



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

November 12, 2024

Erie County Legislature  
92 Franklin Street  
Buffalo, NY 14202

**Re: September 2024 Budget Monitoring Report**

Dear Honorable Members:

Please find attached the Budget Monitoring Report (BMR) for the period ending September 30, 2024. Additionally, please see a position vacancy report as of September 30, 2024.

The BMR shows that for the first nine (9) months of 2024 the County has a \$11,777,839 positive variance, which can be attributed to several key factors.

On the positive, total Interest Earnings revenue is more than \$14.4 million over budget for the period and has exceeded the total budgeted amount for the year by more than \$11.9 million (\$20 million total earned; \$8.1 million budgeted). Given the County's strong cash position, the continuation of historic interest rates and the Comptroller's aggressive investment strategies, we should expect Interest Earnings to continue to be a significant source of overall positive variance within the 2024 Adopted Budget.

Also, the County has realized nearly \$6.6 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 \$4.2 million over budget on overtime expenses for the period, two-thirds of which (\$2.6 million) is exclusively within the Sheriff's Police Services Division, which has now exceeded its annual budget (of \$6 million) by \$1 million (\$7.03 million expended) with three (3) months remaining in the year. Other relevant departments over budget for the period include: Sheriff's Jail Management (\$1.1 million), Buildings & Grounds (\$207,185), Clerk's Auto Bureau (\$143,789), Youth Detention (\$140,511) and Health Division (\$125,436). An additional item of note is that the Sheriff's Police Services Division is now exceeding its annual budget for seasonal wages by \$93,801 (\$756,137 of \$662,336), which is used, exclusively, for reserve deputies on the gameday stadium detail. With six (6) home football games remaining, this will become an increasingly noticeable negative variance for the remainder of the year.

On the negative side, sales tax receipts continue to be a concern. September-related payments were 1.1% (or \$506,797) greater than for September 2023. Year-to-date sales tax receipts remain roughly even (0.11% through September vs -0.12% through August) with 2023.

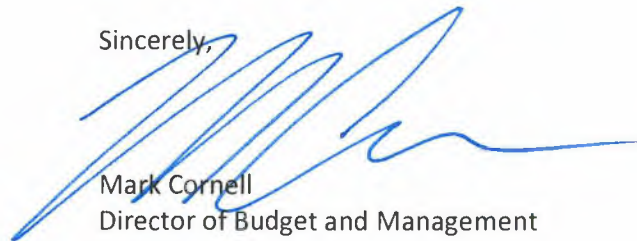
As noted in last month's BMR, the recently received 3<sup>rd</sup> quarter reconciliation payment has provided a significant sales tax boost, however we still project a year-end sales tax shortfall of approximately \$20.6 million (from \$19.9 million). To meet the 2024 Adopted Budget for sales tax (\$639.3 million), it would require growth of 18.3% for the remainder of the year. We remain optimistic that sales tax revenues will continue to rally through the 4<sup>th</sup> quarter of the year and close this year-end gap further.

The BMR also includes an initial projection for year-end 2024. It shows a projected year-end 2024 surplus of \$10,197,652. This is a projection, subject to change due to sales tax receipts, New York State or Federal actions, the timing of IGT payments or the impact to other key accounts.

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 nine (9) months of 2024, we still have a modest positive variance and are projecting a slight year-end surplus, 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-September 2024 Budget Monitoring Report (BMR) Summary by Account Type

