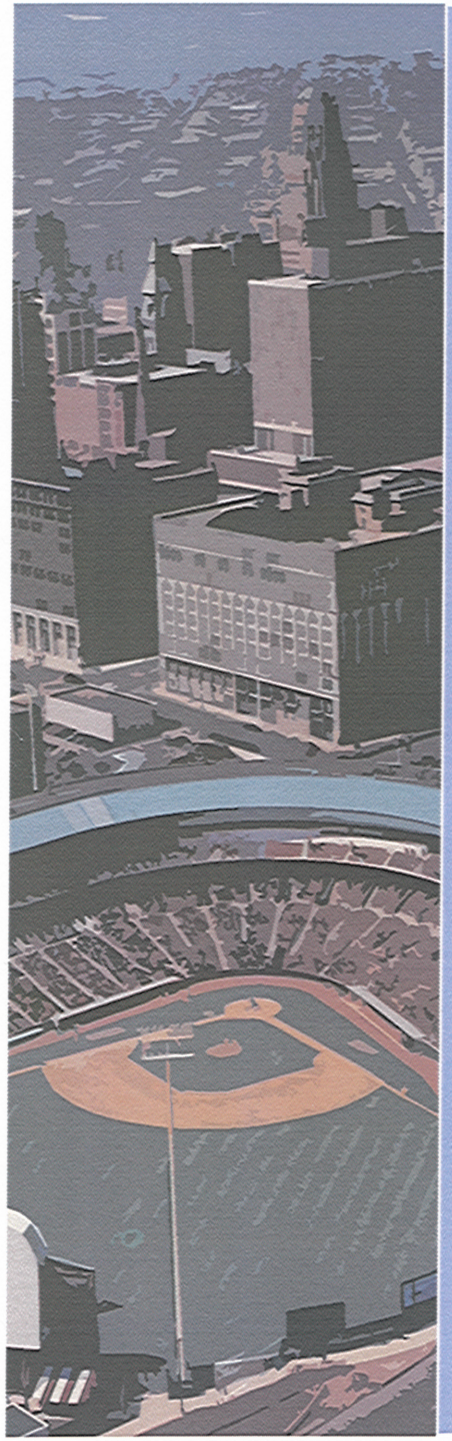


2006

ERIE COUNTY EXECUTIVE'S

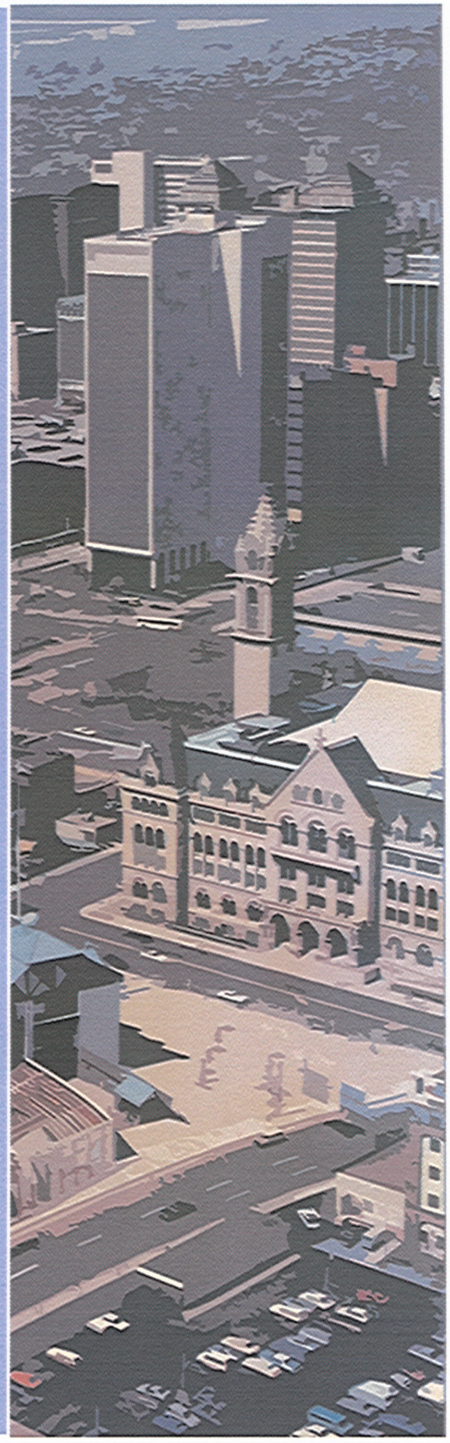
BUDGET MESSAGE AND SUMMARY

ERIE COUNTY, NEW YORK

JOEL A. GIAMBRA
ERIE COUNTY EXECUTIVE

KENNETH J. VETTER
DIRECTOR OF
BUDGET, MANAGEMENT & FINANCE

ERIE COUNTY LEGISLATURE
Adopted as Amended on November 23, 2005



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October 14, 2005

County of Erie

JOEL A. GIAMBRA
COUNTY EXECUTIVE

Hon. George A. Holt
Chairman
Erie County Legislature
25 Delaware Ave.
Buffalo, NY 14202

Dear Chairman Holt:

Attached is the Erie County Executive Recommended 2006 budget for review and approval by the Erie County Legislature. In material aspects, the budget is consistent with the 4-year plan approved by the Legislature on September 30th.

This budget contains a number of initiatives that change the way Erie County provides and supports services for the almost 1 million residents within its borders. In order to facilitate implementation of these initiatives, I plan – before the end of October, 2005 – to convene an Implementation Commission to help steer this effort. Even with the new revenues in this proposed budget, we must face the 2007 expiration of the 0.25 percent sales tax that Your Honorable Body enacted earlier this year. I believe that, if we work together, we can achieve efficiencies that will allow that 0.25 percent tax to expire while still leaving Erie County with enough revenue to meet its mission.

Some highlights of the 2006 budget include:

- The creation and maintenance of a Medicaid Fraud Unit, in conjunction with the "Verify New York" program, which will investigate and seek reimbursement from providers who abuse Medicaid.

- Combining the Office of Veterans Affairs, Office for the Disabled, Status of Women and Equal Employment Opportunity into an office for Public Advocacy that will maintain these services, while reducing cost;

- Implementing a plan for reducing the population at the Holding Center through electronic monitoring and other alternatives to incarceration;

- Establishing a comprehensive risk management program, focusing on job safety and getting people back to work;

- Restructuring Managerial Confidential employee benefits to better reflect established community standards;

- The establishment of five satellite Auto Bureaus, primarily in existing municipal buildings, to make automobile transactions faster and easier, and increase revenues to defray County service costs;

- The creation of a working Revenue Recovery Unit that will bring in additional dollars to County coffers;

- Combining the management of Central Police Services and Emergency services, and the related 911 answering service, to maintain critical safety measures while reducing the cost to Erie County taxpayers;

- The restoration of 26 positions at the Erie County Holding Center to address New York State Division of Corrections staffing concerns and to reduce overtime spending at the facility; and

- A significant restoration of funding for cultural and tourism-development activities in which Erie County has historically been a partner with the business and philanthropic communities of this region.

The 2006 budget that I am submitting to you reflects the FY2005 Four Year Financial Plan that Your Honorable Body adopted on September 30, 2005 pursuant to the Erie County Fiscal Stability Authority Act, notwithstanding the disapproval of that plan by the Erie County Fiscal Stability Authority. Although as of this writing we have not received specific comments or recommendations from the ECFSA with respect to their disapproval, it is our assumption that the primary reason for the disapproval is the Legislature's decision to substitute a half penny increase in the sales tax effective January 1, 2006 for the deficit financing and some of the real property tax increase that was included in my proposed FY2005 Four Year Financial Plan.

Notwithstanding the experience of the 2005 Budget deficit, the Legislature made this decision with a bare majority of the Legislature concurring in this financial strategy. We are all well aware that ten votes is the minimum voting bloc needed to implement a sales tax increase, even assuming that the State Legislature will have a special session later this year and will be inclined to adopt the requisite special act for a sales tax increase.

If Your Honorable Body wants to have the final adopted 2006 Budget and the 2006 real property tax levy reflect the revenues realized from a half penny increase in the sales tax effective January 1, 2006, it is imperative that all of the State and County legislative actions necessary to accomplish such an increase be completed in a timely fashion. Depending on the budget process this year, these actions could be required no later than (i) the day that the 2006 tentative Budget is actually presented to me pursuant to Erie County Charter section 1803 with the County Legislature's additions or increases, or (ii) the day that the 2006 tentative Budget is passed by the County Legislature with no additions or increases, or (iii) the day a budget would be deemed adopted absent action by the County Legislature, which this year would be December 13, 2005.

The legislative process for increasing the sales tax is complicated enough without adding in the County budget process. We will need a memorializing resolution to the Senate and Assembly asking for bills to be introduced; home rule messages after introduction of bills; passage of these bills by the Senate and Assembly; approval of such bills by the Governor; and lastly, a resolution of the County Legislature by the requisite two-thirds majority imposing the additional sales tax. All of these actions must precede my decision to count these revenues for purposes of determining the 2006 real property tax levy.

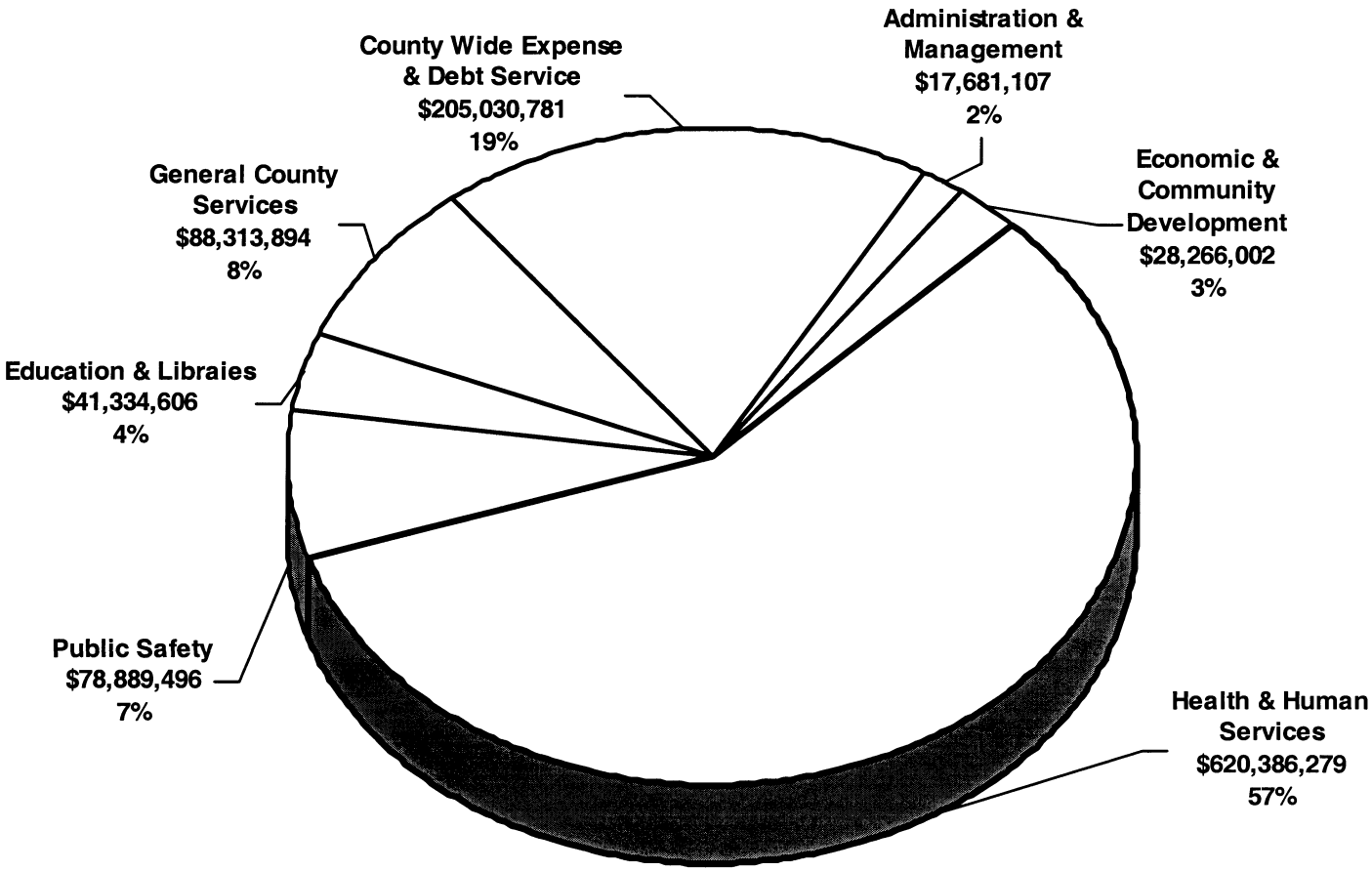
Barring these actions taking place as I have outlined them, the 2006 Budget sales tax revenue estimate will have to be adjusted downward and the County Charter will require that the real property tax levy be automatically increased to make up for the sales tax revenue adjustment.

I stand ready to answer any questions you might have on this proposed spending plan. I look forward to working with you to provide assurance that Erie County can continue to provide the services its residents expect and deserve at an affordable cost to its taxpayers.

Yours truly,

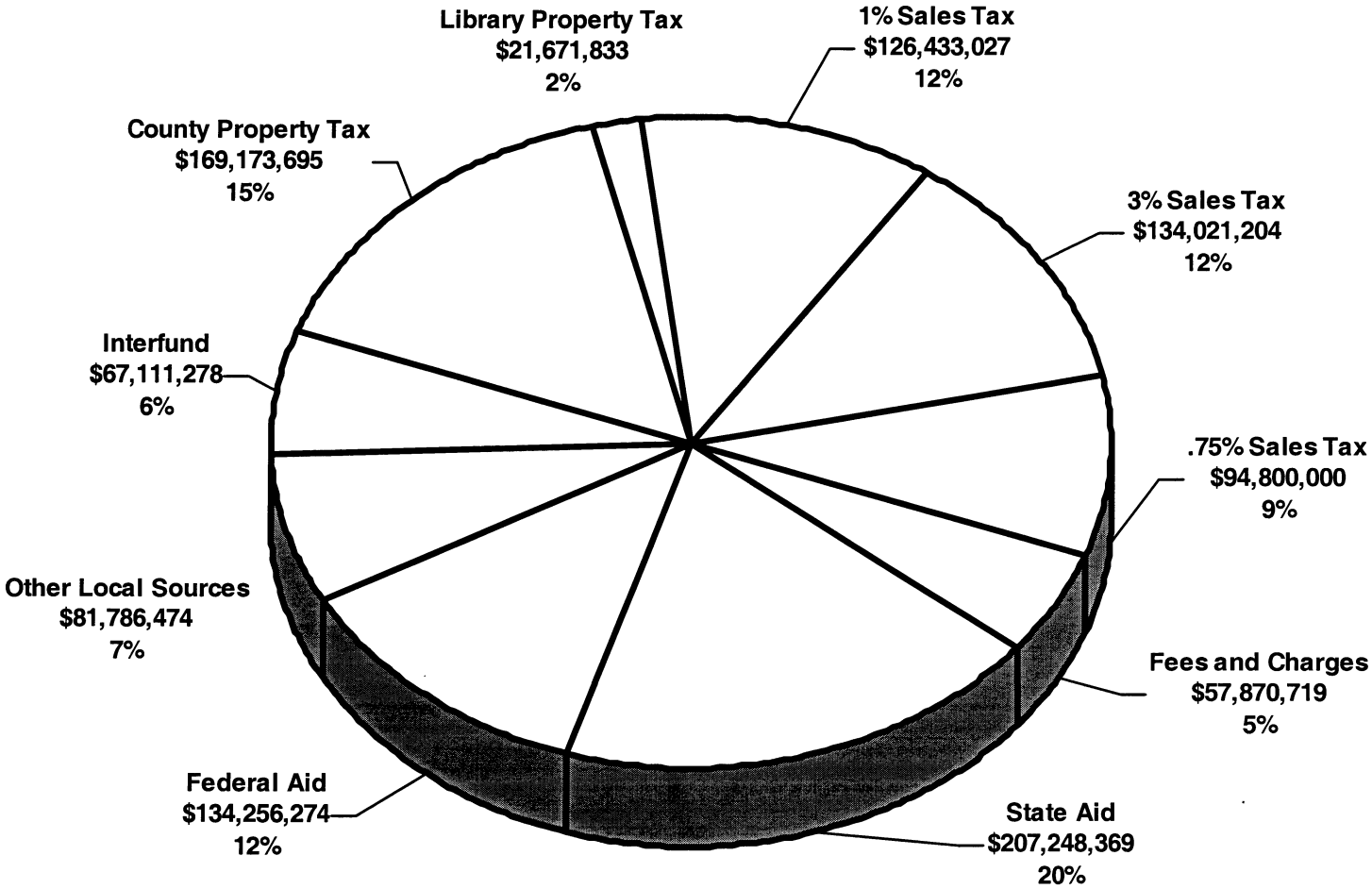
Joel A. Giambra
Erie County Executive

Where Your Tax Dollars Go



The 2006 Proposed Budget totals $1,094,372,873.

Where the Dollars Come From



The pie chart apportions 2006 revenues totaling $1,094,372,873 into ten major revenue categories.

State Mandated County Share Expenditures 2006	***2006 Proposed***
Social Services	
Medicaid	193.09
Family & Safety Net Assistance	27.01
Child Welfare Services	17.06
DSS Other Programs & Costs	24.46
Mandated Social Services Total	**261.62**
Law Enforcement	
Jail Management	58.30
Indigent Defense	7.88
Probation & District Attorney	16.11
Mandated Law Enforcement Total	**82.29**
Other Programs	
NFTA	19.46
Services to Handicapped Children	22.89
ECC Payments	16.03
Control Board Expense	1.43
All Other State Mandates	74.15
Mandated Other Program Total	**133.96**
Total State Mandated Expenditures	**477.87**

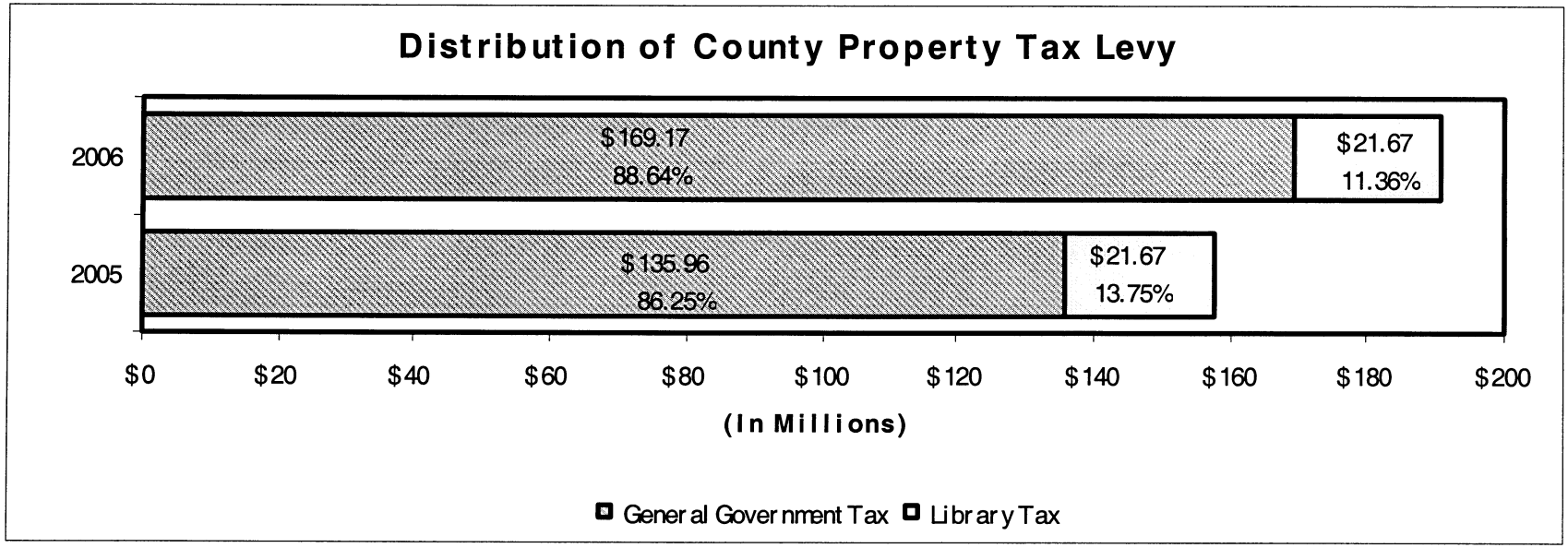
County Share Revenues (In Millions)	2006 Proposed
Sales Tax 3%	$ 134.02
Sales Tax 1%	126.43
Sales Tax .25%	31.60
Sales Tax .50%	63.20
Interest Earnings	2.50
Real Property Tax Items	9.62
Appropriated Fund Balance	0
Other County Revenues	16.75
Total	**$ 384.12**

The 2006 Proposed Budget sets County Share revenues, exclusive of the property tax, at $384,120,536.

