



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

May 21, 2024

Erie County Legislature  
92 Franklin Street  
Buffalo, NY 14202

**Re: March 2024 Budget Monitoring Report**

Dear Honorable Members:

Please find attached the Budget Monitoring Report (BMR) for the period ending March 31, 2024. Additionally, please see a position vacancy report as of March 31, 2024.

The BMR shows that for the first three (3) months of 2024 the County has a \$2,113,589 positive variance and can be attributed to several key factors.

On the positive, Interest Earnings revenue is nearly \$5 million over budget for the period and only \$1.2 million shy of the total budgeted amount (\$7.5 million) for the year. Given the County's strong cash position and the continuation of historic interest rates, we should expect Interest Earnings to continue to be a significant source of overall positive variance within the 2024 Adopted Budget.

Additionally, the County has realized \$2.6 million in county-share savings for the period on total personnel related costs which can be mostly attributed to vacancy savings. This is despite being more than \$876,000 over budget on overtime expenses, almost exclusively within the Sheriff's Police Services Division having expended nearly 40% of their annual budget at the first quarter mark.

On the negative side, sales tax receipts continue to be a concern and, likely, will be for the remainder of the year. As was noted in my February 2024 BMR letter, the County received a uniquely negative reconciliation for the first quarter that we believe to be evidence of the temporary residential fuel sales tax exemption which was in effect for the same Dec 2023 – Feb 2024 period and not an economic warning sign that would require immediate, aggressive cost cutting measures.

As was noted, through February, year-to-date sales tax receipts were down ten (-10%). In March, sales tax rebounded (5.38% growth) and we made up significant ground to end the quarter down only -5.12% compared to the same period of 2023. Additionally, first quarter growth for all other receipts rose to 1.91% which further supports my belief that sales tax revenues will rebound to pre-existing trends now that all exemptions have expired. As of the end of the first quarter, I now estimate a year-end sales tax shortfall of approximately \$21 million (down from \$22.1 million in February). As also noted last month,

should the rebounding of sales tax, that we are beginning to see, continue, we should also expect the estimated gap to shrink as well.

As the year progresses, we will continue to closely monitor sales tax receipts and growth trends and report to your Honorable Body. I think it is also important to note that even though sales tax is among the largest individual variables in determining an overall budget variance, it is not the only variable. As you can see in this BMR, as of the first quarter 2024, we still have a modest positive variance despite the underperformance of sales tax.

As always, I am available to attend a meeting of your Honorable Body's Finance and Management Committee to report on the March BMR or any other fiscal matters.

Sincerely,



Mark Cornell  
Director of Budget and Management

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

## January-March 2024 Budget Monitoring Report (BMR) Summary by Account Type

Account Type	Annual Budget	Period Budget January-March	Actuals January-March	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed
<b>Revenue</b>							
** Property Tax	(299,034,343)	(299,034,343)	(299,034,343)	(0)	100%	(0)	100%
** Property Tax Related	(16,308,176)	(4,878,911)	(4,281,138)	(597,773)	88%	(12,027,038)	26%
** Sales Tax	(639,334,423)	(143,871,732)	(135,334,184)	(8,537,548)	94%	(504,000,239)	21%
** Sales Tax to Local Govt.	(441,736,833)	(99,400,980)	(93,502,917)	(5,898,063)	94%	(348,233,916)	21%
** Other Sources	(52,919,719)	(18,813,699)	(23,476,632)	4,662,933	125%	(29,443,087)	44%
** Fees, Fines or Charges	(34,184,832)	(15,330,887)	(14,771,346)	(559,540)	96%	(19,413,486)	43%
<b>*** Local Source Revenue</b>	<b>(1,483,518,326)</b>	<b>(581,330,552)</b>	<b>(570,400,560)</b>	<b>(10,929,991)</b>	<b>98%</b>	<b>(913,117,766)</b>	<b>38%</b>
<b>*** Federal Revenue</b>	<b>(209,763,868)</b>	<b>(67,855,609)</b>	<b>(66,283,453)</b>	<b>(1,572,156)</b>	<b>98%</b>	<b>(143,480,415)</b>	<b>32%</b>
<b>*** State Revenue</b>	<b>(251,719,758)</b>	<b>(62,472,419)</b>	<b>(52,476,837)</b>	<b>(9,995,582)</b>	<b>84%</b>	<b>(199,242,921)</b>	<b>21%</b>
<b>*** Interfund Revenue</b>	<b>(9,823,386)</b>	<b>(9,823,386)</b>	<b>(9,823,386)</b>	<b>0</b>	<b>100%</b>	<b>0</b>	<b>100%</b>
<b>**** County Revenue</b>	<b>(1,954,825,338)</b>	<b>(721,481,966)</b>	<b>(698,984,236)</b>	<b>(22,497,730)</b>	<b>97%</b>	<b>(1,255,841,102)</b>	<b>36%</b>
<b>Expense</b>							
** Salaries	293,731,014	71,267,073	66,502,079	4,764,994	93%	227,228,935	23%
** Non-Salaries	37,375,055	9,046,515	10,054,519	(1,008,004)	111%	27,320,536	27%
** Countywide Adjustments	1,872,632	516,200	0	516,200	0%	1,872,632	0%
<b>*** Personnel Related Expense</b>	<b>332,978,701</b>	<b>80,829,788</b>	<b>76,556,598</b>	<b>4,273,191</b>	<b>95%</b>	<b>256,422,103</b>	<b>23%</b>
<b>*** Fringe Benefit Total</b>	<b>173,021,626</b>	<b>52,939,836</b>	<b>49,387,760</b>	<b>3,552,076</b>	<b>93%</b>	<b>123,633,866</b>	<b>29%</b>
** Supplies and Repairs	13,133,254	3,830,002	1,742,233	2,087,770	45%	11,391,022	13%
** Other	42,398,292	8,611,441	7,850,912	760,529	91%	34,547,380	19%
** Contractual	760,917,725	176,964,493	166,155,640	10,808,853	94%	594,762,085	22%
** Equipment	12,534,982	3,800,002	3,799,823	178	100%	8,735,159	30%
** Allocations	159,397,824	33,976,829	34,056,755	(79,926)	100%	125,341,070	21%
** Program Specific	676,698,262	186,039,509	187,058,038	(1,018,529)	101%	489,640,224	28%
** Debt Services	45,281,873	9,552,113	9,552,112	1	100%	35,729,761	21%
<b>*** All Other Operating Expense</b>	<b>1,710,362,213</b>	<b>422,774,389</b>	<b>410,215,514</b>	<b>12,558,875</b>	<b>97%</b>	<b>1,300,146,700</b>	<b>24%</b>
<b>**** County Expense</b>	<b>2,216,362,540</b>	<b>556,544,013</b>	<b>536,159,872</b>	<b>20,384,141</b>	<b>96%</b>	<b>1,680,202,669</b>	<b>24%</b>
<b>***** Net</b>	<b>261,537,202</b>	<b>(164,937,953)</b>	<b>(162,824,364)</b>	<b>(2,113,589)</b>		<b>424,361,566</b>	

**Note on the BMR:**

The BMR helps the Budget Office identify, understand and resolve financial issues that may emerge during the year. The positive period variance indicated should not be interpreted as a projection of a year-end positive balance