Account Type	Annual Budget	Period Budget January- September	Actuals January- September	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)	(6,712,619)	(6,221,222)	(491,397)	93%	(10,086,954)	38%
** Sales Tax	(639,334,423)	(473,353,795)	(454,802,362)	(18,551,433)	96%	(184,532,061)	71%
** Sales Tax to Local Govt.	(441,736,833)	(327,055,448)	(314,226,428)	(12,829,020)	96%	(127,510,405)	71%
** Other Sources	(54,472,385)	(43,939,536)	(60,514,677)	16,575,140	138%	6,042,291	111%
** Fees, Fines or Charges	(34,659,832)	(28,910,389)	(29,294,206)	383,817	101%	(5,365,626)	85%
<b>*** Local Source Revenue</b>	<b>(1,485,545,992)</b>	<b>(1,179,006,130)</b>	<b>(1,164,093,237)</b>	<b>(14,912,892)</b>	<b>99%</b>	<b>(321,452,755)</b>	<b>78%</b>
<b>*** Federal Revenue</b>	<b>(210,482,791)</b>	<b>(170,744,449)</b>	<b>(169,958,160)</b>	<b>(786,289)</b>	<b>100%</b>	<b>(40,524,631)</b>	<b>81%</b>
<b>*** State Revenue</b>	<b>(264,632,616)</b>	<b>(178,147,052)</b>	<b>(158,228,372)</b>	<b>(19,918,680)</b>	<b>89%</b>	<b>(106,404,244)</b>	<b>60%</b>
<b>*** Interfund Revenue</b>	<b>(11,881,592)</b>	<b>(11,367,041)</b>	<b>(9,823,386)</b>	<b>(1,543,655)</b>	<b>86%</b>	<b>(2,058,206)</b>	<b>83%</b>
<b>**** County Revenue</b>	<b>(1,972,542,991)</b>	<b>(1,539,264,671)</b>	<b>(1,502,103,155)</b>	<b>(37,161,515)</b>	<b>98%</b>	<b>(470,439,836)</b>	<b>76%</b>
<b>Expense</b>							
** Salaries	298,828,603	219,475,937	202,208,460	17,267,477	92%	96,620,143	68%
** Non-Salaries	37,375,055	27,424,951	30,843,020	(3,418,069)	112%	6,532,035	83%
** Countywide Adjustments	(5,706,309)	(3,307,550)	0	(3,307,550)	0%	(5,706,309)	0%
<b>*** Personnel Related Expense</b>	<b>330,497,349</b>	<b>243,593,338</b>	<b>233,051,480</b>	<b>10,541,858</b>	<b>96%</b>	<b>97,445,869</b>	<b>71%</b>
<b>*** Fringe Benefit Total</b>	<b>175,941,543</b>	<b>131,275,518</b>	<b>124,063,668</b>	<b>7,211,850</b>	<b>95%</b>	<b>51,877,875</b>	<b>71%</b>
** Supplies and Repairs	13,301,464	9,105,911	6,147,928	2,957,983	68%	7,153,536	46%
** Other	46,486,469	29,948,670	25,146,703	4,801,967	84%	21,339,766	54%
** Contractual	768,983,017	545,917,571	521,503,327	24,414,244	96%	247,479,690	68%
** Equipment	12,827,754	7,762,123	7,762,123	0	100%	5,065,631	61%
** Allocations	164,289,824	101,627,409	99,544,986	2,082,423	98%	64,744,839	61%
** Program Specific	676,698,262	475,473,657	478,544,627	(3,070,970)	101%	198,153,635	71%
** Debt Services	45,281,873	35,260,334	35,260,334	0	100%	10,021,539	78%
<b>*** All Other Operating Expense</b>	<b>1,727,868,664</b>	<b>1,205,095,675</b>	<b>1,173,910,028</b>	<b>31,185,647</b>	<b>97%</b>	<b>553,958,636</b>	<b>68%</b>
<b>**** County Expense</b>	<b>2,234,307,556</b>	<b>1,579,964,530</b>	<b>1,531,025,176</b>	<b>48,939,354</b>	<b>97%</b>	<b>703,282,379</b>	<b>69%</b>
<b>***** Net</b>	<b>261,764,565</b>	<b>40,699,860</b>	<b>28,922,021</b>	<b>11,777,839</b>		<b>232,842,544</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-September 2024 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget January-September	Actuals January-September	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%	(0)	100%	
** Property Tax	(299,034,343)	(299,034,343)	(299,034,343)	0	100%	(0)	100%	
400010 Exemption Removal	(980,000)	(980,000)	(804,948)	(175,052)	82%	(175,052)	82%	
400030 Gn/Sale-Tax Acq Prop	(10,000)	0	0	0	0%	(10,000)	0%	
400040 Other Pay/Lieu-Tax	(4,800,000)	(4,770,052)	(4,454,737)	(315,314)	93%	(345,263)	93%	
400050 Int&Pen on R P Taxes	(15,533,598)	(1,108,208)	(1,108,208)	0	100%	(14,425,390)	7%	
400060 Omitted Taxes	(4,000)	(4,000)	(2,970)	(1,030)	74%	(1,030)	74%	
466060 Prop Tax Rev Adjust	5,019,422	149,641	149,642	(1)	100%	4,869,780	3%	
** Property Tax Related	(16,308,176)	(6,712,619)	(6,221,222)	(491,397)	93%	(10,086,954)	38%	
402000 Sales Tax EC Purp	(241,067,475)	(178,482,810)	(171,482,403)	-7000406.86	96%	(69,585,072)	71%	County Share of sales tax is showing a neg variance of \$18.6M through September.
402100 1% Sales Tax-EC Purp	(227,615,560)	(168,523,210)	(161,903,278)	(6,619,932)	96%	(65,712,282)	71%	
402120 .25% Sales Tax	(56,883,796)	(42,115,925)	(40,472,227)	(1,643,698)	96%	(16,411,569)	71%	
402130 .5% Sales Tax	(113,767,592)	(84,231,850)	(80,944,454)	(3,287,396)	96%	(32,823,138)	71%	
** Sales Tax	(639,334,423)	(473,353,795)	(454,802,362)	(18,551,433)	96%	(184,532,061)	71%	
402140 Sales Tax to Loc Gov	(441,736,833)	(327,055,448)	(314,226,428)	(12,829,020)	96%	(127,510,405)	71%	
** Sales Tax to Local Govt.	(441,736,833)	(327,055,448)	(314,226,428)	(12,829,020)	96%	(127,510,405)	71%	
402300 Hotel Occupancy Tax	(13,000,000)	(11,620,253)	(10,732,754)	(887,499)	92%	(2,267,246)	83%	
402500 OTB Betting & Gaming	(2,190,000)	(1,732,896)	(1,714,979)	(17,917)	99%	(475,021)	78%	Under the now expired Seneca Compact, the one remaining gaming payment originally expected in July will be held in escrow until a new Compact is signed.
402510 Video Lottery Aid	(288,560)	(288,560)	(288,560)	0	100%	0	100%	
402520 Gaming Facilities Aid	(102,665)	(102,665)	(650,498)	547,833	634%	547,833	634%	
402610 Medical Marj Exc Tax	(160,000)	(106,667)	(101,758)	(4,909)	95%	(58,242)	64%	
402620 Tax-Cannabis	0	0	(214,457)	214,457	0%	214,457	0%	
415010 Post Mortem Toxicol	(5,000)	(3,750)	(54,717)	50,967	1459%	49,717	1094%	
415100 Real Property Trans	(228,045)	(171,034)	(143,343)	(27,691)	84%	(84,702)	63%	
415160 Mortgage Tax	(617,104)	(462,828)	(455,869)	(6,959)	98%	(161,235)	74%	
415500 Prisoner Transport	(25,200)	(18,900)	(11,580)	(7,320)	61%	(13,620)	46%	
415620 Commissary Reimb	(193,282)	(144,962)	(144,962)	0	100%	(48,320)	75%	
415622 Jail Phone Revenue	(331,631)	(331,631)	(306,630)	(25,001)	92%	(25,001)	92%	
416540 Insurance	0	0	(450)	450	0%	450	0%	
416570 Post Exposure Rabies	(133,048)	(114,027)	(114,460)	433	1.00	(18,588)	86%	
416920 Medict-Early Interve	(52,883)	(39,662)	(83,409)	43,747	2.10	30,526	158%	
417200 Day Care Repay Recov	(288,602)	(216,452)	(244,036)	27,585	1.13	(44,566)	85%	
417500 Repay Em Ast/Adults	(2,143,048)	(1,607,286)	(1,534,877)	(72,409)	0.95	(608,171)	72%	
417510 Repay Medical Asst	(287,277)	(215,458)	(183,819)	(31,639)	0.85	(103,458)	64%	
417520 Repay-Family Assist	(1,219,938)	(914,954)	(814,425)	(100,528)	0.89	(405,513)	67%	
417530 Repay-Foster Care/Ad	(3,699,123)	(2,774,342)	(3,561,781)	787,439	1.28	(137,342)	96%	
417550 Repay-SafetyNetAsst	(20,966)	(15,725)	(9,056)	(6,669)	0.58	(11,910)	43%	
417560 Repay-Serv For Recip	(51,213)	(38,410)	(31,778)	(6,632)	0.83	(19,435)	62%	
417570 SNAP Fraud Incentives	(131,824)	(98,868)	(71,771)	(27,097)	0.73	(60,053)	54%	
417580 Repaymts-Handi Child	0	0	(48,573)	48,573	-	48,573	0%	
418025 Recov-SafetyNet Bur	(4,283,586)	(3,361,504)	(2,934,517)	(426,987)	0.87	(1,349,069)	69%	
418030 Repayments-IV D Adm	(7,784,245)	(7,784,245)	(7,784,245)	0	1.00	0	100%	
418110 Comm Coll Respreads	(68,753)	(51,565)	(49,172)	(2,393)	0.95	(19,581)	72%	
418130 Comm Coll Reimb	(1,182,624)	(886,968)	(794,180)	(92,788)	0.90	(388,444)	67%	
418410 OCSE Medical Payments	(929,000)	(514,772)	(270,413)	(244,359)	0.53	(658,587)	29%	
418430 Donated Funds	(95,000)	(95,000)	(95,000)	0	1.00	0	100%	
420020 ECC Cap Cons-Otr Gvt	(94,494)	(70,871)	0	(70,871)	-	(94,494)	0%	
420499 OthLocal Source Rev	(42,500)	(31,875)	(32,352)	477	1.01	(10,148)	76%	
420500 Rent-RI Prop-Concess	(2,500)	(1,875)	(704)	(1,171)	0.38	(1,796)	28%	
420520 Rent-RI Prop-Rtw-Eas	0	0	(29,033)	29,033	-	29,033	0%	
420550 Rent-663 Kensington	(14,292)	(10,719)	(10,719)	0	1.00	(3,573)	75%	
420560 Rent-1500 Broadway	(230,768)	(173,076)	(194,473)	21,397	1.12	(36,295)	84%	
421550 Forft Crime Proceed	(68,029)	(15,000)	(76,346)	61,346	5.09	8,317	112%	
421560 Shared Revenue (ICE)	(300,000)	(300,000)	(300,000)	0	1.00	0	100%	