Calculation of Proposed 2006 Property Tax Levy

2006 County Share Expenditures	**$574,966,064**
Less 2006 County wide Local Revenues (Exclusive of Property Taxes)	**(384,120,536)**
2006 Property Tax Levy	**$190,845,528**
2005 Property Tax Levy	**$157,641,299**
Property Tax Levy Change	**$33,204,229**

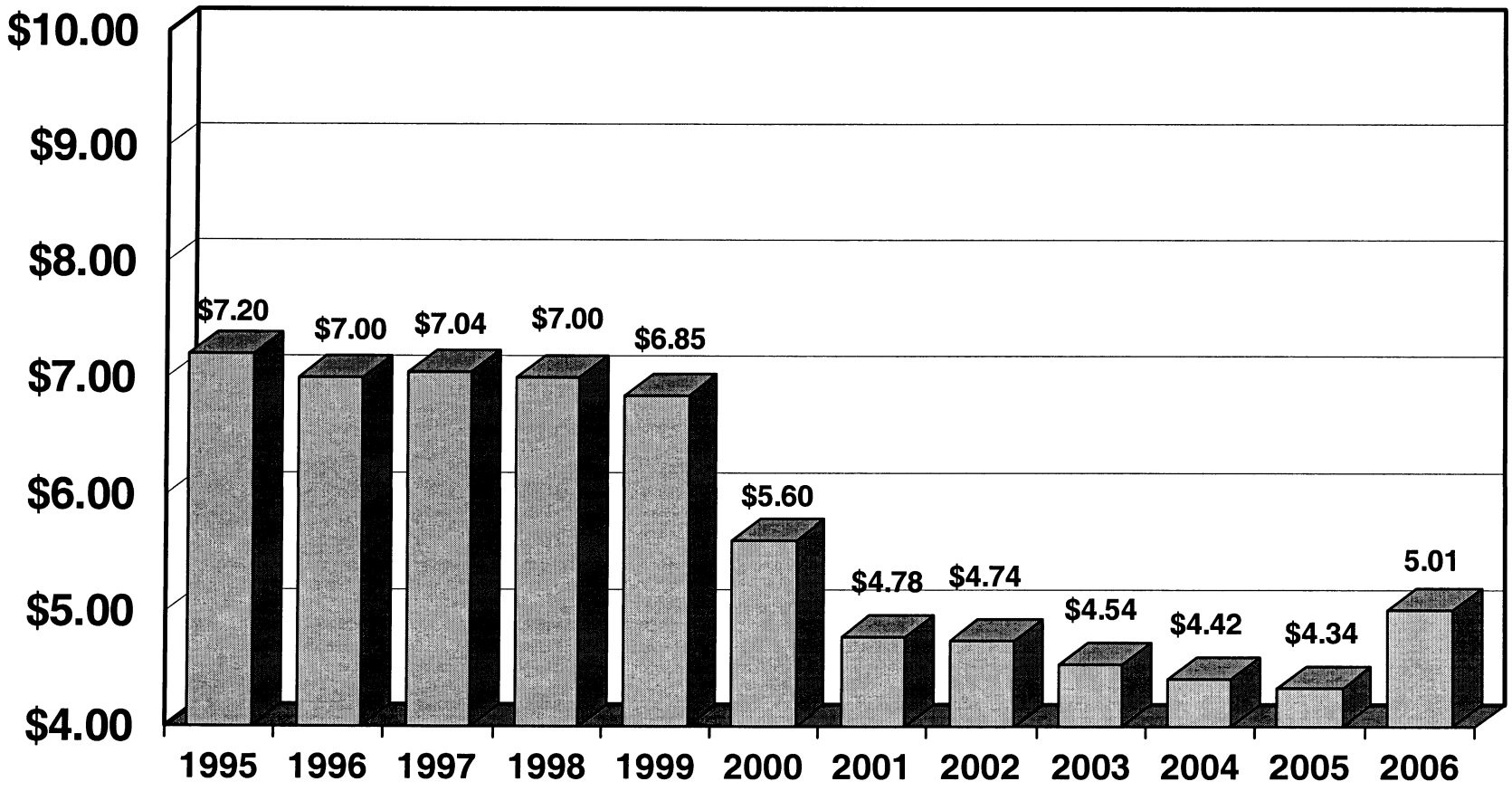
When 2006 Proposed non-property tax revenues of $384,120,536 are applied against 2006 Proposed County share expenditures of $574,966,064 a combined 2006 County property tax levy totaling $190,845,528 is derived.



The respective shares of the Proposed 2006 County property tax levy for each of the two components of the County property tax bill are shown above and compared with the tax levy distributions in the 2005 Adopted Budget.

Erie County Average Property Tax Rates Per $1,000 of Equalized Taxable Full Value

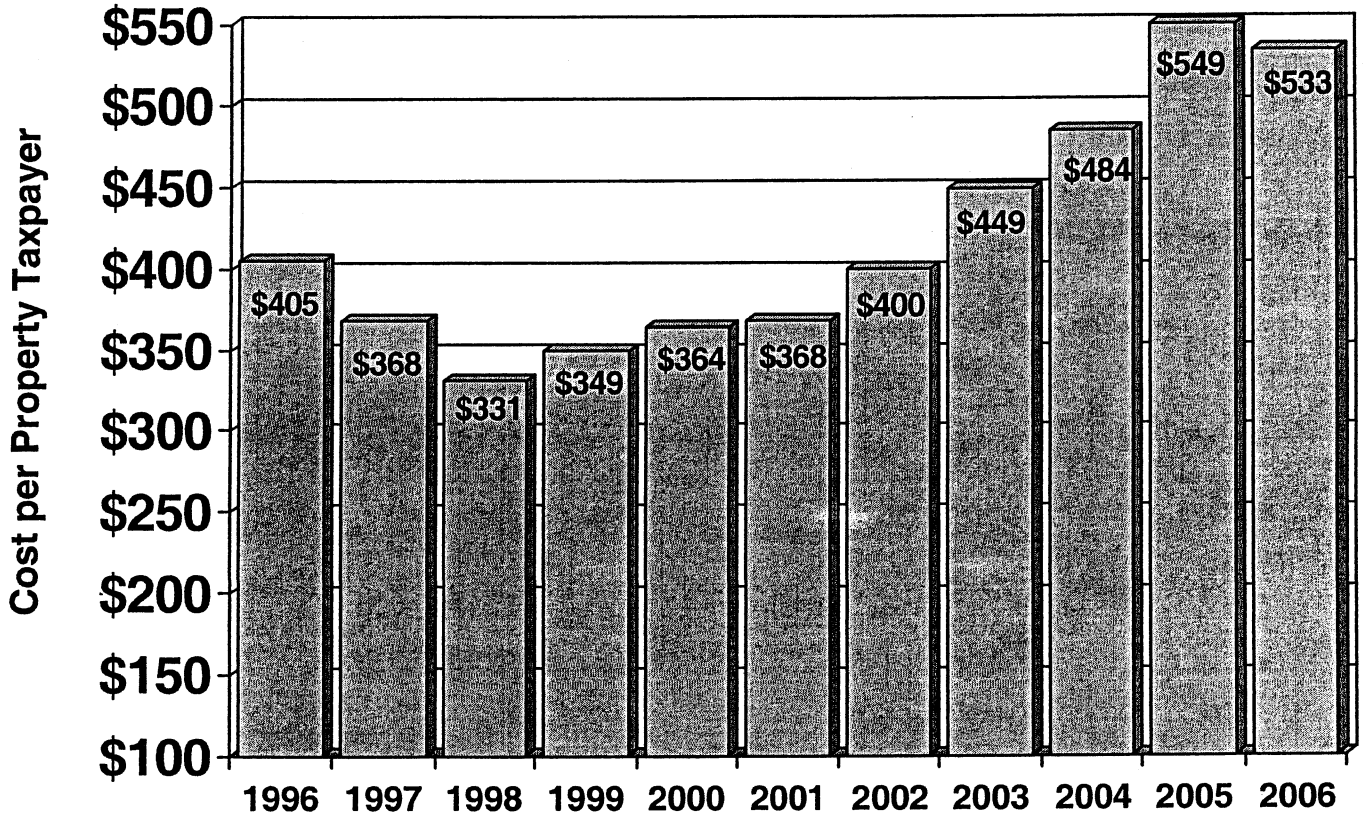
1995 - 2006



Change in Equalized Full Value Property Tax Rates

MUNICIPALITY	2005 COUNTY TAX RATE	2006 COUNTY TAX RATE	$ CHANGE	% CHANGE
BUFFALO CITY	4.30	4.92	0.62	14.33%
LACKAWANNA CITY	4.99	6.05	1.05	21.09%
TONAWANDA CITY	5.29	6.27	0.98	18.45%
ALDEN	7.13	8.87	1.74	24.39%
AMHERST	4.34	4.96	0.62	14.28%
AURORA	8.55	10.23	1.69	19.74%
BOSTON	7.03	5.05	-1.98	-28.13%
BRANT	4.37	5.00	0.63	14.42%
CHEEKTOWAGA	6.88	7.86	0.98	14.19%
CLARENCE	4.31	4.93	0.62	14.31%
COLDEN	8.73	9.66	0.93	10.66%
COLLINS	5.73	6.30	0.57	9.95%
CONCORD	7.71	9.30	1.59	20.68%
EDEN	5.43	6.63	1.21	22.22%
ELMA	72.98	90.17	17.18	23.55%
EVANS	5.88	7.01	1.13	19.16%
GRAND ISLAND	7.40	8.92	1.52	20.55%
HAMBURG	5.93	7.16	1.23	20.79%
HOLLAND	4.37	4.99	0.62	14.15%
LANCASTER	5.89	4.99	-0.90	-15.27%
MARILLA	7.62	9.55	1.94	25.42%
NEWSTEAD	4.35	4.97	0.62	14.33%
NORTH COLLINS	4.37	5.01	0.64	14.59%
ORCHARD PARK	6.21	7.41	1.20	19.32%
SARDINIA	6.35	7.26	0.91	14.30%
TONAWANDA	7.37	8.81	1.44	19.54%
WALES	8.09	9.99	1.89	23.40%
WEST SENECA	7.91	9.48	1.57	19.90%
AVERAGE	4.34	5.01	0.67	15.44%

Growth in average annual cost of Medicaid per property taxpayer since 1996



SNAPSHOT OF ERIE COUNTY

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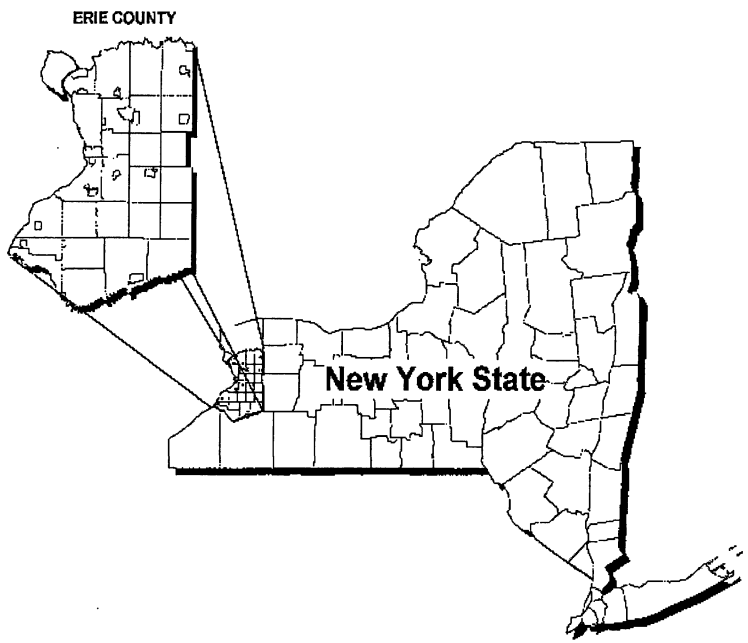


GEOGRAPHIC SIZE

Erie County is a metropolitan center located on the western border of the State covering 1,058 square miles. The County is bounded by Lake Erie to the west, Niagara County and Canada to the north, Genesee County and Wyoming County to the east, and Cattaraugus and Chautauqua Counties to the south. More than half the population in both countries (160,000,000 people), as well as 52 percent of the personal income ($5 trillion) created by the United States and Canada, are within 500 miles of Erie County. In addition, three-quarters of Canada's manufacturing activity and 55 percent of the United States' manufacturing activity fall within that radius. Located within the County are three cities and 25 towns, including the City of Buffalo, the second largest city in the State, which serves as the County seat.

GOVERNMENT

Erie County is governed under a home rule charter which provides for the separation of legislative and executive functions. The Erie County Charter was enacted as Erie County Local Law No. 1 - 1959, and was approved by referendum on November 3, 1959, and became effective when filed with the Secretary of

State on November 17, 1959. The County Executive, elected to a four year term, is the chief executive officer of the County. The County Legislature, consisting of 15 members elected to two year terms, is the County's governing body. Other elected positions are Comptroller, County Clerk, District Attorney, and Sheriff.

POPULATION

The Bureau of Census population statistics for Erie County are as follows:

Year	Population
1970	1,113,491
1980	1,015,472
1990	968,532
2000	950,265

The 2000 population of the cities and five largest towns are as follows:

Municipality	2000 Population
Buffalo, City	292,648
Lackawanna, City	19,064
Tonawanda, City	16,136
Amherst, Town	116,510
Cheektowaga, Town	94,019
Tonawanda, Town	78,155
Hamburg, Town	56,259
West Seneca, Town	45,920

HOUSING

The cost of purchasing a home in Erie County continues to be lower than in most other areas of the Northeastern United States. The table that follows shows the average median selling price of a home in Erie County and the percent of increase from the previous year for the years 1995 to 2004.

Housing Costs

Year	Average Median Selling Price	Percent Change
1995	$ 81,908	
1996	$ 83,129	1.49%
1997	$ 82,096	-1.24%
1998	$ 83,841	2.13%
1999	$ 81,408	-2.90%
2000	$ 79,769	-2.01%
2001	$ 83,240	4.35%
2002	$ 84,288	1.26%
2003	$ 88,273	4.73%
2004	$ 92,513	4.80%

ECONOMY

Erie County is a major New York industrial and commercial center. The following tables illustrate the major components of employment in the Buffalo-Niagara Falls Metropolitan Statistical Area (MSA).

Components of Buffalo & Niagara Falls Economy

Category	%
Manufacturing	12.12%
Trade, Transportation & Utilities	18.62
Finance, Insurance, Real Estate	8.28
Services	39.88
Government	17.40
Construction and Mining	3.70

Source: NYS Department of Labor – Annual Ave. 2004 Data

Ten Largest Employers In WNY

Organization	Employees
State of New York	16,655
United States of America	10,000
Tops Markets LLC	8,000
Erie County	7,269
Kaleida Health	6,866
University at Buffalo	6,488
Buffalo City School District	5,319
HSBC Bank USA N.A.	5,100
Catholic Health Systems	4,616
M & T Bank	4,163

Source: Business First, 10/27/05

Total Labor Force and Employment (In 000's)

Year	No. Employed
1995	539.4
1996	539.4
1997	544.3
1998	545.6
1999	554.3
2000	558.3
2001	549.9
2002	548.1
2003	545.8
2004	547.5

Source: NYS Department of Labor - Annual Data

Annual Average Unemployment Rates 1995-2004 (a)

	Erie County	New York State	United States
1995	5.2	6.3	5.6
1996	4.9	6.2	5.4
1997	5.1	6.4	4.7
1998	5.1	5.6	4.4
1999	5.2	5.2	4.0
2000	4.2	4.6	4.0
2001	4.7	4.9	4.7
2002	5.5	6.2	5.8
2003	5.8	6.4	6.0
2004	5.7	5.8	5.5

(a) Percent of total force unemployed, by place of residence, not seasonally adjusted.

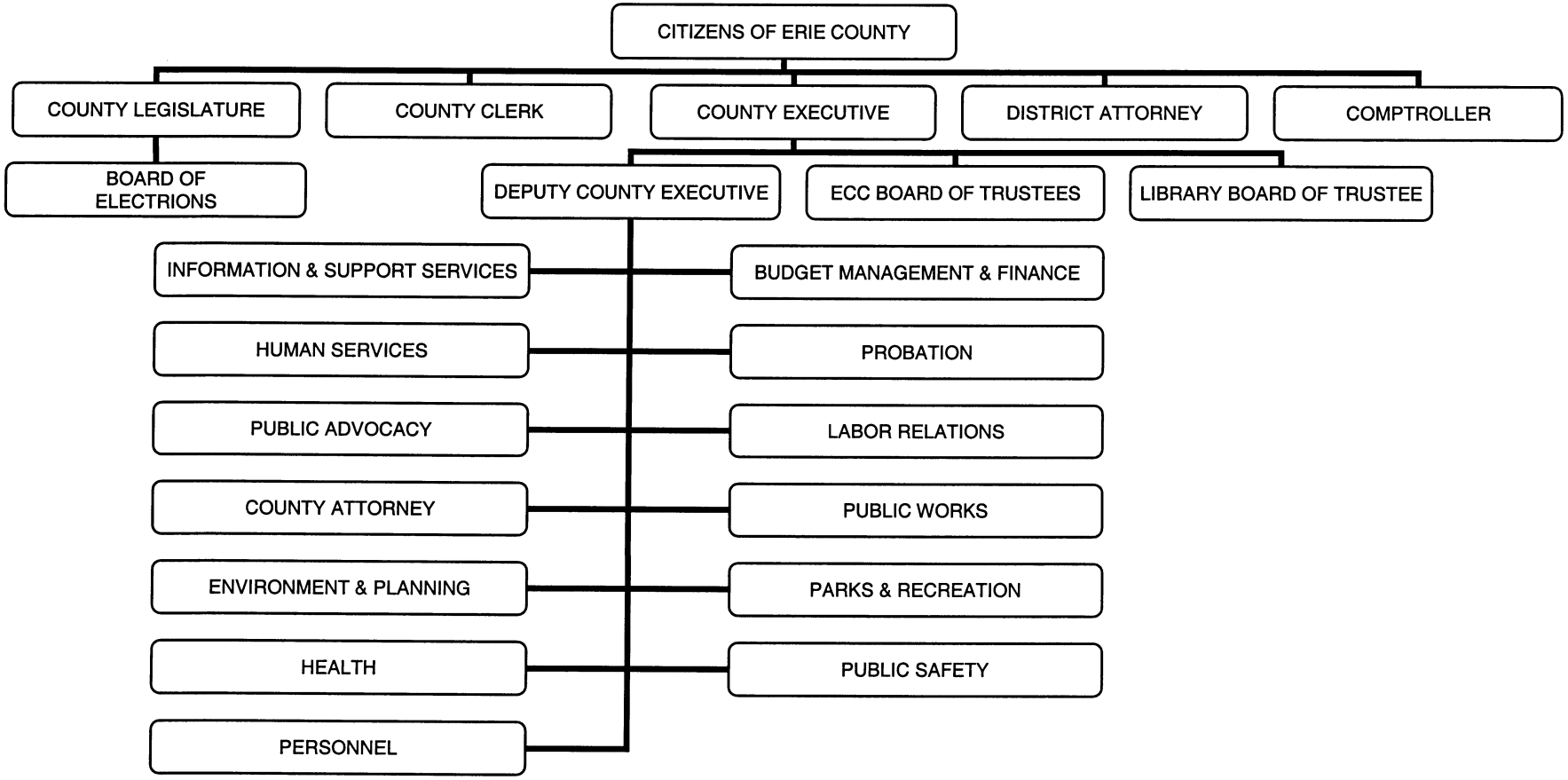
Source: U.S. Rate - U.S. Department of Labor, Bureau of Labor Statistics Other Rates - New York State Department of Labor, Labor Market Information

Ten Largest Taxpayers
(As of December 31, 2005)

	Equalized Taxable Valuation
Dist-National Fuel Gas	$ 615,690,207
Niagara Mohawk Power Corp.	522,285,967
Verizon New York, Inc.	321,886,242
Benderson Development Co.	257,098,876
NYSEG - Tax Department	199,953,811
Pyramid Co. of Buffalo	134,516,769
Pennsylvania Lines LLC	96,302,393
DDR MDT LLC	86,226,065
HSBC Bank USA	67,393,954
Boulevard Mall LLC	57,972,372
Total	$2,359,326,656

Source: Erie County Division of Budget, Management and Finance

OVERVIEW
ERIE COUNTY ORGANIZATIONAL CHART



THE BUDGET PROCESS

DYNAMICS OF BUDGETING

Budgeting is a dynamic process. It demands continuous monitoring of actual expenses and revenues. It involves ongoing study to determine the accuracy of budget estimates and the need for corrective action. And, it requires periodic forecasting to determine how changes in the fiscal environment, revisions to County policies and new service demands will impact on future budgetary needs.

While budgeting is a year-round process, the development of the annual budget usually commences seven months prior to the start of the new fiscal year. The procedures governing the preparation, submission and adoption of Erie County's annual budget are prescribed in Article 18 of the Erie County Charter and Article 18 of the Erie County Administrative Code.

BUDGET PREPARATION CALENDAR

May: Budget planning for the County's next fiscal year begins in a concrete manner once the state budget has been finalized. The state budget for 2005 was adopted by April 1. While by law the state budget should be adopted by April 1, in recent years the adoption date has slipped to August (in 1999) and June (in 2000). In 2001, the state budget was adopted in phases from August through October 4, 2002. In 2003, the state budget was adopted in May and in 2004 the state budget was adopted in August.

Budget forecasts and targets are developed and evaluated based on County budget monitoring data, state budget impact data, estimates of inflationary cost increases needed to maintain current service levels, and estimates of the costs associated with new service needs.

June: Detailed budget instructions and specific budget targets are issued to department heads in June to guide the preparation of department budget requests.

July: Departments, in turn, submit their detailed budget requests to the County Executive for consideration at the end of July.

August: The County Executive and the Director of Budget & Management hold public hearings in late August to review departmental budget requests.

September - October: Departmental budget requests are analyzed in detail by staff in the Division of Budget, Management and Finance during the

September - October period. Each expenditure and revenue account is evaluated to determine the best estimates of revenue available and the most accurate estimates of necessary and optional expenses.

Proposed budget recommendations and alternatives are prepared by the Budget Division for review and consideration by the County Executive. The County Executive's budget decisions are then incorporated by Budget staff into a Proposed Budget document which the County Executive submits to the Erie County Legislature. The County Executive's recommended Proposed Budget is the starting point for the Legislature's adoption of a County budget.

BUDGET ADOPTION PROCESS

The County Executive is required by the Erie County Charter and the Administrative Code to submit a Proposed Budget for the next fiscal year to the Erie County Legislature on or before November 10th each year. The Proposed Budget contains estimates of operating revenues and expenses for each administrative unit of County government, a capital budget and a six-year capital program. It must be presented in the form of a line-item budget.

The Proposed Budget is accompanied by the County Executive's Budget Message. The message highlights important features of the Proposed Budget and outlines the key assumptions, policies and initiatives on which it is based.

After receiving the Proposed Budget, the Legislature holds public hearings and considers whether proposed budget items should be amended. They may add, delete, increase or decrease items of expense (appropriation), except for those items required by law or for repayment of debt.

The 2006 budget must be adopted by the Legislature by the first Tuesday in December (December 6, 2005). An annual budget adoption meeting is held for this purpose, at which time the Legislature votes on any changes to be incorporated into the Adopted Budget.

If the Legislature fails to approve changes to the Proposed Budget, it is considered to have been adopted with no further action required by the County Executive. If the budget adopted by the Legislature does contain additions or increases, it must be presented to the County Executive by the first Wednesday of December (December 7, 2005) for consideration of vetoes.

The County Executive may veto any items added or increased by the Legislature to which he objects. Deletions or decreases are not subject to veto. If items are vetoed by the County Executive, a statement indicating the vetoed items and the reason for each veto must be returned to the Legislature by the Monday preceding the second Tuesday in December (December 12, 2005).

The Legislature may override the County Executive's vetoes by a two-thirds majority vote. This must be done on the second Tuesday of December (December 13, 2005).

The budget, incorporating any legislative changes, executive vetoes, and legislative veto overrides is considered adopted in final form as of the second Tuesday in December (December 13, 2005).

REVISIONS AFTER BUDGET ADOPTION

Once adopted, no County department may spend funds in excess of the amount appropriated for each line-item of expense. Occasionally, it is necessary to revise the Adopted Budget during the year to adjust appropriations to match actual spending requirements. This is done either by transferring funds from one appropriation to another within the same administrative unit, or by appropriating unanticipated revenue that has been received.

The County Executive may transfer part or all of the unencumbered appropriation balance between line-items of expense within the same administrative unit if the amount for a given line-item transfer is $1,000 or less. Approval of the Legislature is required, in the form of a legislative resolution, if the transfer exceeds $1,000 or if it would affect any salary rate or salary total.

The appropriation of any unanticipated revenue requires the approval, by resolution, of the Erie County Legislature, as does the creation or deletion of any staff position associated with an appropriation revision.