**January-March 2024 Budget Monitoring Report (BMR)  
Detail by Account**

Account Type	Annual Budget	Period Budget January-March	Actuals January-March	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Revenue</b>								
400000 Real Property Taxes	(299,034,343)	(299,034,343)	(299,034,343)	(0)	100.00%	(0)	100.00%	
** Property Tax	(299,034,343)	(299,034,343)	(299,034,343)	(0)	100.00%	(0)	100.00%	
400010 Exemption Removal	(980,000)	(980,000)	(804,948)	(175,052)	82.14%	(175,052)	82.14%	
400030 Gn/Sale-Tax Acq Prop	(10,000)	0	0	0	0.00%	(10,000)	0.00%	
400040 Other Pay/Lieu-Tax	(4,800,000)	(3,810,980)	(3,389,289)	(421,691)	88.93%	(1,410,711)	70.61%	
400050 Int&Pen on R P Taxes	(15,533,598)	(83,931)	(83,931)	0	100.00%	(15,449,667)	0.54%	
400060 Omitted Taxes	(4,000)	(4,000)	(2,970)	(1,030)	74.25%	(1,030)	74.25%	
466060 Prop Tax Rev Adjust	5,019,422	0	0	0	0.00%	5,019,422	0.00%	
** Property Tax Related	(16,308,176)	(4,878,911)	(4,281,138)	(597,773)	87.75%	(12,027,038)	26.25%	
402000 Sales Tax EC Purp	(241,067,475)	(48,864,880)	(51,026,415)	2,161,535	104.42%	(190,041,060)	21.17%	The gross County Shre of sales tax is
402100 1% Sales Tax-EC Purp	(227,615,560)	(54,195,659)	(48,176,640)	(6,019,019)	88.89%	(179,438,920)	21.17%	showing a negative variance of \$8.5
402120 .25% Sales Tax	(56,883,796)	(13,543,982)	(12,043,710)	(1,500,272)	88.92%	(44,840,086)	21.17%	million and down -5.12% compared to
402130 .5% Sales Tax	(113,767,592)	(27,267,211)	(24,087,419)	(3,179,792)	88.34%	(89,680,173)	21.17%	the 25% same period of 2023.
** Sales Tax	(639,334,423)	(143,871,732)	(135,334,184)	(8,537,548)	94.07%	(504,000,239)	21.17%	
402140 Sales Tax to Loc Gov	(441,736,833)	(99,400,980)	(93,502,917)	(5,898,063)	94.07%	(348,233,916)	21.17%	
** Sales Tax to Local Govt.	(441,736,833)	(99,400,980)	(93,502,917)	(5,898,063)	94.07%	(348,233,916)	21.17%	
402300 Hotel Occupancy Tax	(13,000,000)	(3,307,283)	(3,211,811)	(95,472)	97.11%	(9,788,189)	24.71%	
402500 OTB Betting & Gaming	(2,190,000)	(541,156)	(541,156)	0	100.00%	(1,648,844)	24.71%	
402510 Video Lottery Aid	(288,560)	0	0	0	0.00%	(288,560)	0.00%	
402520 Gaming Facilities Aid	0	0	0	0	0.00%	0	0.00%	
402610 Medical Marj Exc Tax	(160,000)	(40,000)	(69,357)	29,357	173.39%	(90,643)	43.35%	Under the now expired Seneca
402620 Tax-Cannabis	0	0	0	0	0.00%	0	0.00%	Compact, two remaining gaming
415010 Post Mortem Toxicol	(5,000)	(1,250)	(29,550)	28,300	2364.00%	24,550	591.00%	payments are expected in April and July.
415100 Real Property Trans	(228,045)	(57,011)	(41,823)	(15,188)	73.36%	(186,222)	18.34%	
415160 Mortgage Tax	(617,104)	(154,276)	(147,317)	(6,959)	95.49%	(469,787)	23.87%	
415360 Legal Settlements	(25,200)	(6,300)	(10,653)	4,353	169.10%	(14,547)	42.27%	
415500 Prisoner Transport	(193,282)	(48,321)	(48,321)	0	100.00%	(144,961)	25.00%	
415620 Commissary Reimb	(306,630)	(59,421)	(237,685)	178,264	400.00%	(68,945)	77.52%	
415622 Jail Phone Revenue	0	0	0	0	0.00%	0	0.00%	
416540 Insurance	(133,048)	(33,262)	(17,657)	(15,605)	53.08%	(115,391)	13.27%	
416570 Post Exposure Rabies	(225,000)	(56,250)	(52,949)	(3,301)	94.13%	(172,051)	23.53%	
416920 Medica-Early Interve	(250,000)	(62,500)	0	(62,500)	0.00%	(250,000)	0.00%	
417200 Day Care Repay Recov	(52,883)	(13,221)	(46,829)	33,608	354.21%	(6,054)	88.55%	
417500 Repay Em Ast/Adults	(288,602)	(72,151)	(88,551)	16,400	122.73%	(200,051)	30.68%	
417510 Repay Medical Asst	(2,143,048)	(535,762)	(471,355)	(64,407)	87.98%	(1,671,693)	21.99%	
417520 Repay-Family Assist	(287,277)	(71,819)	(55,676)	(16,143)	77.52%	(231,601)	19.38%	
417530 Repay-Foster Care/Ad	(1,219,938)	(304,985)	(239,288)	(65,696)	78.46%	(980,650)	19.61%	
417550 Repay-SafetyNetAsst	(3,699,123)	(924,781)	(1,106,884)	182,103	119.69%	(2,592,239)	29.92%	
417560 Repay-Serv For Recip	(20,966)	(5,242)	(6,196)	955	118.21%	(14,770)	29.55%	
417570 SNAP Fraud Incentives	(51,213)	(12,803)	(10,324)	(2,479)	80.64%	(40,889)	20.16%	
417580 Repaymts-Handi Child	(131,824)	(32,956)	(40,405)	7,449	122.60%	(91,419)	30.65%	
418025 Recov-SafetyNet Bur	0	0	(5,223)	5,223	0.00%	5,223	0.00%	
418030 Repayments-IV D Adm	(4,283,586)	(1,070,897)	(1,019,371)	(51,525)	95.19%	(3,264,215)	23.80%	
418110 Comm Coll Respreads	(7,784,245)	(7,784,245)	(7,784,245)	0	100.00%	0	100.00%	
418112 Comm Coll Resp. Adj.	(68,753)	(17,188)	(16,877)	(311)	98.19%	(51,876)	24.55%	
418130 Comm Coll Reimb	(1,182,624)	(295,656)	(285,704)	(9,952)	96.63%	(896,920)	24.16%	
418410 OCSE Medical Payments	(929,000)	(232,250)	(10,808)	(221,442)	4.65%	(918,192)	1.16%	
418430 Donated Funds	(95,000)	0	0	0	0.00%	(95,000)	0.00%	
420020 ECC Cap Cons-Otr Gvt	(94,494)	(23,624)	0	(23,624)	0.00%	(94,494)	0.00%	
420499 OthLocal Source Rev	(42,500)	(10,625)	(9,114)	(1,511)	85.78%	(33,386)	21.45%	
420500 Rent-RI Prop-Concess	(2,500)	(625)	(140)	(485)	22.40%	(2,360)	5.60%	
420520 Rent-RI Prop-Rtw-Eas	0	0	(4,148)	4,148	0.00%	4,148	0.00%	