### January-September 2024 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget	Actuals	Period	% of Period	Annual	% of Annual	Comments/Key Items
		January-September	January-September	Available Budget	Budget Consumed	Available Budget	Budget Consumed	
422000 Copies	(8,100)	(6,075)	(6,671)	596	1.10	(1,429)	82%	
422040 Gas Well Drill Rents	(1,500)	(1,125)	(500)	(625)	0.44	(1,000)	33%	Refund P/Y Expenses related to the return of prior year surpluses from
422050 E-Payable Rebates	0	0	(419)	419	-	419	0%	
423000 Refunds P/Y Expend	(1,301,000)	(1,300,750)	(3,388,555)	2,087,805	2.61	2,087,555	260%	Indigent Legal Services subcontractors.
445000 Recovery Int - SID	(286,728)	(215,046)	(143,336)	(71,710)	0.67	(143,392)	50%	
445030 Int & Earn - Gen Inv	(7,566,215)	(5,224,657)	(17,914,985)	12,690,329	3.43	10,348,770	237%	Through 75% of the year, interest earnings stand at \$20M and have exceeded the total annual budget by \$12M.
445040 Int & Earn-3rd Party	(500,000)	(375,001)	(2,128,285)	1,753,284	5.68	1,628,285	426%	
466000 Misc Receipts	(388,650)	(291,488)	(471,618)	180,131	1.62	82,968	121%	
466020 Minor Sale - Other	(26,500)	(19,875)	(5,715)	(14,160)	0.29	(20,785)	22%	
466070 Refunds P/Y Expenses	(1,821,646)	(601,235)	(246,025)	(355,210)	0.41	(1,575,621)	14%	
466090 Misc Trust Fd Rev	0	0	(190,000)	190,000	-	190,000	0%	
466120 Other Misc DISS Rev	(3,400)	(2,550)	(2,585)	35	1.01	(815)	76%	
466130 Oth Unclass Rev	0	0	(35,130)	35,130	-	35,130	0%	
466150 Chlamydia Study Forms	(8,000)	(6,000)	(4,012)	(1,988)	0.67	(3,988)	50%	
466180 Unanticip P/Y Rev	0	0	(37,508)	37,508	-	37,508	0%	
466260 Intercept-LocalShare	(90,471)	(67,853)	(110,215)	42,362	1.62	19,744	122%	
466280 Local Srce - ECMCC	(20,000)	(15,000)	(19,122)	4,122	1.27	(878)	96%	
466360 Stadium Reimbursement	(790,000)	(286,667)	(706,125)	419,459	2.46	(83,875)	89%	
466370 Key Bnk Ctr Reimb	(360,000)	(300,000)	(270,000)	(30,000)	0.90	(90,000)	75%	
467000 Misc Depart Income	(8,653)	(6,490)	(2,067)	(4,423)	0.32	(6,586)	24%	Through 75% of the year, the County has achieved 71% of the annual Other Sources revenue budget.
479100 Other Contributions	(67,022)	(50,267)	(41,030)	(9,237)	0.82	(25,992)	61%	
480020 Sale-Excess Material	(925,250)	(827,125)	(661,137)	(165,988)	0.80	(264,113)	71%	
480030 Recycling Revenue	(34,050)	(25,538)	(39,941)	14,403	1.56	5,891	117%	
** Other Sources	(54,472,385)	(43,939,536)	(60,514,677)	16,575,140	138%	6,042,291	111%	
406610 STD Clinic Fees	(222,470)	(166,853)	(198,327)	31,475	119%	(24,143)	89%	
415000 Medical Exam Fees	(780,000)	(585,000)	(561,273)	(23,727)	96%	(218,727)	72%	
415050 Treasurer Fees	(125,000)	(93,750)	(113,784)	20,034	121%	(11,216)	91%	
415105 Passport Fees	(50,000)	(37,500)	(64,470)	26,970	172%	14,470	129%	
415110 Court Fees	(368,755)	(276,566)	(300,950)	24,384	109%	(67,805)	82%	
415120 Small Claims AR Fees	(600)	(450)	(1,270)	820	282%	670	212%	
415130 Auto Fees	(5,405,783)	(4,511,220)	(4,477,818)	(33,402)	99%	(927,965)	83%	
415140 Comm of Educ Fees	(129,463)	(97,097)	(72,099)	(24,998)	74%	(57,364)	56%	
415150 Recording Fees	(4,500,000)	(3,557,404)	(3,857,512)	300,108	108%	(642,488)	86%	
415180 Vehicle Use Tax	(5,995,431)	(4,496,573)	(4,358,821)	(137,753)	97%	(1,636,610)	73%	
415185 E-Z Pass Tag Sales	(8,750)	(6,563)	(6,375)	(188)	97%	(2,375)	73%	
415200 Civil Serv Exam Fees	(47,500)	0	0	0	0%	(47,500)	0%	
415210 3rd Party Deduct Fee	0	0	5,000	(5,000)	0%	(5,000)	0%	
415510 Civil Proc Fees-Sher	(1,102,000)	(847,805)	(974,393)	126,588	115%	(127,607)	88%	
415520 Sheriff Fees	(45,000)	(33,750)	(27,780)	(5,970)	82%	(17,220)	62%	
415600 Inmate Discip Surch	(17,500)	(13,125)	(6,862)	(6,263)	52%	(10,638)	39%	
415605 Drug Testing Charge	(30,000)	(22,500)	(16,807)	(5,693)	75%	(13,193)	56%	
415610 Restitution Surcharge	(20,000)	(15,000)	(6,293)	(8,707)	42%	(13,707)	31%	
415630 Bail Fee-Alt / Incar	(4,500)	(3,375)	0	(3,375)	0%	(4,500)	0%	
415640 Probation Fees	(400,000)	(300,000)	(685,702)	385,702	229%	285,702	171%	
415650 DWI Program	(745,569)	(497,046)	0	(497,046)	0%	(745,569)	0%	
415670 Elec Monitoring Ch	(8,000)	(6,000)	(9,939)	3,939	166%	1,939	124%	
415680 Pmt-Home Care Review	(10,000)	(7,500)	(315)	(7,185)	4%	(9,685)	3%	
416020 Comm Sanitat & Food	(1,175,000)	(881,250)	(913,317)	32,067	104%	(261,683)	78%	
416030 Realty Subdivisions	(12,000)	(9,000)	(3,579)	(5,421)	40%	(8,421)	30%	
416040 Individ Sewr Sys Opt	(425,000)	(318,750)	(353,508)	34,758	111%	(71,492)	83%	
416090 Pen & Fines-Health	(20,000)	(15,000)	(19,400)	4,400	129%	(600)	97%	
416150 PPD Tests	(8,580)	(6,435)	(118)	(6,317)	2%	(8,462)	1%	
416160 TB Outreach	(47,380)	(35,535)	(29,475)	(6,060)	83%	(17,905)	62%	
416190 ImmunizationsService	(8,283)	(6,212)	(846)	(5,366)	14%	(7,437)	10%	
416580 Training Course Fees	(63,910)	(47,933)	(53,090)	5,158	111%	(10,820)	83%	
416610 Pub Health Lab Fees	(245,000)	(183,750)	(296,297)	112,547	161%	51,297	121%	