Resolutions which seek approval to revise the Adopted Budget are submitted to the Legislature by County administrative units through the County Executive's Office. They are considered by the Legislature throughout the year at their bi-monthly legislative sessions.

BUDGET MONITORING PROCESS

The Division of Budget, Management and Finance produces monthly Budget Monitoring Reports which are commonly referred to as the BMR. The BMR reports on approximately twenty-five appropriation and revenue accounts that are critical to maintaining a balanced budget. The report also contains impact statements on the local effects of federal and state policies.

The BMR is designed to give management a measurement tool for determining if actual revenues and expenditures are in line with estimated amounts. This timely information allows the County to detect problems and take corrective budgetary action, if required.

In addition to the BMR, other reports are generated periodically to evaluate budget performance, including:

- ongoing tracking and analysis of personnel matters including overtime usage, full-time

position vacancies and part-time employee accounts;

- ongoing tracking and analysis of local share Medicaid expenditures, as well as Safety Net Assistance and Family Assistance caseloads;

- periodic reports reflecting population counts at County institutions, including the Erie County Detention Center, the Holding Center and the Correctional Facility.

ADAPTING TO CHANGE

Approximately nineteen (21) percent of Erie County's revenue comes from New York State through various aid programs.

The Division of Budget, Management and Finance devotes considerable staff resources to evaluating and quantifying potential impacts of the Governor's proposed annual budget. This fiscal impact information is shared with State Legislative representatives, members of the County Legislature and interested citizens as a means for lobbying for change.

Subsequent to the New York State Legislature's adoption of a final New York State Budget, a "Statement on the Fiscal Impact of the New York State Budget" may be released to the Erie County Legislature, along with a comprehensive set of budget amendments if any are necessary to offset state aid losses with expenditure reductions and unanticipated revenues. The Erie County Legislature reviews any proposed amendments that may be submitted and usually enacts the plan, along with its own amendments to it.

The County Administration and the County Legislature's willingness to adapt to change in a timely manner has allowed Erie County government to maintain balanced budgets in uncertain economic times.

OPERATING BUDGET CALENDAR

January

County Fiscal Year Begins January 1

Tax Bills Sent to Taxpayers in the City of Buffalo and First Class Towns

Division of Budget, Management and Finance (DBMF) Develops Monthly Budget Allotments for Current Year Budget

February

DBMF Reviews Impact of Governor's Proposed Budget State Budget Impact Report Sent to State Legislators

Areas Identified for Special Studies on Cost Containment and Revenue Enhancement

Tax Bills Sent to 2nd Class Towns

March

DBMF Begins Development of Ensuing Year Budget Forecast

April

DBMF Begins to Develop Budget Targets for Departments

Special Studies Continue

May

DBMF Assembles Ensuing Year Budget Instructions Including Appropriation and Revenue Worksheets and Preliminary Personal Services Data Runs

June

Budget Instructions Sent to Depts. Including Budget Targets

Special Studies Are Concluded

July

Depts. Prepare Ensuing Year Budget Revenues and Submit to DBMF

Depts. Submit Personnel Change Requests to Personnel Dept.

August

Co. Exec. and DBMF Conduct Hearings on Dept. Budget Requests

Personnel Dept. Submits Recommendations to DBMF Budget Request Forms Sent to Community Agencies

September

County Exec. and DBMF Begin Review of Dept Requests

Community Agencies Submit Budget Requests

October

County Exec. and DBMF Complete Review and Make Recommendations on Requests for Depts. and Community Agencies
Special Studies are Incorporated Into Proposed Budget

November

County Exec. Submits Proposed Budget to Legislature by Nov. 10
Legislature Reviews Proposed Budget and Conducts Hearings
Legislature Holds Public Hearings

December

Deadline for Legislature to Adopt 2006 Budget - 12/6/05
Deadline for Legislature to Return Budget to Co. Exec. if any Increases - 12/7/05
Deadline for County Exec. to Veto any Increases - 12/12/05
Deadline for Legislature to Meet and Consider County Exec.'s Vetoes - 12/13/05

Final Equalized Tax Rates are Determined. Legislature Adopts Final Real Property Tax Levies.

Ongoing: Budget Analysts Meet with Departments to Monitor Operating Budgets Throughout the Year.

GLOSSARY

ACCOUNT

A category of expense, such as office supplies, personal services, or utilities. Accounts for expense may be broken down into subcategories called subaccounts.

ACCRUAL

Recognition and recording of accounts receivable as revenue and accounts payable as expenditures in the current period, but for which cash receipts or disbursements have not yet occurred.

ACCRUAL ACCOUNTING

A basis of accounting in which expenditures and revenues are recorded at the time they are incurred or are available, as opposed to when cash is actually received or spent.

ADJUSTED BUDGET

The adopted budget as modified by all changes to budgeted revenue and appropriation accounts approved and processed as of July 31st.

ADOPTED BUDGET

The budget plan for the next fiscal year, which has been formally approved pursuant to the provisions of article xviii of the Erie County Charter.

APPROPRIATED FUND BALANCE

The amount of unreserved fund balance (surplus) available from previous years designated for use in the current year. An appropriated fund balance is an excess of liquid assets over liabilities. The Erie County Charter prescribes that a fund balance from a given year cannot be appropriated until the next succeeding budget year. Thus, a 2004 fund balance may be appropriated in 2006.

APPROPRIATION

A specific amount of money authorized by the Legislature for the purchase of goods and services.

ASSESSED VALUATION

The value set upon real property by local tax assessors and the state as the basis for levying real property taxes.

CAPITAL BUDGET/EXPENDITURES

Budgets/expenditures in the Capital Projects Fund for major physical improvements and construction, or for purchase of equipment having a useful life of at least five years. The Capital Budget is included in the annual budget documents, as required by the County Charter, but is not a part of the operating budget, nor is it considered part of the operating fund.

COMMUNITY DEVELOPMENT FUND

A Special Revenue Fund used to assist participating municipalities in the development of locally approved community or economic development activities, including housing programs, which are eligible under Federal program regulations. This fund is included in the County's annual budget documents in order to secure legislative authorizations, but it is not a part of the operating budget nor is it considered an operating fund.

CONTINGENCY

An appropriation of funds to cover unforeseen events that may occur during the fiscal year, or reserved to cover future events, which can be foreseen.

COUNTY SHARE

The amount of support required from general county resources (e.g., property or sales taxes), after all other revenue sources attributed to the operations of a department or division are subtracted from total appropriations or expenditures.

COUNTYWIDE APPROPRIATIONS/REVENUES

Appropriations and revenues, such as debt service expenditures or sales tax revenues, which cannot be directly attributed to the operations or operational responsibilities of specific departments.

DEBT SERVICE

The county's obligation to pay the principal and interest on all bonds and other debt obligations according to a predetermined payment schedule.

DEBT SERVICE FUND

A special fund established to account for the payment of interest and principal on long-term debt. The Debt Service Fund is a part of the operating budget and is considered an operating fund.

DEFICIT

The excess of expenditures over revenues during an accounting period.

DELETE

A currently authorized position and/or job title deleted from the budget.

DOWNTOWN MALL FUND

A Special Revenue Fund used to account for revenues raised through a special district charge levy and the subsequent expenditure of these monies for the operation and maintenance of a downtown pedestrian/transit mall. This fund is not included in the county's annual budget documents, nor is it considered an operating fund.

ECIDA

The Erie County Industrial Development Agency is a public benefit corporation which coordinates economic development for Erie County. It authorizes industrial revenue bonds for eligible projects and administers a revolving loan program for businesses in specific county areas.

ENCUMBRANCE

Financial commitments related to unperformed contracts for the purchase of goods and services. Purchase transactions which are not yet completed, but for which funds have been designated and specifically reserved (encumbered) for future payment when the purchase transaction is completed. Outstanding encumbrances at year-end are reported as reservations of fund balance because the commitments will be honored during the subsequent year.

E-911 FUND

A self-balancing Special Revenue Fund for appropriations and revenues associated with the operation of the Enhanced 911 emergency telephone system as required by state law when a telephone surcharge is utilized to offset E-911 service cost. The E-911 Fund is a part of the operating budget and is considered an operating fund.

ENTERPRISE FUNDS

Self-supporting governmental funds in which the services provided are financed and operated similarly to those of a private business, with user charges providing the majority of the revenues necessary to support operations. The Utility Fund is budgeted as an Enterprise Fund. The Enterprise Fund is a part of the operating budget and is considered part of the operating funds.

EQUALIZED FULL VALUATION OF TAXABLE PROPERTY

The term used to indicate the value of all real property in a taxing jurisdiction, appraised at 100% of

market value at a specified prior point in time, which has been adjusted by a factor to reflect different rates of housing market price change from area to area. The equalization factor allows comparison of full valuation on an equal dollar basis for all areas and for all time periods.

EQUALIZED FULL VALUE TAX RATE

The amount of property tax levied for each $1,000 of equalized full valuation for all non-exempt property in the county. It is calculated by dividing the equalized full valuation of taxable property by $1,000 and then dividing the county property tax levy by the result. This rate is used for all comparisons of property tax growth or reduction.

FULL VALUATION

The term used to indicate a real property appraisal at 100% of market value at a specified prior point in time.

FUND

A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Funds are self-balancing. The Erie County budget includes ten (10) funds: General Fund, E-911 Fund; the Utilities Enterprise Fund; Grant Fund; Capital Fund; Sewer Fund; Road Fund; Community Development Fund; the Debt Service Fund; and the Public Library Fund.

FUND BALANCE

The section of the financial statement that reports the results of operations. It can include various reserves including: encumbrances; retirement system credits; tax stabilization; advances to enterprise funds; and prepayments. The section can also include various designations including: subsequent years' expenditures; judgments and claims; property tax relief; and contingencies. The last part of fund balance is the undesignated portion that equals the years' surplus or deficit.

GAIN

A position and/or job title not currently authorized in a department, which is transferred in from another department or budget entity.

GENERAL FUND

The principal operating fund of the county, which includes the budgets, revenues and expenditures for most county departments.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Conventions, rules and procedures that define accepted accounting and financial reporting practice, including broad guidelines and detailed practices. The Governmental Accounting Standards Board

(GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GRANT

A contribution by a government or other organization to support a particular function, service or program.

GRANT BUDGET/EXPENDITURES

Budgets/expenditures in the Grant Special Revenue Fund related to defined projects funded by contributions from other governments or organizations to support particular functions, services or programs. The Grant Fund is not a part of the operating budget but appears in the budget documents in order to secure necessary legislative authorizations.

INDIRECT COSTS

Costs associated with, but not directly attributable to, the operation of county departments. These "overhead" costs are usually incurred by other departments in support of all operating departments.

INTERDEPARTMENTAL BILLING

The reimbursement received by a division, such as Information and Support Services, for services provided to other county departments within the same fund. Interdepartmental billings are quasi-revenues budgeted as negative appropriations.

INTERDEPARTMENTAL PAYMENT

An appropriation of funds for reimbursing other county departments, such as Information and Support Services, for services provided by departments within the same fund.

INTERFUND TRANSFERS/REVENUE

Amounts transferred from one fund to another.

JOB GROUP

The grouping of similar position classifications and their assignment to a range of salaries within a county pay scale.

LINE-ITEM BUDGET

A budget that lists each expenditure and revenue category separately, along with the amount budgeted for each specified category.

LOCAL SOURCE REVENUE

Funds that the county receives as income from local sources, such as property and sales taxes, service fees, and interest income, as opposed to funds received from other governments.

NEW POSITION

A new position in an existing job title and/or a new job title not previously budgeted.

NFTA

The Niagara Frontier Transportation Authority, created in 1967 as a public benefit corporation under the Public Authorities Law of the State, administers the regional transit system in Erie and Niagara Counties which includes a transit line, public buses and airport facilities.

OPERATING FUND/BUDGET/EXPENDITURES

Budgets/expenditures/revenues related to the annual program and spending plan for county operations, services and normal maintenance.

OTB REVENUES

Revenues received from a portion of profits of the Western Regional Off-Track Betting Corporation from a parimutuel wagering tax.

OTHER THAN PERSONAL SERVICES

Expenditures for all non-personal services, goods and services including supplies, equipment, contractual services, utilities, rental and repairs.

PERSONAL SERVICES

Expenditures for salaries and wages for full-time and part-time employees, overtime costs, shift differential, and holiday pay, etc.

PROJECT

Organizational units in the budget and accounting systems are assigned project numbers to distinguish them. Each unit with a separate budget and set of accounts has a project number.

PROPOSED BUDGET (TENTATIVE BUDGET)

The budget plan for the upcoming fiscal year recommended to the County Legislature by the County Executive for its formal approval. The Erie County Charter designates this as the "Tentative Budget". It is popularly known as the "Proposed Budget".

PUBLIC LIBRARY FUND

The Public Library Fund is used to record transactions of the Buffalo and Erie County Public Library which is supported, in whole or in part, by real property taxes. The use of the Library Fund assures compliance with Education Law, section 259 which provides that all monies received from taxes or other public sources for library purposes shall be kept in a separate fund.

The Public Library Fund is a special revenue fund. The accounting is the same as the General Fund including the use of budgetary, revenue, expenditure and fund balance accounts. It is a part of the county's operating budget and is considered an operating fund.

REALLOCATE

A change in job group but not in position title for a currently authorized position; an upgrading of a position.

RECLASS

A change in position title which may or may not change the job group for a currently authorized position.

REDUCTIONS FROM PERSONAL SERVICES

Anticipated savings in salary and fringe benefit expenses resulting from temporary job vacancies created by employee turnover. This amount is subtracted from the amount budgeted for salaries and fringe benefits in the form of a negative appropriation.

RESERVE

Funds which are accumulated, held and set-aside for future use or the payment of some future obligation. Funds held in reserve may be restricted to particular uses or they may be unrestricted.

REVENUE

Funds that the county receives as income, including tax payments, service fees, receipts from other governments, fines, forfeitures, grants, and interest income, etc.

ROAD FUND

A Special Revenue Fund used to account for all revenues and expenditures related to the maintenance of county roads and bridges, snow removal, and the construction and reconstruction of county roads not required to be recorded in the Capital Projects Fund. The Road Fund is a part of the operating budget of the county and is considered an operating fund.

SEWER DISTRICT BUDGETS/EXPENDITURES

Budgets/expenditures in the Sewer Special Revenue Fund related to the annual program and spending plan for sewer facility operations, services and normal maintenance. Sewer districts are self-supporting entities with a separate authority to levy real property taxes. The Sewer Fund is included in the annual budget documents because of the need for legislative authorizations, but it is not a part of the operating budget, nor is it considered an operating fund.

SOURCE

A category of revenue, such as local source, state aid, or federal aid. Revenue sources may be broken down into subsources.

SUBACCOUNT - EXPENSE

A subcategory of expense, such as electric, telephone, and water, within a category of expense (utilities).

SUBACCOUNT – REVENUE

A subcategory of revenue, such as sales tax, interest earnings, service fees, within a revenue category or source (local source revenues).

SURPLUS

The excess of revenues over expenditures during an accounting period.

TAXABLE ASSESSED VALUATION

The value of non-exempt (taxable) real property in a taxing jurisdiction on which the jurisdiction's portion of the County real property tax levy is spread.

TAXABLE ASSESSED VALUE TAX RATE

The amount of property tax levied for each $1,000 of taxable assessed valuation of real property in each taxing jurisdiction. It is calculated by dividing each jurisdiction's share of the County real property tax levy by the taxable assessed valuation of all non-exempt (taxable) real property in the jurisdiction, and dividing the result by 1,000.

TAX LEVY

The total amount of real property tax revenue to be raised by the county.

TENTATIVE BUDGET (PROPOSED BUDGET)

The budget plan for the upcoming fiscal year recommended to the County Legislature by the County Executive for its formal approval. The Erie County Charter designates this as the “Tentative Budget”. It is popularly known as the “Proposed Budget”.

TRANSFER

A currently authorized position and/or job title in a department, which is transferred out to another department or budget entity.

UTILITIES FUND

An Enterprise Fund created to provide financial accounting and support necessary for the operation of the Erie County Utilities Aggregation. This fund allows members of the aggregation (cities, towns,

villages, and authorities in Erie and neighboring counties) to jointly purchase natural gas, heating oil and electric utilities at reduced cost. The Utilities Fund is part of the operating budget and is considered an operating fund.

FINANCIAL STRUCTURE

FISCAL YEAR

The County's Fiscal year begins January 1st and ends December 31st of each calendar year.

FUND STRUCTURE

The County's budgetary and accounting systems are organized and operated on a "Fund" basis. Each fund is considered a separate entity and is made up of a set of inter-related and self-balancing accounts. Together, these accounts comprise a fund's assets, liabilities, fund/balance/retained earnings, revenues and expenditures/expenses.

The accounts in a fund are segregated and related to one another for the purpose of carrying out specific activities or attaining certain objectives. They are created and operated in accordance with law and/or special regulations, restrictions or limitations, or as dictated by generally accepted accounting principles (GAAP).

Erie County utilizes the funds described below. All funds are included in the annual budget documents except the Downtown Mall Fund and the Tobacco Proceeds Fund. All funds are included in the County's General Purpose Financial Statements.

General Fund (Budget Fund 110): the principal operating fund which includes all operations, activities and resources not required to be recorded in other funds.

Funding Sources: Real property and Sales taxes; departmental charges; State and Federal reimbursements; client recoveries.

Special Revenue Funds: used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The annual budget documents include the following Special Revenue Funds which are shown in the same manner in the County's annual financial statements.

Grant Fund (Budget Fund 281 and Budget Fund 821 – Library)

Funding Sources: Transfer payments and/or subsidy from General Fund; State and Federal aid; grant income.

Community Development (Budget Fund 290)

Funding Sources: Federal Aid.

Sewer Fund (Budget Fund 220)

Funding sources: Sewer Real Property Tax; user fees.

Road Fund (Budget Fund 210)

Funding Sources: Subsidy payment from General Fund; State aid; Real Estate Transfer Tax; charges.

E-911 Fund (Budget Fund 230)

Funding Sources: Telephone access line surcharge.

The following Special Revenue Fund is included in the County's annual financial statements as a component unit:

Public Library Fund (Budget Fund 820)

Funding Sources: Real Property tax; State aid; library charges.

Debt Service Fund (Budget Fund 310): used to account for current payments of principal and interest on general obligation long-term debt (bonds) and for Financial resources accumulated in reserve for payment of future principal and interest on long-term indebtedness.

Funding Sources: Transfers from other funds; interest earnings on reserves.

The following next two funds included in the County's annual financial statements but are not included in the annual budget documents.

Downtown Mall Fund

Funding Sources: Special district assessment.

Tobacco Proceeds Fund: used to fund capital projects that otherwise would have been supported by operating funds or the issuance of bonds.

Funding Sources: Net proceeds from the County's securitization of its share of the 1998 Master Settlement Agreement.

Capital Projects Funds (Budget Funds 410-490): used to account for the financial resources to be used for the acquisition, construction or reconstruction of major permanent facilities having a relatively long useful life and for equipment purchased from the proceeds of long-term debt (other than those financed by the Enterprise Fund).
Funding Sources: Proceeds from bonds issued; State aid.

Enterprise Fund: used to account for ongoing organizations or activities that are similar to those found in the private sector which provide goods or services to the general public. The costs of providing

goods or services to the public on a continuing basis are financed or recovered primarily through user charges.

Utilities Fund (Budget Fund 140)

Funding Sources: Utility user charges.

Erie County Medical Center

Erie County Home

No longer included in the County budget. The ECMC Healthcare Network became a Public Benefit Corporation in 2004.

Erie Community College: used to account for the resources received and used to operate the Community College. The State mandates a fiscal year ending August 31st for the community College. For this reason, and also because of differences in accounting principles for colleges and those for local governments, the Community College budget and financial statements. The Community College budget is adopted in July of each year.

Funding Sources: State aid; student tuition; County contribution form the County budget-General Fund.

COUNTY OPERATING FUNDS/BUDGET

The funds and their associated budgets that are related to the annual spending plan for the County operations, services and normal maintenance are referred to as the operating budget. In 2006, the operating budget includes the following operating funds: General Fund; Road Fund; E-911 Fund; Debt Service Fund; the Enterprise Fund (Utilities Fund); and the Public Library Fund.

Other funds that appear in the budget documents (Community Development; Sewer Fund; Grant Fund; and Capitol Projects Fund) are in the documents because of Charter requirements or the need for specific legislative authorizations. They are not a part of the operating budget, nor are they included among the operating funds. Their revenue and appropriations are excluded in calculating the amount of the total operating budget or the operating funds total.

ACCOUNTING AND BUDGETING PRINCIPLES

The Erie County Charter and Administrative Code require a line-item budget organized or classified on the basis of administrative units. The budget, accounting and reporting system are structured to support this requirement on an ongoing basis for local purposes.

The accounting and budget structure required by the local Charter and Code is not consistent with the Uniform System of Accounts for Counties (USAC) structure required by the State for financial reporting purposes. Specialized account coding is used to convert detailed County accounting data to the USAC

structure as required for financial reporting and for the preparation of the annual financial statements.

The County's financial statements are prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities, and are presented in the USAC format.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

Measurement focus is the determination of what is expressed in reporting an entity's financial performance and position, (i.e., expenditures or expenses). A particular measurement focus is accomplished both by considering what resources will be measured and the basis of accounting.

Basis of accounting refers to when revenues, expenditures/expenses, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus.

Accrual Basis – Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Modified Accrual Basis – Under this basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues from federal, state, or other grants designated for specific County expenditure are recognized when the related expenditures are incurred.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recoded only when payment is due and expenditures for inventory-type items and for prepayments (except retirement) are recognized at the time of the disbursements.

In the County's Comprehensive Annual Financial Report ("CAFR"), the government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary fund financial statement. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

BUDGETS AND BUDGETARY DATA

Annual appropriated budgets are adopted and employed for control of the General Fund; the Road; Sewer, and E-911 Special Revenue Funds; the Utilities Aggregation Enterprise Fund; and the Debt Service Fund, minimally detailed to the department and account level. These budgets are adopted on a basis consistent with GAAP, except that encumbrances are reported as budgetary expenditures in the year of incurrence of commitment to purchase, as well as in the year of expenditure if the expenditure occurs in a fiscal year subsequent to the commitment in the General and the enumerated Special Revenue Funds. All unencumbered appropriations lapse at the end of the fiscal year. Annual appropriated budgets are not employed for the Grants and Community Development Special Funds. A reconciliation to convert GAAP basis data to the budgetary basis is provided in the financial statements.

ACCOUNT AND BUDGET CODES

Account and budget codes classify expenditures/appropriations and revenues by category. The structure of account and budget codes used by Erie County is consistent with the local Charter and Code requirements for a line-item budget organized by administrative unit.

Administrative Unit Codes: The budget and accounting systems are structured so that budgeting and accounting can be controlled at the fund, business area/fund center and department level as appropriate. Budgets are usually adopted at the project/department level in the General Fund including Social Services, the Utilities Fund (Enterprise Fund) and Special Revenue Funds. Budgets are adopted at the project level for grants and Community Development projects. The Debt Service Fund is adopted at the fund level.

