



# County of Erie

JOEL A. GIAMBRA  
COUNTY EXECUTIVE

DIVISION OF BUDGET, MANAGEMENT AND FINANCE

JAMES M. HARTMAN  
DIRECTOR

JOSEPH L. MACIEJEWSKI, CCD  
DIRECTOR OF REAL PROPERTY TAX SERVICES

December 20, 2007

The Honorable  
Erie County Legislature  
92 Franklin Street  
Buffalo, NY 14202

Dear Honorable Members:

Attached is the Budget Monitoring Report for the 10-month period ending October 31, 2007. We do not yet have complete data for November – so we cannot complete a November BMR at this time. However, we do have sufficient data to provide a revised forecast for year-end 2007 operating results. This forecast updates the one sent to you on September 6.

In summary, we can predict with certainty a positive results of operation that will exceed \$12 million. The exact number in the attached forecast document is \$12,163,012. When the financial close-out is completed in March, and when we know the final sales tax revenues for the year, the surplus could potentially grow as high as \$15 million to \$20 million. Let me summarize the highlights of this forecast.

## Real Property Tax Revenues

At this time, we do not assume that a tax lien sale will occur in time to be booked as 2007 revenue. As you may recall, the original budget assumed revenues of \$12.6 million from a tax lien sale based upon the old residual sale model with the 78% offer rate. We have been able to achieve most of that revenue goal – even without a sale – through the following actions:

- Estimated collection of \$7,200,000 of revenue from the outstanding lien pool from 2006.
- Plan to collect an estimated \$3,800,000 of the 2007 lien pool in January and February of 2008 – prior to closing the books on 2007.

Based upon the assumption above, there would still be about \$19 million of tax liens left from the 2006 and 2007 lien pools. If a contract with Xspand goes forward, selling this amount at an offer rate of 105% could add close to \$20 million as a one-time gain that could be used to build reserve fund balances. This Administration urges that such a contract be executed at the soonest possible date. In addition, I note that the 2008 budget as adopted by the Legislature assumes there will also be the sale of tax liens at the end of next year on uncollected 2008 taxes.

### Sales Tax

Sales tax has been performing strongly in recent months. Preliminary numbers for November indicate that we are ahead for the year by at least \$10 million. Thus, assuming that December comes in on budget, we would have County share sales tax for the year of \$379,849,796. Should December numbers also come in over budget, our surplus for the year would exceed the \$12.2 million shown on the attached forecast document.

Remember, \$2,600,000 of the total above represents money we should have received from the State in 2006. Thus, our "true" revenue base for 2007 is \$377,249,796. Assuming a 2.5% rate of growth next year from this base, we could potentially collect over \$386 million of revenue in 2008. Thus, we have considerable revenue cushion in 2008 because the 2008 budget assumed only \$380 million in 2008. At the time we prepared the 2008 Executive Budget, we did not expect such strong September, October, and November numbers on sales tax. Charter rules did not allow the Legislature to increase the 2008 estimate during the course of the budget adoption process. However, your budget resolutions do recognize the potential for greater revenue in 2008 – and that possibility is being confirmed by the latest sales tax receipts.

### Expense Control

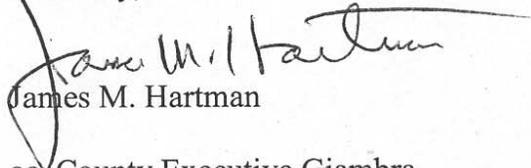
As shown, we anticipate expenses will be at least \$2,838,195 under original budget. Cost savings in personnel and other areas have helped to offset the unexpected \$8.8 million payment to Erie County Medical Center as part of the federal IGT program. As indicated above, the total expense savings relative to budget may increase once all payments and obligations are reconciled as part of the 2007 financial close-out.

### Summary

We are ending 2007 successfully despite the inability to complete a tax lien deal and despite the unexpected payment to ECMC. We will add at least \$12 million to our current undesignated fund balances of \$23 million. Depending upon December sales tax receipts and further expense savings, we could have a potential surplus of up to \$20 million. Thus, fund balances would grow to \$35 million – or possibly to \$43 million.

In addition, we urge the new County Executive and the Fiscal Stability Authority to execute on the proposed contract with Xspand, as approved by your Honorable Body. Selling the remaining 2006 and 2007 tax liens could increase reserve fund balances to above \$60 million – the 5% target established in the new County Charter.

Sincerely,

A handwritten signature in black ink, appearing to read "James M. Hartman". The signature is written in a cursive style with a long horizontal flourish extending to the right.

James M. Hartman  
cc. County Executive Giambra  
County Executive-Elect Collins  
Other Elected Officials and Department Heads  
Erie County Fiscal Stability Authority

## 2007 October Budget Monitoring Report Summary by Account Type

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed
<b>Revenue</b>							
** Property Tax	(187,744,712)	(186,660,489)	(187,145,590)	485,101	100.26%	(599,122)	99.68%
** Sales Tax	(624,317,236)	(511,265,845)	(519,130,382)	7,864,537	101.54%	(105,186,854)	83.15%
** Other Sources	(53,486,364)	(45,966,512)	(48,597,294)	2,630,782	105.72%	(4,889,071)	90.86%
** Fees, Fines or Charges	(33,575,895)	(28,347,747)	(26,530,796)	(1,816,951)	93.59%	(7,045,099)	79.02%
*** Local Source Revenue	(899,124,207)	(772,240,592)	(781,404,062)	9,163,470	101.19%	(117,720,146)	86.91%
*** Federal Revenue	(140,609,063)	(114,228,215)	(111,257,419)	(2,970,796)	97.40%	(29,351,644)	79.13%
*** State Revenue	(196,007,382)	(162,849,508)	(153,840,721)	(9,008,787)	94.47%	(42,166,661)	78.49%
*** Interfund Revenue	(285,080)	-	-	-		(285,080)	
**** County Revenue	(1,236,025,732)	(1,049,318,314)	(1,046,502,201)	(2,816,113)	99.73%	(189,523,530)	84.67%
<b>Expense</b>							
** Salaries	180,631,232	148,929,652	134,351,908	14,577,745	90.21%	46,279,324	74.38%
** Non-Salaries	17,977,644	14,228,246	17,091,338	(2,863,092)	120.12%	886,306	95.07%
** Fringe Benefits	82,869,873	69,063,661	68,738,263	325,399	99.53%	14,131,610	82.95%
** Countywide Adjustments	(2,800,000)	(2,333,333)	-	(2,333,333)	0.00%	(2,800,000)	0.00%
*** Personnel Related Expense	278,678,749	229,888,227	220,181,509	9,706,718	95.78%	58,497,240	79.01%
** Supplies and Repairs	10,495,438	8,027,154	6,476,272	1,550,882	80.68%	4,019,166	61.71%
County Contingency (Sales Tax Offset)*	3,250,000	1,354,163	-	1,354,163	0.00%	3,250,000	0.00%
** Other	29,549,267	18,730,705	16,869,313	1,861,392	90.06%	12,679,954	57.09%
** Contractual	413,311,613	338,256,515	334,527,557	3,728,958	98.90%	78,784,056	80.94%
** Equipment	2,582,237	2,067,718	835,254	1,232,463	40.39%	2,043,341	32.35%
** Allocations	29,363,016	22,676,109	22,628,036	48,072	99.79%	6,734,980	77.06%
** Program Specific	420,467,270	349,026,149	352,389,233	(3,363,085)	100.96%	68,078,037	83.81%
** Debt Services	56,713,474	43,094,337	43,094,337	(0)	100.00%	13,619,137	75.99%
*** All Other Operating Expense	965,732,315	783,232,850	776,820,004	6,412,846	99.18%	189,208,669	80.44%
**** County Expense	1,244,411,064	1,013,121,076	997,001,512	16,119,564	98.41%	247,705,910	80.12%
***** Net	8,385,332	(36,197,238)	(49,500,689)	13,303,451	136.75%	58,182,379	

### County Contingency (Sales Tax Offset)\*

Sales Tax at the end of October is higher than anticipated by \$7,864,537 due to prior period adjustments made by the State and higher than budgeted 2007 collections. This negated a shortfall reported at the end of April. Total year end sales tax revenue is expected to exceed budget.