**January-September 2024 Budget Monitoring Report (BMR)**

Account Type	Annual Budget	Period Budget January-September	Actuals January-September	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
416920 Medic-Early Interve	(225,000)	(168,750)	(168,750)	(0)	100%	(56,250)	75%	
416930 Ambulance Services	(250,000)	(62,500)	(54,339)	(8,161)	87%	(195,661)	22%	
418040 Inspec Fee Wght/Meas	(135,546)	(101,660)	(104,951)	3,292	103%	(30,595)	77%	
418050 Item Price Waivr Fee	(227,000)	(170,250)	(169,791)	(459)	100%	(57,209)	75%	
418400 Subpoena Fees	(5,641)	(4,231)	(7,086)	2,855	167%	1,445	126%	
418500 Park & Rec Chgs-Camp	(240,000)	(180,000)	(213,717)	33,717	119%	(26,283)	89%	
418510 Park & Rec Chgs-Shel	(495,000)	(494,348)	(502,000)	7,651	102%	7,000	101%	
418520 Chgs-Park Emp Subsis	(16,200)	(12,150)	(12,900)	750	106%	(3,300)	80%	
418530 Golf Chg-Other Fees	(360,000)	(303,275)	(297,661)	(5,615)	98%	(62,339)	83%	
418540 Golf Chg-Greens Fees	(795,000)	(660,391)	(763,282)	102,891	116%	(31,718)	96%	
418550 Sale of Forest Prod	(9,500)	(7,125)	(6,561)	(564)	92%	(2,939)	69%	
418590 Spec Events Receipts	(3,000)	(2,250)	(4,300)	2,050	191%	1,300	143%	
420000 Tx&Assm Svs-Oth Govt	(170,000)	(170,000)	(187,429)	17,429	110%	17,429	110%	
420010 Elec Exp Other Govt	(8,858,658)	(8,858,658)	(8,858,658)	0	100%	0	100%	
420030 Police Svcs-Oth Gvt	(307,550)	(230,663)	(231,473)	810	100%	(76,077)	75%	
420040 Jail Facil-Oth Gov	0	0	(4,650)	4,650	0%	4,650	0%	
420190 Gen Svc-Oth Gov	(960)	(720)	(720)	0	100%	(240)	75%	
420271 CESQG Charges	(87,500)	(65,625)	(10,845)	(54,780)	17%	(76,655)	12%	
421000 Pistol Permits	(225,645)	(169,234)	(113,314)	(55,920)	67%	(112,331)	50%	
421500 Fines&Forfeited Bail	(6,000)	(4,500)	(11,840)	7,340	263%	5,840	197%	
421510 Fines and Penalties	(2,238)	(1,679)	(290)	(1,389)	17%	(1,948)	13%	
466010 NSF Check Fees	(2,920)	(2,190)	(2,786)	596	127%	(134)	95%	
466190 Item Pricing Penalty	(200,000)	(150,000)	(151,761)	1,761	101%	(48,239)	76%	
466340 STOPDWI VIP Prs Fees	(11,000)	(11,250)	(9,685)	(1,565)	86%	(5,315)	65%	
** Fees, Fines or Charges	(34,659,832)	(28,910,389)	(29,294,206)	383,817	101%	(5,365,626)	85%	
*** Local Source Revenue	(1,485,545,992)	(1,179,006,130)	(1,164,093,237)	(14,912,892)	99%	(321,452,755)	78%	
405570 ME 50% Fed Presch	(4,284,000)	(3,413,000)	(3,416,763)	3,763	100%	(867,237)	80%	
410070 FA-IV-B Preventive	(1,035,686)	(776,765)	(888,692)	111,928	114%	(146,994)	86%	
410080 FA-Admin Chargeback	1,835,629	917,815	1,376,722	(458,907)	150%	458,907	75%	
410120 FA-SNAP ET 100%	(1,277,842)	(958,382)	(254,090)	(704,292)	27%	(1,023,752)	20%	
410150 SSA-SSI Pri Inc Prg	(17,600)	(13,200)	(20,600)	7,400	156%	3,000	117%	
410240 HUD Rev D14.267 CoC	(6,736,386)	(4,637,621)	(3,995,252)	(642,369)	86%	(2,741,134)	59%	Federal Aid
410500 FA-Civil Defense	(351,547)	(263,680)	(253,697)	(9,963)	96%	(97,850)	72%	
410510 Fed Drug Enforcement	(19,841)	(14,881)	0	(14,881)	0%	(19,841)	0%	Formula-driven Federal Aid
410520 Fr Ci Bflo Pol Dept	(30,375)	(22,781)	(22,595)	(186)	99%	(7,780)	74%	appears under budget, mainly in
411000 MH Fed Medi Sal Sh	(1,048,677)	(697,758)	(721,848)	24,090	103%	(326,829)	69%	Health and Human Service
411490 Fed Aid - TANF FFFS	(38,997,091)	(38,610,991)	(39,816,300)	1,205,310	103%	819,209	102%	Departments, is offset by savings in
411495 FA - SYEP	(2,199,422)	(1,904,951)	(2,878,128)	973,177	151%	678,706	131%	associated expenditures.
411500 Fed Aid - MA In House	1,643,550	1,095,700	1,094,455	1,245	100%	549,095	67%	
411520 FA-Family Assistance	(35,525,442)	(24,000,986)	(23,199,448)	(801,538)	97%	(12,325,994)	65%	
411540 FA-Social Serv Admin	(21,532,936)	(18,521,908)	(17,920,799)	(601,109)	97%	(3,612,137)	83%	
411550 FA-Soc Serv Adm A-87	(1,883,161)	(1,423,647)	(701,104)	(722,543)	49%	(1,182,057)	37%	
411570 Fed Aid - SNAP Admin	(16,603,064)	(12,503,739)	(10,804,666)	(1,699,073)	86%	(5,798,398)	65%	
411580 Fed Aid - SNAP ET 50%	(4,485,073)	(3,363,805)	(2,254,693)	(1,109,112)	67%	(2,230,380)	50%	
411590 FA-HEAP	(4,902,090)	(4,708,911)	(2,093,860)	(2,615,051)	44%	(2,808,230)	43%	
411610 FA-Serv/Recipients	(5,178,420)	(4,786,934)	(3,858,943)	(927,991)	81%	(1,319,477)	75%	
411640 FA-Daycare Block Grt	(44,938,536)	(35,334,072)	(43,668,976)	8,334,904	124%	(1,269,560)	97%	
411670 FA-Refugee&Entrants	(126,706)	(102,610)	(160,965)	58,355	157%	34,259	127%	
411680 FA-Foster Care/Adopt	(21,361,805)	(15,546,162)	(13,135,507)	(2,410,655)	84%	(8,226,298)	61%	
411690 FA-IV-D Incentives	(459,960)	(344,970)	(335,223)	(9,747)	97%	(124,737)	73%	
411700 FA-TANF Safety Net	(342,046)	(256,535)	(233,466)	(23,069)	91%	(108,580)	68%	

After 75% of the year, the County has achieved 85% of the annual Fees, Fines, or Charges revenue budget.