Administrative Unit coding in the budget and accounting systems is categorized according to the following structure:

Fund
Department
Fund Center (Business Area)

Fund center coding is used to identify separately budgeted administrative units. A three digit Fund Center designates the overall department level. If divisions within a department are separately

budgeted they are designated with a five digit fund center code.

Account Codes: Account codes are used to identify expenditures/ appropriations and revenues.

Revenues and expenditures are appropriated and adopted by the Legislature at the account level, which is indicated by a six-digit account code in the budget. All accounts are part of a hierarchy which serves to group accounts into like categories.

Expenditures/appropriation and revenue coding in the budget and accounting systems is generally categorized according to the following structure:

Expenditure/Appropriation Codes

Account*	Description
500000-500350	Personal Services
501000	Overtime
502000-502130	Fringe Benefits
504992	Contractual Salary Reserve
504990-504995	Reductions for Turnover
505000-506400	Supplies & Repairs
510000-555050	Other
516000-520110	Contractual
525000-530020	Assistance Payments
561250-561450	Equipment
550000-550800	Debt Service
910100-980000	Interdepartmental
559000-575000	Interfund

Revenue Codes

Account*	Description
400000-400070	Real PropertyTax Revenues
402000-402600;	Local Source Revenues
415000-467000	Fees, Other Taxes
405000-409040	State Aid or Reimbursement
410000-414020	Federal Aid or Reimbursement
486000-486030	Interfund Revenues

*Specific descriptive account titles and codes are provided throughout the budget documents for each account.

BUDGETING FOR FRINGE BENEFITS

Fringe benefits are appropriated separately in each fund included in the budget which also has budgeted employees and authorized payroll expenses.

Fringe benefits are budgeted at the fund level for all funds except the Grant Fund (Budget Fund 281), Community Development (Budget Fund 290), and the Sewer Fund (Budget Fund 220). Fringe Benefits are budgeted at the individual project level for grants and community development projects. They are budgeted for each sewer district (project/department) In the Sewer Fund.

Fund level budgeting of fringe benefits corresponds to administrative units at the department

level for all other funds listed below. The correspondence of fund with department in these funds results in budget detail and totals, which are directly comparable over time. All historical, current year and next budget year columns in the following budgets will include comparable fringe benefit amounts.

Utilities Fund (Budget Fund 140)
County Road Fund (Budget Fund 210)
Public Library Fund (Budget Fund 820)

Fringe Benefits are appropriated only at the fund level for the General Fund (Budget Fund 110). Once the budget is adopted by the legislature, the fund-level total appropriations is allocated to individual administrative units (departments/fund centers) on the basis of their respective proportions of total authorized employees and/or total payroll expense.

The fund-level budgeting and subsequent reallocation of fringe benefit appropriations to projects/departments affects the comparability of General Fund department/fund center budget detail and totals over time. Historical budget columns will include the reallocation of fringe benefits to administrative units while requested, proposed budget and adopted columns will not.

Therefore, budget detail and totals for General Fund departments and divisions are comparable over time only as follows:

Fringe Benefits Included:

FY 2003 Actual Column
FY 2004 Actual Column
FY 2005 Adjusted Budget Column

Fringe Benefits Not Included:

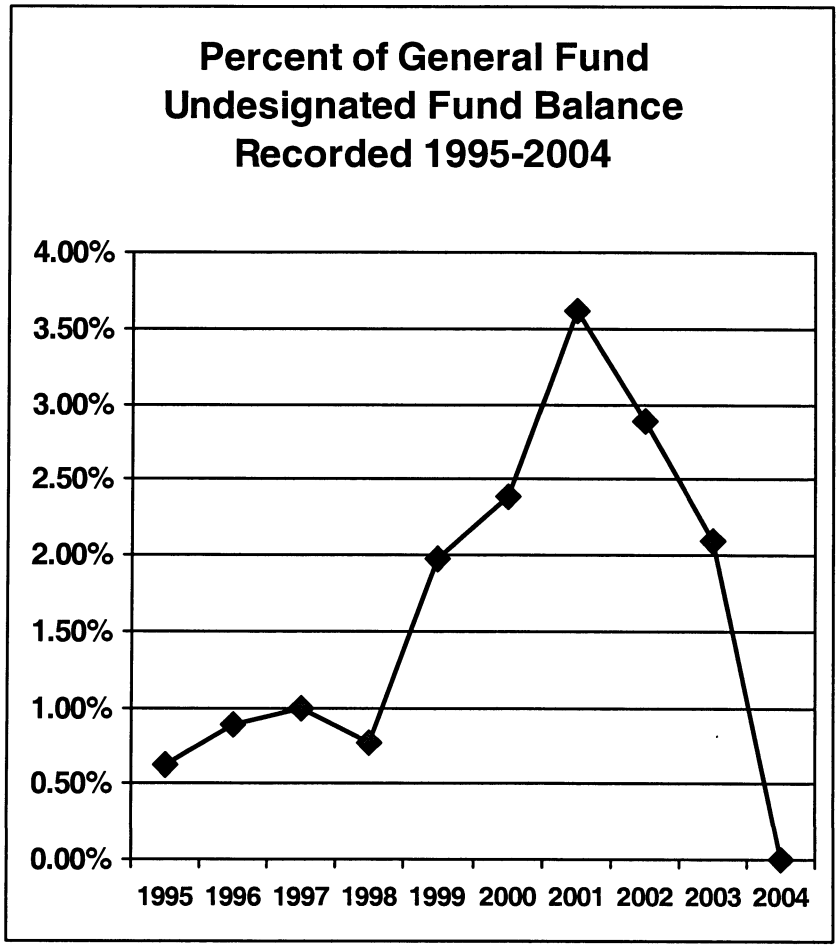
FY 2005 Adopted Budget Column
FY 2006 Department Requests Column
FY 2006 Executive Recommends Column
FY 2006 Legislative Adopted Column

Overview of All Funds in the 2006 Proposed Budget

110	General Fund	$946,741,526
140	Utility Fund	40,853,494
210	Road Fund	19,060,954
230	E-911 Fund	2,720,000
310	Debt Service	59,693,770
820	Library	25,303,129
	Total All Funds	**$1,094,372,873**

FISCAL SUMMARY

Year	Amount of General Fund Undesignated Fund Balance	Total General Fund Budget	Fund Balance as % of Total General Fund
1995	4,592,000	748,774,904	.62%
1996	6,666,971	746,048,586	.89%
1997	7,604,678	760,943,934	.99%
1998	5,882,376	762,683,497	.77%
1999	14,961,128	760,074,694	.1.97%
2000	16,813,036	704,594,460	2.39%
2001	26,166,409	723,917,429	3.61%
2002	20,553,409	712,378,050	2.89%
2003	17,860,956	855,736,888	2.09%
2004	0	873,758,394	0.00%

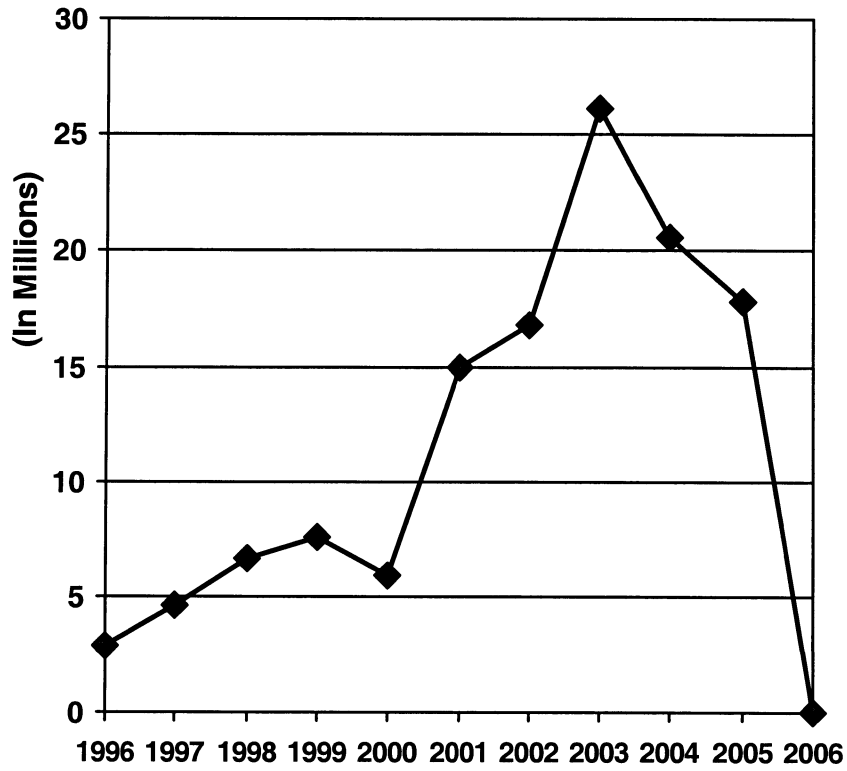


Note: All years are audited actual figures.

FISCAL SUMMARY

Year	Amount of Undesignated General Fund Fund Balance Appropriated
1996	2,868,009
1997	4,592,000
1998	6,664,942
1999	7,604,678
2000	5,882,376
2001	14,961,128
2002	16,813,036
2003	26,166,409
2004	20,553,673
2005	17,860,956
2006	0

Amount of General Fund Undesignated Fund Balance Appropriated 1996-2006



Section18.04-c of the Erie County Administrative Code requires that the Budget include the unexpended balances of the last preceding completed fiscal year which are available to meet the expenditure requirements of the ensuing fiscal year. All years are audited actual figures.

Summary of Undesignated Fund Balances Recorded for All Funds 1997-2004

Fund Name	1997	1998	1999	2000	2001	2002	2003	2004
110 General	7,604,678	5,882,376	14,961,128	16,813,036	26,166,409	20,553,673	17,860,956	(10,774,000)
210 Road	2,156,190	592,000	2,319,000	1,740,000	(589,000)	(3,894,000)	(3,670,000)	(4,484,414)
230 E-911	0	0	0	0	59,000	0	0	0
820 Library	649,096	(174,000)	1,465,000	809,000	1,364,000	1,165,000	1,173,000	550,000
310 Debt Service	0,	0	0	0	0	0	0	0
Total	10,409,964	6,300,376	18,745,128	19,362,036	27,000,409	17,824,673	15,363,956	(14,708,414)

Summary of Fund Balances Appropriated for all Funds 1997-2006

Fund Name	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*
110 General	4,592,000	6,664,942	7,604,678	5,882,376	14,961,128	16,813,036	26,166,409	20,553,673	17,860,956	0
210 Road	0	0	0	1,000,000	0	446,437	0	0	0	0
230 E-911	0	0	0	234000	0	200000	334,778	0	0	0
820 Library	0	400,000	500,000	422,665	400,000	445,414	550,000	550,000	550,000	550,000
310 Debt Service	10,303,894	12,500,000	12,500,000	6,554,252	1,316,106	1,390,670	3,121,285	2,996,635	1,056,087	2,607,687
Total	**14,895,894**	**19,564,942**	**20,604,678**	**14,093,293**	**16,677,234**	**19,295,557**	**30,172,472**	**24,100,308**	19,467,043	3,157,687

SUMMARY OF APPROPRIATION, REVENUE AND COUNTY SHARE BY FUND AND DEPARTMENT
2006 EXECUTIVE RECOMMENDED

Department	Personal Services	Other	Total Appropriation	Revenue	County Share
Fund - 110 General					
Legislature	1,705,913	681,588	2,387,501	-	2,387,501
County Executive	627,055	229,817	856,872	-	856,872
Budget, Management and Finance	1,512,017	841,942	2,353,959	531,500	1,822,459
Comptroller	1,793,368	1,109,278	2,902,646	80,000	2,822,646
County Wide Comptroller		5,385,000	5,385,000	6,029,880	(644,880)
Division of Information and Support Services	3,393,026	(4,850,395)	(1,457,369)	284,318	(1,741,687)
Bureau of Purchase	430,363	245,874	676,237	70,000	606,237
Bureau of Fleet Services	216,145	1,965,360	2,181,505		2,181,505
Law	1,838,765	9,496,314	11,335,079	1,900,000	9,435,079
Labor Relations	63,150	43,386	106,536		106,536
Risk Retention		3,500,000	3,500,000	-	3,500,000
Workers Compensation	-		-		-
Personnel Department	1,160,344	694,067	1,854,411	247,150	1,607,261
County Clerk Registrar Division	2,406,085	236,453	2,642,538	6,580,027	(3,937,489)
County Clerk Auto Bureau Division	2,142,201	480,779	2,622,980	6,000,000	(3,377,020)
County Wide Budget Accounts	79,515,170	14,615,316	94,130,486	541,201,486	(447,071,000)
County Wide Interfund Accounts		45,821,525	45,821,525		45,821,525
ECC Payments		16,031,477	16,031,477		16,031,477
Office of Public Advocacy	400,634	165,859	566,493	113,500	452,993
Commission on the Status of Women				-	-
Equal Employment Opportunity				-	-
Veterans' Services				-	-
District Attorney	7,175,316	697,690	7,873,006	173,557	7,699,449
Central Police Services	3,304,222	269,658	3,573,880	57,000	3,516,880
Emergency Services	513,419	37,100	550,519	170,827	379,692
STOP DWI/Traffic Safety	260,484	1,296,516	1,557,000	1,661,195	(104,195)
Sheriff Division	9,810,001	(1,591,308)	8,218,693	1,325,032	6,893,661
Jail Management	48,191,340	5,520,146	53,711,486	14,450,992	39,260,494
Probation	5,372,636	200,221	5,572,857	2,109,915	3,462,942
DPW Commissioner	829,948	140,102	970,050	-	970,050
DPW - Buildings and Grounds	5,292,082	7,086,133	12,378,215	2,640,500	9,737,715
DPW - Bureau of Weights & Measures	573,021	61,328	634,349	716,500	(82,151)
Environment & Planning	1,127,579	114,595	1,242,174	296,265	945,909
East Side Transfer Station				-	-
Parks	2,839,063	1,190,777	4,029,840	2,822,402	1,207,438
Parks - City of Buffalo	2,670,671	(462,627)	2,208,044	1,917,900	290,144
Board of Elections	1,891,389	1,022,041	2,913,430	3,805,000	(891,570)
Mental Health Program Administration	1,285,880	39,623,722	40,909,602	38,249,400	2,660,202
Mental Health Forensic Services	775,052	(59,523)	715,529	642,127	73,402

SUMMARY OF APPROPRIATION, REVENUE AND COUNTY SHARE BY FUND AND DEPARTMENT
2006 EXECUTIVE RECOMMENDED

Department	Personal Services	Other	Total Appropriation	Revenue	County Share
Youth Detention	3,903,917	5,153,584	9,057,501	6,212,213	2,845,288
Youth Bureau	86,726	1,101,555	1,188,281	1,028,870	159,411
Senior Services Transportation				-	-
Social Services	66,571,717	422,177,371	488,749,088	253,434,861	235,314,227
Senior Services	1,608,667	96,164	1,704,831	3,000	1,701,831
Health Division	4,416,119	1,882,192	6,298,311	5,751,784	546,527
Health - Emergency Medical Services	884,771	387,211	1,271,982	691,395	580,587
Health - Public Health Lab	3,720,522	2,611,224	6,331,746	4,746,199	1,585,547
Health - Medical Examiner's Division	1,389,477	549,838	1,939,315	879,744	1,059,571
Health - Persons/Special Needs	1,478,198	60,741,895	62,220,093	39,916,987	22,303,106
Economic Development					-
Mass Transit		19,461,328	19,461,328		19,461,328
Convention Center		2,750,000	2,750,000		2,750,000
Community/Neighborhood Development		300,000	300,000		300,000
Art/Culture/Tourism		1,012,500	1,012,500		1,012,500
Cultural Resourse Advisory Board		3,500,000	3,500,000		3,500,000
Extra Aid to Loc Gov					-
Community Assistance					-
Human Srv Advisory					-
Total General Fund	**273,176,453**	**673,565,073**	**946,741,526**	**946,741,526**	**-**
Other Operating Funds					
140 Utilities Fund-(DPW)	65,403	40,788,091	40,853,494	40,853,494	-
210 Highways (DPW)	11,379,970	(1,319,016)	10,060,954	10,060,954	-
210 Road Repair Reserve		9,000,000	9,000,000	9,000,000	-
230 E-911 Fund (CPS)		2,720,000	2,720,000	2,720,000	-
310 General Debt		52,941,648	52,941,648	52,941,648	-
310 Debt Service SD 1, 4, 5		2,426,835	2,426,835	2,426,835	-
310 Debt Service SD 2		1,626,161	1,626,161	1,626,161	-
310 Debt Service SD 3/Southtowns		1,830,557	1,830,557	1,830,557	-
310 Debt Service SD 6		868,569	868,569	868,569	-
820 Library	16,686,786	8,616,343	25,303,129	25,303,129	-
Total Other Operating Funds	**28,132,159**	**119,499,188**	**147,631,347**	**147,631,347**	**-**
Total All Operating Funds	**301,308,612**	**793,064,261**	**1,094,372,873**	**1,094,372,873**	**-**

REVENUE TRENDS - ALL FUNDS

Revenue Source	2002 Actual	2003 Actual	2004 Actual	2005 Adopted CAAB	2005 Adjusted	2006 Proposed
Property Tax Levy	152,529,551	152,529,551	152,529,551	157,641,299	157,641,299	190,845,528
	13.51%	13.19%	15.16%	14.31%	15.86%	17.44%
State Aid	126,723,295	137,813,303	182,715,412	200,085,848	193,812,529	207,248,369
	11.23%	11.92%	18.16%	18.16%	19.50%	18.94%
Federal Aid	93,337,042	98,019,164	143,082,117	142,774,521	140,216,806	134,256,274
	8.27%	8.48%	14.22%	12.96%	14.11%	12.27%
Sales Tax	234,008,184	248,154,707	248,073,387	379,228,758	270,797,951	355,254,231
	20.73%	21.46%	24.66%	34.42%	27.25%	32.46%
Medical Center	207,642,504	210,988,088				
	18.40%	18.24%	0.00%			
County Home	39,543,514	42,087,444				
	3.50%	3.64%	0.00%			
All Other	274,932,210	266,879,829	279,681,143	221,913,832	231,245,819	206,768,471
	24.36%	23.08%	27.80%	20.14%	23.27%	18.89%
Total	**1,128,716,300**	**1,156,472,086**	**1,006,081,610**	**1,101,644,258**	**993,714,404**	**1,094,372,873**

PROPERTY TAX REVENUES

PROPERTY TAX LEVY

2005 Adopted: $ 157,641,229
2006 Proposed: $ 190,845,528

PROPERTY TAX LEVY

The County property tax levy represents the total amount of real property revenue to be raised by the County. The amount of the real property tax levy is the difference between total appropriations and all other projected revenue sources. The proposed 2006 County property tax levy totals $190,845,528.

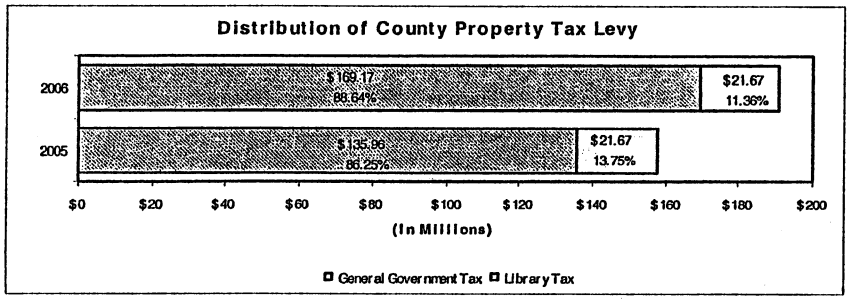
The share of the tax levy for each jurisdiction is based on its percentage of the County's total equalized full value. For example, if 16.8 percent of the County's equalized full value is located in the town of Amherst, then Amherst would be responsible for 16.8 percent of the total County property tax levy.

A ten-year history on the amount of Erie County's annual property tax levy is shown in the next column.

Ten-Year History
Erie County Property Tax Levy

Year	Amount of Property Tax Levy	% Tax Levy Change From Previous Year
2006	$190,845,528	21.06%
2005	$157,641,229	3.35%
2004	$152,529,551	0.00%
2003	$152,529,551	0.00%
2002	$152,529,551	0.00%
2001	$152,529,551	-16.08%
2000	$181,766,441	-18.00%
1999	$221,666,391	-2.04%
1998	$226,286,170	0.00%
1997	$226,286,170	3.93%

A breakout of the total 2006 property tax levy of $190,845,528 into two required reporting categories, as well as a comparison of these levy amounts with those in 2005 is shown on the accompanying bar graph.



The respective shares of the Proposed 2006 County property tax levy for each of the two components of the County property tax bill are shown above and compared with the tax levy distributions in the 2005 Adopted Budget.

AVERAGE COUNTY PROPERTY TAX RATE

When the operating budget is presented to the County Legislature, the average tax rate is expressed in terms of a rate per thousand dollars of equalized full value.

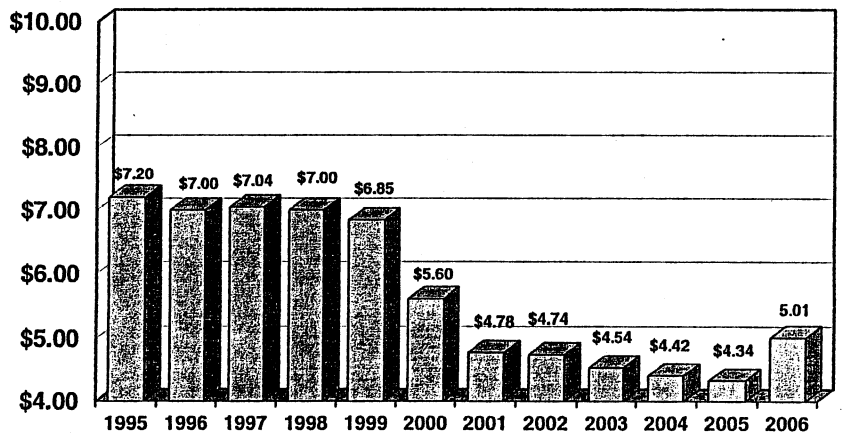
The average County property tax rate is calculated by dividing the tax levy by the total amount of County Equalized Full Value expressed in thousands:

County Tax Levy ÷ Total Equalized Full Value ($000's) = Average County Property Tax Rate

2006: $190,845,528 ÷ $38,126,414,358 = 5.01

The rate is typically compared to the prior year's average property tax rate. The graph below depicts the average County property tax rate for each of the years 1995 through 2006

Average County Property Tax Rates
1995-2006
(Per $1,000 of Equalized Taxable Full Value)



The degree of change in the County tax bill for a homeowner may differ from the change in the average County property tax rate.

Assessed value, i.e. the value placed on the property by city or town assessors, accounts for some of the difference. As a result of varying assessment practices in each jurisdiction, there is a difference in the relationship of assessed value to equalized full value.