### Note on the BMR:

The positive variance indicated should not be interpreted as an estimate of year end surplus. The positive variance is an indication that actuals are staying within budget. The BMR helps the Budget Office identify, understand and resolve financial issue that may emerge during the year. Year end projections were

**2007 October Budget Monitoring Report  
Detail by Account**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Revenue</b>								
400000 Real Property Taxes	(177,859,372)	(177,859,372)	(177,859,372)	0	100.00%	0	100.00%	
400010 Exemption Removal	(580,901)	(484,084)	(621,249)	137,165	128.33%	40,348	106.95%	<u>Property Tax</u>
400030 Gn/Sale-Tax Acq Prop	(85,000)	(70,833)	0	(70,833)	0.00%	(85,000)	0.00%	
400040 Other Pay/Lieu-Tax	(5,280,000)	(5,263,333)	(5,906,709)	643,376	112.22%	626,709	111.87%	Actual exemption removal revenue and payments in lieu of taxes have exceeded annual budget.
400050 Int&Pen on R P Taxes	(3,909,439)	(2,957,866)	(2,710,040)	(247,826)	91.62%	(1,199,399)	69.32%	
400060 Omitted Taxes	(30,000)	(25,000)	(48,220)	23,220	192.88%	18,220	160.73%	
** Property Tax	(187,744,712)	(186,660,489)	(187,145,590)	485,101	100.26%	(599,122)	99.68%	
<u>Sales Tax</u>								
402000 Sales Tax EC Purp	(139,218,155)	(112,834,599)	(115,692,595)	2,857,996	102.53%	(23,525,560)	83.10%	
402100 1% Sales Tax-EC Purp	(131,427,548)	(106,460,432)	(109,217,179)	2,756,747	102.59%	(22,210,369)	83.10%	Sales Tax for the end of October is higher than anticipated by \$7,864,537 due to prior period adjustments and higher than anticipated collections. Sales tax for 2007 is on track to exceed budget.
402120 .25% Sales Tax	(32,856,887)	(26,657,788)	(27,407,721)	749,933	102.81%	(5,449,166)	83.42%	
402130 .5% Sales Tax	(65,713,775)	(53,315,580)	(54,815,442)	1,499,862	102.81%	(10,898,333)	83.42%	
402140 Sales Tax to Loc Gov	(255,100,871)	(211,997,446)	(211,997,446)	0	100.00%	(43,103,425)	83.10%	
** Sales Tax	(624,317,236)	(511,265,845)	(519,130,382)	7,864,537	101.54%	(105,186,854)	83.15%	
402300 Hotel Occupancy Tax	(6,447,181)	(4,967,183)	(4,967,183)	(0)	100.00%	(1,479,998)	77.04%	
402500 Off Track Par-Mu Tax	(596,500)	(497,083)	(588,017)	90,934	118.29%	(8,483)	98.58%	
402510 Video Lottery Aid	0	0	(394,777)	394,777		394,777		
415010 Post Mortem Tax	(23,500)	(19,583)	(17,325)	(2,258)	88.47%	(6,175)	73.72%	
415100 Real Estate Tran Tax	(275,000)	(229,167)	(197,251)	(31,916)	86.07%	(77,750)	71.73%	
415160 Mortgage Tax	(438,527)	(365,439)	(365,439)	(0)	100.00%	(73,088)	83.33%	
415360 Legal Settlements	0	0	(47,500)	47,500		47,500		
415500 Prisoner Transport	(24,000)	(20,000)	(16,218)	(3,782)	81.09%	(7,782)	67.57%	
415620 Commissary Reimb	(293,000)	(244,167)	(244,166)	(0)	100.00%	(48,834)	83.33%	
415660 DDOP - Probation	(16,795)	(13,996)	(13,996)	0	100.00%	(2,799)	83.33%	
416520 Medical Records	0	0	(90)	90		90		
416550 Early Intrv Priv Ins	(672,247)	(560,206)	(574,744)	14,538	102.60%	(97,503)	85.50%	
416560 Lab Fees-Other Count	(17,656)	(14,713)	(11,200)	(3,513)	76.12%	(6,456)	63.43%	
416570 Po Expo Rabies Reimb	(88,000)	(73,333)	(62,411)	(10,923)	85.11%	(25,589)	70.92%	
416920 Medico-Early Interve	(4,227,264)	(3,522,720)	(3,865,440)	342,720	109.73%	(361,824)	91.44%	
417500 Repay Em Ast/Adults	(1,683)	(1,403)	(7,019)	5,616	500.44%	5,336	417.04%	
417510 Repay Medical Asst	(9,200,000)	(7,666,667)	(6,524,228)	(1,142,438)	85.10%	(2,675,772)	70.92%	
417520 Repay-Family Assist	(1,025,226)	(854,355)	(953,466)	99,111	111.60%	(71,760)	93.00%	
417530 Repay-CWS FosterCare	(1,069,950)	(891,625)	(964,784)	73,159	108.21%	(105,166)	90.17%	
417540 Repay-St Train Sch	(1,388)	(1,157)	0	(1,157)	0.00%	(1,388)	0.00%	
417550 Repay-SafetyNetAsst	(4,884,435)	(4,070,363)	(3,088,783)	(981,579)	75.88%	(1,795,652)	63.24%	
417560 Repay-Serv For Recip	(85,190)	(70,992)	(75,362)	4,371	106.16%	(9,828)	88.46%	
417570 Fdstamp Fraud Incent	(28,800)	(24,000)	0	(24,000)	0.00%	(28,800)	0.00%	
417580 Repayments-Hand.Ch.	(60,000)	(50,000)	(39,947)	(10,053)	79.89%	(20,053)	66.58%	
418000 Recover-Med Asst	0	0	(957,190)	957,190		957,190		

**2007 October Budget Monitoring Report  
Detail by Account**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
418020 Recovr-SafetyNetAsst	0	0	(247,267)	247,267		247,267		
418030 IV D Admin Repaymnts	(3,965,523)	(3,304,603)	(4,222,129)	917,527	127.77%	256,606	106.47%	Increased child support collections has exceeded the annual budget.
418070 Dental Program	(947,327)	(789,439)	(686,830)	(102,609)	87.00%	(260,497)	72.50%	
418110 Com Coll Respreads	(3,111,619)	(3,111,619)	(3,111,619)	(0)	100.00%	(0)	100.00%	
418410 OCSE Medical Payments	(1,100,000)	(916,667)	(957,653)	40,987	104.47%	(142,347)	87.06%	
418430 Donated Funds	(1,468,564)	(1,218,209)	(1,183,590)	(34,619)	97.16%	(284,974)	80.60%	
420020 ECC Cap Cons-Otr Gvt	(95,000)	(79,167)	(95,000)	15,833	120.00%	0	100.00%	
420150 O P Sewer District	(3,686)	(3,072)	(3,686)	614	120.00%	0	100.00%	
420180 Sale-Supp, Oth Govt	0	0	0	0		0		
420220 Park Srv. Other Go.	(1,800,000)	(1,800,000)	(1,800,000)	0	100.00%	0	100.00%	
420499 OthLocal Source Rev	(36,000)	(30,000)	(12,857)	(17,143)	42.86%	(23,143)	35.71%	
420500 Rent-RI Prop-Concess	(29,400)	(24,500)	(29,214)	4,714	119.24%	(186)	99.37%	
420520 Rent-RI Prop-Rtw-Eas	(3,000)	(2,500)	(3,289)	789	131.57%	289	109.64%	
420550 Rent - 663 Kensington	(7,500)	(6,250)	(8,292)	2,042	132.67%	792	110.56%	
421550 Forft Crime Proceed	(282,858)	(235,715)	(296,673)	60,958	125.86%	13,815	104.88%	
422000 Copies	(3,794)	(3,162)	(13,013)	9,851	411.57%	9,219	342.98%	
422020 Insurance Recovery	0	0	44,217	(44,217)		(44,217)		
422030 Oth Comp For Loss	(100)	(83)	0	(83)	0.00%	(100)	0.00%	
422040 Gas Well Drill Rents	(136,370)	(113,642)	(80,885)	(32,757)	71.18%	(55,485)	59.31%	
423000 Refunds P/Y Expenses	(1,000)	(833)	(169,692)	168,859	20363.16%	168,692	16969.23%	
445000 Recovery Int - Sid	(280,000)	(233,333)	(261,728)	28,395	112.17%	(18,272)	93.47%	
445030 Int & Earn - Gen Inv	(4,979,500)	(4,569,417)	(5,379,257)	809,840	117.72%	399,757	108.03%	Interest earnings have exceeded annual budget.
445040 Int & Earn-3Rd Party	(725,000)	(604,167)	(1,052,905)	448,738	174.27%	327,905	145.23%	
466000 Misc Receipts	(45,050)	(39,375)	(22,851)	(16,524)	58.03%	(22,199)	50.72%	
466220 60% Contribution	(10,500)	(8,750)	870	(9,620)	-9.94%	(11,370)	-8.29%	
466230 40% Sale Of Tickets	(4,500)	(3,750)	(75)	(3,675)	2.00%	(4,425)	1.67%	
466260 Intercept-LocalShare	(373,050)	(310,875)	(106,747)	(204,128)	34.34%	(266,303)	28.61%	
466280 Local Srce - ECMCC	(3,451,181)	(3,375,984)	(3,471,251)	95,267	102.82%	20,070	100.58%	
466290 Local Srce - Erie Ho	(306,000)	(255,000)	(312,016)	57,016	122.36%	6,016	101.97%	
466020 Minor Sale - Other	(9,000)	(7,500)	(22,411)	14,911	298.82%	13,411	249.02%	
466070 Refunds P/Y Expenses	0	0	(212,977)	212,977		212,977		
466120 Other Misc DISS Rev	0	0	5,077	(5,077)		(5,077)		
466130 Oth Unclass Rev	(46,000)	(38,333)	(103,322)	64,988	269.53%	57,322	224.61%	
466150 Chlamydia Study Forms	(6,000)	(5,000)	(3,837)	(1,163)	76.74%	(2,163)	63.95%	
466180 Unanticip P/Y Rev	0	0	(183,362)	183,362		183,362		
466310 Prem On Obl. - RAN	(240,500)	(200,417)	0	(200,417)	0.00%	(240,500)	0.00%	At the end of October, or 83.3% of the year, the County has collected 90.86% of the annual other source revenue budget.
467000 Misc Depart Income	0	0	(30,059)	30,059		30,059		
480020 Sale-Scrap&Exc Mat	(542,000)	(517,000)	(586,436)	69,436	113.43%	44,436	108.20%	
** Other Sources	(53,486,364)	(45,966,512)	(48,597,294)	2,630,782	105.72%	(4,889,071)	90.86%	
402200 Rev-Bed Tax Receipts	(99,000)	0	0	0		(99,000)	0.00%	