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Detail by Account**

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420550 Rent-663 Kensington	(14,292)	(3,573)	(3,573)	0	100.00%	(10,719)	25.00%	
420560 Rent-1500 Broadway	(230,768)	(57,692)	(64,777)	7,085	112.28%	(165,991)	28.07%	
421550 Forft Crime Proceed	(68,029)	(5,000)	(52,511)	47,511	1050.21%	(15,518)	77.19%	
421560 Shared Revenue (ICE)	(300,000)	0	0	0	0.00%	(300,000)	0.00%	
422000 Copies	(8,100)	(2,025)	(2,468)	443	121.90%	(5,632)	30.47%	
422040 Gas Well Drill Rents	(1,500)	(375)	0	(375)	0.00%	(1,500)	0.00%	
422050 E-Payable Rebates	0	0	(419)	419	0.00%	419	0.00%	
423000 Refunds P/Y Expend	(1,000)	(250)	(169,794)	169,544	67917.60%	168,794	16979.40%	
445000 Recovery Int - SID	(286,728)	(71,682)	(54,535)	(17,147)	76.08%	(232,193)	19.02%	
445030 Int & Earn - Gen Inv	(6,966,215)	(1,236,772)	(5,624,416)	4,387,644	454.77%	(1,341,799)	80.74%	Through 25% of the year, interest earnings stand at \$6.3 million and stand to be a major source of positive variance for the remainder of 2024.
445040 Int & Earn-3rd Party	(500,000)	(125,000)	(697,382)	572,382	557.91%	197,382	139.48%	
466000 Misc Receipts	(388,650)	(97,163)	(8,626)	(88,537)	8.88%	(380,024)	2.22%	
466020 Minor Sale - Other	(26,500)	(6,625)	(1,942)	(4,683)	29.31%	(24,558)	7.33%	
466070 Refunds P/Y Expenses	(1,821,646)	(455,412)	(128,688)	(326,724)	28.26%	(1,692,958)	7.06%	
466090 Misc Trust Fd Rev	0	0	(190,000)	190,000	0.00%	190,000	0.00%	
466120 Other Misc DISS Rev	(3,400)	(850)	(861)	11	101.33%	(2,539)	25.33%	
466130 Oth Unclass Rev	0	0	2,100	(2,100)	0.00%	(2,100)	0.00%	
466150 Chlamydia Study Forms	(8,000)	(2,000)	(1,302)	(698)	65.10%	(6,698)	16.28%	
466180 Unanticip P/Y Rev	0	0	(20)	20	0.00%	20	0.00%	
466260 Intercept-LocalShare	(90,471)	(22,618)	(39,399)	16,781	174.19%	(51,072)	43.55%	
466280 Local Srce - ECMCC	(20,000)	(5,000)	(6,806)	1,806	136.12%	(13,194)	34.03%	
466360 Stadium Reimbursement	(790,000)	(197,500)	(163,986)	(33,514)	83.03%	(626,014)	20.76%	
466370 Key Bnk Ctr Reimb	(360,000)	(90,000)	(90,000)	0	100.00%	(270,000)	25.00%	
467000 Misc Depart Income	(8,653)	(2,163)	(56)	(2,107)	2.59%	(8,597)	0.65%	
479100 Other Contributions	(67,022)	(16,756)	(13,799)	(2,957)	82.35%	(53,223)	20.59%	Through 25% of the year, the County has achieved 44% of the annual Other Sources revenue budget.
480020 Sale-Excess Material	(925,250)	(630,875)	(543,979)	(86,896)	86.23%	(381,271)	58.79%	
480030 Recycling Revenue	(34,050)	(8,513)	(9,978)	1,466	117.22%	(24,072)	29.30%	
** Other Sources	(52,919,719)	(18,813,699)	(23,476,632)	4,662,933	124.78%	(29,443,087)	44.36%	
406610 STD Clinic Fees	(222,470)	(55,618)	(45,792)	(9,826)	82.33%	(176,678)	20.58%	
415000 Medical Exam Fees	(780,000)	(195,000)	(176,438)	(18,562)	90.48%	(603,562)	22.62%	
415050 Treasurer Fees	(125,000)	(31,250)	(20,257)	(10,993)	64.82%	(104,743)	16.21%	
415105 Passport Fees	(50,000)	(12,500)	(27,475)	14,975	219.80%	(22,525)	54.95%	
415110 Court Fees	(368,755)	(92,189)	(99,725)	7,536	108.17%	(269,030)	27.04%	
415120 Small Claims AR Fees	(600)	(150)	0	(150)	0.00%	(600)	0.00%	
415130 Auto Fees	(5,405,783)	(1,351,446)	(1,180,311)	(171,135)	87.34%	(4,225,472)	21.83%	
415140 Comm of Educ Fees	(129,463)	(32,366)	(21,992)	(10,374)	67.95%	(107,471)	16.99%	
415150 Recording Fees	(4,500,000)	(1,125,000)	(1,174,157)	49,157	104.37%	(3,325,843)	26.09%	
415180 Vehicle Use Tax	(5,995,431)	(1,498,858)	(1,112,351)	(386,506)	74.21%	(4,883,080)	18.55%	
415185 E-Z Pass Tag Sales	(8,750)	(2,188)	(2,850)	663	130.29%	(5,900)	32.57%	
415200 Civil Serv Exam Fees	(47,500)	(11,875)	0	(11,875)	0.00%	(47,500)	0.00%	
415210 3rd Party Deduct Fee	0	0	(5,000)	5,000	0.00%	5,000	0.00%	
415510 Civil Proc Fees-Sher	(1,102,000)	(275,500)	(426,501)	151,001	154.81%	(675,499)	38.70%	
415520 Sheriff Fees	(45,000)	(11,250)	(8,025)	(3,225)	71.33%	(36,975)	17.83%	
415600 Inmate Discip Surch	(17,500)	(4,375)	1,433	(5,808)	-32.75%	(18,933)	-8.19%	
415605 Drug Testing Charge	(30,000)	(30,000)	(5,909)	(1,591)	78.79%	(24,091)	19.70%	
415610 Restitution Surcharge	(20,000)	(5,000)	(1,740)	(3,260)	34.79%	(18,260)	8.70%	
415630 Bail Fee-Alt / Incar	(4,500)	(1,125)	(1,452)	327	129.10%	(3,048)	32.28%	
415640 Probation Fees	(400,000)	(100,000)	(102,497)	2,497	102.50%	(297,503)	25.62%	
415650 DWI Program	(745,569)	(186,392)	0	(186,392)	0.00%	(745,569)	0.00%	
415670 Elec Monitoring Ch	(8,000)	(2,000)	(2,085)	85	104.25%	(5,915)	26.06%	
415680 Pmt-Home Care Review	(10,000)	(2,500)	(140)	(2,360)	5.60%	(9,860)	1.40%	
416020 Comm Sanitat & Food	(1,175,000)	(293,750)	(303,195)	9,445	103.22%	(871,805)	25.80%	
416030 Realty Subdivisions	(12,000)	(3,000)	(2,754)	(246)	91.80%	(9,246)	22.95%	
416040 Individ Sewr Sys Opt	(425,000)	(106,250)	(87,330)	(18,920)	82.19%	(337,670)	20.55%	