Federal Aid

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

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Account Type	Annual Budget	Period Budget January-September	Actuals January-September	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
411780 Fed Aid-Medicaid Adm	(140,187)	(105,140)	(150,000)	44,860	143%	9,813	107%	
414000 Federal Aid	(384,872)	(370,153)	(867,052)	496,898	234%	482,180	225%	
414010 Federal Aid - Other	0	0	(33,388)	33,388	0%	33,388	0%	After 75% of the year, the County has achieved 81% of the budgeted Federal revenue.
414020 Misc Federal Aid	(99,205)	(74,404)	(111,565)	37,161	150%	12,360	112%	
414030 FMAP Revenue	0	0	(631,717)	631,717	0%	631,717	0%	
<b>*** Federal Revenue</b>	<b>(210,482,791)</b>	<b>(170,744,449)</b>	<b>(169,958,160)</b>	<b>(786,289)</b>	<b>100%</b>	<b>(40,524,631)</b>	<b>81%</b>	
405000 State Aid Fr Da Sal	(77,682)	(77,682)	(77,682)	0	100%	0	100%	
405010 St Re Indigent Care	(30,000)	(22,500)	(22,500)	0	100%	(7,500)	75%	
405170 SA-Crt Fac Incen Aid	(4,349,812)	(2,460,953)	(1,917,852)	(543,101)	78%	(2,431,960)	44%	
405190 StAid-Octane Testing	(25,885)	(19,414)	(13,296)	(6,117)	68%	(12,589)	51%	
405500 SA-Spec Need Presch	(40,214,184)	(30,191,860)	(28,469,051)	(1,722,809)	94%	(11,745,133)	71%	<u>State Aid</u>
405520 SA-NYS DOH EI Serv	(4,293,914)	(3,220,436)	(2,774,778)	(445,657)	86%	(1,519,136)	65%	
405530 SA-Admin Preschool	(411,150)	(316,003)	(441,375)	125,373	140%	30,225	107%	
405540 SA-Art VI-P H Work	(3,996,089)	(3,089,043)	(2,697,360)	(391,683)	87%	(1,298,729)	68%	
405560 SA-NYS DOH EI Admin	(546,948)	(410,211)	(410,211)	0	100%	(136,737)	75%	
405590 SA-Medicaid EI Admin	(140,187)	(105,140)	(150,000)	44,860	143%	9,813	107%	
405595 SA-Med Anti Fraud	(494,633)	(444,328)	(371,965)	(72,363)	84%	(122,668)	75%	
406000 SA-Fr Prob Serv	(1,399,470)	(1,049,603)	(1,049,603)	0	100%	(349,868)	75%	
406010 SA-Fr Nav Law Enforc	(80,500)	(60,375)	0	(60,375)	0%	(80,500)	0%	
406020 SA-Snomob Lw Enforc	(10,000)	(7,500)	(10,545)	3,045	141%	545	105%	
406500 Refugee Hlth Assment	(91,041)	(67,360)	(60,686)	(6,674)	90%	(30,355)	67%	
406550 Emerg Med Training	(447,420)	(335,565)	(245,820)	(89,745)	73%	(201,600)	55%	
406560 SA-Art VI-PubHlthLab	(5,187,524)	(3,362,451)	(3,501,578)	139,127	104%	(1,685,946)	68%	
406810 SA-Foren Mntl Hea Sr	(2,905,867)	(2,179,400)	(1,832,005)	(347,395)	84%	(1,073,862)	63%	
406830 SA-Mental Health II	(38,621,915)	(28,959,875)	(27,128,488)	(1,831,387)	94%	(11,493,427)	70%	
406860 State Aid - OASAS	(18,493,119)	(13,583,915)	(12,815,330)	(768,585)	94%	(5,677,789)	69%	
406880 State Aid - OPWDD	(604,886)	(440,915)	(429,446)	(11,469)	97%	(175,440)	71%	
406890 Handpd Park Surch	(14,000)	(10,500)	(11,074)	574	105%	(2,926)	79%	
407500 SA-MA In House	1,643,550	1,232,663	1,332,741	(100,079)	108%	310,809	81%	
407510 SA-Spec Need Adult	(2,310)	(1,733)	0	(1,733)	0%	(2,310)	0%	
407520 SA-Family Assistance	0	0	(33,763)	33,763	0%	33,763	0%	
407540 SA-Soc Serv Admin	(36,608,638)	(24,998,942)	(26,604,045)	1,605,103	106%	(10,004,593)	73%	
407550 SA-Ex Fd Stmp Emp&Tr	0	0	(839,506)	839,506	0%	839,506	0%	
407600 SA-Sec Det Other Co	(447,136)	(335,352)	(308,858)	(26,494)	92%	(138,278)	69%	
407610 SA-Sec Det Loc Yth	(2,965,001)	(2,218,376)	(1,981,776)	(236,599)	89%	(983,225)	67%	
407625 SA-Raise the Age	(9,602,312)	(7,380,536)	(6,920,254)	(460,282)	94%	(2,682,058)	72%	
407630 SA-Safety Net Assist	(10,318,315)	(7,738,736)	(6,867,495)	(871,241)	89%	(3,450,820)	67%	
407640 SA-Emrg Assist/Adult	(502,801)	(377,101)	(306,682)	(70,419)	81%	(196,119)	61%	
407650 SA-Foster Care/Adopt	(39,937,079)	(22,722,724)	(15,182,489)	(7,540,235)	67%	(24,754,590)	38%	
407670 SA-EAF Prev POS	(5,591,938)	(3,849,540)	(2,636,702)	(1,212,838)	68%	(2,955,236)	47%	
407680 SA-Serv Fr Recipnts	(7,674,682)	(5,850,719)	(6,526,511)	675,792	112%	(1,148,171)	85%	
407710 SA-Legal Serv/Disab	(105,504)	(79,128)	0	(79,128)	0%	(105,504)	0%	
407730 State Aid - Burials	(1,034)	(776)	(522)	(254)	67%	(512)	50%	
407740 SA-Veterans Srv Agenc	(70,000)	0	0	0	0%	(70,000)	0%	
407780 SA-Daycare Block Grt	(3,769,160)	(2,826,870)	(2,113,409)	(713,461)	75%	(1,655,751)	56%	
407795 State Aid - Code Blue	(483,696)	(410,037)	(322,667)	(87,370)	79%	(161,029)	67%	
408000 SA-Youth Progs	(25,181)	(18,866)	(74,029)	55,143	392%	48,848	294%	
408020 Youth-Reimb Programs	(1,602,631)	(597,432)	(580,140)	(17,292)	97%	(1,022,491)	36%	
408030 Homeless/Run NR RHY1	(117,000)	(87,750)	(49,500)	(38,250)	56%	(67,500)	42%	
408040 Homeless/Run Re RHY2	(84,000)	(63,000)	(44,966)	(18,034)	71%	(39,034)	54%	
408055 Youth Sports/Edu Opp	(639,742)	(294,208)	(154,734)	(139,474)	53%	(485,008)	24%	
408056 Youth Team Sports	(937,984)	(414,134)	(339,800)	(74,334)	82%	(598,184)	36%	
408061 STSJP - RTA	(450,000)	(337,500)	(229,051)	(108,449)	68%	(220,949)	51%	
408065 Yth-Supervision	(1,112,531)	(531,266)	(254,051)	(277,214)	48%	(858,480)	23%	
408530 SA-Crim Justice Prog	(935,277)	(642,105)	(235,894)	(406,211)	37%	(699,383)	25%	
409000 State Aid Revenues	(10,784,607)	(4,080,943)	(4,023,172)	(57,770)	99%	(6,761,435)	37%	

### January-September 2024 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget January-September	Actuals January-September	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
409010 State Aid - Other	(8,042,174)	(2,337,206)	2,302,515	(4,639,721)	-99%	(10,344,689)	-29%	
409020 SA-Misc	(56,615)	(42,461)	(72,960)	30,499	172%	16,345	129%	
409030 SA-Main-Lieu of Rent	(157,578)	(118,184)	(118,745)	562	100%	(38,833)	75%	
409060 SA-Prob Pretrial Ser	(815,014)	(609,045)	(611,261)	2,216	100%	(203,754)	75%	
<b>*** State Revenue</b>	<b>(264,632,616)</b>	<b>(178,147,052)</b>	<b>(158,228,372)</b>	<b>(19,918,680)</b>	<b>89%</b>	<b>(106,404,244)</b>	<b>60%</b>	
450000 Interfnd Rev Non-Sub	(9,823,386)	(9,823,386)	(9,823,386)	0	100%	0	100%	
486000 Interfnd Rev Subsidy	(2,058,206)	(1,543,655)	0	(1,543,655)	0%	(2,058,206)	0%	
<b>*** Interfund Revenue</b>	<b>(11,881,592)</b>	<b>(11,367,041)</b>	<b>(9,823,386)</b>	<b>(1,543,655)</b>	<b>86%</b>	<b>(2,058,206)</b>	<b>83%</b>	
<b>**** County Revenue</b>	<b>(1,972,542,991)</b>	<b>(1,539,264,671)</b>	<b>(1,502,103,155)</b>	<b>(37,161,515)</b>	<b>98%</b>	<b>(470,439,836)</b>	<b>76%</b>	