Moreover, the equalization rates assigned annually by the State Board of Equalization and Assessment to convert assessed value to equalized full value may affect a jurisdiction's share of the total County property tax levy from year to year. This factor also accounts for differences between the change in a homeowner's tax bill and the change in the average County property tax rate.

EQUALIZED FULL VALUE

Compared to 2005 the amount of equalized full value has increased by 6.0 percent. Two factors have contributed to the increase in equalized full value:

one) a 6.70 percent increase in total taxable Real Property Value in the County;

two) a total of 10 municipalities participated in a total or partial reassessment program.

The amount of equalized full value is determined as follows:

Total Real Property Value ÷ Equalization Rate (rounded) = Equalized Full Value

2006: $30,184,032,000 ÷ .7917 = $38,126,414,358

2005: $28,277,778,136 ÷.7859 = $35,982,862,212

A ten-year history of Erie County's equalized full value property tax base is shown below:

Year	Equalized Full Value Tax Base	Dollar Change from Prior Year
1997	32,164,197,465	1.070,262,794
1998	32,320,448,201	156,250,736
1999	32,359,412,952	38,964,736
2000	32,429,194,230	69,781,278
2001	31,941,365,010	-487,829,220
2002	32,145,255,713	203,890,730
2003	33,578,750,893	1,433,495,180
2004	34,492,756,878	914,005,985
2005	35,982,862,212	1,490,105,334
2006	38,126,414,358	2,143,552,146

CONSTITUTIONAL TAX MARGIN

The constitutional tax margin of the County is determined in accordance with Section 10 of Article VII of the New York State Constitution. This limits the amount counties may raise in real estate taxes in any fiscal year, exclusive of debt service, to 1.5 percent of the five-year average full value of taxable real estate of the County.

The computation of the County's constitutional taxing power for 2006 is set forth below:

Computation of Constitutional Tax Power for 2006

2001	$ 32,145,255,713
2002	$ 33,578,750,893
2003	$ 34,492,756,878
2004	$ 35,982,862,212
2005	$ 38,126,414,358
Total (a)	$174,326,040,054
Five-Year Average Full Valuation:	$ 34,865,208,011
Tax Limit (1.5%):	$ 522,978,120
Total Exclusions:	$ 49,480,515
Total Taxing Power:	$ 572,458,635
Total Levy for 2006(b):	$ 197,555,025
Projected Constitutional Tax Margin:	$ 374,903,610

ONE-PERCENT TAX CAP

On November 13, 1978, the County enacted a local law limiting its property tax levy to one percentum (1%) of the five-year average of full valuation.

Pursuant to the terms of this local law, Erie County's estimated one-percent property tax limit is $398,132,595 leaving a tax margin of $200,577,570.

The one-percent property tax limit is calculated as follows:

Five-Year Avg. Full Valuation:	$34,865,208,011
Tax Limit (1.0%):	$ 348,652,080
Total Exclusions:	$ 49,480,515
Total Taxing Power:	$ 398,132,595
Total Levy for 2006 (b):	$ 197,555,025
Projected One-Percent Tax Margin:	$ 200,577,570

(a) The County's Constitutional Tax Limit is computed utilizing the previous five years of full value.

(b) Includes taxes for certain election and Community College expenses.

SALES TAX REVENUES

SALES TAX REVENUES

2006 Proposed: $ 355,254,231

DISTRIBUTION

A general sales and compensating use tax of 8.75 percent is levied on all taxable retail sales in the County. Of the total 8.75 percent tax collected by New York State, 4.00 percent is retained as State revenue and 4.75 percent is returned to the County. Of Erie County's 4.75 percent, 1.75 percent is retained exclusively by the County for County purposes. The remaining 3 percent is distributed among the County, local municipalities and school districts in the County pursuant to the following sales tax sharing agreement:

Sales Tax Allocation Formula
3% Sales Tax

County of Erie:	35.3055%
School Districts:	29.0000%
Cities:	10.0087%
Cities, Towns & Villages:	25.6858%

ONE-PERCENT SALES TAX

Authorization for the County to levy the 1 percent County purposes sales tax expires on February 28, 2006. The 2006 Proposed Budget assumes passage of enabling legislation by the State Legislature and subsequent action by the Erie County Legislature to extend the 1 percent County purposes sales tax through the end of 2006. One percent County sales and use tax receipts are projected to total $126,433,027.

County Sales Tax Receipts

Year	3% County Share	1% Sales Tax	.25% Sales Tax	.50% Sales Tax	Total County Share Sales Tax	% Increase (Decrease) from Previous Year
2006*	$134,021,204	$126,433,027	$31,600,000	$63,200,000	$355,254,231	31.765%
2005*	$130,797,034	$123,391,407	$15,423,926		$269,612,367	8.674%
2004	$127,650,428	$120,442,959			$248,093,387	-0.025%
2003	$127,665,342	$120,489,365			$248,154,707	6.045%
2002	$120,481,562	$113,526,622			$234,008,184	0.218%
2001	$120,012,022	$113,486,953			$233,498,976	1.171%
2000	$118,728,314	$112,067,315			$230,795,629	4.923%
1999	$113,120,635	$106,845,711			$219,966,346	9.055%
1998	$103,691,967	$98,009,975			$201,701,942	-1.759%
1997	$105,597,396	$99,716,838			$205,314,234	2.140%
1996	$103,402,974	$97,610,220			$201,013,194	3.440%
1995	$99,944,292	$94,384,075			$194,328,367	5.311%

*** Projected**

STATE REVENUES

STATE REVENUES

2005 Adopted: $ 200,085,848
2006 Proposed: $ 207,248,369

2006 DISTRIBUTION OF STATE REVENUES

	Total	% of Total
Social Services Department $	100,581,065	48.53%
Health Department	6,797,372	3.28%
Services To Children With Special Needs	31,994,100	15.44%
Mental Health Department	35,397,806	17.08%
Highway Division	6,000,000	2.90%
Probation – Probation Division	1,309,124	0.63%
Probation – Youth Detention	6,130,975	2.96%
Youth Bureau	1,028,870	0.50%
Sheriff's Departments and Jail Management	9,161,838	4.42%
Buffalo & Erie County Public Library	2,138,572	1.03%
Law	1,700,000	0.82%
All Other Departments	5,008,647	2.42%
Total	$207,248,369	100.00%

DEPARTMENT OF SOCIAL SERVICES

2005 Adopted: $ 90,212,224
2006 Proposed: $ 100,581,065

Revenue is received by the Department of Social Services for the State share of Public Assistance and supportive social services programs including Temporary Assistance to Needy Families (TANF) (known as Family Assistance in New York State), Safety Net Assistance, Child Care subsidies through the Child Care Development Block Grant (CCDBG), Child Welfare Services, Emergency Assistance, Handicapped Children and Medical Assistance.

For most programs, reimbursement is one-half of the non-federal share of total cost. Child day care subsidies for families in receipt of Family assistance are reimbursed at 75 percent of total cost from the CCDBG up to a fixed allocation ceiling that is expected to be sufficient to cover 2006 costs. Claiming adjustments made in previous years by the State for the Family Assistance (FA) program, which were related to meeting the federal TANF maintenance of effort (MOE) requirements, are not expected in 2006. The MOE adjustments are not needed in 2006 due to higher statewide MOE-countable expenditures that will fully satisfy the MOE requirement.

State reimbursement is also provided for all categories of administrative costs at varying rates, depending on the program administered. The State has created a new Local Administrative Fund in 2005 for the reimbursement of administrative costs for Temporary Assistance, Food Stamps, Fraud Recovery and Employment programs. These programs were previously subject to a State reimbursement cap. The funding level for the Local Administrative Fund is expected to be sufficient to fully reimburse costs of these programs in 2006.

Administrative costs for Medical Assistance are a component of the new Medicaid cap in 2006. Because the local share costs of Medical Assistance administration are included in the Medicaid Cap chargeback, the State will reimburse the full non-federal share of Medical Assistance administration in the separate administrative claim. State reimbursements for all foster care services and administration are capped in a Foster Care Block Grant in 2006. Enhanced, uncapped 65 percent State reimbursement was re-instituted for child protection services in 1998 and for foster care prevention, adoption administration and independent living services in 2002.

HEALTH DEPARTMENT

2005 Adopted: $ 7,367,985
2006 Proposed: $ 6,797,372

The Health Department is reimbursed at 36 percent of net operating costs for State mandated public health functions including health education, disease control, environmental health, family health and community health assessment services. State reimbursement to the Division of Emergency Medical Services and the Public Health Lab is budgeted at 30 percent of net operating costs. State reimbursement to the Division of the Medical Examiner is budgeted at 30 percent of net operating costs.

SERVICES TO CHILDREN WITH SPECIAL NEEDS

2005 Adopted: $ 29,360,518
2006 Proposed: $ 31,994,100

Revenues are received by the Department of Health from the State Education Department to support State mandated education and therapeutic services for 3 and 4 year old children with developmental delays. Reimbursement is budgeted at 59.5 percent of the eligible costs incurred for evaluations and corresponding services provided to children. Administrative costs for the 3 and 4 year-old program are reimbursed at $75 per child served and/or evaluated. Other administrative costs are reimbursed at 30 percent by the State Health Department. Additionally, State revenues are received to support the Early Intervention Case Management Program serving infants and toddlers ages birth through 2 with developmental delays and their families. This program provides early intervention therapeutic services at home or in a day care center rather than at a facility-

based program. Payments made by the department for screenings/evaluations, case management, and early intervention services such as speech or physical therapy are reimbursed at 50 percent by the State Health Department.

DEPARTMENT OF MENTAL HEALTH

2005 Adopted: $ 40,182,359
2006 Proposed: $ 35,397,806

Reimbursement is received by the Department of Mental Health in four different disability program areas and administration. This revenue includes a combination of 100 percent State funding for some program services and 50 percent deficit funding for other services and administration. A revenue increase in 2006 reflects increased costs, the majority of which are funded with added 100 percent state reimbursement.

The State Office of Mental Health provides the majority of total funding. It supports Department services aimed at prevention and early detection of mental illness, and the maintenance of a comprehensive system of care, treatment and rehabilitation for the mentally ill. State funds from the Office of Mental Retardation and Developmental Disabilities are received to provide services designed to maintain the independence of mentally retarded or developmentally disabled clients in the least restrictive setting. Funds from the State Office of Substance Abuse Services support services and rehabilitation programs for clients who abuse drugs and for clients who experience the problems of alcoholism and alcohol abuse. Additionally, State revenues are received to support one-half of the cost of forensic mental health services provided to adults and children involved with the criminal court or family court systems. Increased Medicaid billing by community based contract agencies for clinic treatment and other services substantially offsets the expenses that would otherwise be directly claimed for State Mental Health reimbursement.

HIGHWAY DIVISION - COUNTY ROAD FUND

2005 Adopted: $ 7,750,000
2006 Proposed: $ 6,000,000

Revenue is received from the New York State Department of Transportation Consolidated Local Street and Highway Improvement Program (CHIPS), and is utilized to support capital projects and routine maintenance. State revenues are also received as reimbursement for expenses incurred by the County for snow removal on State roads.

PROBATION DEPARTMENT – PROBATION DIVISION

2005 Adopted: $ 1,642,157
2006 Proposed: $ 1,309,124

Reimbursement is received from the State

Division of Probation and Correctional Alternatives for expenses incurred by the Probation Department. 2006 State aid is adjusted to comply with new State guidelines and is budgeted at 21 percent of allowable cost.

YOUTH DETENTION

2005 Adopted: $ 5,875,768
2006 Proposed: $ 6,130,975

State revenues are received to offset the operating costs of the secure and non-secure programs at the Erie County Detention Home. Erie County youth served in these programs are reimbursed at 50 percent of costs while those in the secure program from other counties are reimbursed at 100 percent. Additionally, reimbursement is received from the New York State Department of Education for the School Food breakfast and lunch program provided at the Detention Facility.

YOUTH BUREAU

2005 Adopted: $ 847,654
2006 Proposed: $ 1,028,870

State revenues are received from the State Division of Youth for Youth Development and Delinquency Prevention, and Runaway and Homeless Youth programs. These programs are aimed at creating a healthy community environment for positive youth development as well as establishing recreational programs in an effort to deter delinquent behavior. A majority of the State revenues are redirected to other municipal and community-based agencies whose programs are monitored for effectiveness by the department. Additionally, State reimbursement is received for 50 percent of the Youth Bureau's administrative costs.

SHERIFF'S DEPARTMENT AND JAIL MANAGEMENT

2005 Adopted: $ 8,362,218
2006 Proposed: $ 9,161,838

The Sheriff's Department is reimbursed for expenses related to the patrol and enforcement of navigation and snowmobile laws in Erie County. Revenue is received to cover expense of Erie County for Court Security to the State Supreme Court, County and City Courts.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2005 Adopted: $ 2,099,228
2006 Proposed: $ 2,138,572

State revenues are received by the Library for the operation of the central, branch and contract libraries. State aid is based upon per capita formulas for population, book expenditures, and geographical areas served.

LAW

2005 Adopted: $ 1,302,000
2006 Proposed: $ 1,700,000

Revenues are utilized to offset the expense incurred in providing legal defense for the indigent.

ALL OTHER DEPARTMENTS

2005 Adopted: $ 4,941,737
2006 Proposed: $ 5,008,647

Other State revenues received include reimbursement for the operation and maintenance of court facilities, interest costs associated with court improvements, the burial costs of indigent veterans, training costs for 55-a eligible individuals hired by Erie County, the District Attorney's efforts to prosecute criminals and State reimbursements for Convention Center and Court Facilities debt service costs.

FEDERAL REVENUES

TOTAL FEDERAL REVENUES

2005 Adopted: $ 143,698,063
2006 Proposed $ 134,256,274

2006 DISTRIBUTION OF FEDERAL REVENUES

	Total	% of Total
Social Services Department	$ 127,995,444	95.34%
Youth Detention	81,238	0.06%
Services to Children With Special Needs	2,044,538	1.52%
Sheriff's Department and Jail Management	205,333	0.15%
Emergency Services	166,000	0.12%
Mental Health	3,493,721	2.60%
All Other departments	270,000	0.20%
Total	$134,256,274	100.00%

DEPARTMENT OF SOCIAL SERVICES

2005 Adopted: $ 137,795,020
2006 Proposed: $ 127,995,444

Reimbursement is received by the Department of Social Services for the Federal share of Public Assistance and supportive social services programs.

These programs include Temporary Assistance to Needy Families (TANF) (known as Family Assistance in New York State), Child Day Care subsidies through the Child Care Development Block Grant (CCDBG), Medical Assistance, Foster Care and Adoption for children who qualify, and Social Services Block Grant (SSBG) supportive services under Title XX of the Social Security Act. For most of these programs, the Federal reimbursement is one-half of the total cost. Child day Care subsidies for low income families are reimbursed at 100 percent of cost from the CCDBG up to a fixed allocation ceiling that is expected to cover 2006 costs. SSBG services are reimbursed at 100 percent of cost up to a fixed ceiling. Federal reimbursements are also received for administrative costs related to TANF/Family Assistance, Employment program administration, Medical Assistance, Food Stamps, Foster Care and Adoption, and Child Support.

Welfare Reform legislation enacted in 1996 has capped all Federal reimbursements related to temporary assistance programs and their administration in a block grant to New York State covering TANF/Family Assistance, Emergency Family Assistance (formerly EAF) and related programs. Reimbursement of some TANF-funded administrative, transitional services and employment programs was consolidated in a new Flexible Fund for Family Fund for Family Services (FFFS) by the State in 2005. The 2005 level of FFFS

funding is assumed in 2006.

The 2006 budget reflects the continued recovery of prior-year Food Stamp administrative reimbursements totaling $1.84 million due to retroactive changes in the federal cost allocation methodology. Reduction adjustments made in previous budgets to TANF reimbursement claims to ensure that the required maintenance of effort (MOE) is met are not necessary in the 2006 budget, as statewide TANF spending is expected to fully satisfy the MOE requirement.

DEPARTMENT OF MENTAL HEALTH

2005 Adopted: $ 3,314,147
2006 Proposed: $ 3,493,721

Revenues are received from the Department of Housing and Urban Development to support housing costs and supportive costs to enable consumers of mental disability and chemical dependency services to be maintained in the community. Where required, these costs are matched by state aid and by the valuation of other community-provided services.

YOUTH DETENTION

2005 Adopted: $ 81,238
2006 Proposed: $ 81,238

Federal revenue received in the Detention Facility is reimbursement for meals under the School Food Program.

SERVICES TO CHILDREN WITH SPECIAL NEEDS

2005 Adopted: $ 1,776,894
2006 Proposed: $ 2,044,538

Revenues budgeted represent the Federal share of Medicaid reimbursement for the medical component of the special education programs provided to 3 and 4 year-old children with special needs. Reimbursement is received at 50 percent of the cost for Medicaid eligible children with net County revenue of 20.25 percent after a required refund to the State Education Department of 59.5 percent of the Federal aid received. Additionally, Federal Medicaid reimbursement for certain administrative activities associated with the pre-school education program is received at 50 percent of total cost. The revenue increase in 2006 is attributable to higher reimbursable costs.

SHERIFF'S DEPARTMENT AND JAIL MANAGEMENT

2005 Adopted: $ 212,666
2006 Proposed: $ 205,333

Federal revenue is received for the provision of meals to young adults housed at the Holding Center and in the Correctional Facility. Reimbursement is also

budgeted in 2006 from the Social Security Administration through the prisoner reporting incentive program.

DEPARTMENT OF EMERGENCY SERVICES

2005 Adopted: $ 160,000
2006 Proposed: $ 166,000

Revenues are received from the Federal Emergency Management Agency to support the planning and coordination of emergency response activities.

ALL OTHER DEPARTMENTS

2005 Adopted:: $ 358,098
2006 Proposed: $ 270,000

ALL OTHER REVENUES

ALL OTHER REVENUES

2005 Adopted: $ 205,482,982
2006 Proposed: $ 206,768,471

2006 DISTRIBUTION OF ALL OTHER REVENUES

	Total	% of Total
Major Countywide	$ 11,749,038	5.68%
Interfund Transfer	67,111,278	32.46%
Fees, Charges, and Miscellaneous	127,908,155	61.86%
Total	$206,768,471	100.00%

MAJOR COUNTYWIDE REVENUES

2005 Adopted: $ 12,995,749
2006 Proposed: $ 11,749,038

These are general County revenues, from sources other than the real property tax and sales tax, which cannot be directly attributed to specific departmental operations. Along with the property tax and sales tax revenues, these countywide revenues support the total net County cost of all operations.

There are four such revenues:

Hotel Occupancy Tax

2005 Adopted: $ 5,300,000
2006 Proposed: $ 5,947,181

A Hotel Occupancy Tax, currently ranging from 3% to 5% of room charges, was enacted in 1975. The tax produces revenue to offset debt service expenses incurred for the County-owned and operated convention center. These revenues also are used for the promotion of tourism in the county.

Off-Track Parimutuel Tax (OTB Revenue)

2005 Adopted: $ 700,000
2006 Proposed: $ 507,477

The County receives a portion of the profits of the Western Regional Off-Track Betting Corporation (WROTB) from a parimutuel wagering tax. The amount distributed to the County is based both on population and the value of wagers originating in each participating county.

Interest Earnings

2005 Adopted: $ 4,500,000
2006 Proposed: $ 2,500,000

Revenue is realized from the regular investment of available funds in certificates of deposit, treasury notes and repurchase agreements.

Community College Respread Revenue

2005 Adopted: $ 2,495,749
2006 Proposed: $ 2,794,380

This revenue is reimbursement from towns for tuition payments made by the County for town residents who are enrolled in community colleges outside of Erie County. The tuition costs are billed back to the various towns in the county for the town residents for whom tuition was paid.

INTERFUND TRANSFER REVENUES

2005 Adopted: $ 44,232,291
2006 Proposed: $ 67,111,278

These revenues are received by County entities in one fund, through interfund transfers, to pay for the cost of services they provide to County entities in other funds. Other interfund transfer revenues represent subsidy payments from the General Fund, rather than payments for services. These subsidies are required to balance another fund's budget if its expenditures exceed total revenues from all other sources. Interfund transfer revenues also include transfers from various funds into the Debt Service Fund from which principal and interest payments on long-term debt are made and recorded.

FEES, CHARGES AND OTHER MISCELLANEOUS REVENUES

2005 Adopted: $ 143,342,411
2006 Proposed: $ 127,908,115

Revenue is received by many departments from fees or charges for their services which are provided to the public, businesses, or other outside entities. These revenues are directly attributable to departmental operations and offset a portion of their costs of providing the service. Included in this category are such revenues as: County Clerk fees; license, permit and inspection fees; charges to other governments for services provided; fines and penalties; tax assessment services; parks and recreation fees; public health clinic fees; Medicaid payments for children in the Early Intervention and Services to Children with Special Needs programs, etc.

Other types of revenue include client repayments of Public or Medical Assistance, payments in lieu of taxes and revenue from the removal of property exemptions, revenues from sales of scrap or sales of County property, prior year fund balances carried over

into the current budget, adjustments to reserves, deferred revenue or liabilities, refunds and recoveries, and a wide variety of miscellaneous cash receipts.