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Detail by Account**

Account Type	Annual Budget	Period Budget January-March	Actuals January-March	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
416090 Pen & Fines-Health	(20,000)	(5,000)	(2,315)	(2,685)	46.30%	(17,685)	11.58%	
416150 PPD Tests	(8,580)	(2,145)	0	(2,145)	0.00%	(8,580)	0.00%	
416160 TB Outreach	(47,380)	(11,845)	(7,121)	(4,724)	60.12%	(40,259)	15.03%	
416190 ImmunizationsService	(8,283)	(2,071)	(531)	(1,540)	25.65%	(7,752)	6.41%	
416580 Training Course Fees	(63,910)	(15,978)	(11,500)	(4,478)	71.98%	(52,410)	17.99%	
416590 Tobacco Enforc Fines	0	0	0	0	0.00%	0	0.00%	
416610 Pub Health Lab Fees	(245,000)	(61,250)	(55,917)	(5,333)	91.29%	(189,083)	22.82%	
418040 Inspec Fee Wght/Meas	(135,546)	(33,887)	(37,943)	4,057	111.97%	(97,603)	27.99%	
418050 Item Price Waivr Fee	(227,000)	(56,750)	(79,791)	23,041	140.60%	(147,209)	35.15%	
418400 Subpoena Fees	(5,641)	(1,410)	(1,946)	536	138.02%	(3,695)	34.51%	
418500 Park & Rec Chgs-Camp	(240,000)	(60,000)	(95,358)	35,358	158.93%	(144,642)	39.73%	
418510 Park & Rec Chgs-Shel	(495,000)	(224,936)	(224,936)	0	100.00%	(270,065)	45.44%	
418520 Chgs-Park Emp Subsis	(16,200)	(4,050)	(4,050)	0	100.00%	(12,150)	25.00%	
418530 Golf Chg-Other Fees	(360,000)	0	0	0	0.00%	(360,000)	0.00%	
418540 Golf Chg-Greens Fees	(795,000)	(198,750)	(239,780)	41,030	120.64%	(555,220)	30.16%	
418550 Sale of Forest Prod	(9,500)	(2,375)	(2,720)	345	114.53%	(6,780)	28.63%	
418590 Spec Events Receipts	(3,000)	(750)	(450)	(300)	60.00%	(2,550)	15.00%	
420000 Tx&Assm Svs-Oth Govt	(170,000)	(172,000)	(170,536)	(1,463)	99.15%	536	100.32%	
420010 Elec Exp Other Govt	(8,858,658)	(8,858,658)	(8,858,658)	0	100.00%	0	100.00%	
420030 Police Svcs-Oth Gvt	(307,550)	(76,888)	(77,158)	270	100.35%	(230,392)	25.09%	
420190 Gen Svc-Oth Gov	(960)	(240)	(240)	0	100.00%	(720)	25.00%	
420271 CESQG Charges	(87,500)	(21,875)	(10,845)	(11,030)	49.58%	(76,655)	12.39%	
421000 Pistol Permits	(225,645)	(56,411)	(39,581)	(16,830)	70.17%	(186,064)	17.54%	
421500 Fines&Forfeited Bail	(6,000)	(1,500)	(1,600)	100	106.67%	(4,400)	26.67%	
421510 Fines and Penalties	(2,238)	(560)	0	(560)	0.00%	(2,238)	0.00%	
466010 NSF Check Fees	(2,920)	(730)	(1,100)	370	150.68%	(1,820)	37.67%	After 25% of the year, the County has achieved 43% of the annual Fees, Fines, or Charges revenue budget.
466190 Item Pricing Penalty	(200,000)	(50,000)	(38,401)	(11,599)	76.80%	(161,599)	19.20%	
466340 STOPDWI VIP Prs Fees	(15,000)	(3,750)	(2,325)	(1,425)	62.00%	(12,675)	15.50%	
** Fees, Fines or Charges	(34,184,832)	(15,330,887)	(14,771,346)	(559,540)	96.35%	(19,413,486)	43.21%	
<b>*** Local Source Revenue</b>	<b>(1,483,518,326)</b>	<b>(581,330,552)</b>	<b>(570,400,560)</b>	<b>(10,929,991)</b>	<b>98.12%</b>	<b>(913,117,766)</b>	<b>38.45%</b>	
405570 ME 50% Fed Presch	(4,284,000)	(1,071,000)	(1,268,387)	197,387	118.43%	(3,015,613)	29.61%	
410070 FA-IV-B Preventive	(1,035,686)	(258,922)	(310,321)	51,400	119.85%	(725,365)	29.96%	
410080 FA-Admin Chargeback	1,835,629	458,907	611,877	(152,970)	133.33%	1,223,752	33.33%	
410120 FA-SNAP ET 100%	(1,277,842)	(319,461)	(84,697)	(234,764)	26.51%	(1,193,145)	6.63%	
410150 SSA-SSI Pri Inc Prg	(17,600)	(4,400)	(7,200)	2,800	163.64%	(10,400)	40.91%	
410240 HUD Rev D14.267 CoC	(6,299,856)	(1,574,964)	(1,473,351)	(101,613)	93.55%	(4,826,505)	23.39%	<u>Federal Aid</u>
410500 FA-Civil Defense	(351,547)	255,028	255,028	0	100.00%	(606,575)	-72.54%	
410510 Fed Drug Enforcement	(19,841)	(4,960)	0	(4,960)	0.00%	(19,841)	0.00%	Formula-driven Federal Aid appears under budget, mainly in Health and Human Service
410520 Fr Ci Bflo Pol Dept	(30,375)	(7,594)	(6,973)	(621)	91.82%	(23,403)	22.95%	appears under budget, mainly in
411000 MH Fed Medi Sal Sh	(923,677)	(208,419)	(203,741)	(4,678)	97.76%	(719,936)	22.06%	Health and Human Service
411490 Fed Aid - TANF FFFS	(38,997,091)	(24,532,575)	(24,532,575)	0	100.00%	(14,464,516)	62.91%	Departments, is offset by savings in
411495 FA - SYEP	(2,042,029)	(510,507)	75,387	(585,894)	-14.77%	(2,117,416)	-3.69%	associated expenditures.
411500 Fed Aid - MA In House	1,643,550	410,888	342,892	67,996	83.45%	1,300,658	20.86%	
411520 FA-Family Assistance	(35,525,442)	(8,881,361)	(7,822,056)	(1,059,305)	88.07%	(27,703,386)	22.02%	
411540 FA-Social Serv Admin	(21,532,936)	(5,383,234)	(5,923,106)	539,872	110.03%	(15,609,830)	27.51%	
411550 FA-Soc Serv Adm A-87	(1,883,161)	(470,790)	(165,224)	(305,566)	35.10%	(1,717,937)	8.77%	
411570 Fed Aid - SNAP Admin	(16,603,064)	(4,150,766)	(3,141,759)	(1,009,007)	75.69%	(13,461,305)	18.92%	
411580 Fed Aid - SNAP ET 50%	(4,485,073)	(1,121,268)	(635,013)	(486,255)	56.63%	(3,850,060)	14.16%	
411590 FA-HEAP	(4,902,090)	(2,225,523)	(2,396,146)	170,624	107.67%	(2,505,944)	48.88%	
411610 FA-Serv/Recipients	(5,178,420)	(1,294,605)	(168,348)	(1,126,257)	13.00%	(5,010,072)	3.25%	
411640 FA-Daycare Block Grt	(44,938,536)	(11,234,634)	(14,480,421)	3,245,787	128.89%	(30,458,115)	32.22%	
411670 FA-Refugee&Entrants	(126,706)	(31,677)	(56,196)	24,520	177.41%	(70,510)	44.35%	
411680 FA-Foster Care/Adopt	(21,361,805)	(5,340,451)	(4,245,999)	(1,094,452)	79.51%	(17,115,806)	19.88%	
411690 FA-IV-D Incentives	(459,960)	(114,990)	(111,711)	(3,279)	97.15%	(348,249)	24.29%	