**2007 October Budget Monitoring Report  
Detail by Account**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
406610 HIV Council & Tes	(38,300)	(31,917)	(19,356)	(12,561)	60.64%	(18,945)	50.54%	
415000 Medical Exam Fees	(273,760)	(228,133)	(207,376)	(20,758)	90.90%	(66,384)	75.75%	
415050 Treasurer Fees	(57,000)	(47,500)	(62,636)	15,136	131.86%	5,636	109.89%	
415110 Court Fees	(320,000)	(266,667)	(304,264)	37,597	114.10%	(15,736)	95.08%	
415120 Small Claims Fees	(1,500)	(1,250)	(955)	(295)	76.40%	(545)	63.67%	
415130 Auto Fees	(3,300,000)	(2,750,000)	(2,556,081)	(193,919)	92.95%	(743,919)	77.46%	
415140 Comm of Educ Fees	(160,000)	(133,333)	(119,231)	(14,102)	89.42%	(40,769)	74.52%	
415150 Recording Fees	(4,100,000)	(3,416,667)	(3,231,693)	(184,973)	94.59%	(868,307)	78.82%	
415170 Summary Page Fees	(1,800,000)	(1,500,000)	(1,606,455)	106,455	107.10%	(193,545)	89.25%	
415180 Vehicle Use Tax	(5,200,000)	(4,470,000)	(4,592,842)	122,842	102.75%	(607,158)	88.32%	
415200 Civil Serv Exam Fees	(40,000)	(33,333)	0	(33,333)	0.00%	(40,000)	0.00%	<u>Fee, Fines or Charges</u>
415210 3rd Party Deduct Fee	(16,500)	(13,750)	(11,500)	(2,250)	83.64%	(5,000)	69.70%	The Division of Budget and Management is tracking negative variances in fee collections and working with departments to resolve collection issues.
415510 Civil Proc Fees-Sher	(885,000)	(737,500)	(950,246)	212,746	128.85%	65,246	107.37%	
415520 Sheriff Fees	(27,750)	(23,125)	(30,362)	7,237	131.30%	2,612	109.41%	
415600 Inmate Discip Surch	(2,400)	(2,000)	(2,588)	588	129.40%	188	107.83%	
415605 Drug Testing Charge	(20,000)	(16,667)	(17,722)	1,055	106.33%	(2,278)	88.61%	Probation fees while slightly under budget are significantly higher when compared to this period in 2006.
415610 Restitution Surcharge	(35,500)	(29,583)	(27,433)	(2,150)	92.73%	(8,067)	77.28%	
415615 Gen Supervision Fee	(252,000)	(210,000)	(135,281)	(74,719)	64.42%	(116,719)	53.68%	
415630 Bail Fee-Alt / Incar	(25,000)	(20,833)	(20,833)	(0)	100.00%	(4,167)	83.33%	Health Department fees continue to be under budget and are being reviewed with the department. Related program expense has been encumbered to offset the loss of fee revenue.
415640 Probation Fees	(280,000)	(233,333)	(242,900)	9,566	104.10%	(37,100)	86.75%	
415650 DWI Program	(1,771,503)	(1,029,801)	(912,176)	(117,625)	88.58%	(859,327)	51.49%	
415670 Elec Monitoring Ch	(14,000)	(11,667)	(2,424)	(9,243)	20.78%	(11,576)	17.31%	
415680 Pmt-Home Care Review	(35,000)	(29,167)	(11,067)	(18,100)	37.94%	(23,933)	31.62%	
416010 Pub Water Sup Protec	(14,640)	(12,200)	0	(12,200)	0.00%	(14,640)	0.00%	
416020 Comm Sanitat & Food	(1,121,909)	(934,924)	(897,308)	(37,616)	95.98%	(224,601)	79.98%	
416030 Realty Subdivisions	(13,125)	(10,938)	(6,750)	(4,188)	61.71%	(6,375)	51.43%	
416040 Individ Sewr Sys Opt	(606,300)	(505,250)	(416,701)	(88,549)	82.47%	(189,599)	68.73%	
416060 Hepatitis B Vacc Fee	(756)	(630)	0	(630)	0.00%	(756)	0.00%	
416070 Private Pay	0	0	0	0		0		
416090 Pen & Fines-Health	(19,000)	(15,833)	(9,300)	(6,533)	58.74%	(9,700)	48.95%	
416110 West Nile Virus Test	(7,200)	(6,000)	(1,800)	(4,200)	30.00%	(5,400)	25.00%	
416120 Primary Care Services	(1,004,821)	(837,351)	(462,994)	(374,356)	55.29%	(541,827)	46.08%	
416140 Ind Wat & Sew Mand	(37,500)	(31,250)	(300)	(30,950)	0.96%	(37,200)	0.80%	
416160 TB Outreach	(27,158)	(22,632)	(21,982)	(650)	97.13%	(5,176)	80.94%	
416170 Med. Indigent Prog.	(25,382)	(21,152)	(34,442)	13,291	162.83%	9,060	135.70%	
416180 Podiatry	(69,723)	(58,103)	(30,129)	(27,973)	51.86%	(39,594)	43.21%	
416190 ImmunizationsServices	0	0	0	0		0		
416580 Training Course Fees	(11,740)	(9,783)	(19,750)	9,967	201.87%	8,010	168.23%	
416590 Tobacco Enforc Fines	(10,000)	(8,333)	(2,550)	(5,783)	30.60%	(7,450)	25.50%	
416600 Work Center Exams	(19,037)	(15,864)	0	(15,864)	0.00%	(19,037)	0.00%	