### January-September 2024 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget January-September	Actuals January-September	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Expenses</b>								
500000 Full Time - Salaries	290,549,686	213,299,267	197,460,047	15,839,221	93%	93,089,639	68%	Through 75% of the year, the County has expended 68% of budgeted salaries.
500010 Part Time - Wages	4,871,881	3,618,269	2,088,587	1,529,682	58%	2,783,294	43%	
500020 Regular PT - Wages	2,013,109	1,497,288	1,511,737	(14,449)	101%	501,372	75%	
500030 Seasonal - Wages	1,393,927	1,061,113	1,148,089	(86,976)	108%	245,838	82%	
<b>** Salaries</b>	<b>298,828,603</b>	<b>219,475,937</b>	<b>202,208,460</b>	<b>17,267,477</b>	<b>92%</b>	<b>96,620,143</b>	<b>68%</b>	
500300 Shift Differential	2,609,786	1,939,446	2,077,765	(138,319)	107%	532,021	80%	After 75% of the year, overtime is showing a neg variance of \$4.2M, \$2.6M of which is related to the Sheriff's Police Services Division. They have now exceeded their annual budget by \$1M.
500320 Uniform Allowance	677,700	300,475	241,500	58,975	80%	436,200	36%	
500330 Holiday Worked	2,969,750	2,253,241	2,121,607	131,634	94%	848,143	71%	
500340 Line-up Pay	3,067,434	2,278,797	2,143,798	134,999	94%	923,636	70%	
500350 Other Employee Pymts	2,469,132	1,834,725	1,225,420	609,304	67%	1,243,712	50%	
501000 Overtime	25,581,253	18,818,268	23,032,931	(4,214,663)	122%	2,548,322	90%	
<b>** Non-Salaries</b>	<b>37,375,055</b>	<b>27,424,951</b>	<b>30,843,020</b>	<b>(3,418,069)</b>	<b>112%</b>	<b>6,532,035</b>	<b>83%</b>	
504990 Reductions Per Srv	(2,000,000)	(1,485,800)	0	(1,485,800)	0%	(2,000,000)	0%	Teamsters & NYSNA Salary Reserves will be utilized to address increased personnel costs in the Sheriff's Office at year-end.
504995 HELP-Personnel Reser	(7,706,309)	(4,821,750)	0	(4,821,750)	0%	(7,706,309)	0%	
504998 Net Impact Teamsters	2,300,000	1,725,000	0	1,725,000	0%	2,300,000	0%	
504999 Net Impact NSYNA	1,700,000	1,275,000	0	1,275,000	0%	1,700,000	0%	
<b>** Countywide Adjustments</b>	<b>(5,706,309)</b>	<b>(3,307,550)</b>	<b>0</b>	<b>(3,307,550)</b>	<b>0%</b>	<b>(5,706,309)</b>	<b>0%</b>	
<b>*** Personnel Related Expense</b>	<b>330,497,349</b>	<b>243,593,338</b>	<b>233,051,480</b>	<b>10,541,858</b>	<b>96%</b>	<b>97,445,869</b>	<b>71%</b>	
502000 Fringe Benefits	159,150,065	114,965,697	0	114,965,697	0%	159,150,065	0%	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	14,027,691	(14,027,691)	0%	(14,027,691)	0%	
502020 Emplr FICA-Medicare	0	0	3,277,348	(3,277,348)	0%	(3,277,348)	0%	
502030 Employee Health Ins	0	0	31,101,624	(31,101,624)	0%	(31,101,624)	0%	
502040 Dental Plan	0	0	1,216,128	(1,216,128)	0%	(1,216,128)	0%	
502050 Workers' Compensation	10,963,766	8,226,124	8,888,469	(662,344)	108%	2,075,297	81%	
502060 Unemployment Ins	0	0	256,186	(256,186)	0%	(256,186)	0%	
502070 Hosp & Med-Retirees'	1,559,412	1,169,559	23,270,577	(22,101,018)	1990%	(21,711,165)	1492%	
502090 Hlth Ins Waiver	0	0	2,242,539	(2,242,539)	0%	(2,242,539)	0%	
502100 Retirement	14,600,000	14,600,000	45,603,017	(31,003,017)	312%	(31,003,017)	312%	
502130 WkrsCmp OtherFd Reim	(9,126,357)	(6,733,063)	(4,485,674)	(2,247,389)	67%	(4,640,683)	49%	
502140 3rd Party Recoveries	(1,205,343)	(952,801)	(1,334,237)	381,436	140%	128,894	111%	After 75% of the year, the County has spent 71% of the total budgeted Fringe Benefit expense.
<b>*** Fringe Benefit Total</b>	<b>175,941,543</b>	<b>131,275,518</b>	<b>124,063,668</b>	<b>7,211,850</b>	<b>95%</b>	<b>51,877,875</b>	<b>71%</b>	
505000 Office Supplies	1,225,546	928,943	543,370	385,573	58%	682,176	44%	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.
505200 Clothing Supplies	888,271	572,070	293,442	278,628	51%	594,830	33%	
505400 Food & Kitchen Supp	2,399,823	1,486,787	1,307,771	179,016	88%	1,092,052	54%	
505600 Auto Tr & Hvy Eq Sup	2,931,931	2,114,049	1,423,191	690,858	67%	1,508,741	49%	
505800 Medical & Hlth Supp	2,413,227	1,586,356	1,089,831	496,525	69%	1,323,396	45%	
506200 Maintenance & Repair	3,438,990	2,414,950	1,490,324	924,626	62%	1,948,666	43%	
507000 E-Z Pass Supplies	3,675	3,675	0	2,756	0%	3,675	0%	
<b>** Supplies and Repairs</b>	<b>13,301,464</b>	<b>9,105,911</b>	<b>6,147,928</b>	<b>2,957,983</b>	<b>68%</b>	<b>7,153,536</b>	<b>46%</b>	
555000 General Liability	11,244,652	5,666,859	(2,616)	5,669,475	0%	11,247,268	0%	
555010 Settlmnts/Jdgmnts-Lit	0	13,197	2,332,046	(2,318,849)	17671%	(2,332,046)	0%	
555030 Litig & Rel Disburs.	0	38,288	239,143	(200,855)	625%	(239,143)	0%	
555040 Expert/Cons Fees-Lit	0	279,889	2,322,651	(2,042,762)	830%	(2,322,651)	0%	
555050 Insurance Premiums	0	0	1,106,576	(1,106,576)	0%	(1,106,576)	0%	
<b>* Risk Retention</b>	<b>11,244,652</b>	<b>5,998,232</b>	<b>5,997,800</b>	<b>432</b>	<b>100%</b>	<b>5,246,852</b>	<b>53%</b>	
510000 Local Mileage Reimb	1,873,493	1,378,419	1,286,772	91,647	93%	586,721	69%	
510100 Out Of Area Travel	736,926	556,305	218,876	337,429	39%	518,049	30%	
510200 Training And Educat	827,998	627,862	325,840	302,022	52%	502,158	39%	
511000 Control Board Expense	647,575	407,788	120,000	287,788	29%	527,575	19%	
515000 Utility Charges	3,519,409	2,642,351	2,208,892	433,459	84%	1,310,517	63%	
516040 DSS Trng & Edu Pro	1,776,053	1,168,207	955,697	212,511	82%	820,357	54%	
530000 Other Expenses	4,300,540	2,893,075	1,139,739	1,753,336	39%	3,160,801	27%	
530010 Chargebacks	1,482,248	1,312,688	1,704,434	(391,746)	130%	(222,186)	115%	
530030 Pivot Wage Subsidies	2,588,524	1,969,597	1,455,310	514,288	74%	1,133,214	56%	