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Account Type	Annual Budget	Period Budget January-March	Actuals January-March	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
411700 FA-TANF Safety Net	(342,046)	(85,512)	(69,584)	(15,928)	81.37%	(272,462)	20.34%	
411780 Fed Aid-Medicaid Adm	(140,187)	(35,047)	(53,285)	18,238	152.04%	(86,902)	38.01%	
414000 Federal Aid	(384,872)	(92,973)	(143,762)	50,789	154.63%	(241,110)	37.35%	
414010 Federal Aid - Other	0	0	(33,388)	33,388	0.00%	33,388	0.00%	After 25% of the year, the County has achieved 32% of the budgeted Federal revenue.
414020 Misc Federal Aid	(99,205)	(24,801)	(21,839)	(2,962)	88.06%	(77,366)	22.01%	
414030 FMAP Revenue	0	0	(213,555)	213,555	0.00%	213,555	0.00%	
<b>*** Federal Revenue</b>	<b>(209,763,868)</b>	<b>(67,855,609)</b>	<b>(66,283,453)</b>	<b>(1,572,156)</b>	<b>97.68%</b>	<b>(143,480,415)</b>	<b>31.60%</b>	
405000 State Aid Fr Da Sal	(77,682)	(19,421)	0	(19,421)	0.00%	(77,682)	0.00%	
405010 St Re Indigent Care	(30,000)	(7,500)	(7,500)	0	100.00%	(22,500)	25.00%	
405170 SA-Crt Fac Incen Aid	(2,747,000)	(686,750)	(641,317)	(45,433)	93.38%	(2,105,683)	23.35%	
405190 StAid-Octane Testing	(25,885)	(6,471)	(6,379)	(93)	98.57%	(19,506)	24.64%	
405500 SA-Spec Need Presch	(40,214,184)	(10,053,546)	(10,091,037)	37,491	100.37%	(30,123,147)	25.09%	<u>State Aid</u>
405520 SA-NYS DOH EI Serv	(4,293,914)	(1,073,479)	(905,765)	(167,714)	84.38%	(3,388,149)	21.09%	
405530 SA-Admin Preschool	(411,150)	(102,788)	(205,575)	102,788	200.00%	(205,575)	50.00%	Formula-driven State Aid appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.
405540 SA-Art VI-P H Work	(3,961,740)	(990,435)	(1,116,757)	126,322	112.75%	(2,844,983)	28.19%	
405560 SA-NYS DOH EI Admin	(546,948)	(136,737)	(136,737)	0	100.00%	(410,211)	25.00%	
405590 SA-Medicaid EI Admin	(140,187)	(35,047)	(53,284)	18,237	152.04%	(86,903)	38.01%	
405595 SA-Med Anti Fraud	(494,633)	(123,658)	(992)	(122,666)	0.80%	(493,641)	0.20%	
406000 SA-Fr Prob Serv	(1,399,470)	(349,868)	(357,368)	7,500	102.14%	(1,042,103)	25.54%	
406010 SA-Fr Nav Law Enforc	(80,500)	(20,125)	86,107	(106,232)	-427.86%	(166,607)	-106.97%	
406020 SA-Snomob Lw Enforc	(10,000)	(2,500)	0	(2,500)	0.00%	(10,000)	0.00%	
406500 Refugee Hlth Assment	(91,041)	(22,760)	(11,334)	(11,427)	49.80%	(79,707)	12.45%	
406550 Emerg Med Training	(447,420)	(111,855)	(111,855)	0	100.00%	(335,565)	25.00%	
406560 SA-Art VI-PubHlthLab	(5,187,524)	(1,296,881)	(1,281,754)	(15,127)	98.83%	(3,905,770)	24.71%	
406810 SA-Foren Mntl Hea Sr	(2,905,867)	(726,467)	(604,167)	(122,300)	83.17%	(2,301,700)	20.79%	
406830 SA-Mental Health II	(37,062,747)	(10,362,812)	(9,013,266)	(1,349,546)	86.98%	(28,049,481)	24.32%	
406860 State Aid - OASAS	(18,173,624)	(4,244,700)	(4,151,506)	(93,194)	97.80%	(14,022,118)	22.84%	
406880 State Aid - OPWDD	(570,694)	(142,674)	(143,149)	476	100.33%	(427,545)	25.08%	
406890 Handpd Park Surch	(14,000)	(3,500)	(780)	(2,720)	22.29%	(13,220)	5.57%	
407500 SA-MA In House	1,643,550	410,888	428,622	(17,735)	104.32%	1,214,928	26.08%	
407510 SA-Spec Need Adult	(2,310)	(578)	0	(578)	0.00%	(2,310)	0.00%	
407520 SA-Family Assistance	0	0	(13,697)	13,697	0.00%	13,697	0.00%	
407540 SA-Soc Serv Admin	(36,608,638)	(9,152,160)	(4,931,583)	(4,220,576)	53.88%	(31,677,055)	13.47%	
407550 SA-Ex Fd Stmp Emp&Tr	0	0	(839,506)	839,506	0.00%	839,506	0.00%	
407600 SA-Sec Det Other Co	(447,136)	(111,784)	(130,004)	18,220	116.30%	(317,132)	29.07%	
407610 SA-Sec Det Loc Yth	(2,965,001)	(725,125)	(726,950)	1,824	100.25%	(2,238,051)	24.52%	
407625 SA-Raise the Age	(9,602,312)	(2,400,578)	(2,482,936)	82,358	103.43%	(7,119,376)	25.86%	
407630 SA-Safety Net Assist	(10,318,315)	(2,579,579)	(1,806,353)	(773,226)	70.03%	(8,511,962)	17.51%	
407640 SA-Emerg Assist/Adult	(502,801)	(125,700)	(139,271)	13,571	110.80%	(363,530)	27.70%	
407650 SA-Foster Care/Adopt	(39,937,079)	(9,984,270)	(5,890,853)	(4,093,417)	59.00%	(34,046,226)	14.75%	
407670 SA-EAF Prev POS	(5,591,938)	(1,397,985)	(1,509,454)	111,470	107.97%	(4,082,484)	26.99%	
407680 SA-Serv Fr Recipnts	(7,674,682)	(1,918,671)	(2,124,816)	206,146	110.74%	(5,549,866)	27.69%	
407710 SA-Legal Serv/Disab	(105,504)	(26,376)	0	(26,376)	0.00%	(105,504)	0.00%	
407730 State Aid - Burials	(1,034)	(259)	0	(259)	0.00%	(1,034)	0.00%	
407740 SA-Veterans Srv Agenc	(70,000)	52,500	0	52,500	0.00%	(70,000)	0.00%	
407780 SA-Daycare Block Grt	(3,769,160)	(942,290)	(670,196)	(272,094)	71.12%	(3,098,964)	17.78%	
407795 State Aid - Code Blue	(483,696)	(120,924)	(242,000)	121,076	200.13%	(241,696)	50.03%	
408000 SA-Youth Progs	(25,181)	(6,295)	(6,295)	(0)	100.00%	(18,886)	25.00%	
408020 Youth-Reimb Programs	(796,576)	(199,144)	(195,000)	(4,144)	97.92%	(601,576)	24.48%	
408030 Homeless/Run NR RHY1	(117,000)	(29,250)	(16,500)	(12,750)	56.41%	(100,500)	14.10%	
408040 Homeless/Run Re RHY2	(84,000)	(21,000)	(14,966)	(6,034)	71.27%	(69,034)	17.82%	
408055 Youth Sports/Edu Opp	(416,312)	(50,000)	(54,078)	4,078	108.16%	(362,234)	12.99%	
408056 Youth Team Sports	(465,902)	0	0	0	0.00%	(465,902)	0.00%	