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<b>Commitment Type</b>	<b>Annual Budget</b>	<b>Period Budget January-October</b>	<b>Actuals January-October</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>
416610 Pub Health Lab Fees	(394,878)	(329,065)	(239,506)	(89,559)	72.78%	(155,372)	60.65%	
416620 E.I. Svcs-EPSTD Pr.	(23,200)	(19,333)	(19,334)	1	100.00%	(3,866)	83.34%	
416630 Regional PH Lab Test	(800,000)	(666,667)	0	(666,667)	0.00%	(800,000)	0.00%	
418040 Inspec Fee Wght/Meas	(169,640)	(141,367)	(189,129)	47,762	133.79%	19,489	111.49%	
418050 Item Price Waivr Fee	(220,000)	(183,333)	(203,467)	20,133	110.98%	(16,533)	92.48%	
418400 Subpoena Fees	(19,400)	(16,167)	(6,128)	(10,039)	37.90%	(13,273)	31.59%	
418500 Park & Rec Chgs-Camp	(65,008)	(54,173)	(64,583)	10,409	119.22%	(425)	99.35%	
418510 Park & Rec Chgs-Shel	(210,000)	(175,000)	(195,099)	20,099	111.49%	(14,901)	92.90%	
418520 Chgs-Park Emp Subsis	(11,340)	(9,450)	(9,585)	135	101.43%	(1,755)	84.52%	
418540 Golf Chg-Greens Fees	(1,201,000)	(1,200,333)	(1,105,120)	(95,213)	92.07%	(95,880)	92.02%	
418560 Fees -Buffalo Parks	(20,000)	(16,667)	(17,764)	1,097	106.58%	(2,236)	88.82%	
418570 Fees-Buffalo Pools	(45,000)	(37,500)	(22,308)	(15,192)	59.49%	(22,692)	49.57%	
418580 Ice Rink Revenue	(12,000)	(10,000)	(12,500)	2,500	125.00%	500	104.17%	
418590 Spec Events Receipts	0	0	(10,030)	10,030		10,030		
420000 Tx&Assm Svs-Oth Govt	(145,000)	(120,833)	(157,847)	37,014	130.63%	12,847	108.86%	
420010 Elec Exp Other Govt	(3,033,717)	(3,033,717)	(3,033,717)	(0)	100.00%	(0)	100.00%	
420030 Police Svcs-Oth Gvt	(307,750)	(256,458)	(316,944)	60,486	123.59%	9,194	102.99%	
420040 Jail Facil - Otr Gvs	(4,586,558)	(3,877,132)	(3,570,098)	(307,034)	92.08%	(1,016,460)	77.84%	
420190 Gen Svc-Oth Gov	(30,000)	(25,000)	(27,376)	2,376	109.50%	(2,624)	91.25%	
420900 Market Based Revenue	(150,000)	(125,000)	0	(125,000)	0.00%	(150,000)	0.00%	
421000 Pistol Permits	(45,000)	(37,500)	(54,376)	16,876	145.00%	9,376	120.84%	
421010 Hhwy Work Permit Fee	0	0	0	0		0		
421500 Fines&Forfeited Bail	(50,000)	(41,667)	(14,091)	(27,575)	33.82%	(35,909)	28.18%	
421510 Fines And Penalties	(10,000)	(8,333)	(22,620)	14,287	271.44%	12,620	226.20%	
421520 Surch Park Violation	0	0	0	0		0		
460500 Electricity Charges	0	0	0	0		0		
466010 NSF Check Fees	(3,900)	(3,250)	(3,018)	(232)	92.87%	(882)	77.39%	
466190 Item Pricing Penalty	(280,000)	(233,333)	(266,730)	33,397	114.31%	(13,270)	95.26%	
<b>** Fees, Fines or Charges</b>	<b>(33,575,895)</b>	<b>(28,347,747)</b>	<b>(26,530,796)</b>	<b>(1,816,951)</b>	<b>93.59%</b>	<b>(7,045,099)</b>	<b>79.02%</b>	
<b>*** Local Source Revenue</b>	<b>(899,124,207)</b>	<b>(772,240,592)</b>	<b>(781,404,062)</b>	<b>9,163,470</b>	<b>101.19%</b>	<b>(117,720,146)</b>	<b>86.91%</b>	
405570 ME 50% Fed - Educat	(1,998,728)	(1,665,607)	(1,332,486)	(333,121)	80.00%	(666,242)	66.67%	
410040 HUD Rev.MH-D14.235	(3,459,078)	(2,882,565)	(1,158,481)	(1,724,084)	40.19%	(2,300,597)	33.49%	
410070 FA-IV-B Preventive	(1,771,967)	(1,186,419)	(867,639)	(318,780)	73.13%	(904,328)	48.96%	
410080 FA-TANF Admin	1,835,629	1,529,691	1,995	1,527,696	0.13%	1,833,634	0.11%	Favorable Federal adjustment received in June created a positive variance.
410120 FA100 % Alloc FSET	(934,700)	(355,867)	(355,867)	0	100.00%	(578,833)	38.07%	
410150 SSA-SSI Pri Inc Prg	(34,000)	(28,333)	(37,400)	9,067	132.00%	3,400	110.00%	
410180 Fed Aid School Brk	(20,000)	(16,667)	(17,590)	923	105.54%	(2,410)	87.95%	
410200 HUD Rev.MH-D14.238	0	0	(1,230,160)	1,230,160		1,230,160		
410500 FA- Civil Defence	(166,000)	(138,333)	(93,218)	(45,115)	67.39%	(72,782)	56.16%	

At the end of October, or 83.3% of the year, the County has collected 79.02% of the annual fees, fines, or charges revenue budget.

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Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
410520 Fr Ci Bflo Pol Dept	(38,000)	(31,667)	(38,000)	6,333	120.00%	0	100.00%	
411000 M H Fed Medi Sal Sh	0	0	(98,011)	98,011		98,011		<u>Federal Aid</u>
411490 Fed Aid - TANF FFFS	(26,037,892)	(23,803,077)	(23,229,711)	(573,366)	97.59%	(2,808,181)	89.22%	
411500 FA-Medical Asst	1,056,317	880,264	1,238,710	(358,446)	140.72%	(182,393)	117.27%	Formula driven Federal aid, mainly in Health and Human Service Departments, is offset by savings in associated expenditures. Favorable Federal revenue adjustments and higher than anticipated reimbursements in some accounts has a positive impact on this revenue category.
411510 FA-Intrdep Agr ECDSS	(69,051)	(57,543)	(40,756)	(16,787)	70.83%	(28,295)	59.02%	
411520 FA-Family Assistance	(5,866,730)	(5,488,942)	(4,300,782)	(1,188,160)	78.35%	(1,565,948)	73.31%	
411540 FA-fr Soc Serv Admin	(32,565,342)	(21,737,785)	(19,263,176)	(2,474,609)	88.62%	(13,302,166)	59.15%	
411550 FA-Soc Serv Adm A-87	(1,260,591)	(1,050,493)	(420,868)	(629,625)	40.06%	(839,723)	33.39%	
411570 FA-Fd Stmp Prog Adm	(8,190,605)	(6,825,504)	(7,029,126)	203,622	102.98%	(1,161,479)	85.82%	
411580 FA-50% Alloc-Fset	(2,065,105)	(1,720,921)	(1,752,324)	31,403	101.82%	(312,781)	84.85%	
411590 FA-H E A P	(3,593,026)	(2,994,188)	(2,296,195)	(697,993)	76.69%	(1,296,831)	63.91%	
411610 FA-Serv/Recipients	(2,774,584)	(2,774,585)	(6,204,577)	3,429,992	223.62%	3,429,993	223.62%	Item has exceeded annual budget.
411640 Fed Aid - Day Care	(21,924,995)	(18,270,829)	(17,675,685)	(595,144)	96.74%	(4,249,310)	80.62%	
411650 FA-TANF F/C FlipFlop	(10,088,936)	(8,407,447)	(7,799,967)	(607,480)	92.77%	(2,288,969)	77.31%	
411660 FATANF EAF Flip-Flop	(3,156,688)	(2,630,573)	(1,902,514)	(728,059)	72.32%	(1,254,174)	60.27%	
411670 FA-Refugee&Entrants	(56,000)	(46,667)	(33,618)	(13,049)	72.04%	(22,382)	60.03%	
411680 FA-CWS Foster Care	(14,500,357)	(12,083,631)	(13,207,784)	1,124,153	109.30%	(1,292,573)	91.09%	
411690 FA-IV-D Incentives	(431,900)	(359,917)	(351,285)	(8,631)	97.60%	(80,615)	81.33%	
411700 FA-TANF Safety Net	(1,265,840)	(1,054,867)	(594,852)	(460,015)	56.39%	(670,988)	46.99%	
411780 Fed Aid-Medicaid Adm	(54,323)	(45,269)	(47,434)	2,165	104.78%	(6,889)	87.32%	
412000 FA-School Lunch Prog	(205,238)	(171,032)	(179,172)	8,140	104.76%	(26,066)	87.30%	
414000 Federal Aid	(964,000)	(803,333)	(922,641)	119,308	114.85%	(41,359)	95.71%	
414010 Federal Aid - Other	0	0	12	(12)		(12)		At the end of October, or 83.3% of the year, the County has received 79.13% of Federal revenue.
414020 Misc Federal Aid	(7,333)	(6,111)	(16,816)	10,705	275.18%	9,483	229.32%	
<b>*** Federal Revenue</b>	<b>(140,609,063)</b>	<b>(114,228,215)</b>	<b>(111,257,419)</b>	<b>(2,970,796)</b>	<b>97.40%</b>	<b>(29,351,644)</b>	<b>79.13%</b>	
405000 State Aid Fr Da Sal	(55,557)	(46,298)	(53,077)	6,780	114.64%	(2,480)	95.54%	
405010 SA-Bd&Cc-PubGoodPool	(1,600,000)	(1,333,333)	(1,634,827)	301,494	122.61%	34,827	102.18%	
405140 STAR Program	(30,000)	(25,000)	0	(25,000)	0.00%	(30,000)	0.00%	
405170 SA-Crt Fac Incen Aid	(2,160,000)	(1,800,000)	(679,183)	(1,120,817)	37.73%	(1,480,817)	31.44%	
405180 SA-Art VI-Med Exam	(637,270)	(531,058)	(490,207)	(40,851)	92.31%	(147,063)	76.92%	
405190 St Aid - Oct Testing	(41,074)	(34,228)	(30,099)	(4,129)	87.94%	(10,975)	73.28%	
405200 St Aid - 55A Reimb	(3,000)	(2,500)	(2,986)	486	119.42%	(14)	99.52%	
405210 SA Indigent Defense	(1,200,000)	(1,200,000)	(2,025,607)	825,607	168.80%	825,607	168.80%	Item has exceeded annual budget.
405500 SA-Ed Of Hand Child	(28,329,695)	(20,988,079)	(20,879,848)	(108,231)	99.48%	(7,449,847)	73.70%	
405520 SA-NYS DOH E-1 Serv	(3,907,420)	(3,256,183)	(3,488,069)	231,886	107.12%	(419,351)	89.27%	
405530 SA-Admin Costs-Hncp	(432,540)	(360,450)	(411,600)	51,150	114.19%	(20,940)	95.16%	
405540 SA-Art VI-P H Work	(1,668,078)	(1,390,065)	(1,256,512)	(133,553)	90.39%	(411,566)	75.33%	<u>State Aid</u>
405560 SA-NYS DOH E-I Admin	(653,384)	(544,487)	(544,487)	0	100.00%	(108,897)	83.33%	Formula driven State Aid, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.
406000 SA-Fr Prob Serv	(1,298,330)	(1,081,942)	(1,126,122)	44,180	104.08%	(172,208)	86.74%	
406010 SA-Fr Nav Law Enforc	(76,500)	(63,750)	0	(63,750)	0.00%	(76,500)	0.00%	

