 Svcs Early Inv Prog	8,235,697	5,490,465	5,880,285	(389,821)	107.10%	2,355,412	71.40%	
530020 Independent Living	10,000	6,667	966	5,701	14.49%	9,034	9.66%	
** Program Specific	516,987,800	344,170,534	332,626,011	11,544,523	96.65%	184,361,789	64.34%	
551200 Interest - RAN	2,016,127	2,016,127	2,016,126	1	100.00%	1	100.00%	
570040 I/F Subsidy Debt Srv	59,595,174	44,686,142	44,619,790	66,352	99.85%	14,975,384	74.87%	
** Debt Services	61,611,301	46,702,269	46,635,916	66,353	99.86%	14,975,385	75.69%	
*** All Other Operating Expense	1,208,589,801	804,320,464	791,267,948	13,052,516	98.36%	417,321,853	65.47%	
**** County Expense	1,586,394,951	1,044,070,564	1,021,188,486	22,882,078	97.81%	565,206,465	64.37%	
***** Net	50,933,130	(67,627,939)	(75,088,074)	7,460,135		126,021,204		

August 2019 Budget Monitoring Report (BMR) **With Year End Projections**

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Year End 2019 Projections	Projected Year End Variance Save/(Cost)	Projected % of Annual Budget Consumed
Revenue								
** Property Tax	(270,185,414)	(270,185,414)	(270,185,414)	0	100.00%	(270,185,414)	0	100.00%
** Property Tax Related	(16,315,720)	(5,819,348)	(5,444,345)	(375,003)	93.56%	(16,185,334)	(130,386)	99.20%
** Sales Tax	(478,880,141)	(319,642,901)	(322,152,113)	2,509,211	100.79%	(486,105,965)	7,225,824	101.51%
** Sales Tax to Local Govt.	(330,889,952)	(220,869,277)	(222,600,144)	1,730,867	100.78%	(335,878,334)	4,988,382	101.51%
** Other Sources	(40,650,849)	(29,236,625)	(32,104,525)	2,867,900	109.81%	(44,515,980)	3,865,131	109.51%
** Fees, Fines or Charges	(34,407,833)	(25,464,479)	(24,605,035)	(859,444)	96.62%	(32,942,865)	(1,464,968)	95.74%
** Appropriated Fund Balance	(3,000,000)	0	0	0	-	0	(3,000,000)	0.00%
*** Local Source Revenue	(1,174,329,909)	(871,218,045)	(877,091,575)	5,873,530	100.67%	(1,185,813,892)	11,483,983	100.98%
*** Federal Revenue	(177,709,235)	(117,090,425)	(106,227,265)	(10,863,160)	90.72%	(168,647,936)	(9,061,299)	94.90%
*** State Revenue	(183,320,460)	(123,287,818)	(112,855,503)	(10,432,315)	91.54%	(173,051,551)	(10,268,909)	94.40%
*** Interfund Revenue	(102,216)	(102,216)	(102,217)	1	100.00%	(102,217)	1	100.00%
**** County Revenue	(1,535,461,820)	(1,111,698,503)	(1,096,276,560)	(15,421,944)	98.61%	(1,527,615,596)	(7,846,224)	99.49%
Expense								
** Salaries	214,725,115	140,901,638	134,793,640	6,107,999	95.67%	205,442,592	9,282,523	95.68%
** Non-Salaries	26,299,086	15,879,827	17,451,252	(1,571,424)	109.90%	28,762,328	(2,463,242)	109.37%
** Countywide Adjustments	(1,400,000)	(926,100)	0	(926,100)	0.00%	0	(1,400,000)	0.00%
*** Personnel Related Expense	239,624,201	155,855,366	152,244,891	3,610,475	97.68%	234,204,920	5,419,281	97.74%
*** Fringe Benefit Total	138,180,949	83,894,734	77,675,646	6,219,088	92.59%	122,244,685	15,936,264	88.47%
** Supplies and Repairs	9,325,879	5,355,648	4,357,989	997,659	81.37%	8,986,326	339,553	96.36%
** Other	28,263,070	14,210,599	13,471,761	738,838	94.80%	27,408,490	854,580	96.98%
** Contractual	537,534,431	353,077,226	354,083,735	(1,006,509)	100.29%	540,819,260	(3,284,829)	100.61%
** Equipment	4,497,802	2,216,140	1,590,361	626,779	71.76%	4,260,710	237,092	94.73%
** Allocations	50,369,517	38,588,048	38,502,176	85,872	99.78%	50,211,310	158,207	99.69%
** Program Specific	516,987,800	344,170,534	332,626,011	11,544,523	96.65%	524,059,349	(7,071,549)	101.37%
** Debt Services	61,611,301	46,702,269	46,635,916	66,353	99.86%	61,611,301	0	100.00%
*** All Other Operating Expense	1,208,589,801	804,320,464	791,267,948	13,052,516	98.38%	1,217,356,746	(8,766,945)	100.73%
**** County Expense	1,586,394,951	1,044,070,564	1,021,188,486	22,882,078	97.81%	1,573,806,351	12,588,600	99.21%
***** Net	50,933,130	(67,627,939)	(75,088,074)	7,460,135		46,190,755	4,742,375	

Total Revenue	1,527,615,596
Total Expense	(1,573,806,351)
Net	(46,190,755)
Adjustments	
Reappropriation from 2018	50,933,130
Appropriated 2019 Fund Balance	3,000,000
Total Appropriated Fund Balance	53,933,130

Net Projected YE 2019 Balance 7,742,375