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<b>Account Type</b>	<b>Annual Budget</b>	<b>Period Budget January-March</b>	<b>Actuals January-March</b>	<b>Period Available Budget</b>	<b>% of Period Budget Consumed</b>	<b>Annual Available Budget</b>	<b>% of Annual Budget Consumed</b>	<b>Comments/Key Items</b>
408061 STSJP - RTA	(450,000)	(112,500)	(102,949)	(9,551)	91.51%	(347,051)	22.88%	
408065 Yth-Supervision	(300,000)	(75,000)	(84,683)	9,683	112.91%	(215,317)	28.23%	
408530 SA-Crim Justice Prog	(726,411)	(167,853)	(54,340)	(113,512)	32.37%	(672,071)	7.48%	
409000 State Aid Revenues	(3,944,729)	(250)	(280,884)	280,634	112353.79%	(3,663,845)	7.12%	
409010 State Aid - Other	(8,042,174)	(2,022,219)	(1,566,646)	(455,573)	77.47%	(6,475,528)	19.48%	
409020 SA-Misc	(56,615)	(14,154)	(34,627)	20,474	244.65%	(21,988)	61.16%	
409030 SA-Main-Lieu of Rent	(157,578)	(39,395)	(39,956)	562	101.43%	(117,622)	25.36%	
409060 SA-Prob Pretrial Ser	(815,014)	(192,500)	(192,500)	0	100.00%	(622,514)	23.62%	
<b>*** State Revenue</b>	<b>(251,719,758)</b>	<b>(62,472,419)</b>	<b>(52,476,837)</b>	<b>(9,995,582)</b>	<b>84.00%</b>	<b>(199,242,921)</b>	<b>20.85%</b>	
486010 Resid Equity Tran-In	(9,823,386)	(9,823,386)	(9,823,386)	0	100.00%	0	100.00%	
<b>*** Interfund Revenue</b>	<b>(9,823,386)</b>	<b>(9,823,386)</b>	<b>(9,823,386)</b>	<b>0</b>	<b>100.00%</b>	<b>0</b>	<b>100.00%</b>	
<b>**** County Revenue</b>	<b>(1,954,825,338)</b>	<b>(721,481,966)</b>	<b>(698,984,236)</b>	<b>(22,497,730)</b>	<b>96.88%</b>	<b>(1,255,841,102)</b>	<b>35.76%</b>	



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<b>Expenses</b>								
500000 Full Time - Salaries	285,659,573	69,322,367	65,112,851	4,209,516	93.93%	220,546,722	22.79%	Through 25% of the year, the County has spent 23% of budgeted salaries.
500010 Part Time - Wages	4,855,925	1,166,872	630,647	536,225	54.05%	4,225,278	12.99%	
500020 Regular PT - Wages	2,013,109	486,971	482,158	4,813	99.01%	1,530,951	23.95%	
500030 Seasonal - Wages	1,202,407	290,862	276,422	14,440	95.04%	925,985	22.99%	
** Salaries	293,731,014	71,267,073	66,502,079	4,764,994	93.31%	227,228,935	22.64%	
500300 Shift Differential	2,609,786	631,307	694,932	(63,625)	110.08%	1,914,854	26.63%	After 25% of the year, overtime is showing a negative variance of \$877k, nearly all of which is related to the Sheriff's Police Services Division, which has utilized 38% of its annual budget.
500320 Uniform Allowance	677,700	169,425	241,500	(72,075)	142.54%	436,200	35.64%	
500330 Holiday Worked	2,969,750	718,383	855,449	(137,066)	119.08%	2,114,301	28.81%	
500340 Line-up Pay	3,067,434	742,012	759,750	(17,737)	102.39%	2,307,684	24.77%	
500350 Other Employee Pymts	2,469,132	597,283	438,211	159,072	73.37%	2,030,921	17.75%	
501000 Overtime	25,581,253	6,188,105	7,064,677	(876,572)	114.17%	18,516,576	27.62%	
** Non-Salaries	37,375,055	9,046,515	10,054,519	(1,008,004)	111.14%	27,320,536	26.90%	
504990 Reductions Per Srv	(2,000,000)	(483,800)	0	(483,800)	0.00%	(2,000,000)	0.00%	Teamsters & NYSNA Salary Reserves will be utilized to address increased personnel costs in the Sheriff's Office at year-end.
504995 HELP-Personnel Reser	(127,368)	0	0	0	0.00%	(127,368)	0.00%	
504998 Net Impact Teamsters	2,300,000	575,000	0	575,000	0.00%	2,300,000	0.00%	
504999 Net Impact NSYNA	1,700,000	425,000	0	425,000	0.00%	1,700,000	0.00%	
** Countywide Adjustments	1,872,632	516,200	0	516,200	0.00%	1,872,632	0.00%	
*** Personnel Related Expense	332,978,701	80,829,788	76,556,598	4,273,191	94.71%	256,422,103	22.99%	
502000 Fringe Benefits	156,230,148	37,903,257	0	37,903,257	0.00%	156,230,148	0.00%	All departmental Fringe Benefit expense is budgeted in account 502000. Actual expense is recorded at the detailed level indicated. The exception is the budget for Workers Compensation and ECMC legacy-related expense.
502010 Employer FICA	0	0	4,635,099	(4,635,099)	0.00%	(4,635,099)	0.00%	
502020 Empl'r FICA-Medicare	0	0	1,072,643	(1,072,643)	0.00%	(1,072,643)	0.00%	
502030 Employee Health Ins	0	0	8,789,951	(8,789,951)	0.00%	(8,789,951)	0.00%	
502040 Dental Plan	0	0	399,168	(399,168)	0.00%	(399,168)	0.00%	
502050 Workers' Compensation	10,963,766	2,545,964	2,566,549	(20,584)	100.81%	8,397,217	23.41%	
502060 Unemployment Ins	0	0	88,293	(88,293)	0.00%	(88,293)	0.00%	
502070 Hosp & Med-Retirees'	1,559,412	389,853	7,604,979	(7,215,126)	1950.73%	(6,045,567)	487.68%	
502090 Hlth Ins Waiver	0	0	736,196	(736,196)	0.00%	(736,196)	0.00%	
502100 Retirement	14,600,000	14,600,000	25,289,788	(10,689,788)	173.22%	(10,689,788)	173.22%	
502130 WkrsCmp OtherFd Reim	(9,126,357)	(2,207,666)	(1,254,916)	(952,750)	56.84%	(7,871,441)	13.75%	After 25% of the year, the County has spent 29% of the total budgeted Fringe Benefit expense.
502140 3rd Party Recoveries	(1,205,343)	(291,572)	(539,989)	248,417	185.20%	(665,354)	44.80%	
*** Fringe Benefit Total	173,021,626	52,939,836	49,387,760	3,552,076	93.29%	123,633,866	28.54%	
505000 Office Supplies	1,197,962	327,201	151,452	175,749	46.29%	1,046,510	12.64%	
505200 Clothing Supplies	866,921	420,277	144,460	275,817	34.37%	722,461	16.66%	
505400 Food & Kitchen Supp	2,419,119	612,259	346,836	265,423	56.65%	2,072,283	14.34%	
505600 Auto Tr & Hvy Eq Sup	2,932,062	740,237	426,176	314,061	57.57%	2,505,886	14.54%	
505800 Medical & Hlth Supp	2,275,427	734,254	331,634	402,620	45.17%	1,943,793	14.57%	
506200 Maintenance & Repair	3,438,088	994,856	341,675	653,181	34.34%	3,096,413	9.94%	
507000 E-Z Pass Supplies	3,675	919	0	919	0.00%	3,675	0.00%	
** Supplies and Repairs	13,133,254	3,830,002	1,742,233	2,087,770	45.49%	11,391,022	13.27%	
555000 General Liability	9,944,652	400,000	(1,301)	401,301	-0.33%	9,945,953	-0.01%	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.
555010 Sett'lmts/Jdgmnts-Lit	0	0	1,925,673	(1,925,673)	0.00%	(1,925,673)	0.00%	
555030 Litig & Rel Disburs.	0	0	53,569	(53,569)	0.00%	(53,569)	0.00%	
555040 Expert/Cons Fees-Lit	0	0	415,760	(415,760)	0.00%	(415,760)	0.00%	
555050 Insurance Premiums	0	0	18,250	(18,250)	0.00%	(18,250)	0.00%	
* Risk Retention	9,944,652	400,000	2,411,950	(2,011,950)	602.99%	7,532,702	24.25%	
510000 Local Mileage Reimb	1,872,403	485,401	330,368	155,033	68.06%	1,542,035	17.64%	
510100 Out Of Area Travel	744,238	187,779	48,711	139,069	25.94%	695,527	6.55%	
510200 Training And Educat	814,627	213,156	157,636	55,519	73.95%	656,991	19.35%	
511000 Control Board Expense	647,575	161,958	0	161,958	0.00%	647,575	0.00%	
515000 Utility Charges	3,519,409	882,884	733,440	149,445	83.07%	2,785,969	20.84%	
516040 DSS Trng & Edu Pro	470,028	0	0	0	0.00%	470,028	0.00%	