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406020 SA-Snomob Lw Enforc	(8,000)	(6,667)	(12,154)	5,487	182.30%	4,154	151.92%	
406500 Refugee Hlth Assment	(174,272)	(145,227)	(56,721)	(88,506)	39.06%	(117,551)	32.55%	
406550 Emerg Med Training	(452,525)	(377,104)	(366,028)	(11,076)	97.06%	(86,497)	80.89%	
406560 SA-Art VI-PubHlthLab	(1,669,348)	(1,391,123)	(1,289,533)	(101,590)	92.70%	(379,815)	77.25%	
406810 Foren Mntl Health Sr	(1,261,310)	(1,051,092)	(915,991)	(135,101)	87.15%	(345,319)	72.62%	
406830 SA-Mental Health II	(32,805,117)	(25,027,598)	(13,047,040)	(11,980,558)	52.13%	(19,758,077)	39.77%	
406860 OASAS State Aid	(113,800)	(113,800)	(11,042,489)	10,928,689	9703.42%	10,928,689	9703.42%	
406890 Handpd Park Surch	(64,000)	(60,000)	(20,995)	(39,005)	34.99%	(43,005)	32.80%	
407010 Sect 18-B OpAsst Hwy	(90,000)	(75,000)	(35,202)	(39,798)	46.94%	(54,798)	39.11%	
407490 SA-Local Admin Fund	(13,780,220)	(12,583,517)	(12,077,050)	(506,467)	95.98%	(1,703,170)	87.64%	
407500 SA-Med Assist	1,350,918	1,125,765	1,882,002	(756,237)	167.18%	(531,084)	139.31%	
407510 SA-Spec Need Adult	(2,310)	(1,925)	(865)	(1,060)	44.94%	(1,445)	37.45%	
407520 SA-Family Assistance	(9,547,641)	(7,956,368)	(6,848,723)	(1,107,645)	86.08%	(2,698,918)	71.73%	
407540 SA- Soc Serv Admin	(27,123,400)	(24,652,833)	(23,850,709)	(802,124)	96.75%	(3,272,691)	87.93%	
407570 SA-Sch Fd Prog	(6,840)	(5,700)	(5,584)	(116)	97.96%	(1,256)	81.64%	
407580 SA-Sch Breakfast Prog	(2,000)	(1,667)	(876)	(791)	52.56%	(1,124)	43.80%	
407590 SA-School Lunch Prog	(1,000)	(833)	(519)	(314)	62.28%	(481)	51.90%	
407600 SA-Sec Det/Oth Co/St	(1,811,400)	(1,509,500)	(1,438,425)	(71,075)	95.29%	(372,975)	79.41%	
407610 SA-Sec/Non-SecLocYth	(4,034,162)	(3,361,802)	(3,411,136)	49,335	101.47%	(623,026)	84.56%	
407630 SA-Safety Net Assist	(15,898,735)	(13,248,946)	(12,364,525)	(884,421)	93.32%	(3,534,210)	77.77%	
407640 SA-Emrg Assist/Adult	(334,204)	(278,503)	(241,729)	(36,774)	86.80%	(92,475)	72.33%	
407650 SA-CWS Foster Care	(18,597,782)	(17,098,152)	(18,494,442)	1,396,290	108.17%	(103,340)	99.44%	
407670 SAEAF Prev Purch Srv	(2,544,962)	(1,620,802)	(1,791,679)	170,877	110.54%	(753,283)	70.40%	
407680 SA-Serv Fr Recipnts	(12,128,916)	(9,717,653)	(6,643,326)	(3,074,327)	68.36%	(5,485,590)	54.77%	
407710 SA-Legal Serv/Disab	0	0	0	0		0		
407720 SAHndcp Ch Local Mnt	(245,910)	(204,925)	(213,930)	9,005	104.39%	(31,980)	87.00%	
407730 State Aid - Burials	(83,000)	(69,167)	(18,902)	(50,265)	27.33%	(64,098)	22.77%	
407740 SA-Vetrns Serv Agens	(27,500)	(22,917)	0	(22,917)	0.00%	(27,500)	0.00%	
407780 State Aid - Day Care	(7,717,987)	(6,431,656)	(4,525,303)	(1,906,353)	70.36%	(3,192,684)	58.63%	
408000 SA-Youth Progs	(100,000)	(83,333)	(83,333)	(0)	100.00%	(16,667)	83.33%	
408010 Youth-Advance Prog	(30,000)	(25,000)	(25,000)	0	100.00%	(5,000)	83.33%	
408020 Youth-Reimb Programs	(554,043)	(433,680)	(461,702)	28,022	106.46%	(92,341)	83.33%	
408030 Yth-Runaway Adv Prog	(63,702)	(53,085)	(53,085)	(0)	100.00%	(10,617)	83.33%	
408040 Yth-Runway Reim Prog	(105,411)	(87,843)	(87,842)	(0)	100.00%	(17,569)	83.33%	
408050 Yth-Homeles Adv Prog	(15,405)	(12,838)	(12,838)	0	100.00%	(2,567)	83.34%	
408060 Yth-Homeles Reim Pro	(233,955)	(194,963)	(194,962)	(0)	100.00%	(38,993)	83.33%	
408080 SA- JJDP Contractual	0	0	4,597	(4,597)		(4,597)		
408090 SA-Summer Achievemnt	0	0	15,842	(15,842)		(15,842)		
408110 SA-SDPP Grant Prog	0	0	(1,003)	1,003		1,003		
408170 St.Aid Int Reimb.	0	0	8,379	(8,379)		(8,379)		

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408530 SA-Crim Justice Prog	(2,758,154)	(2,674,921)	(2,622,171)	(52,750)	98.03%	(135,983)	95.07%	
409000 State Aid Revenues	(79,559)	(66,299)	(346,712)	280,413	522.95%	267,153	435.79%	
409010 State Aid - Other	(253,922)	(217,330)	(179,666)	(37,664)	82.67%	(74,256)	70.76%	
409020 SA-Misc	(145,354)	(121,128)	(93,723)	(27,406)	77.37%	(51,631)	64.48%	
409030 SA-Main-Lieu of Rent	(399,606)	(333,005)	(253,004)	(80,001)	75.98%	(146,602)	63.31%	
409040 SA-Capital Grants	0	0	0	0		0		
<b>*** State Revenue</b>	<b>(196,007,382)</b>	<b>(162,849,508)</b>	<b>(153,840,721)</b>	<b>(9,008,787)</b>	<b>94.47%</b>	<b>(42,166,661)</b>	<b>78.49%</b>	
450000 Interfnd Rev Non-Sub	(285,080)	0	0	0		(285,080)	0.00%	
486000 Interfnd Rev Subsidy	0	0	0	0		0		
<b>*** Interfund Revenue</b>	<b>(285,080)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(285,080)</b>	<b>0.00%</b>	
<b>**** County Revenue</b>	<b>(1,236,025,732)</b>	<b>(1,049,318,314)</b>	<b>(1,046,502,201)</b>	<b>(2,816,113)</b>	<b>99.73%</b>	<b>(189,523,530)</b>	<b>84.67%</b>	

At the end of October, or 83.3% of the year, the County has received 78.49% of State revenue.