SUMMARY OF MAJOR REVENUE SOURCES BY FUND AND DEPARTMENT

Department	Total Proposed Revenue	Real Property Tax Revenue	Other Local Source Revenue	State Aid	Federal Aid	Interfund Revenue
Fund - 110 General						
Legislature						
County Executive						
Budget, Management and Finance	531,500		476,500	55,000		
Comptroller	80,000		80,000			
County Wide Comptroller	6,029,880		6,029,880			
Division of Information and Support Services	284,318		284,318			
Bureau of Purchase	70,000		70,000			
Law	1,900,000		200,000	1,700,000		
Risk Retention						
Personnel Department	247,150		247,150			
County Clerk Registrar Division	6,580,027		6,580,027			
County Clerk Auto Bureau Division	6,000,000		6,000,000			
County Wide Budget Accounts	541,201,486	169,173,695	371,427,791	600,000		
Office of Public Advocacy	113,500			113,500		
Commission on the Status of Women						
Equal Employment Opportunity						
Veterans' Services						
District Attorney	173,557		5,000	130,557	38,000	
Central Police Services	57,000		55,000	2,000		
Emergency Services	170,827		4,827		166,000	
STOP DWI/Traffic Safety	1,661,195		1,661,195			
Sheriff Division	1,325,032		1,235,659	82,040	7,333	
Jail Management	14,450,992		5,173,194	9,079,798	198,000	
Probation	2,109,915		800,791	1,309,124		
DPW Commissioner						
DPW - Buildings and Grounds	2,640,500		480,500	2,160,000		
DPW - Bureau of Weights & Measures	716,500		675,340	41,160		
Environment & Planning	296,265		196,265	100,000		
East Side Transfer Station						
Parks	2,822,402		2,821,402	1,000		
Parks - City of Buffalo	1,917,900		1,917,900			
Board of Elections	3,805,000		3,805,000			
Mental Health Program Administration	38,249,400			34,755,679	3,493,721	
Mental Health Forensic Services	642,127			642,127		
Youth Detention	6,212,213			6,130,975	81,238	
Youth Bureau	1,028,870			1,028,870		
Senior Services Transportation						
Social Services	253,434,861		24,858,352	100,581,065	127,995,444	
Senior Services	3,000		3,000			
Health Division	5,751,784		2,009,531	3,742,253		
Health - Emergency Medical Services	691,395		14,449	676,946		
Health - Public Health Lab	4,746,199		2,966,955	1,779,244		
Health - Medical Examiner's Division	879,744		280,815	598,929		
Health - Persons/Special Needs	39,916,987		5,878,349	31,994,100	2,044,538	
Total General Fund	**946,741,526**	**169,173,695**	**446,239,190**	**197,304,367**	**134,024,274**	**-**

SUMMARY OF MAJOR REVENUE SOURCES BY FUND AND DEPARTMENT

Department	Total Proposed Revenue	Real Property Tax Revenue	Other Local Source Revenue	State Aid	Federal Aid	Interfund Revenue
Other Operating Funds						
140 Utilities Fund-(DPW)	40,853,494		31,081,995			9,771,499
210 Highways (DPW)	10,060,954		133,000	6,000,000	232,000	3,695,954
210 Road Repair Reserve	9,000,000		9,000,000			
230 E-911 Fund (CPS)	2,720,000		2,720,000			
310 General Debt	52,941,648		2,607,687	1,805,430		48,528,531
310 Debt Service SD 1, 4, 5	2,426,835		727,583			1,699,252
310 Debt Service SD 2	1,626,161		372,203			1,253,958
310 Debt Service SD 3/Southtowns	1,830,557		437,537			1,393,020
310 Debt Service SD 6	868,569		99,505			769,064
400 Erie County Medical Center						
410 Erie County Home						
820 Library	25,303,129	21,671,833	1,492,724	2,138,572		
Total Other Operating Funds	**147,631,347**	**21,671,833**	**48,672,234**	**9,944,002**	**232,000**	**67,111,278**
Total All Operating Funds	**1,094,372,873**	**190,845,528**	**494,911,424**	**207,248,369**	**134,256,274**	**67,111,278**

SUMMARY OF REVENUE BY FUND AND DEPARTMENT

Department	2003 Actual	2004 Actual	2005 Adopted Budget	2005 Adjusted Budget	2006 Department Request	2006 Executive Recommended
Fund - 110 General						
Legislature		86				
County Executive	233	2,004				
Budget, Management and Finance	405,674	900,404	820,266	820,266	531,500	531,500
Comptroller	350,690	753,168	285,524	285,524	80,000	80,000
County Wide Comptroller	5,500,846	6,684,971	8,290,749	8,290,749	6,029,880	6,029,880
Division of Information and Support Services	5,406,800	774,008	568,152	568,152	284,318	284,318
Bureau of Purchase	364,077	285,923	159,192	159,192	70,000	70,000
Law	1,068,272	2,148,255	1,645,168	1,645,168	1,900,000	1,900,000
Risk Retention	4,481					
Personnel Department	135,030	258,135	382,784	382,784	247,150	247,150
County Clerk Registrar Division	7,379,391	6,586,659	7,822,249	8,939,849	6,439,500	6,580,027
County Clerk Auto Bureau Division	2,929,731	3,069,744	2,932,620	2,932,620	4,100,000	6,000,000
County Wide Budget Accounts	425,622,040	429,021,875	551,467,460	455,946,367	541,201,486	541,201,486
Office of Public Advocacy					113,500	113,500
Commission on the Status of Women	63,684					
Equal Employment Opportunity		2,915	10,000	10,000		
Veterans' Services	265,710	115,177	104,000	104,000		
District Attorney	1,030,542	236,902	148,557	187,071	173,557	173,557
Central Police Services	1,217,872	140,464	248,582	248,582	57,000	57,000
Emergency Services	178,022	191,609	164,827	170,827	170,827	170,827
STOP DWI/Traffic Safety		1,256,713	1,580,363	1,643,855	1,661,195	1,661,195
Sheriff Division	3,392,383	1,497,506	1,329,755	1,329,755	1,325,032	1,325,032
Jail Management	4,866,999	12,355,368	14,052,472	14,780,194	14,450,992	14,450,992
Probation	1,759,375	2,094,361	2,154,183	1,793,387	2,109,915	2,109,915
DPW Commissioner	32,013	583,309	300,000	300,000		
DPW - Buildings and Grounds	632,109	2,987,119	3,827,000	3,827,000	2,640,500	2,640,500
DPW - Bureau of Weights & Measures	775,724	673,298	1,010,000	1,010,000	716,500	716,500
Environment & Planning	226,815	152,861	236,600	380,885	296,265	296,265
East Side Transfer Station	418,178	621,200	647,000	647,000		
Parks	1,453,311	2,442,953	1,716,139	1,819,222	2,822,402	2,822,402
Parks - City of Buffalo		1,958,206	2,795,900	2,795,900	1,917,900	1,917,900
Board of Elections	5,021,506	4,742,308	3,950,118	3,950,118	3,805,000	3,805,000
Mental Health Program Administration	20,351,701	30,652,378	43,496,506	43,528,585	38,249,400	38,249,400
Mental Health Forensic Services	752,464	795,442	744,979	699,763	642,127	642,127

SUMMARY OF REVENUE BY FUND AND DEPARTMENT

	Department	2003 Actual	2004 Actual	2005 Adopted Budget	2005 Adjusted Budget	2006 Department Request	2006 Executive Recommended
	Youth Detention	5,471,200	6,169,863	5,967,006	5,011,371	6,212,213	6,212,213
	Youth Bureau	1,056,316	570,930	847,654	764,946	1,028,870	1,028,870
	Senior Services Transportation	76,244					
	Social Services	243,423,258	304,853,253	251,531,294	246,035,969	253,434,861	253,434,861
	Senior Services		43,642	3,000	3,000	3,000	3,000
	Health Division	8,872,120	10,703,583	8,990,618	7,618,691	5,751,784	5,751,784
	Health - Emergency Medical Services	694,341	709,579	696,169	644,771	691,395	691,395
	Health - Public Health Lab	713,161	681,236	1,067,156	1,048,745	4,746,199	4,746,199
	Health - Medical Examiner's Division	701,747	701,277	774,997	744,670	879,744	879,744
	Health - Persons/Special Needs	29,293,429	35,339,712	37,213,834	35,926,642	39,916,987	39,916,987
	Total General Fund	**781,907,489**	**873,758,394**	**959,982,873**	**856,995,620**	**944,700,999**	**946,741,526**
Other Operating Funds							
140	Utilities Fund-(DPW)	36,836,328	37,761,560	39,219,933	39,219,933	40,853,494	40,853,494
210	Highways (DPW)	10,278,235	14,401,922	13,735,624	8,873,000	10,060,954	10,060,954
210	Road Repair Reserve	9,249,506	14,687,338	8,047,850	8,047,850	9,000,000	9,000,000
230	E-911 Fund (CPS)	2,081,341	1,899,870	2,118,495	2,658,087	2,720,000	2,720,000
310	Debt Service SD 1, 4, 5	1,742,247	1,694,575	2,163,926	2,163,926	2,426,835	2,426,835
310	Debt Service SD 2	1,144,454	1,258,130	1,645,630	1,645,630	1,626,161	1,626,161
310	Debt Service SD 3/Southtowns	958,146	537,316	1,575,782	1,575,782	1,830,557	1,830,557
310	Debt Service SD 6	675,325	646,013	865,715	865,715	868,569	868,569
310	General Debt	30,620,468	31,749,905	44,926,618	44,926,618	52,941,648	52,941,648
400	Erie County Medical Center	210,988,088					
410	Erie County Home	42,087,444					
820	Library	27,903,015	27,686,588	27,361,812	26,742,243	25,303,129	25,303,129
	Total Other Operating Funds	**374,564,597**	**132,323,216**	**141,661,385**	**136,718,784**	**147,631,347**	**147,631,347**
	Total All Operating Funds	**1,156,472,086**	**1,006,081,610**	**1,101,644,258**	**993,714,404**	**1,092,332,346**	**1,094,372,873**

EXPENDITURE TRENDS - ALL FUNDS

Fund	2002 Actual	2003 Actual	2004 Actual	2005 Adopted CAAB	2005 Adjusted	2006 Proposed
General Fund	801,126,495	824,290,414	977,480,443	959,982,873	856,995,620	946,741,526
	69.44%	68.36%	88.11%	87.14%	86.24%	86.51%
Debt Service	32,121,771	34,698,469	39,687,819	51,177,671	51,177,671	59,693,770
	2.78%	2.88%	3.58%	4.65%	5.15%	5.45%
Road Fund	18,084,139	19,799,387	24,589,584	21,783,474	16,920,850	19,060,954
	1.57%	1.64%	2.22%	1.98%	1.70%	1.74%
Library	26,709,557	27,997,871	27,528,897	27,361,812	26,742,243	25,303,129
	2.32%	2.32%	2.48%	2.48%	2.69%	2.31%
E-911	2,082,631	2,881,762	2,052,294	2,118,495	2,658,087	2,720,000
	0.18%	0.24%	0.18%	0.19%	0.27%	0.25%
Utilities Fund	28,600,316	35,921,990	38,050,564	39,219,933	39,219,933	40,853,494
	2.48%	2.98%	3.43%	3.56%	3.95%	3.73%
Medical Center	203,124,477	217,803,639				
	17.61%	18.06%				
County Home	41,798,229	42,339,994				
	3.62%	3.51%				
Total	**1,153,647,615**	**1,205,733,526**	**1,109,389,601**	**1,101,644,258**	**993,714,404**	**1,094,372,873**

PERSONAL SERVICES EXPENDITURES – ALL FUNDS

FULL TIME POSITION COUNT – SUMMARY BY DEPARTMENT

Department	2004 Adjusted	2005 Adopted	2005 Adjusted	2006 Proposed	2005 Adjusted vs 2006 Proposed
Legislature	66	66	31	38	7
Executive	21	21	10	8	-2
Labor Relations	1	1	1	1	0
Budget, Management & Finance	37	37	20	27	7
Law (County Attorney)	36	36	23	24	1
Personnel	32	32	19	19	0
Public Works-Commissioner	23	24	11	12	1
Public Works-Bldgs & Grounds	185	184	124	137	13
Bureau of Weights & Measures	11	14	12	12	0
Comptroller	62	62	31	31	0
County Clerk-Registrar	61	61	53	54	1
County Clerk-Auto Bureau	57	57	41	47	6
District Attorney	138	138	116	116	0
Board of Elections	62	62	36	36	0
Office of Public Advocacy	0	0	0	8	8
Equal Employment Opportunity	5	5	2	0	-2
Women's Commission	3	3	2	0	-2
Information & Support	58	57	47	57	10
Purchasing	11	11	6	7	1
Fleet Services	10	10	1	5	4
Central Police Services	61	66	51	62	11
Sheriff	241	241	179	167	-12
Jail Management	778	728	768	748	-20
STOP DWI	5	5	5	5	0
Probation	137	137	83	95	12

PERSONAL SERVICES EXPENDITURES – ALL FUNDS

FULL TIME POSITION COUNT – SUMMARY BY DEPARTMENT

Department	2004 Adjusted	2005 Adopted	2005 Adjusted	2006 Proposed	2005 Adjusted vs 2006 Proposed
Youth Detention	82	82	70	71	1
Youth Bureau	1	1	1	2	1
Emergency Services	12	12	9	9	0
Public Health-Administration	239	241	133	91	-42
Public Health-Emerg Medical	20	20	16	19	3
Laboratory	20	20	18	75	57
Persons with Special Needs	49	48	37	36	-1
Medical Examiner	22	22	22	23	1
Mental Health	22	22	20	21	1
Mental Health-Forensic	18	18	13	14	1
Veterans' Services	4	4	2	0	-2
Senior Services-Administration	43	45	32	32	0
Senior Services-Transportation	0	0	0	0	0
Parks	97	95	43	43	0
Buffalo City Parks	61	61	57	57	0
Recreation	4	5	0	0	0
Forestry	5	6	0	0	0
Environment & Planning	30	30	13	14	1
East Side Transfer Station	2	2	1	0	-1
Erie County Medical Center	1,998	0	0	0	0
Erie County Home	562	0	0	0	0
Public Works-Highways	263	263	156	166	10
Social Services Administration	1,755	1,756	1,451	1,535	84
Library	316	316	261	180	-81
Utilities Fund	1	1	1	1	0
TOTALS	7,727	5,128	4,028	4,105	77

FRINGE BENEFITS EXPENDITURES - ALL FUNDS

Fringe benefits are provided for County employees based on the provisions of the various collective bargaining agreements and/or Federal, State, and local laws. The County is required to provide appropriations for FICA, medical and hospitalization insurance, dental insurance, unemployment insurance and workers' compensation. An appropriation is also provided for retired County employees eligible to participate in a joint retiree-County funded medical and hospitalization insurance program. The basis of the appropriation for each fringe benefit category is explained below:

FICA

The required employee contribution for 2006 will normally be 7.65% of the total salary, up to the maximum wage base. The maximum salary base for 2006 is estimated to be $94,200. In developing FICA appropriations for 2006, the portion of salaries exceeding the maximum wage base was excluded. Also, a separate adjustment factor was determined for each fund to account for salaries in excess of $94,200 that are subject to the 1.45 percent Medicare only portion of FICA.

MEDICAL AND HOSPITALIZATION INSURANCE - ACTIVE EMPLOYEES

The 2006 budget estimate for active employees' medical and hospitalization insurance was based on the new one source health insurance plan and was adjusted for estimated increases in premium costs for the various plans with an adjustment for those employees enrolled in the waiver program.

DENTAL INSURANCE

The estimated cost for dental insurance for County employees in 2006 is based on the current GHI premium for all employees, the number of funded positions and the current family/single coverage ratio. A separate ratio was used for each fund.

WORKERS' COMPENSATION

The proposed appropriation for Workers' Compensation in 2006 was based on the current year's cost trend and was adjusted for estimated increases in medical costs and benefit levels in 2006. The appropriation provides funding for medical and indemnity payments, mandated state assessments and administration fees. The total appropriation is normally

budgeted through the various funds and is charged through the payroll system as a percentage of gross payroll charges.

MEDICAL AND HOSPITALIZATION INSURANCE - RETIREES

The County's projected contribution toward retirees' medical and hospitalization insurance is based on the 2004 and 2005 cost trend and was adjusted for estimated increases in premium costs for the various BlueCross BlueShield plans.

UNEMPLOYMENT INSURANCE COVERAGE

The appropriation for unemployment insurance contains provisions to pay all laid off employees for 2006.

RETIREMENT

The retirement expenses were projected on the basis of a projected salary base for the period April 1, 2005 through March 31, 2006. Growth factors for each tier and year were based on estimates supplied by the Office of the State Comptroller. The estimated rate for each tier for the year ending March 31, 2006 was also provided by the Office of the State Comptroller.

GENERAL FUND EXPENDITURES

TOTAL GENERAL FUND EXPENSES

2005 Adopted: $ 959,982,873
2006 Proposed: $ 946,741,526

2006 DISTRIBUTION OF GENERAL FUND EXPENSES

	Total	% of Total
Personal Services	$193,661,283	20.46%
Fringe Benefits	76,515,170	8.08%
Contractual Agency Payments	128,625,892	13.59%
Social Services Assistance And Programs	376,442,394	39.76%
Services to Children with Special Needs	56,268,139	5.94%
Interfund Transfers	67,312,738	7.11%
All Other Expenses	47,915,910	5.06%
Total	$946,741,526	100.00%

PERSONAL SERVICES

2005 Adopted: $ 198,559,221
2006 Proposed: $ 193,661,283

Personal Service appropriations cover salary and wages for full-time positions budgeted in the General Fund, as well as for overtime and part-time expenditures, and for contractual salary reserves. There are 3,758 full-time positions authorized in the 2006 Proposed Budget.

FRINGE BENEFITS

2005 Adopted: $ 63,745,963
2006 Proposed: $ 76,515,170

Fringe benefit expenses are budgeted in Fund Center 14010 - Countywide Accounts-Budget - in the General Fund. During the course of the fiscal year, these expenses are apportioned on a departmental basis.

CONTRACTUAL AGENCY PAYMENTS

2005 Adopted: $ 180,258,785
2006 Proposed: $ 128,625,892

The major accounts comprising this appropriation include: Mental Health contractual agencies - $37,552,760; Social Services contractual agencies - $15,620,969; contractual services relating to ECMCC $15,538,544; contractual services relating to the legal defense of the indigent - $9,582,763; contractual payments for Erie County residents enrolled in other counties' community colleges - $2,460,700; payments

for youth in agency non-secure detention placements - $2,405,743.

A total of $1,300,000 is included for Convention Center operations.

NFTA

With a 2006 total appropriation of $19,461,328, the Niagara Frontier Transportation Authority (NFTA) consumes the largest portion of the County's public benefit agency contractual funding.

Erie and Niagara Counties are required under Section 18-b of the State Transportation Law to match the annual appropriation made by the State for Transit Operating Assistance to the NFTA. Erie County's matching share is 89.2 percent of the State appropriation.

In the 2005-2006 State budget, the New York State Legislature provided a NFTA transit operating assistance appropriation of $4,100,000. A similar amount is assumed for 2006-2007. State 18-b transit operating funding requires a local combined (Erie/Niagara counties) match of a like amount.

For the County's 2006 fiscal year, the local 18-b match is the required 89.2 percent of the $4.1 million State appropriation, or $3,657,200. This amount is unchanged from 2005.

Additionally, the 2006 Proposed Budget includes a separate supplemental appropriation of $15,804,128 for the NFTA share of County sales tax receipts. Pursuant to action by the Erie County Legislature and an agreement between the NFTA and the County, effective April 1, 1993 the NFTA receives one-eighth of one cent of sales tax levied in the County.

SOCIAL SERVICES ASSISTANCE PAYMENTS AND PROGRAM EXPENSES

2005 Adopted:	$ 394,774,188
2006 Proposed:	$ 376,442,394

The majority of Social Services Fund expenditures are for assistance payments made to or on behalf of eligible families or individuals. There are six major assistance programs and a number of other smaller programs:

Family Assistance (Account 525040)

2005 Adopted:	$ 44,504,958
2006 Proposed:	$ 45,395,157

Public assistance benefit payments are made for basic needs, shelter and utilities, etc., to families eligible for this Federal/State/local program. Welfare reform at the Federal level replaced AFDC (Aid to Families with Dependent Children) with TANF (Temporary Assistance to Needy Families) in August 1996. In New York State, TANF is

known as Family Assistance.

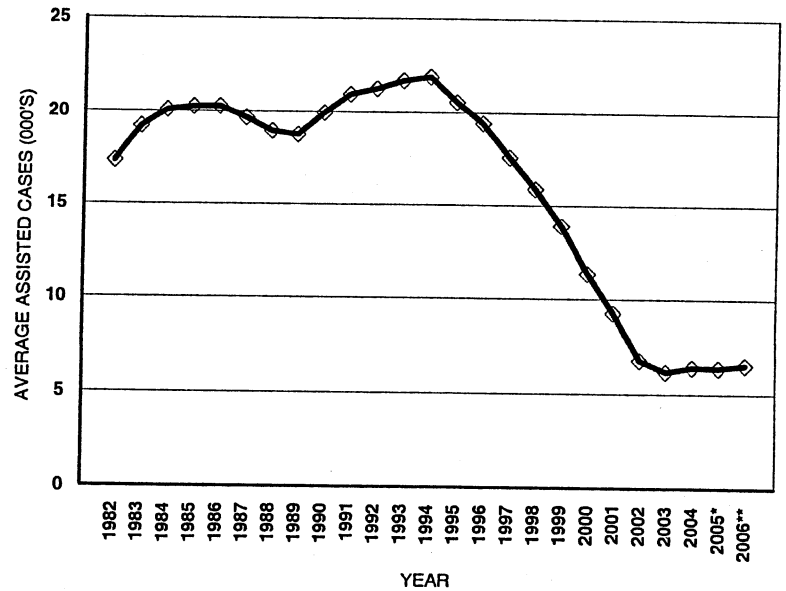
Federal Welfare Reform legislation enacted in December 1996 ended the Federal entitlement to public assistance. It provides funding to the states in the form of fixed block grants to cover temporary assistance to families. Limits are placed on the length of time families may receive Federal TANF (Family Assistance) benefits, and new work requirements are imposed for nearly all adults in Family Assistance (TANF) cases. There is a five-year (60-month) lifetime limit on Family Assistance benefits. For cases in which individuals fail to comply with drug or alcohol dependency assessment and treatment requirements, benefits must be restricted to non-cash voucher payments to landlords and utility companies with only a small personal needs allowance.

Benefits are also restricted to non-cash voucher payments and small personal needs allowances when the five-year (60-month) lifetime limit on Family Assistance eligibility is reached. This occurred for the first cases in December 2001, and additional cases reach their limit each month thereafter.

Caseloads are funded at an average level of 6,506 cases per month in 2006 with an average base monthly cost per case of $511.70.

The 2006 caseload estimate reflects caseload increases beginning in September 2003 that have occurred to date. It assumes that the current base caseload will continue to increase throughout 2006 at a monthly rate of 61 cases. This produces a beginning trend caseload estimate for 2006 that averages 6,740 cases per month.

TREND OF FAMILY ASSISTANCE CASES (With Time Limit Shifts)



* Estimated
** Proposed Budget

This beginning caseload estimate must, however, be reduced to reflect the transfer of currently active cases to Safety Net Assistance when they reach their 60-month lifetime federal eligibility limit. Another 432 cases are expected to reach their time limits and to be shifted to Safety Net Assistance by the end of 2006 at the current rate of 36 new cases shifted per month. In all, a monthly average of 234 time limit cases are subtracted from the trend estimate of 6,740 cases to arrive at the budgeted monthly average caseload of 6,506 which accounts for the cases that will move to Safety Net Assistance.

The 2006 monthly base cost per case estimate of $511.70 is consistent with current actuals with adjustments to provide for voucher fuel cases and the expected 40 percent increase in the commodity price of natural gas paid out on those cases.

The appropriation includes added amounts for utility emergency assistance, $2,299,901; for supplemental payments to clients as required in an annual reconciliation of fuel allowances to actual costs, $142,529; and $3,003,110 for non-utility emergency assistance (formerly EAF). These amounts are consistent with current costs and cost trends.

The total County share cost of the Family Assistance program is $22,929,586 in 2006 after subtracting client repayments, Federal and State reimbursements and other revenues from the gross appropriation. This is an increase in local share cost of $1,533,047 or 7.16 percent, compared to the 2005 Adopted Budget.

The local share in 2006 reflects the shift by the State of $11.85 million in Federal TANF revenue that otherwise would be applied against Family Assistance costs, to Foster Care and Foster Care Administration in an effort to address Federal TANF maintenance of effort (MOE) requirements. Combined Federal/State net TANF revenue reductions that add to County share TANF costs in order to avoid a Federal TANF MOE shortfall and penalty are not necessary in 2006 due to higher statewide caseloads. The net TANF reductions are approximately $1.22 million higher in 2006 as compared to the 2005 budgeted amount.