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530000 Other Expenses	4,412,217	1,006,097	139,104	866,993	13.83%	4,273,112	3.15%	
530010 Chargebacks	1,482,248	370,562	98,638	271,924	26.62%	1,383,610	6.65%	
530030 Pivot Wage Subsidies	2,588,524	876,059	570,822	305,238	65.16%	2,017,702	22.05%	
545000 Rental Charges	15,902,371	4,027,545	3,360,243	667,302	83.43%	12,542,128	21.13%	
** Other	42,398,292	8,611,441	7,850,912	760,529	91.17%	34,547,380	18.52%	
* Non Profit Agency Subsidy	31,685,029	5,777,836	5,777,836	0	100.00%	25,907,193	18.24%	
* Non Profit Purchase of Serv	168,685,943	36,875,085	33,417,377	3,457,707	90.62%	135,268,566	19.81%	
516020 Pro Ser Cnt and Fees	33,869,611	5,062,153	4,218,432	843,722	83.33%	29,651,179	12.45%	
516021 Indep Procd Review	119,861	82,361	12,500	69,861	15.18%	107,361	10.43%	
516030 Maintenance Contracts	10,250,780	5,173,823	5,234,494	(60,671)	101.17%	5,016,286	51.06%	
516042 Foreclosure Action	1,146,130	1,136,100	1,136,100	0	100.00%	10,030	99.12%	
516049 Public Art Fund	153,000	0	0	0	0.00%	153,000	0.00%	
516039 Shelter Improvements	1,000,000	0	0	0	0.00%	1,000,000	0.00%	
516038 Weather Emergency Fd	5,000,000	0	0	0	0.00%	5,000,000	0.00%	
516080 Life Safety Contract	1,889,800	244,154	245,193	(1,039)	100.43%	1,644,607	12.97%	
520000 Municipal Assoc Fees	121,146	121,146	121,146	(0)	100.00%	0	100.00%	
516047 Warehouse Build-Out	25,912	0	0	0	0.00%	25,912	0.00%	
520010 Txs&Asses-Co Ownd Pr	600	150	123	27	81.68%	477	20.42%	
520020 Co Res Enrl Comm Col	7,900,842	50,211	49,857	353	99.30%	7,850,985	0.63%	
520040 Curr Pymts Mass Tran	3,657,200	914,300	914,300	0	100.00%	2,742,900	25.00%	
520050 Garbage Disposal	128,824	32,824	24,000	8,824	73.12%	104,824	18.63%	
520070 Buffalo Bills Maint	3,147,784	492,755	492,755	(0)	100.00%	2,655,029	15.65%	
520072 Working Capital Asst	2,016,369	0	0	0	0.00%	2,016,369	0.00%	
* Professional Srvs Contracts a	70,427,859	13,309,978	12,448,899	861,078	93.53%	57,978,960	17.68%	
516050 Dept Payments-ECMCC	5,728,363	1,307,091	1,296,692	10,399	99.20%	4,431,671	22.64%	
516051 ECMCC Drug & Alcohol	1,703,518	425,880	99,373	326,507	23.33%	1,604,145	5.83%	
* ECMCC Payments	7,431,881	1,732,970	1,396,065	336,905	80.56%	6,035,816	18.78%	
516060 Sales Tax Loc Gov 3%	441,736,833	99,400,980	93,502,917	5,898,063	94.07%	348,233,916	21.17%	
516070 Flat Dist from 1%	12,500,000	12,500,000	12,500,000	0	100.00%	0	100.00%	
520030 NFTA-Share Sales Tax	28,450,180	7,367,644	7,112,545	255,099	96.54%	21,337,635	25.00%	
* Sales Tax to Local Government	482,687,013	119,268,624	113,115,462	6,153,162	94.84%	369,571,551	23.43%	
** Contractual	760,917,725	176,964,493	166,155,640	10,808,853	93.89%	594,762,085	21.84%	
561410 Lab & Tech Eq	10,341,560	3,669,961	3,669,960	0	100.00%	6,671,599	35.49%	
561420 Office Furn & Fixt	1,772,928	129,325	129,147	178	99.86%	1,643,781	7.28%	
561430 Bldg Grs & Hvy Eq	14,995	716	716	0	100.00%	14,279	4.77%	
561440 Motor Vehicles	405,500	0	0	0	0.00%	405,500	0.00%	
** Equipment	12,534,982	3,800,002	3,799,823	178	100.00%	8,735,159	30.31%	
559000 County Share - Grants	16,677,489	183,206	183,206	0	100.00%	16,494,283	1.10%	
570020 Interfund - Road	21,542,267	11,308,466	11,308,466	0	100.00%	10,233,801	52.49%	
570025 InterFd Co Share 911	8,171,021	1,731,516	1,731,516	0	100.00%	6,439,505	21.19%	
570028 InterFd Co Share Lib	190,000	0	0	0	0.00%	190,000	0.00%	
570030 Interfund-ECC Sub	19,804,317	0	0	0	0.00%	19,804,317	0.00%	
570050 InterFund Trans-Cap	90,430,037	21,171,904	21,171,904	0	100.00%	69,258,133	23.41%	
575000 Interfund Exp Non-Sub	4,138,548	0	0	0	0.00%	4,138,548	0.00%	
575040 I/F Expense-Utility	4,752,299	1,188,075	891,026	297,049	75.00%	3,861,273	18.75%	
* Interfund Expense	165,705,978	35,583,167	35,286,118	297,049	99.17%	130,419,861	21.29%	
910200 ID Budget Services	0	0	0	0	0.00%	0	0.00%	
910600 ID Purchasing Srv	(283,281)	(70,820)	(65,256)	(5,565)	92.14%	(218,026)	23.04%	
910700 ID Fleet Services	(2,765,903)	(691,476)	(516,823)	(174,653)	74.74%	(2,249,080)	18.69%	
911200 ID Comptroller's Srv	0	0	0	0	0.00%	0	0.00%	
911400 ID District Atty Srv	(954,941)	(238,735)	0	(238,735)	0.00%	(954,941)	0.00%	
911500 ID Sheriff Div. Srvs	(232,070)	(58,018)	(75,171)	17,154	129.57%	(156,899)	32.39%	
911600 ID Jail Mgt. Service	0	0	0	0	0.00%	0	0.00%	
911630 ID Correctional Fac	(28,846)	(7,212)	0	(7,212)	0.00%	(28,846)	0.00%	