**2007 October Budget Monitoring Report  
Detail by Account**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Expense</b>								
500000 Full Time - Salaries	173,674,118	143,196,006	129,863,738	13,332,268	90.69%	43,810,380	74.77%	
500010 Part Time - Wages	3,543,691	2,915,421	2,181,678	733,743	74.83%	1,362,013	61.57%	At the end of October, or 83.3% of the year, the County spent only 74.38% of budgeted salaries.
500020 Regular PT - Wages	2,535,617	2,089,124	1,819,927	269,198	87.11%	715,690	71.77%	
500030 Seasonal Emp. Wages	877,806	729,101	486,565	242,536	66.73%	391,241	55.43%	
** Salaries	180,631,232	148,929,652	134,351,908	14,577,745	90.21%	46,279,324	74.38%	
500300 Shift Differential	1,019,671	840,075	825,007	15,068	98.21%	194,664	80.91%	Increased overtime mainly in Social Services contribute to the negative variance in this account. However, significant vacancy saving in Social Svcs more than offsets the cost. All Jail overtime is offset by vacancy savings in that department as had been originally anticipated in the budget.
500320 Uniform Allowance	631,500	151,336	151,336	(0)	100.00%	480,164	23.96%	
500330 Holiday Worked	1,413,381	986,701	996,728	(10,027)	101.02%	416,653	70.52%	
500340 Line-up Pay	1,602,880	1,366,115	1,258,546	107,569	92.13%	344,334	78.52%	
500350 Other Employee Pymts	355,918	292,063	409,437	(117,374)	140.19%	(53,519)	115.04%	
501000 Overtime	12,954,294	10,591,957	13,450,283	(2,858,327)	126.99%	(495,989)	103.83%	
** Non-Salaries	17,977,644	14,228,246	17,091,338	(2,863,092)	120.12%	886,306	95.07%	
502000 Fringe Benefits	82,793,426	68,987,214	(25,061)	69,012,276	-0.04%	82,818,487	-0.03%	
502010 Employer FICA	0	0	9,536,839	(9,536,839)		(9,536,839)		
502020 Empl'r FICA-Medicare	0	0	2,230,113	(2,230,113)		(2,230,113)		
502030 Employee Health Ins	0	0	22,401,876	(22,401,876)		(22,401,876)		
502040 Dental Plan	0	0	1,484,803	(1,484,803)		(1,484,803)		
502050 Worker's Compensation	9,768,447	8,153,114	15,475,943	(7,322,830)	189.82%	(5,707,496)	158.43%	
502060 Unemployment Ins	0	0	129,096	(129,096)		(129,096)		
502070 Hosp & Med-Retirees'	0	0	12,772,405	(12,772,405)		(12,772,405)		
502090 Hlth Ins Waiver	0	0	367,645	(367,645)		(367,645)		
502100 Retirement	0	0	13,626,880	(13,626,880)		(13,626,880)		
502130 Wkrs Cmp Otr Fd Reim	(9,692,000)	(8,076,667)	(7,854,829)	(221,837)	97.25%	(1,837,171)	81.04%	
502140 3rd Party Recoveries	0	0	(1,407,448)	1,407,448		1,407,448		<u>Personnel Related Expense</u>
** Fringe Benefits	82,869,873	69,063,661	68,738,263	325,399	99.53%	14,131,610	82.95%	Overall positive variance in personnel services accounts attributed to county vacancy control program.
504990 Reductions Per Srv	(2,800,000)	(2,333,333)	0	(2,333,333)	0.00%	(2,800,000)	0.00%	
** Countywide Adjustments	(2,800,000)	(2,333,333)	0	(2,333,333)	0.00%	(2,800,000)	0.00%	
*** <b>Personnel Related Expense</b>	<b>278,678,749</b>	<b>229,888,227</b>	<b>220,181,509</b>	<b>9,706,718</b>	<b>95.78%</b>	<b>58,497,240</b>	<b>79.01%</b>	
505000 Office Supplies	1,245,804	820,869	638,867	182,002	77.83%	606,938	51.28%	
505200 Clothing Supplies	419,625	216,876	110,597	106,279	51.00%	309,028	26.36%	
505400 Food & Kitchen Supp	1,684,974	1,354,298	1,345,617	8,681	99.36%	339,357	79.86%	
505600 Auto Tr & Hvy Eq Sup	1,693,100	1,310,435	1,360,610	(50,174)	103.83%	332,491	80.36%	
505800 Medical & Hlth Supp	3,325,845	2,674,065	1,661,621	1,012,444	62.14%	1,664,224	49.96%	
506200 Maintenance & Repair	2,125,590	1,650,194	1,358,961	291,233	82.35%	766,629	63.93%	
506400 Highway Supplies	500	417	0	417	0.00%	500	0.00%	
** Supplies and Repairs	10,495,438	8,027,154	6,476,272	1,550,882	80.68%	4,019,166	61.71%	
510000 Local Mileage Reimb	799,042	661,543	617,497	44,045	93.34%	181,545	77.28%	
510100 Out Of Area Travel	190,117	125,047	69,205	55,842	55.34%	120,912	36.40%	
510200 Training And Educat	333,939	276,803	182,899	93,904	66.08%	151,040	54.77%	

**2007 October Budget Monitoring Report  
Detail by Account**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
511000 Control Board Expense	1,316,142	986,785	537,092	449,693	54.43%	779,050	40.81%	
515000 Utility Charges	2,377,365	1,818,480	1,627,967	190,514	89.52%	749,399	68.48%	
516040 DSS Trng & Edu Pro	3,711,689	1,925,886	1,922,709	3,177	99.84%	1,788,980	51.80%	
520000 Municipal Assoc Fees	90,000	75,810	62,803	13,007	82.84%	27,197	69.78%	
520010 Tx&Asses-Co Ownd Pr	1,000	893	523	371	58.51%	477	52.27%	
530010 Chargebacks	1,032,982	860,818	941,979	(81,161)	109.43%	91,003	91.19%	
530030 Pivot Wage Subsidies	2,860,120	1,062,600	996,938	65,662	93.82%	1,863,182	34.86%	
545000 Rental Charges	5,518,039	4,771,517	4,683,208	88,309	98.15%	834,831	84.87%	
555000 General Liability	6,530,887	2,196,220	180	2,196,041	0.01%	6,530,707	0.00%	
555010 Settlmnts/Jdgmnts-Lit	0	0	1,156,832	(1,156,832)		(1,156,832)		
555020 Travel & Mileage-Lit	0	0	2,131	(2,131)		(2,131)		
555030 Litig & Rel Disburs.	0	0	328,586	(328,586)		(328,586)		
555040 Expert/Cons Fees-Lit	0	0	32,515	(32,515)		(32,515)		
555050 Insurance Premiums	10,850	9,042	243,846	(234,804)	2696.91%	(232,996)	2247.43%	The County contingency budget established to offset a shortfall in sales tax collections, indicates a positive variance.
598900 County Contingency	3,250,000	1,354,163	0	1,354,163	0.00%	3,250,000	0.00%	
530000 Other Expenses	4,777,094	3,959,261	3,462,405	496,856	87.45%	1,314,690	72.48%	
** Other	32,799,267	20,084,868	16,869,313	3,215,555	83.99%	15,929,954	51.43%	
516000 Cnt Pmts-Non-Pro Sub	9,142,335	8,966,316	8,730,748	235,568	97.37%	411,586	95.50%	
516010 Cnt Pmts-Non Pro Pur	69,583,739	52,139,777	51,262,766	877,012	98.32%	18,320,973	73.67%	
516020 Pro Ser Cnt And Fees	12,920,355	9,405,408	8,033,707	1,371,700	85.42%	4,886,647	62.18%	
516030 Maintenance Contracts	3,402,908	2,350,473	1,686,972	663,500	71.77%	1,715,935	49.57%	
516060 Sales Tax Loc Gov 3%	255,100,871	209,813,738	211,997,446	(2,183,708)	101.04%	43,103,425	83.10%	
516070 Sales Tax Loc Gov 1%	12,500,000	12,500,000	12,500,000	0	100.00%	0	100.00%	
516050 Dept Payments-ECMCC	23,073,360	21,134,221	20,935,248	198,973	99.06%	2,138,112	90.73%	
520020 Co Res Enrl Comm Col	3,645,000	2,232,521	1,880,394	352,127	84.23%	1,764,606	51.59%	
520030 NFTA-Share Sales Tax	16,424,546	13,448,645	12,258,598	1,190,047	91.15%	4,165,948	74.64%	
520040 Curr Pymts Mass Tran	3,657,200	3,047,667	2,742,900	304,767	90.00%	914,300	75.00%	
520070 Buffalo Bills Maint	3,861,300	3,217,750	2,498,777	718,973	77.66%	1,362,523	64.71%	
** Contractual	413,311,613	338,256,515	334,527,557	3,728,958	98.90%	78,784,056	80.94%	
561410 Lab & Tech Eq	1,980,790	1,520,054	692,883	827,170	45.58%	1,287,906	34.98%	
561420 Office Furn & Fixt	115,910	88,771	14,728	74,042	16.59%	101,182	12.71%	
561430 Bldg Grs & Hvy Eq	39,497	32,914	18,556	14,359	56.38%	20,941	46.98%	
561440 Motor Vehicles	446,040	425,979	109,087	316,892	25.61%	336,953	24.46%	
** Equipment	2,582,237	2,067,718	835,254	1,232,463	40.39%	1,746,983	32.35%	
559000 County Share - Grants	3,737,085	2,150,303	1,913,806	236,497	89.00%	1,823,279	51.21%	
570020 Interfund - Road	3,315,024	0	0	0		3,315,024	0.00%	
570030 Interfund-ECC	13,570,777	13,570,777	13,570,777	0	100.00%	0	100.00%	
575040 I/F Expense-Utility	4,840,300	3,710,253	3,398,520	311,733	91.60%	1,441,780	70.21%	
* Interfund Expense	25,463,186	19,431,334	18,883,104	548,230	97.18%	6,580,082	74.16%	
910600 ID Purchasing Srv	0	0	0	0		0		