Safety Net Assistance (Account 525060)

2005 Adopted:	$ 33,462,859
2006 Proposed:	$ 37,576,230

Public Assistance benefit payments are made for basic needs, shelter and utilities, etc., primarily to single individuals or childless couples who are eligible for this State/local general assistance program. Formerly known as Home Relief, this program now incorporates a two-year lifetime limit on cash benefits. After two years, and for those

cases with individuals exempted from work activities because they are in drug or alcohol rehabilitation, or for those failing to comply with assessment and treatment requirements, benefits must be restricted to non-cash direct voucher payments to landlords and utility companies with only a small personal needs allowance.

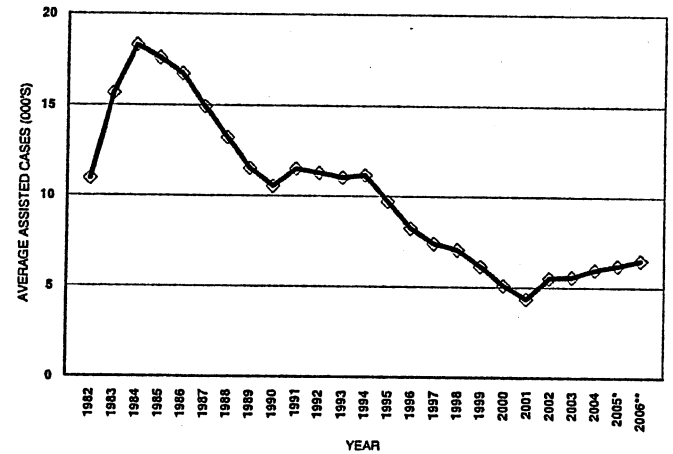
Welfare reform and the creation of the new Safety Net Assistance program has affected caseloads and costs per case in much the same way as described above for the Family Assistance Program.

Caseloads are funded at an average level of 6,500 cases per month in 2006, with an average base monthly cost per case of $462.70.

The 2005 caseload estimate fully caseload growth beginning in September 2003 that has occurred to date. It assumes that the current base caseload will continue to increase through 2006 at a monthly rate of 7 cases. This produces a beginning trend caseload estimate for 2006 that averages 6,383 per month.

To this beginning caseload estimate must be added those new cases that will transfer to Safety Net Assistance when they reach their 60-month federal eligibility time limit in Family Assistance. As indicated earlier, a monthly average of 234 new cases are expected to be shifted into Safety Net Assistance. Many of these and previously transferred clients, however, are employed and case closings due to employment and income are expected to reduce the number that will actually be maintained in Safety Net Assistance once they have been transferred. In all, a monthly average of 117 cases are added to the trend estimate of 6,383 cases to arrive at the budgeted average monthly caseload of 6,500.

TREND OF SAFETY NET ASSISTANCE CASES (With Time Limit Shifts)



* Estimated
** Proposed Budget

The 2006 base monthly cost-per-case estimate of $462.70 is consistent with current actuals with adjustments to provide for voucher fuel cases and the expected 40 percent increase in the commodity price of natural gas paid out on those cases. The base cost reflects the higher costs per case of the growing proportion of family cases in

Safety Net Assistance as a result of the 60-month time limit for Family Assistance eligibility, as compared to the traditional single adult Safety Net case.

The appropriation includes added amounts for utility emergency assistance, $1,258,660; and $227,146 for supplemental payments to clients as required in an annual reconciliation of fuel allowances to actual costs.

The County share cost of the Safety Net Assistance program is $15,928,734 in 2006 after subtracting client repayments, reimbursements and other revenues from the gross appropriation. This is an increase of $1,884,970 (13.42 percent) compared to the 2005 budgeted amount.

Medicaid – MMIS Local Share (Account 525000)

2005 Adopted:	$ 203,760,983
2006 Proposed:	$ 193,087,941

This appropriation is the County's net local share of all Medicaid – related costs under the State's new Local Share Medicaid Cap which is effective beginning January 2006.

Legislation establishing a Medicaid Cap was enacted in 2005. The legislation sets 2005 actual cash local share costs as a base year, with costs in subsequent years fixed by an annual inflation factor. In 2006 the Medicaid Cap will be the 2005 base costs plus 3.5 percent. It will be charged to the County by the State in 52 weekly wire transfer installment payments.

In 2007 the cap will increase by 3.25 percent as compared to the 2006 cap. In 2008 and subsequent years the cap will grow by 3.0 percent annually. In any year, if actual local share costs are lower than the Medicaid Cap amount, counties will be refunded the overpayment.

In contrast to the MMIS local share chargeback in prior years, the new Medicaid Cap is all inclusive, covering the local share costs of the following components:

- Payments made to providers through the State MMIS billing/payment system (now known as eMedNY) for services rendered to eligible persons. Total medical bills are paid by the eMedNY system and the County is charged back only the local share of the gross payments made.

- Payments made locally by Erie County to transportation providers and insurance companies that are claimed for reimbursement of Federal and State shares.

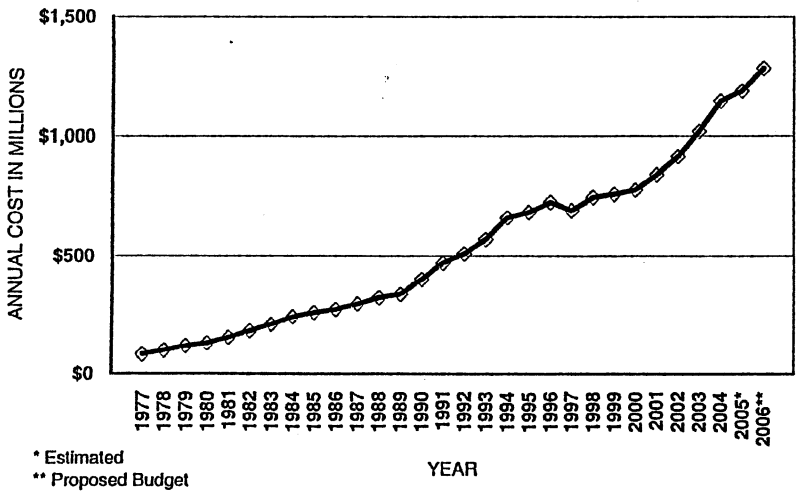
- Medicaid program administration costs that are part of the monthly reimbursement claim

- All revenues associated with Medicaid programs such as repayments that determine overall local share costs.
- Medicare Part A and B premium and copayments that are charged quarterly to Medicaid.
- Other "off line" payments such as bad debt pool and similar quarterly payments to providers.

Excluded entirely from the Medicaid Cap are costs associated with the Family Health Plus program. The local share of Family Health Plus was entirely assumed by the State in September 2005.

TREND OF MEDICAID COST

(Gross Cash Basis)



The 2006 appropriation is the amount of the Erie County Local Share Medicaid Cap estimated by the New York State Health Department in August 2006. It totals $193,087,941 for all of the components listed above.

Medicaid -- Gross Local Payments (Account 525030)

2005 Adopted:	$ 6,388,470
2006 Proposed:	$ 7,828,822

These are Medicaid payments made directly to providers by the Erie County Department of Social Services, rather than through the State MMIS (eMedNY) system. Services paid locally from this appropriation include prior-approved medical transportation by taxi or wheelchair van, medical insurance premiums when private insurance coverage is available and cost-effective, and other miscellaneous medical expenses.

The 2006 appropriation includes $4,151,769 for medical transportation, $3,517,053 for insurance premiums, and $160,000 for other expenses.

Medical transportation costs in the 2006 Proposed Budget are $664,500 (19 percent) higher than the 2005 estimated actual costs. The increase assumes an increase in Public Assistance clients eligible for transportation and a rate increase approved by the State Health Department. It also reflects the continuation of effective cost-

containment initiatives undertaken by the department to maximize the use of public transportation and to deny approval of transportation assistance for those clients who have other alternatives available to them which do not cost public dollars. The amount budgeted in 2006 for insurance premiums incorporates a 4 percent increase over estimated 2005 actual costs to cover premium inflation, and is based on recent trends and expectations about health insurance premium increases.

Because of the new Medicaid Cap which includes the local share of these local payments there is no separate local share associated with this appropriation. Repayment and other revenues received locally and applied against these costs in the past will be returned to the State in claiming adjustments.

Federal Medicaid revenues from the State's Intergovernmental Transfer (IGT) programs are recorded on a 50 percent net revenue basis in the ECMC Network for hospital and Skilled Nursing Facility services. As the full local share cost is netted out in this treatment, the IGT entry in the Social Services budget shows a "Net 0" appropriation.

Child Welfare Services (Account 525050)

2005 Adopted:	$ 62,494,382
2006 Proposed:	$ 56,989,042

This appropriation is used to pay for the costs of the care of children placed by the Family Court into the custody of the Commissioner of Social Services. These children reside in foster homes, group homes and in child caring institutions. A majority of children are in foster home placements in connection with child protection cases. Placements in group homes and institutions are ordered primarily for Persons in Need of Supervision (PINS) or for Juvenile Delinquents (JD's).

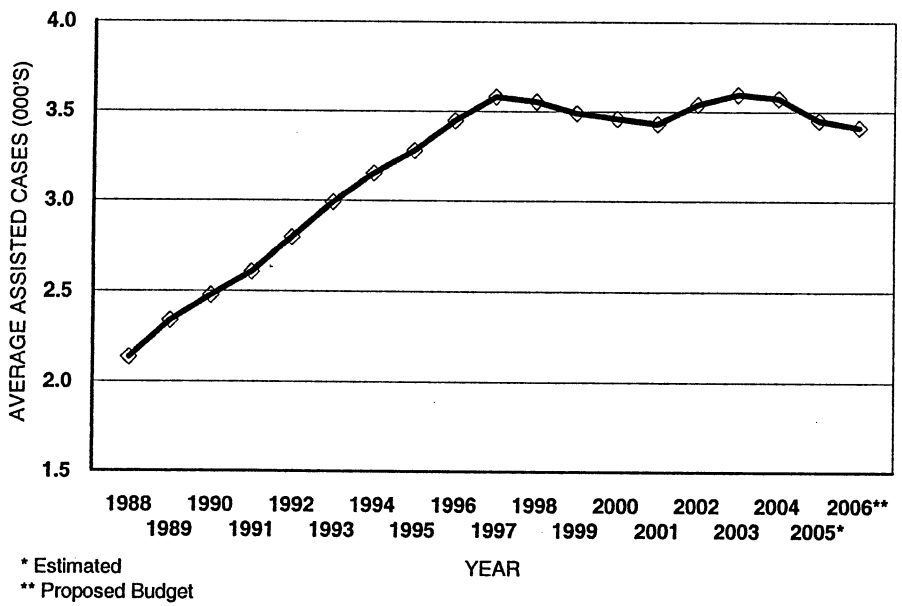
Appropriations in the 2006 Proposed Budget are estimated based on analyses of historical and current trends of expenditures, children in care, monthly costs per child, and changes in per diem board, tuition and other rates.

Children assisted are funded at an average level of 3,412 per month in 2006, with an average monthly cost per child of $1,391.88.

Based on present trends, the average monthly number of children funded in 2006 is reduced by 78 as compared to the 2005 budget. The ability to hold the total number of children served relatively steady over the last five years is a major accomplishment after years of steady growth and given recent increases in Child Protection activity that often leads to placement. Even more significantly, the proportion of children in foster care has decreased, and is expected to continue to be reduced, while the proportion of adoptions

and children receiving adoption subsidies increases. Furthermore, a special initiative to reduce placements and lengths of stay in costly institutional settings is expected to favorably impact both the number of children in care and overall costs in 2006. Gross savings of $3.89 million from this initiative have been budgeted in 2006 and are reflected in the $56,989,042 appropriation.

TREND OF CWS ASSISTED CHILDREN
(Foster Care and Institutional Care)



Costs per child assume 5.0 percent weighted average institutional rate increases in July 2005 and July 2006 for board payments, tuition and administration as compared to the current rates. The average monthly cost per child reflects changes in the distribution of children among the various levels of care, as well as the expected reduction in institutional care lengths of stay.

The County share cost of Child Welfare Services is $8,227,256 in 2006 after subtracting client repayments and Federal and State reimbursements from the gross appropriation. Federal TANF/EAF revenues for foster care and PINS/JD institutional costs are budgeted at the current estimated ceilings. These revenues total $8.37 million in 2006. And $8.83 million in TANF funds are to be shifted by the State from Family Assistance to address federal TANF maintenance of effort (MOE) requirements. These revenues help to reduce the child welfare services local share cost.

Child Welfare Services costs, including foster care and PINS/JD institutional costs which cannot be claimed for federal TANF/EAF reimbursement, are included, along with Foster Care administrative costs, in the State's Foster Care Block Grant (FCBG). The FCBG covers 100 percent of non-federal costs up to the Block Grant ceiling, after which non-federal costs become 100 percent local share.

Child Care Development Block Grant (Account 525090)

2005 Adopted:	$ 33,974,645
2006 Proposed:	$ 29,322,160

This program was previously budgeted in a grant which was moved to the operating budget in 2004 as a result of conversion to the SAP system.

Child care (day care) subsidies are provided to low income families and those in receipt of Public Assistance through the Child Care Development Block Grant (CCDBG) to enable them to maintain employment or to engage in work activities. Families with incomes below 200 percent of the Federal Poverty Level are eligible for subsidies that vary, depending on the day care setting. Child care subsidies are provided for families in receipt of Public Assistance to enable the parent to accept and retain employment or to participate in required work activities. The amount of the subsidy varies with the day care setting.

The 2006 budgeted amount is based on recent trends in the number of children subsidized in the various day care settings and payments to providers. A monthly average of 4,600 children in low income families are expected to receive subsidies in 2006. Children in Public Assistance families receiving subsidies are estimated at 2,050 on average each month. The 2006 total cost of low income subsidies is budgeted at $21,502,910. These costs are 100 percent reimbursed with federal funds through the Child Care Development Block Grant. The budget includes $7,819,250 for mandated subsidies to children in Public Assistance Families. These costs are reimbursed with state funds through the Block Grant at 75 percent of cost. The 25 percent local share cost for Public Assistance children is $1,954,812 in 2006.

Other Programs

2005 Adopted:	$ 6,187,891
2006 Proposed:	$ 6,243,042

In this category are appropriations for a number of smaller programs administered by the Department of Social Services. These include: Account 525080 – Education of Handicapped Children in residential schools, $377,905; Account 525130 State Training School chargebacks, $1,580,000; Account 525100 – expenses for housekeeping and home-delivered meal assistance, $117,486; and Account 525120 – expenses for the special needs of individuals in Adult Family Homes, $10,400. Amounts budgeted in 2006 reflect current trends in utilization.

Child care funded by Title XX, in cases of child protection and for purposes of foster care prevention, totals $3,151,954 in Account 525090 in 2006.

Emergency Assistance to Adults in Account 525070 has been increased to $1,005,297 in the 2006 budget, reflecting higher service demand and utility-driven costs that are expected to be as much as 40 percent higher due to the cost of natural gas and home-heating fuel.

CHILDREN WITH SPECIAL NEEDS PROGRAM

2005 Adopted: $ 51,200,677
2006 Proposed: $ 56,268,139

Developmental and special education programs, administered beginning in 2002 by the Department of Health Division of Services to Persons With Special Needs, have been, with the exception of Medicaid, the fastest growing State-mandated programs in Erie County. Children birth through two years old are identified, evaluated and placed in developmental programs by the County's Early Intervention Case Management program. Children three and four years old are identified, evaluated and placed in special education programs by the local school districts. Eligible service costs for three and four year old children are paid by the County and are reimbursed by the State Education Department. Some services to eligible three and four year-old children may also be claimed for the Federal share of Medicaid.

Under Chapter 243 of the laws of 1989, the County is also responsible for a 10 percent share of the cost of the school age summer program, ages five to twenty-one, which are billed to the County on a net basis at the end of each school year. In addition, the County is responsible for a portion of the cost of the special committees of local school districts which place children in preschool programs.

Under 1993 State legislation, the County is responsible for the provision of various developmental services such as occupational therapy, physical therapy, speech therapy and pre-school education in the Early Intervention Program for infants and toddlers with developmental delays and their families. Services are based on an Individual Family Service Plan (I.F.S.P.) developed by the family, an evaluator, a County case manager and the County Local Early Intervention Official. The County is able to access Medicaid and third-party insurance reimbursement for eligible children. Remaining eligible service costs are paid by the County and are reimbursed by the State Health Department.

The 2006 Proposed Budget appropriation for the Children with Special Needs Program in Account 528000 is $56,268,139. The net County share of the cost of these payments is $20,077,741. The 2006 appropriation represents a 9.89 percent increase compared to the 2005 Adopted Budget.

Other program and administrative expenses which total $5,951,954 are included elsewhere in the budget summary, in the Personal Services, Interdepartmental Transfers and All Other Expense categories, and are not included in the Account 528000 appropriation.

The increase in program costs is a result of growth

in the Preschool program which is experiencing significant overall enrollment increases, tuition rate increases for facility-based programs and increases in service units delivered outside of facility-based programs. The Early Intervention Program enrollment growth has moderated over the past year and is expected to continue at a lower rate in 2006.

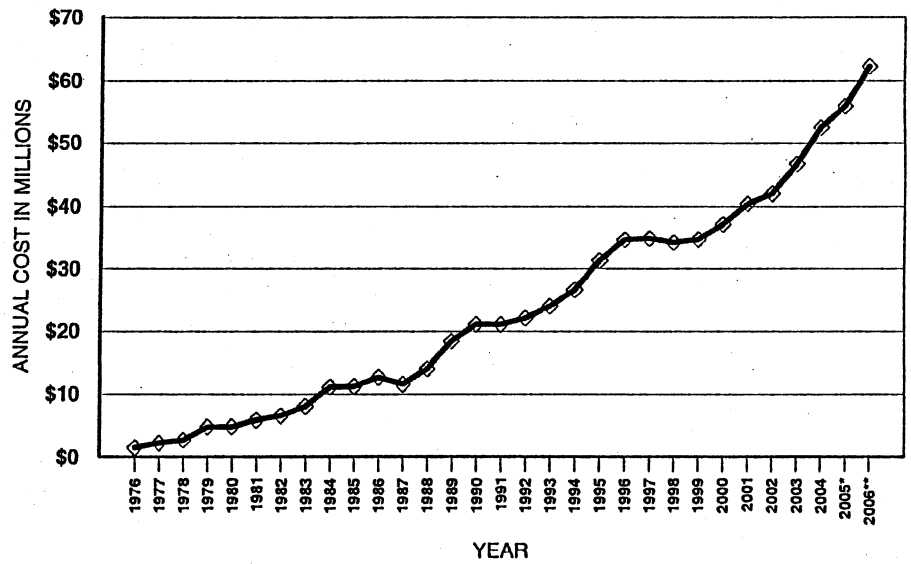
County representatives review and have input on all service plans to ensure their appropriateness to the needs of the child. In spite of these efforts, the monthly average number of children enrolled in 3 and 4-year-old preschool facility-based programs continues to increase for a fourth year, after six years of small annual reductions, and will grow to 1,011 children in 2006. Meanwhile, three and four-year-old children served more appropriately and much less expensively in their homes or day care centers continue to increase most dramatically. Those served by agencies have increased more than ten-fold over the last ten years, while ECMC enrollments have more than doubled. The 2006 estimate of 1,944 monthly average children in this program component is up 19.78 percent from the 2005 budgeted level.

Early Intervention program enrollments are expected to average 2,773 per month in 2006, a 12.6 percent increase of 311 children compared to budgeted enrollments in 2005. Early Intervention program enrollments have increased 315 percent since 1995.

The incredible growth in cost of these mandated programs, from their inception in 1971 to the present, is shown in the graph below. While it took 24 years to exceed $30 million mark, it has taken just 11 more years to exceed $62 million in annual cost.

The table which follows on the next two pages outlines the various components of the total program for 2005 and 2006.

SERVICES TO CHILDREN WITH SPECIAL NEEDS
(Gross Program Costs)



* Estimated
** Proposed Budget

2005/2006 Comparison of Children with Special Needs Expenses

	2005 Gross	2006 Gross	2005 County Share	2006 County Share
Birth - Two-Year-Old Early Intervention Program				
0-2 Agency Services, Evaluation & Transportation	$13,413,090	$13,772,340	$ 3,964,556	$ 4,215,675
0-2 ECMC-Related Services	$ 756,064	$ 753,316	$ 219,417	$ 202,931
Expense Transfer to DSS	$ 1,349,307	$ 1,320,630	$ 1,349,307	$ 1,320,630
Health Dept. Case Mgmt.	$ 0	$ 0	$ 0	$ 0
E.I. Case Management	$ 700,734	$ 635,712	$ 68,951	$ 164,054
0-2 Kids Total	**$16,219,195**	**$16,481,998**	**$ 5,602,231**	**$5,903,290**
06 vs. 05 Change		$ 262,803		$ 301,059
Three & Four-Year-Old Preschool Program				
3 & 4 Facility-Based, Evaluation & Transportation	$28,464,909	$31,253,271	$10,368,740	$11,400,797
3 & 4 Related Serv. - Contract Agencies	$ 7,824,675	$ 9,342,826	$ 2,768,129	$ 3,263,587
3 & 4 ECMC-Related Services	$ 2,025,163	$ 2,076,583	$ 742,522	$ 763,624
School District Charges	$ 808,695	$ 1,179,865	$ 327,522	$ 477,845
Expense Transfer to DSS	$ 25,068	$ 49,324	$ 25,068	$ 49,324
3 & 4 Kids Total	**$39,148,510**	**$43,901,869**	**$14,231,981**	**$15,955,177**
06 vs. 05 Change		$ 4,753,359		$ 1,723,196

	2005 Gross	2006 Gross	2005 County Share	2006 County Share
School Age Program - Summer	**$ 689,308**	**$ 719,837**	**$ 689,308**	**$ 719,837**
06 vs. 05 Change		$ 30,529		$ 30,529
Administration				
Special Needs Division, EI and Preschool Admin	$ 1,130,217	$ 1,116,389	$ (128,038)	$ (275,198)
Administration Total	**$ 1,130,217**	**$ 1,116,389**	**$ (128,038)**	**$ (275,198)**
06 vs. 05 Change		$ (13,828)		$ (147,160)
GRAND TOTAL	**$57,187,230**	**$62,220,093**	**$20,395,482**	**$22,303,106**
		Gross Change $ 5,032,863		Co. Share Change $ 1,907,624

INTERFUND TRANSFERS

2005 Adopted: $ 44,628,785
2006 Proposed: $ 67,312,738

The largest portion of the General Fund's total Interfund Transfer appropriations for 2006 are budgeted in Fund Center 14020 of the General Fund. Fund Center 14020 appropriations totaling $45,821,525 include Interfund Transfers from the General Fund to other operating budget funds for the following purposes:

TO	PURPOSE	AMOUNT
Road Fund:	County subsidy	$ 3,695,954
Debt Service:	County subsidy	$ 42,125,571

The remaining Interfund Transfer payments of $21,491,213 which are included in the 2006 Proposed Budget, cover the County's share of grant programs, the County share contribution to Erie Community College (ECC), as well as payments from General Fund departments to other funds (e.g. the Enterprise Fund) for the purchase of services such as medical care for prisoners and laundry services.