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912000 ID DSS Service	0	0	0	0	0.00%	0	0.00%	
912215 ID DPW Mail Svcs	(12,362)	(3,091)	(2,047)	(1,044)	66.23%	(10,315)	16.56%	
912220 ID Build&Grounds Srv	0	0	0	0	0.00%	0	0.00%	
912300 ID Highways Services	32,000	8,000	107	7,893	1.33%	31,893	0.33%	
912400 ID Mental Health Srv	(50,000)	(12,500)	0	(12,500)	0.00%	(50,000)	0.00%	
912520 ID Youth Deten Svcs	0	0	0	0	0.00%	0	0.00%	
912530 ID Youth Bureau Svcs	0	0	0	0	0.00%	0	0.00%	
912600 ID Probation Services	0	0	0	0	0.00%	0	0.00%	
912700 ID Health Services	(42,700)	(13,309)	(32,797)	19,488	246.43%	(9,903)	76.81%	
912730 ID Health Lab Srv	11,723	2,931	0	2,931	0.00%	11,723	0.00%	
912740 ID Med Ex Services	0	0	0	0	0.00%	0	0.00%	
913000 ID Veterans Services	0	0	0	0	0.00%	0	0.00%	
914000 ID CW Accts Budget	75,462	(7,800)	(7,800)	0	100.00%	83,262	-10.34%	
916000 ID County Attny Srv	(18,443)	(4,611)	(4,611)	0	100.00%	(13,832)	25.00%	
916200 ID Env & Plan Srv	141,701	35,425	15,064	20,361	42.52%	126,637	10.63%	
916300 ID Senior Services	0	0	0	0	0.00%	0	0.00%	
916390 ID Senior Svcs Grant	24,770	6,193	16,953	(10,761)	273.77%	7,817	68.44%	
916400 ID Parks Services	(70,986)	(17,747)	(14,943)	(2,804)	84.20%	(56,043)	21.05%	
916500 ID CPS Services	0	0	0	0	0.00%	0	0.00%	
916700 ID Emergency Services	0	0	0	0	0.00%	0	0.00%	
942000 ID Library Services	165,198	41,300	51,373	(10,073)	124.39%	113,826	31.10%	
980000 ID DISS Services	(2,299,476)	(574,869)	(593,412)	18,543	103.23%	(1,706,064)	25.81%	
* Interdepartmental Billings	(6,308,154)	(1,606,338)	(1,229,363)	(376,975)	76.53%	(5,078,791)	19.49%	
** Allocations	159,397,824	33,976,829	34,056,755	(79,926)	100.24%	125,341,070	21.37%	
525000 MMIS-Medicaid Loc Sh	214,648,032	56,611,152	56,611,152	0	100.00%	158,036,880	26.37%	
525020 UPL Expense	15,450,000	0	0	0	0.00%	15,450,000	0.00%	The increased phase-out of eFMAP credits by NYS increased weekly MMIS payments by \$220,583, an increase of \$11.5 million to \$214.6 million.
525030 MA - Gross Loc Pymts	38,572	9,643	3,492	6,151	36.22%	35,080	9.05%	
525040 Family Assistance-FA	36,612,708	9,153,177	7,944,378	1,208,799	86.79%	28,668,330	21.70%	
525050 CWS - Foster Care	99,177,933	17,794,483	16,918,942	875,541	95.08%	82,258,991	17.06%	
525060 Safety Net Assist	39,741,862	9,935,466	10,024,191	(88,725)	100.89%	29,717,671	25.22%	
525070 Emer Assist To Adlts	1,294,204	323,551	336,407	(12,856)	103.97%	957,797	25.99%	
525080 Ed Handicapped Child	413,392	103,348	71,074	32,274	68.77%	342,318	17.19%	
525091 Child Care - Title XX	2,668,585	667,146	813,061	(145,915)	121.87%	1,855,524	30.47%	
525092 Child Care - CCBG	45,998,511	11,499,628	13,492,364	(1,992,736)	117.33%	32,506,147	29.33%	
525100 Housekeeping - DSS	5,000	1,250	0	1,250	0.00%	5,000	0.00%	
525110 Meals On Wheels WNY	70,000	17,500	17,500	0	100.00%	52,500	25.00%	
525120 Adult Special Needs	2,310	0	0	0	0.00%	2,310	0.00%	
525130 OCFS Yth Fac Charges	8,562,545	2,140,636	2,140,636	0	100.00%	6,421,909	25.00%	DSH payment in Jan was the SFY 2023-24 initial payment. SFY 2020-21 Final Recon and SFY 2021-22 Initial Recon Payments are expected in June.
525140 HEAP Program Costs	1,021,244	255,311	765,842	(510,531)	299.96%	255,402	74.99%	
525150 DSH Expense	121,363,860	55,119,842	55,119,842	0	100.00%	66,244,018	45.42%	
525160 Indigent Care DSH	10,479,656	2,619,914	2,619,914	0	100.00%	7,859,742	25.00%	
528000 Svcs Spec Need Child	70,376,758	17,594,190	18,330,742	(736,552)	104.19%	52,046,016	26.05%	
528010 Svcs Early Inv Prog	8,763,090	2,190,773	1,848,501	342,272	84.38%	6,914,589	21.09%	
530020 Independent Living	10,000	2,500	0	2,500	0.00%	10,000	0.00%	
** Program Specific	676,698,262	186,039,509	187,058,038	(1,018,529)	100.55%	489,640,224	27.64%	
570040 I/F Subsidy Debt Srv	45,281,873	9,552,113	9,552,112	1	100.00%	35,729,761	21.09%	
** Debt Services	45,281,873	9,552,113	9,552,112	1	100.00%	35,729,761	21.09%	
*** All Other Operating Expense	1,710,362,213	422,774,389	410,215,514	12,558,875	97.03%	1,300,146,700	23.98%	
**** County Expense	2,216,362,540	556,544,013	536,159,872	20,384,141	96.34%	1,680,202,669	24.19%	
***** Net	261,537,202	(164,937,953)	(162,824,364)	(2,113,589)		424,361,566		