**2007 October Budget Monitoring Report  
Detail by Account**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
911200 ID Comptroller's Srv	0	0	0	0		0		
911400 ID District Atty Srv	0	0	(4,876)	4,876		4,876		
911490 ID DA Grant Srv	25,627	21,356	18,254	3,102	85.47%	7,373	71.23%	
911500 ID Sheriff Div. Srvs	0	0	(56,781)	56,781		56,781		
911630 ID Correctional Fac	(11,530)	(9,608)	0	(9,608)	0.00%	(11,530)	0.00%	
912000 ID DSS Service	(206,696)	(172,247)	0	(172,247)	0.00%	(206,696)	0.00%	
912210 ID Public Works Srv	0	0	0	0		0		
912220 ID Build&Grounds Srv	0	0	0	0	0.00%	0		
912300 ID Highways Services	1,605	1,338	0	1,338	0.00%	1,605	0.00%	
912400 ID Mental Health Srv	(48,936)	(40,780)	0	(40,780)	0.00%	(48,936)	0.00%	
912420 ID Forensic MH Srv	(40,817)	(34,014)	0	(34,014)	0.00%	(40,817)	0.00%	
912490 ID Mntl Hlth Grant	8,255,817	6,879,848	6,879,857	(10)	100.00%	1,375,960	83.33%	
912520 ID Youth Deten Srvs	0	0	0	0		0		
912530 ID Youth Bureau Srvs	0	0	0	0		0		
912600 ID Probation Services	16,200	6,750	0	6,750	0.00%	16,200	0.00%	
912639 ID Youth Bur Grt Srv	14,217	11,848	0	11,848	0.00%	14,217	0.00%	
912700 ID Health Services	(252,819)	(210,682)	(223,335)	12,652	106.01%	(29,484)	88.34%	
912720 ID Health EMS Srv	(6,787)	(5,656)	0	(5,656)	0.00%	(6,787)	0.00%	
912730 ID Health Lab Srv	(58,437)	(48,698)	(51,911)	3,213	106.60%	(6,526)	88.83%	
912790 ID Health Grant Srv	323,722	269,768	96,197	173,571	35.66%	227,525	29.72%	
913000 ID Veterans Services	0	0	0	0		0		
914000 ID CW Accts Budget	(344,888)	(287,407)	(7,800)	(279,607)	2.71%	(337,088)	2.26%	
916000 ID County Attny Srv	(61,612)	(51,343)	0	(51,343)	0.00%	(61,612)	0.00%	
916200 ID Env & Plan Srv	(178,290)	(148,575)	(123,811)	(24,764)	83.33%	(54,479)	69.44%	
916280 ID CDBG Services	29,717	24,764	0	24,764	0.00%	29,717	0.00%	<u>Interdepartmental Billings</u>
916300 ID Senior Services	(207,461)	(172,884)	(97,858)	(75,026)	56.60%	(109,603)	47.17%	
916390 ID Senior Srvs Grant	3,000	2,500	2,227	273	89.08%	773	74.23%	Variances are a result of timing differences, actuals will be adjusted in future months.
916440 ID Buffalo Park Srvs	0	0	0	0		0		
916500 ID CPS Services	(1,893,750)	(1,578,125)	(1,637,421)	59,296	103.76%	(256,329)	86.46%	
916700 ID Emergency Services	(100,098)	(83,415)	0	(83,415)	0.00%	(100,098)	0.00%	
942000 ID Library Services	297,194	247,662	148,597	99,065	60.00%	148,597	50.00%	
980000 ID DISS Services	(1,655,148)	(1,377,623)	(1,196,406)	(181,218)	86.85%	(458,742)	72.28%	
* Interdepartmental Billings	3,899,830	3,244,775	3,744,933	(500,158)	115.41%	154,897	96.03%	
** Allocations	29,363,016	22,676,109	22,628,036	48,072	99.79%	6,734,980	77.06%	
525000 MMIS-Medicaid Loc Sh	185,962,536	157,502,537	157,170,442	332,095	99.79%	28,792,094	84.52%	
525030 MA - Gross Loc Pymts	7,828,822	6,524,018	5,480,722	1,043,297	84.01%	2,348,100	70.01%	<u>Program Specific</u>
525040 Family Assistance-FA	39,242,291	32,701,909	28,710,906	3,991,003	87.80%	10,531,385	73.16%	
525050 CWS - Foster Care	54,381,339	45,317,783	49,856,488	(4,538,705)	110.02%	4,524,851	91.68%	Negative variance due to \$8.8m DSH expense to be reimbursed by ECMCC.
525060 Safety Net Assist	38,108,588	31,757,157	30,280,534	1,476,623	95.35%	7,828,054	79.46%	The CWS-Foster Care account indicates a significant negative variance for the period which is offset by savings in
525070 Emer Assist To Adlts	667,190	555,992	513,975	42,016	92.44%	153,215	77.04%	

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Detail by Account**

<b>Commitment Type</b>	<b>Annual Budget</b>	<b>Period Budget January-October</b>	<b>Actuals January-October</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>
525080 Ed Handicapped Child	551,820	459,850	465,184	(5,334)	101.16%	86,636	84.30%	period which is offset by savings in other program related accounts.
525090 Child Care - DSS	33,774,538	28,145,448	25,116,893	3,028,555	89.24%	8,657,645	74.37%	
525100 Housekeeping - DSS	86,486	72,072	313	71,759	0.43%	86,173	0.36%	
525110 Home Divd Meals-DSS	66,650	55,542	45,682	9,859	82.25%	20,968	68.54%	
525120 Adult Special Needs	2,310	1,925	865	1,060	44.94%	1,445	37.45%	
525130 State Training Schls	2,107,261	1,581,051	1,560,970	20,081	98.73%	546,291	74.08%	
525140 HEAP Program Costs	0	0	(91)	91		91		
525150 DSH Expense	0	0	8,874,290	(8,874,290)		(8,874,290)		
528000 Svcs To Hndcd Chldrn	57,677,439	44,342,533	44,312,061	30,471	99.93%	13,365,378	76.83%	
530020 Independent Living	10,000	8,333	0	8,333	0.00%	10,000	0.00%	
<b>** Program Specific</b>	<b>420,467,270</b>	<b>349,026,149</b>	<b>352,389,233</b>	<b>(3,363,085)</b>	<b>100.96%</b>	<b>68,078,037</b>	<b>83.81%</b>	
551200 Interest - RAN	4,279,000	4,279,000	4,279,000	0	100.00%	0	100.00%	
570040 I/F Subsidy Debt Srv	52,434,474	38,815,337	38,815,337	(0)	100.00%	13,619,137	74.03%	
<b>** Debt Services</b>	<b>56,713,474</b>	<b>43,094,337</b>	<b>43,094,337</b>	<b>(0)</b>	<b>100.00%</b>	<b>13,619,137</b>	<b>75.99%</b>	The County has recorded 80.09% of annual expense after 83.3% of the year has been completed.
<b>*** All Other Operating Expense</b>	<b>965,732,315</b>	<b>783,232,850</b>	<b>776,523,646</b>	<b>6,709,204</b>	<b>99.14%</b>	<b>189,208,669</b>	<b>80.41%</b>	
<b>**** County Expense</b>	<b>1,244,411,064</b>	<b>1,013,121,076</b>	<b>996,705,154</b>	<b>16,415,922</b>	<b>98.38%</b>	<b>247,705,910</b>	<b>80.09%</b>	
<b>**** Net</b>	<b>8,385,332</b>	<b>(36,197,238)</b>	<b>(49,797,047)</b>	<b>13,599,809</b>	<b>137.57%</b>	<b>58,182,379</b>	<b>-593.86%</b>	