### January-September 2024 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget January-September	Actuals January-September	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
545000 Rental Charges	17,489,051	10,994,145	9,733,343	1,260,802	89%	7,755,708	56%	
** Other	46,486,469	29,948,670	25,146,703	4,801,967	84%	21,339,766	54%	
* Non Profit Agency Subsidy	33,520,063	24,234,359	24,246,694	(12,335)	100%	9,273,369	72%	
* Non Profit Purchase of Servc	173,612,583	115,399,655	109,897,328	5,502,327	95%	63,715,255	63%	
516020 Pro Ser Cnt and Fees	40,257,016	17,464,016	13,811,698	3,652,318	79%	26,445,318	34%	
516021 Indep Procd Review	119,861	107,361	36,028	71,334	34%	83,834	30%	
516030 Maintenance Contracts	10,234,616	8,385,526	7,453,104	932,422	89%	2,781,512	73%	
516042 Foreclosure Action	2,346,130	1,825,944	1,825,944	0	100%	520,186	78%	
516049 Public Art Fund	153,000	0	0	0	0%	153,000	0%	
516039 Shelter Improvements	1,000,000	0	0	0	0%	1,000,000	0%	
516055 Dept Pymnts to ECC	15,000	0	0	0	0%	15,000	0%	
516080 Life Safety Contract	1,889,800	1,292,335	1,273,811	18,524	99%	615,989	67%	
520000 Municipal Assoc Fees	121,146	121,146	121,146	0	100%	0	100%	
516047 Warehouse Build-Out	25,912	0	0	0	0%	25,912	0%	
520010 Tx&Asses-Co Ownd Pr	600	400	226	174	56%	374	38%	
520020 Co Res Enrl Comm Col	7,900,842	5,159,228	5,159,228	0	100%	2,741,614	65%	
520040 Curr Pymts Mass Tran	3,657,200	2,742,900	2,742,900	0	100%	914,300	75%	
520050 Garbage Disposal	128,824	96,824	78,188	18,636	81%	50,636	61%	
520070 Buffalo Bills Maint	3,147,784	2,066,846	2,066,846	0	100%	1,080,938	66%	
520072 Working Capital Asst	2,016,369	2,016,369	2,016,739	(370)	100%	(370)	100%	
* Professional Srvs Contracts a	73,014,100	41,278,896	36,585,858	4,693,038	89%	36,428,242	50%	
516050 Dept Payments-ECMCC	5,751,765	3,987,625	3,511,453	476,172	88%	2,240,312	61%	
516051 ECMCC Drug & Alcohol	397,493	397,493	298,119	99,374	75%	99,374	75%	
* ECMCC Payments	6,149,258	4,385,118	3,809,572	575,546	87%	2,339,686	62%	
516060 Sales Tax Loc Gov 3%	441,736,833	327,055,448	314,226,428	12,829,020	96%	127,510,405	71%	
516070 Flat Dist from 1%	12,500,000	12,500,000	12,500,000	0	100%	0	100%	
520030 NFTA-Share Sales Tax	28,450,180	21,064,094	20,237,446	826,648	96%	8,212,734	71%	
* Sales Tax to Local Government	482,687,013	360,619,543	346,963,875	13,655,668	96%	135,723,138	72%	
** Contractual	768,983,017	545,917,571	521,503,327	24,414,244	96%	247,479,690	68%	
561410 Lab & Tech Eq	10,472,097	6,891,681	6,891,681	0	100%	3,580,416	66%	
561420 Office Furn & Fixt	1,925,651	543,207	543,207	0	100%	1,382,444	28%	
561430 Bldg Grs & Hvy Eq	24,506	7,235	7,235	0	100%	17,271	30%	
561440 Motor Vehicles	405,500	320,000	320,000	0	100%	85,500	79%	
** Equipment	12,827,754	7,762,123	7,762,123	0	100%	5,065,631	61%	
559000 County Share - Grants	16,673,489	2,569,672	2,569,672	0	100%	14,103,817	15%	
570000 Interfund Trans-Subs	5,000,000	5,000,000	5,000,000	0	100%	0	100%	
570020 Interfund - Road	21,542,267	15,166,408	15,166,408	0	100%	6,375,859	70%	
570025 InterFd Co Share 911	8,171,021	5,279,963	5,279,963	0	100%	2,891,058	65%	
570028 InterFd Co Share Lib	190,000	190,000	190,000	0	100%	0	100%	
570030 Interfund-ECC Sub	19,804,317	19,804,317	19,804,317	0	100%	0	100%	
570050 InterFund Trans-Cap	90,330,037	54,975,185	53,431,530	1,543,655	97%	36,898,507	59%	
575000 Interfnd Exp Non-Sub	4,138,548	4,188	4,188	0	100%	4,134,360	0%	
575040 I/F Expense-Utility	4,752,299	3,410,351	2,449,503	960,847	72%	2,302,796	52%	
* Interfund Expense	170,601,978	106,400,084	103,895,582	2,504,502	98%	66,706,396	61%	
910600 ID Purchasing Srv	(283,281)	(212,461)	(195,766)	(16,694)	92%	(87,515)	69%	
910700 ID Fleet Services	(2,765,903)	(2,074,427)	(1,494,577)	(579,851)	72%	(1,271,326)	54%	
911400 ID District Atty Srv	(954,941)	(716,206)	(476,865)	(239,341)	67%	(478,076)	50%	
911500 ID Sheriff Div. Srvs	(232,070)	(174,053)	(226,989)	52,936	130%	(5,081)	98%	
911630 ID Correctional Fac	(28,846)	(21,635)	0	(21,635)	0%	(28,846)	0%	
912215 ID DPW Mail Srvs	(12,362)	(9,272)	(7,458)	(1,813)	80%	(4,904)	60%	
912300 ID Highways Services	32,000	24,000	4,798	19,202	20%	27,202	15%	
912400 ID Mental Health Srv	(50,000)	(37,500)	0	(37,500)	0%	(50,000)	0%	
912700 ID Health Services	(46,700)	(34,342)	(113,365)	79,023	330%	66,665	243%	
912730 ID Health Lab Srv	11,723	8,792	16,444	(7,652)	187%	(4,721)	140%	
914000 ID CW Accts Budget	75,462	17,354	(7,800)	25,154	-45%	83,262	-10%	
916000 ID County Attny Srv	(18,443)	(13,832)	(13,832)	0	100%	(4,611)	75%	

### January-September 2024 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget January-September	Actuals January-September	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
916200 ID Env & Plan Srv	141,701	106,276	33,788	72,488	32%	107,913	24%	
916390 ID Senior Svcs Grant	24,770	18,578	24,770	(6,193)	133%	0	100%	
916400 ID Parks Services	(70,986)	(53,240)	(47,105)	(6,134)	88%	(23,881)	66%	
942000 ID Library Services	165,198	123,899	153,576	(29,677)	124%	11,623	93%	
980000 ID DISS Services	(2,299,476)	(1,724,607)	(2,000,214)	275,607	116%	(299,262)	87%	
* Interdepartmental Billings	(6,312,154)	(4,772,675)	(4,350,596)	(422,079)	91%	(1,961,558)	69%	
** Allocations	164,289,824	101,627,409	99,544,986	2,082,423	98%	64,744,839	61%	
525000 MMIS-Medicaid Loc Sh	214,648,032	159,335,124	159,335,124	0	100%	55,312,908	74%	The increased phase-out of eFMAP credits by NYS increased weekly MMIS payments by \$220,583, an increase of \$11.5M to \$214.6M for 2024.
525020 UPL Expense	15,450,000	0	0	0	0%	15,450,000	0%	
525030 MA - Gross Loc Pymts	38,572	28,929	12,144	16,785	42%	26,428	31%	
525040 Family Assistance-FA	36,612,708	24,220,316	23,177,690	1,042,626	96%	13,435,018	63%	
525050 CWS - Foster Care	99,177,933	51,991,171	51,631,102	360,069	99%	47,546,831	52%	
525060 Safety Net Assist	39,741,862	29,562,500	29,679,950	(117,450)	100%	10,061,912	75%	
525070 Emer Assist To Adlts	1,294,204	970,653	854,937	115,716	88%	439,267	66%	
525080 Ed Handicapped Child	413,392	310,044	126,251	183,793	41%	287,141	31%	
525091 Child Care - Title XX	2,668,585	1,928,400	1,846,291	82,109	96%	822,294	69%	
525092 Child Care - CCBG	45,998,511	37,230,324	43,291,757	(6,061,433)	116%	2,706,754	94%	
525100 Housekeeping - DSS	5,000	3,750	0	3,750	0%	5,000	0%	For DSH, SFY 2020-21 Final Reconciliation & SFY 2021-22 Initial Reconciliation Payments totalling \$39.3M were made on 6/6/24. No additional DSH payments are expected in 2024. Approximately \$6.7M in UPL payments are expected in November 2024 and noted in a later BMR.
525110 Meals On Wheels WNY	70,000	52,500	65,784	(13,284)	125%	4,216	94%	
525120 Adult Special Needs	2,310	0	0	0	0%	2,310	0%	
525130 OCFS Yth Fac Charges	8,562,545	6,373,344	6,160,338	213,006	97%	2,402,207	72%	
525140 HEAP Program Costs	1,021,244	505,358	653,410	(148,052)	129%	367,834	64%	
525150 DSH Expense	121,363,860	94,398,348	94,398,348	0	100%	26,965,512	78%	
525160 Indigent Care DSH	10,479,656	10,479,656	10,479,656	0	100%	0	100%	
528000 Svcs Spec Need Child	70,376,758	51,567,695	51,169,031	398,663	99%	19,207,727	73%	
528010 Svcs Early Inv Prog	8,763,090	6,508,044	5,662,814	845,231	87%	3,100,276	65%	
530020 Independent Living	10,000	7,500	0	7,500	0%	10,000	0%	
** Program Specific	676,698,262	475,473,657	478,544,627	(3,070,970)	101%	198,153,635	71%	
570040 I/F Subsidy Debt Srv	45,281,873	35,260,334	35,260,334	0	100%	10,021,539	78%	
** Debt Services	45,281,873	35,260,334	35,260,334	0	100%	10,021,539	78%	
*** All Other Operating Expense	1,727,868,664	1,205,095,675	1,173,910,028	31,185,647	97%	553,958,636	68%	
**** County Expense	2,234,307,556	1,579,964,530	1,531,025,176	48,939,354	97%	703,282,379	69%	
***** Net	261,764,565	40,699,860	28,922,021	11,777,839		232,842,544		

**September 2024 Budget Monitoring Report (BMR)  
with Year End Projections**

Account Type	Annual Budget	Period Budget January- September	Actuals January- September	Period Available Budget	% of Period Budget Consumed	Year End 2024 Projections	Projected Year End Variance Save/(Cost)	Projected % of Annual Budget Consumed
<b>Revenue</b>								
** Property Tax	(299,034,343)	(299,034,343)	(299,034,343)	0	100%	(299,034,343)	0	100%
** Property Tax Related	(16,308,176)	(6,712,619)	(6,221,222)	(491,397)	93%	(18,367,807)	2,059,631	113%
** Sales Tax	(639,334,423)	(473,353,795)	(454,802,362)	(18,551,433)	96%	(619,377,513)	(19,956,910)	97%
** Sales Tax to Local Govt.	(441,736,833)	(327,055,448)	(314,226,428)	(12,829,020)	96%	(427,947,958)	(13,788,875)	97%
** Other Sources	(54,472,385)	(43,939,536)	(60,514,677)	16,575,140	138%	(77,717,352)	23,244,967	143%
** Fees, Fines or Charges	(34,659,832)	(28,910,389)	(29,294,206)	383,817	101%	(35,853,909)	1,194,077	103%
** Appropriated Fund Balance								
*** Local Source Revenue	<b>(1,485,545,992)</b>	<b>(1,179,006,130)</b>	<b>(1,164,093,237)</b>	<b>(14,912,892)</b>	<b>99%</b>	<b>(1,478,298,882)</b>	<b>(7,247,110)</b>	<b>100%</b>
*** Federal Revenue	<b>(210,482,791)</b>	<b>(170,744,449)</b>	<b>(169,958,160)</b>	<b>(786,289)</b>	<b>100%</b>	<b>(215,361,656)</b>	<b>4,878,865</b>	<b>102%</b>
*** State Revenue	<b>(264,632,616)</b>	<b>(178,147,052)</b>	<b>(158,228,372)</b>	<b>(19,918,680)</b>	<b>89%</b>	<b>(221,275,497)</b>	<b>(43,357,119)</b>	<b>84%</b>
*** Interfund Revenue	<b>(11,881,592)</b>	<b>(11,367,041)</b>	<b>(9,823,386)</b>	<b>(1,543,655)</b>	<b>86%</b>	<b>(9,823,386)</b>	<b>(2,058,206)</b>	<b>83%</b>
**** County Revenue	<b>(1,972,542,991)</b>	<b>(1,539,264,671)</b>	<b>(1,502,103,155)</b>	<b>(37,161,515)</b>	<b>98%</b>	<b>(1,924,759,421)</b>	<b>(47,783,571)</b>	<b>98%</b>
<b>Expense</b>								
** Salaries	298,828,603	219,475,937	202,208,460	17,267,477	92%	274,121,790	24,706,813	92%
** Non-Salaries	37,375,055	27,424,951	30,843,020	(3,418,069)	112%	40,726,074	(3,351,019)	109%
** Countywide Adjustments	(5,706,309)	(3,307,550)	0	(3,307,550)	0%	(5,706,309)	0	100%
*** Personnel Related Expense	<b>330,497,349</b>	<b>243,593,338</b>	<b>233,051,480</b>	<b>10,541,858</b>	<b>96%</b>	<b>309,141,555</b>	<b>21,355,794</b>	<b>94%</b>
*** Fringe Benefit Total	<b>175,941,543</b>	<b>131,275,518</b>	<b>124,063,668</b>	<b>7,211,850</b>	<b>95%</b>	<b>172,049,222</b>	<b>3,892,321</b>	<b>98%</b>
** Supplies and Repairs	13,301,464	9,105,911	6,147,928	2,957,983	68%	12,336,988	964,476	93%
** Other	46,486,469	29,948,670	25,146,703	4,801,967	84%	39,588,388	6,898,081	85%
** Contractual	768,983,017	545,917,571	521,503,327	24,414,244	96%	739,812,248	29,170,769	96%
** Equipment	12,827,754	7,762,123	7,762,123	0	100%	12,567,228	260,526	98%
** Allocations	164,289,824	101,627,409	99,544,986	2,082,423	98%	164,247,135	42,689	100%
** Program Specific	676,698,262	475,473,657	478,544,627	(3,070,970)	101%	681,301,698	(4,603,436)	101%
** Debt Services	45,281,873	35,260,334	35,260,334	0	100%	45,281,872	1	100%
*** All Other Operating Expense	<b>1,727,868,664</b>	<b>1,205,095,675</b>	<b>1,173,910,028</b>	<b>31,185,647</b>	<b>97%</b>	<b>1,695,135,557</b>	<b>32,733,107</b>	<b>98%</b>
**** County Expense	<b>2,234,307,556</b>	<b>1,579,964,530</b>	<b>1,531,025,176</b>	<b>48,939,354</b>	<b>97%</b>	<b>2,176,326,333</b>	<b>57,981,222</b>	<b>97%</b>
***** Net	<b>261,764,565</b>	<b>40,699,860</b>	<b>28,922,021</b>	<b>11,777,839</b>		<b>251,566,913</b>	<b>10,197,652</b>	

**2024 Status**

Total Revenue	1,924,759,421
Total Expense	<u>(2,176,326,333)</u>
Net	(251,566,913)

**Adjustments**

Add Appropriation from 2023	261,764,565
<b>Net Projected YE 2024 Balance</b>	<b><u>10,197,652</u></b>