**2007 October Budget Monitoring Report  
with Year End Projections**

Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Year End Projections 2007	Projected YE Variance	Projected % of Annual Budget Consumed	Comments/Key Items
<b>Revenue</b>									
400000 Real Property Taxes	(177,859,372)	(177,859,372)	(177,859,372)	0	100.00%	(177,859,372)	0	100.00%	
400010 Exemption Removal	(580,901)	(484,084)	(621,249)	137,165	128.33%	(621,249)	40,348	106.95%	<u>Property Tax</u>
400030 Gn/Sale-Tax Acq Prop	(85,000)	(70,833)	0	(70,833)	0.00%	0	(85,000)	0.00%	Year end projections assume no tax lien deal.
400040 Other Pay/Lieu-Tax	(5,280,000)	(5,263,333)	(5,906,709)	643,376	112.22%	(5,920,000)	640,000	112.12%	Int&Pen will exceed budget based on prior year tax collection.
400050 Int&Pen on R P Taxes	(3,909,439)	(2,957,866)	(2,710,040)	(247,826)	91.62%	(5,000,000)	1,090,561	127.90%	Actual exemption removal revenue and payments in lieu of taxes have exceeded annual budget.
444060 Property Tax Rev Adjust						2,700,000	(2,700,000)		
400060 Omitted Taxes	(30,000)	(25,000)	(48,220)	23,220	192.88%	(48,220)	18,220	160.73%	
** Property Tax	(187,744,712)	(186,660,489)	(187,145,590)	485,101	100.26%	(186,748,841)	(995,871)	99.47%	
<b>Sales Tax</b>									
402000 Sales Tax EC Purp	(139,218,155)	(112,834,599)	(115,692,595)	2,857,996	102.53%	(143,227,638)	4,009,483	102.88%	<u>Sales Tax</u>
402100 1% Sales Tax-EC Purp	(131,427,548)	(106,460,432)	(109,217,179)	2,756,747	102.59%	(135,212,661)	3,785,113	102.88%	Sales Tax is expected to exceed budget due to prior period adjustments and higher than anticipated collections.
402120 .25% Sales Tax	(32,856,887)	(26,657,788)	(27,407,721)	749,933	102.81%	(33,803,165)	946,278	102.88%	
402130 .5% Sales Tax	(65,713,775)	(53,315,580)	(54,815,442)	1,499,862	102.81%	(67,606,332)	1,892,557	102.88%	
402140 Sales Tax to Loc Gov	(255,100,871)	(211,997,446)	(211,997,446)	0	100.00%	(262,447,776)	7,346,905	102.88%	
** Sales Tax	(624,317,236)	(511,265,845)	(519,130,382)	7,864,537	101.54%	(642,297,572)	17,980,336	102.88%	
** Other Sources	(53,486,364)	(45,966,512)	(48,597,294)	2,630,782	105.72%	(55,138,317)	1,651,952	103.09%	
** Fees, Fines or Charges	(33,575,895)	(28,347,747)	(26,530,796)	(1,816,951)	93.59%	(30,441,320)	(3,134,575)	90.66%	Lower than anticipated fee collections mainly in the Health Department and Jail Management, are offset by higher than anticipated other source revenue and expense holds.
*** Local Source Revenue	(899,124,207)	(772,240,592)	(781,404,062)	9,163,470	101.19%	(914,626,049)	15,501,842	101.72%	
*** Federal Revenue	(140,609,063)	(114,228,215)	(111,257,419)	(2,970,796)	97.40%	(138,749,187)	(1,859,876)	98.68%	Formula driven Federal aid is offset by lower expense.
*** State Revenue	(196,007,382)	(162,849,508)	(153,840,721)	(9,008,787)	94.47%	(189,313,749)	(6,693,633)	96.59%	Formula driven State aid is offset by lower expense.
*** Interfund Revenue	(285,080)	0	0	0		(2,661,564)	2,376,484	933.62%	Includes 2.28 million transfer from Fund 310 debt service.
**** County Revenue	(1,236,025,732)	(1,049,318,314)	(1,046,502,201)	(2,816,113)	99.73%	(1,245,350,549)	9,324,817	100.75%	Total revenue will exceed budget.
<b>Expense</b>									
500000 Full Time - Salaries	173,674,118	143,196,006	129,863,738	13,332,268	90.69%	159,200,000	14,474,118	91.67%	
500010 Part Time - Wages	3,543,691	2,915,421	2,181,678	733,743	74.83%	2,610,000	933,691	73.65%	
500020 Regular PT - Wages	2,535,617	2,089,124	1,819,927	269,198	87.11%	2,190,000	345,617	86.37%	
500030 Seasonal Emp. Wages	877,806	729,101	486,565	242,536	66.73%	525,000	352,806	59.81%	
** Salaries	180,631,232	148,929,652	134,351,908	14,577,745	90.21%	164,525,000	16,106,232	91.08%	
500300 Shift Differential	1,019,671	840,075	825,007	15,068	98.21%	1,040,000	(20,329)	101.99%	
500320 Uniform Allowance	631,500	151,336	151,336	(0)	100.00%	574,000	57,500	90.89%	
500330 Holiday Worked	1,413,381	986,701	996,728	(10,027)	101.02%	1,599,000	(185,619)	113.13%	
500340 Line-up Pay	1,602,880	1,366,115	1,258,546	107,569	92.13%	1,560,000	42,880	97.32%	
500350 Other Employee Pymts	355,918	292,063	409,437	(117,374)	140.19%	473,000	(117,082)	132.90%	
501000 Overtime	12,954,294	10,591,957	13,450,283	(2,858,327)	126.99%	16,875,000	(3,920,706)	130.27%	Overtime spending is offset by vacancy savings.
** Non-Salaries	17,977,644	14,228,246	17,091,338	(2,863,092)	120.12%	22,121,000	(4,143,356)	123.05%	
** Fringe Benefits	82,869,873	69,063,661	68,738,263	325,399	99.53%	84,388,723	(1,518,850)	101.83%	Overall positive variance in personnel services accounts attributed to county
** Countywide Adjustments	(2,800,000)	(2,333,333)	0	(2,333,333)	0.00%	0	(2,800,000)	0.00%	

**2007 October Budget Monitoring Report  
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Commitment Type	Annual Budget	Period Budget January-October	Actuals January-October	Period Available Budget	% of Period Budget Consumed	Year End Projections 2007	Projected YE Variance	Projected % of Annual Budget Consumed	Comments/Key Items
*** Personnel Related Expense	278,678,749	229,888,227	220,181,509	9,706,718	95.78%	271,034,723	7,644,026	97.26%	vacancy control program.
** Supplies and Repairs	10,495,438	8,027,154	6,476,272	1,550,882	80.68%	9,431,880	1,063,558	89.87%	
** Other	32,799,267	20,084,868	16,869,313	3,215,555	83.99%	24,773,376	8,025,890	75.53%	
** Contractual	413,311,613	338,256,515	334,527,557	3,728,958	98.90%	417,962,257	(4,650,644)	101.13%	
** Equipment	2,582,237	2,067,718	835,254	1,232,463	40.39%	2,425,919	156,318	93.95%	
** Allocations	29,363,016	22,676,109	22,628,036	48,072	99.79%	29,225,931	137,085	99.53%	
525000 MMIS-Medicaid Loc Sh	185,962,536	157,502,537	157,170,442	332,095	99.79%	189,105,830	(3,143,294)	101.69%	MMIS payments are higher than anticipated due to a 53rd payment in 2007.
525030 MA - Gross Loc Pymts	7,828,822	6,524,018	5,480,722	1,043,297	84.01%	7,259,467	569,355	92.73%	
525040 Family Assistance-FA	39,242,291	32,701,909	28,710,906	3,991,003	87.80%	34,927,178	4,315,113	89.00%	
525050 CWS - Foster Care	54,381,339	45,317,783	49,856,488	(4,538,705)	110.02%	62,023,460	(7,642,121)	114.05%	Negative variance due to \$8.8m DSH expense to be reimbursed by ECMCC. The CWS-Foster Care account indicates a significant negative variance for the period which is offset by savings in other program related accounts.
525060 Safety Net Assist	38,108,588	31,757,157	30,280,534	1,476,623	95.35%	38,387,636	(279,048)	100.73%	
525070 Emer Assist To Adlts	667,190	555,992	513,975	42,016	92.44%	640,000	27,190	95.92%	
525080 Ed Handicapped Child	551,820	459,850	465,184	(5,334)	101.16%	551,820	0	100.00%	
525090 Child Care - DSS	33,774,538	28,145,448	25,116,893	3,028,555	89.24%	29,285,574	4,488,964	86.71%	
525100 Housekeeping - DSS	86,486	72,072	313	71,759	0.43%	86,486	0	100.00%	
525110 Home Dlv'd Meals-DSS	66,650	55,542	45,682	9,859	82.25%	66,650	0	100.00%	
525120 Adult Special Needs	2,310	1,925	865	1,060	44.94%	2,310	0	100.00%	
525130 State Training Schls	2,107,261	1,581,051	1,560,970	20,081	98.73%	2,107,261	0	100.00%	
525140 HEAP Program Costs	0	0	(91)	91		(91)	91		
525150 DSH Expense	0	0	8,874,290	(8,874,290)		8,874,290	(8,874,290)		
528000 Svcs To Hndcd Chldrn	57,677,439	44,342,533	44,312,061	30,471	99.93%	56,677,439	1,000,000	98.27%	
530020 Independent Living	10,000	8,333	0	8,333	0.00%	10,000	0	100.00%	
** Program Specific	420,467,270	349,026,149	352,389,233	(3,363,085)	100.96%	430,005,309	(9,538,039)	102.27%	
** Debt Services	56,713,474	43,094,337	43,094,337	(0)	100.00%	56,713,474	0	100.00%	
*** All Other Operating Expense	965,732,315	783,232,850	776,820,004	6,412,846	99.18%	970,538,146	(4,805,831)	100.50%	
**** County Expense	1,244,411,064	1,013,121,076	997,001,512	16,119,564	98.41%	1,241,572,869	2,838,195	99.77%	
***** Net	8,385,332	(36,197,238)	(49,500,689)	13,303,451	136.75%	(3,777,680)	12,163,012	-45.05%	

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