An appropriation of $13,570,777 is included for the County's contribution to ECC, in the Legislature's authorized 2005-2006 Community College budget.

ALL OTHER EXPENSES

2005 Adopted: $ 26,815,254
2006 Proposed: $ 47,915,910

This category covers all other remaining expenses in the 2006 Proposed Budget for the General Fund including: employee education and training; telephone charges; supplies; equipment; repairs and maintenance charges and contracts; rental costs; capital leases; central services and interdepartmental transactions; etc.

DEBT SERVICES FUND EXPENDITURES

TOTAL FUND EXPENSES

2005 Adopted: $ 51,177,671
2006 Proposed: $ 59,693,770

2006 DISTRIBUTION OF DEBT SERVICE FUND EXPENSES

	Total	% of Total
General Fund	$50,372,192	84.38%
Library Fund	1,591,956	2.67%
Sewer Funds	6,752,122	11.31%
ECMC Funds	936,622	1.57%
Erie County Home Funds	40,878	.07%
Total	$59,693,770	100.00%

The Debt Service Fund accounts for the accumulation of resources to pay principal and interest on long-term debt of the General, Library and Sewer funds.

In 2006, the General and Library funds' portion of the Debt Service Fund's expenditures are estimated to total $51,964,148. The balance of 2006 expenditures in this fund is comprised of debt service costs totaling $6,752,122 for the Sewer Funds, $936,622 for Erie County Medical Center and $40,878 for Erie County Home.

For 2006, $48,528,531 will be transferred from the General Fund to the Debt Service Fund to pay principal and interest on long-term debt. The amount of the 2006 projected General Fund transfer to the Debt Service Fund is less than total projected Debt Service expenditures because various revenues and resources budgeted in the Debt Service Fund have the effect of lowering the amount of the General Fund transfer. The following revenues and resources are estimated to be available in 2006: reserves for debt service of $2,607,687 and State aid revenues of $1,805,430.

ERIE COUNTY ROAD FUND EXPENDITURES

TOTAL ROAD FUND EXPENSES

2005 Adopted: $ 21,783,474
2006 Proposed: $ 19,060,954

2006 DISTRIBUTION OF ROAD FUND EXPENSES

	Total	% of Total
Personal Services	$8,006,645	42.00%
Fringe Benefits	3,373,325	17.70%
Highway Supplies	2,135,000	11.20%
Contractual Charges	3,100,000	16.26%
Automotive Supplies	385,000	2.02%
Interfund Transfers	1,763,334	9.25%
Other Expenses	297,650	1.57%
Total	$19,060,954	100.00%

PERSONAL SERVICES

2005 Adopted: $ 10,449,311
2006 Proposed: $ 8,006,645

The proposed budget for the Road Fund authorizes 166 full-time positions. Personal Services appropriations cover full-time salaries and overtime.

FRINGE BENEFITS

2005 Adopted: $ 3,546,568
2006 Proposed: $ 3,373,325

The County prepares a detailed analysis of each component of employee benefits. Employee health and medical insurance represent the most costly item in this object of expense. Actual contract costs and anticipated rate increases are budgeted.

HIGHWAY SUPPLIES

2005 Adopted: $ 2,000,000
2006 Proposed: $ 2,135,000

The Department of Public Works purchases asphalt and materials for highway and bridge repairs and construction. Also included in this account are salt and sand for winter highway maintenance.

CONTRACTUAL CHARGES

2005 Adopted: $ 2,900,000
2006 Proposed: $ 3,100,000

Contractual payments to towns and villages for plowing County roads comprise over 99 percent of this budget item.

AUTOMOTIVE SUPPLIES

2005 Adopted: $ 700,000
2006 Proposed: $ 385,000

Gasoline, other fuels, and lubricants are purchased for operating trucks and heavy equipment used for highway maintenance. These expenditures also include tires, batteries, and other parts required to maintain Road Fund vehicles and equipment.

INTEFUND TRANSFERS

2005 Adopted: $ 1,776,121
2006 Proposed: $ 1,763,334

This appropriation covers the Road Fund's cost of purchasing various services from other County departments. Services purchased through this account cover data processing, telecommunications and purchasing at a cost of $904,449. The charge from the Utilities Enterprise Fund totals $397,401 and the charge from the Debt Service Fund totals $461,484.

OTHER EXPENSES

2005 Adopted: $ 411,474
2006 Proposed: $ 297,650

Other expenses include: janitorial and maintenance supplies; utility expenses related to the operation of Highway facilities; professional services; equipment rentals; maintenance contracts; and training, travel and mileage for employees.

LIBRARY FUND EXPENDITURES

TOTAL LIBRARY FUND EXPENSES

2005 Adopted: $ 27,361,812
2006 Proposed: $ 25,303,129

2006 DISTRIBUTION OF LIBRARY FUND EXPENSES

	Total	% of Total
Personal Services	$9,841,186	38.90%
Fringe Benefits	6,845,600	27.05%
Contractual Payments	3,138,031	12.40%
Other Expenses & Charges	566,476	2.24%
Library Materials	1,994,504	7.88%
Utilities	119,578	.47%
Interfund Transfers	1,533,886	6.06%
All Other Expenses	1,263,868	5.00%
Total	$25,303,129	100.00%

PERSONAL SERVICES & FRINGE BENEFITS

2005 Adopted: $ 19,276,497
2006 Proposed: $ 16,686,786

Personal services and fringe benefits appropriations include personal services, overtime and part-time salaries. The actual allocation will be determined by the independent Library Board.

The appropriation for employee fringe benefits includes FICA, unemployment insurance, workers' compensation, employee and retiree medical and dental insurance, and State retirement system charges. Amounts are determined on the basis of the number of employees, salary costs and the distribution of current employees among the County's various medical insurance enrollment options.

CONTRACTUAL PAYMENTS

2005 Adopted: $ 4,719,953
2006 Proposed: $ 3,138,031

This appropriation funds salaries, fringe benefits and operating and maintenance expenditures associated with the operation of fourteen contracting libraries located outside the City of Buffalo.

OTHER EXPENSES AND CHARGES

2005 Adopted: $ 148,200
2006 Proposed: $ 566,476

Expenditures are for postage; print; microfilm and copy; training expenses; graphic and display supplies; bookbinding and book care supplies; and for the

purchase of security, janitorial and computerized catalog services.

LIBRARY MATERIALS

2005 Adopted: $ 200,000
2006 Proposed: $ 1,994,504

The Library's budget for the purchase of books, periodicals and media materials is shown as a separate item of expense (account 561450).

UTILITIES

2005 Adopted: $ 155,148
2006 Proposed: $ 119,578

This appropriation funds water, telephone data lines, internet access and sewer service costs incurred at the Central Library in downtown Buffalo, as well as at branch libraries located in the City of Buffalo.

INTERFUND TRANSFERS

2005 Adopted: $ 1,547,284
2006 Proposed: $ 1,533,886

This appropriation covers the Library's cost of purchasing various services from other County departments. Services purchased through this Interfund account cover data processing, telecommunications, purchasing, automotive services and utilities, at a cost of $215,963. The Interfund for the Utilities Enterprise Fund totals $1,381,371, which covers the cost of gas, electricity and fuel oil.

ALL OTHER EXPENSES

2005 Adopted: $ 1,314,730
2006 Proposed: $ 1,263,868

This appropriation covers all other Library expenditures ranging from equipment, supplies, travel and mileage, and repairs and maintenance charges.

E-911 FUND

TOTAL FUND EXPENSES

2005 Adopted: $ 2,118,495
2006 Proposed; $ 2,720,000

2006 DISTRIBUTION OF E-911 EXPENSES

	Total	% of Total
Utilities Expense	$1,000,000	36.76%
Interfund Expense	1,404,500	51.64%
Operational Expense	315,500	11.60%
Total	$2,720,000	100.00%

The E-911 fund is a special fund created for appropriations and revenues associated with the operation of the County's Enhanced 911 (E-911) emergency telephone system. The fund is self-balancing. Central Police Services is operationally responsible for monitoring the E-911 fund.

In 1989, state legislation was enacted enabling counties to place a surcharge on telephone services to offset the costs associated with the establishment and maintenance of an Enhanced 911 telephone emergency system. A surcharge of thirty-five cents per access line per month has been implemented.

The 2006 proposed budget includes a 911 wireless phone surcharge of thirty cents per month in order to fund the enhancement of wireless 911 services. The New York State Legislature must approve before fees are implemented.

Revenues resulting from the surcharge are budgeted separately in the E-911 fund as required by state law. This dedicated source of funding will ensure the integrity and quality of E-911 service for the residents of Erie County.

SUMMARY OF APPROPRIATION BY FUND AND DEPARTMENT

Department	2003 Actual	2004 Actual	2005 Adopted Budget	2005 Adjusted Budget	2006 Department Request	2006 Executive Recommended
Fund - 110 General						
Legislature	5,565,814	4,705,151	3,912,354	2,581,957	2,391,999	2,387,501
County Executive	1,524,120	1,760,789	1,417,020	1,245,734	856,872	856,872
Budget, Management and Finance	3,438,810	3,187,396	3,150,043	2,186,341	2,353,959	2,353,959
Comptroller	4,539,646	4,837,699	3,294,477	2,824,192	2,943,860	2,902,646
County Wide Comptroller	1,461,944	2,237,092	2,468,125	2,468,125	5,385,000	5,385,000
Division of Information and Support Services	2,622,869	(284,186)	(1,910,419)	(4,103,902)	(1,457,369)	(1,457,369)
Bureau of Purchase	1,248,722	1,020,628	827,923	658,858	676,237	676,237
Bureau of Fleet Services	252,494	1,829,571	1,748,349	1,029,699	2,181,505	2,181,505
Law	9,385,349	12,373,484	11,778,459	11,467,064	11,380,658	11,335,079
Labor Relations	137,062	140,042	108,002	123,092	106,536	106,536
Risk Retention	2,903,141	2,996,753			3,500,000	3,500,000
Workers Compensation	-	-	-	-	-	-
Personnel Department	2,732,585	2,762,275	2,235,203	1,936,247	1,854,411	1,854,411
County Clerk Registrar Division	3,751,942	3,724,261	2,741,798	2,406,920	2,642,538	2,642,538
County Clerk Auto Bureau Division	3,912,542	3,983,175	3,115,965	1,990,311	2,649,488	2,622,980
County Wide Budget Accounts	6,444,477	43,371,940	77,826,021	8,080,058	94,130,486	94,130,486
County Wide Interfund Accounts	17,920,067	10,085,447	23,514,936	20,652,312	45,821,525	45,821,525
ECC Payments	16,066,526	16,365,156	16,066,526	16,066,526	16,031,477	16,031,477
Office of Public Advocacy					566,493	566,493
Commission on the Status of Women	200,449	154,682	141,301	154,954		
Equal Employment Opportunity	337,279	326,853	266,801	164,495		
Veterans' Services	419,211	170,987	147,943	49,672		
District Attorney	11,031,290	10,334,706	8,624,766	9,617,319	7,861,336	7,873,006
Central Police Services	5,739,640	4,859,550	4,600,742	3,795,564	3,173,939	3,573,880
Emergency Services	1,048,276	1,151,914	919,724	729,190	550,519	550,519
STOP DWI/Traffic Safety		1,257,344	1,502,599	1,641,276	1,557,000	1,557,000
Sheriff Division	20,605,031	17,992,452	12,141,632	12,047,841	9,441,573	8,218,693
Jail Management	56,885,286	68,588,611	50,218,771	60,101,937	54,753,794	53,711,486
Probation	7,565,116	8,272,682	7,196,551	6,379,301	5,642,317	5,572,857
DPW Commissioner	1,655,694	1,817,899	1,583,765	943,260	970,050	970,050
DPW - Buildings and Grounds	12,404,116	15,451,925	13,940,554	11,701,443	12,430,397	12,378,215
DPW - Bureau of Weights & Measures	714,911	694,267	616,110	642,673	634,349	634,349
Environment & Planning	2,801,010	2,813,184	1,909,024	1,294,703	1,242,174	1,242,174
East Side Transfer Station	2,063,467	2,039,374	1,432,952	1,383,356		
Parks	6,988,500	7,418,624	5,393,223	5,161,825	4,029,840	4,029,840
Parks - City of Buffalo		1,439,211	2,146,396	2,847,577	2,180,820	2,208,044
Board of Elections	4,673,485	4,634,822	3,737,926	3,053,780	3,525,760	2,913,430

SUMMARY OF APPROPRIATION BY FUND AND DEPARTMENT

Department	2003 Actual	2004 Actual	2005 Adopted Budget	2005 Adjusted Budget	2006 Department Request	2006 Executive Recommended
Mental Health Program Administration	23,385,178	34,726,258	46,370,573	46,666,935	40,909,602	40,909,602
Mental Health Forensic Services	1,173,187	1,276,854	1,008,253	1,040,943	715,529	715,529
Youth Detention	10,106,654	11,199,049	10,411,661	9,460,495	9,057,501	9,057,501
Youth Bureau	1,431,537	1,250,276	1,482,844	949,081	1,188,281	1,188,281
Senior Services Transportation	788,009		-			
Social Services	456,848,645	547,031,982	504,828,037	505,279,593	488,749,088	488,749,088
Senior Services	2,346,933	2,970,548	2,243,511	2,001,167	1,704,831	1,704,831
Health Division	18,460,474	18,215,573	14,196,741	11,680,546	6,298,311	6,298,311
Health - Emergency Medical Services	1,876,045	1,838,358	1,468,434	1,261,162	1,271,982	1,271,982
Health - Public Health Lab	1,775,565	1,686,095	1,835,166	1,827,209	6,331,746	6,331,746
Health - Medical Examiner's Division	2,434,349	2,409,248	2,095,535	2,037,644	1,939,315	1,939,315
Health - Persons/Special Needs	46,717,732	52,390,852	57,771,519	55,901,638	62,196,338	62,220,093
Economic Development	2,433,561	3,166,225	1,960,000			
Mass Transit	18,723,944	18,722,184	20,076,848	20,076,848	19,461,328	19,461,328
Convention Center	950,339	4,400,000	4,250,000	2,750,000	2,750,000	2,750,000
Community/Neighborhood Development	3,241,619	1,374,157	672,000		300,000	300,000
Art/Culture/Tourism	415,501	675,338	507,530		1,012,500	1,012,500
Cultural Resourse Advisory Board	5,818,423	5,631,423	5,238,659	2,738,659	3,500,000	3,500,000
Extra Aid to Loc Gov	232,900	1,241,282	12,500,000			
Community Assistance	5,752,663	2,254,164	2,250,000			
Human Srv Advisory	336,285	504,817				
Total General Fund	**824,290,414**	**977,480,443**	**959,982,873**	**856,995,620**	**949,395,895**	**946,741,526**
Other Operating Funds						
140 Utilities Fund-(DPW)	35,921,990	38,050,564	39,219,933	39,219,933	40,853,494	40,853,494
210 Highways (DPW)	11,484,691	15,125,873	13,735,624	8,873,000	10,060,954	10,060,954
210 Road Repair Reserve	8,314,696	9,463,711	8,047,850	8,047,850	9,000,000	9,000,000
230 E-911 Fund (CPS)	2,881,762	2,052,294	2,118,495	2,658,087	2,720,000	2,720,000
310 Debt Service SD 1, 4, 5	1,926,738	1,856,194	2,163,926	2,163,926	2,426,835	2,426,835
310 Debt Service SD 2	1,105,594	1,263,173	1,645,630	1,645,630	1,626,161	1,626,161
310 Debt Service SD 3/Southtowns	843,607	619,740	1,575,782	1,575,782	1,830,557	1,830,557
310 Debt Service SD 6	701,602	649,997	865,715	865,715	868,569	868,569
310 General Debt	30,120,928	35,298,715	44,926,618	44,926,618	52,941,648	52,941,648
400 Erie County Medical Center	217,803,639					
410 Erie County Home	42,339,994					
820 Library	27,997,871	27,528,897	27,361,812	26,742,243	25,303,129	25,303,129
Total Other Operating Funds	**381,443,112**	**131,909,158**	**141,661,385**	**136,718,784**	**147,631,347**	**147,631,347**
Total All Operating Funds	**1,205,733,526**	**1,109,389,601**	**1,101,644,258**	**993,714,404**	**1,097,027,242**	**1,094,372,873**

2006 Executive Recommended Budget by Appropriation Account

Account Name	2003 Actual	2004 Actual	2005 Adopted Budget	2005 Adjusted Budget	2006 Department Request	2006 Executive Recommended	2006 as % of total
Full-Time Salaries	286,512,829	212,934,341	217,743,262	191,001,535	188,040,883	185,217,182	16.92%
Part-Time Wages		4,537,959	7,073,216	4,683,020	5,084,351	5,056,025	0.46%
Regular Part Time Wages		1,716,172	1,841,247	1,294,174	2,653,141	2,653,141	0.24%
Seasonal Emp Wages		924,903	1,153,162	891,192	1,034,587	1,034,587	0.09%
Employee Payments Non-Salary	15,743,638	25,017,861	14,346,181	12,156,721	17,204,137	17,654,557	1.61%
Reductions From Personal Svs Account			(18,999,361)	(20,823,789)	365,000	365,000	0.03%
Contractual Salary Reserves			152,089	152,089			0.00%
Fringe Benefits	109,897,364	79,774,078	72,326,637	55,634,191	89,328,120	89,328,120	8.16%
Office Supplies	1,131,765	1,083,405	1,431,244	1,233,395	1,287,431	1,325,431	0.12%
Clothing Supplies	453,976	391,047	432,710	362,908	351,429	341,429	0.03%
Food & Kitchen Supplies	1,637,557	1,820,359	1,836,952	1,509,702	1,750,352	1,750,352	0.16%
Auto Supplies	1,683,923	1,925,287	1,972,161	1,297,436	2,229,600	2,217,600	0.20%
Medical Supplies	39,151,622	1,947,036	1,643,217	1,269,875	2,203,800	2,203,800	0.20%
Repairs & Maintenance	3,762,813	2,787,352	2,619,693	1,902,012	2,207,696	2,166,246	0.20%
Maintenance Supplies	507,658		-				0.00%
Laundry Supplies	22,307						0.00%
Highway Supplies	1,592,410	2,592,816	2,026,278	1,156,392	2,138,500	2,138,500	0.20%
Oil, Chip, Rd & Bridge Repair	528,900						0.00%
Local Mileage Reimbursement	605,506	668,427	774,079	664,253	814,574	814,574	0.07%
Out Of Area Travel	97,807	165,922	266,256	119,875	143,675	143,675	0.01%
Training & Education		165,487	399,745	177,784	306,719	306,719	0.03%
Training - ECC	41,760	48,720	-				0.00%
Telephone	448,634						0.00%
Utility Charges	41,090,576	40,953,276	42,182,595	41,637,035	43,730,890	43,730,890	4.00%
Control Board Expense					1,426,300	1,426,300	0.13%
Dues & Fees	5,013,405		-				0.00%
DSS Training And Education		2,490,172	2,436,931	2,270,231	2,204,699	2,204,699	0.20%
Municipal Association Fees	76,341	77,937	90,000	90,000	90,000	90,000	0.01%
Taxes & Assess-County Owned Property	348	44,174	3,000	3,000	3,000	3,000	0.00%
Other Expenses	8,792,840	3,994,175	4,162,254	3,593,503	5,231,557	5,231,557	0.48%
Other Supplies	2,401,004						0.00%
Chargebacks		955,423	1,032,982	1,032,982	1,032,982	1,032,982	0.09%
Rental Charges	5,020,884	4,662,128	4,775,731	4,602,031	4,808,657	4,808,657	0.44%
Principal-Bonds	21,124,290	21,187,986	28,708,995	28,708,995	35,538,946	35,538,946	3.25%
Insurance Charges	2,903,141	2,996,753			3,500,000	3,500,000	0.32%
Insurance Premiums			22,500	22,500	23,000	23,000	0.00%
ECMC Provision For Bad Debt		18,102,571					0.00%
ECMC Other Operating Expense		1,252,528					0.00%
Contract Payments Non-Profit Subsidy	19,194,776	19,016,622	27,378,189	5,488,659	7,828,100	7,828,100	0.72%
Contract Payments Non-Profit Purchase of Service	95,420,226	72,370,531	78,217,927	72,432,262	68,879,886	68,833,486	6.29%
Professional Srvs Contracts and Fees	1,586,408	13,718,177	13,573,895	9,825,607	11,910,093	11,870,093	1.08%
Maintenance Contracts		2,834,106	4,619,728	3,110,997	3,476,204	3,476,204	0.32%
Contractual-ECMC/EC Home	2,106,947	18,873,484	35,222,437	28,883,959	15,538,544	15,538,544	1.42%
County Residents Enrolled Comm Coll	2,495,749	2,794,379	2,495,749	2,495,749	2,460,700	2,460,700	0.22%
NFTA-Share Of Sales Tax	15,066,744	15,064,984	16,419,648	16,419,648	15,804,128	15,804,128	1.44%

2006 Executive Recommended Budget by Appropriation Account

Account Name	2003 Actual	2004 Actual	2005 Adopted Budget	2005 Adjusted Budget	2006 Department Request	2006 Executive Recommended	2006 as % of total
Current Payments Mass Transit	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200	3,657,200	0.33%
Garbage Disposal	5,997	4,585	-		4,500	4,500	0.00%
Town/Village Snow Contract	2,636,572	2,609,424	2,900,000	2,900,000	3,100,000	3,100,000	0.28%
Buffalo Bills Maintenance	3,358,578	3,456,055	3,565,258	3,565,258	3,666,529	3,666,529	0.34%
City Of Buffalo Waste Transportation	1,729,965	1,673,846	872,787	872,787			0.00%
Transfer & Tipping Fee Other Municipalities	20,267	47,948	200,000	200,000			0.00%
Buffalo Third Party Agreements	162,952	135,461	143,000	143,000			0.00%
Residents & Contracts	(2,400)	45,821	78,100	78,100			0.00%
MMIS-Medicaid Local Share	158,372,303	180,977,804	203,760,983	196,860,983	193,087,941	193,087,941	17.64%
Intergovernmental Transfer Local Share	44,429,000	19,318,867	-	-			0.00%
MA-Gross Local Payments	6,179,446	6,193,059	6,388,470	6,388,470	7,828,822	7,828,822	0.72%
Family Assistance (FA)	36,951,463	41,755,283	44,504,958	44,224,958	45,395,157	45,395,157	4.15%
CWS - Foster Care	59,197,148	63,090,541	62,494,382	62,494,382	56,989,042	56,989,042	5.21%
Safety Net Assistance	28,057,485	30,874,714	33,462,859	32,992,859	37,576,230	37,576,230	3.43%
Emergency Assist. To Adults	524,951	622,572	575,100	575,100	1,005,297	1,005,297	0.09%
Handicapped Child-Local Dist Maint	229,466	468,406	377,905	377,905	377,905	377,905	0.03%
Child Care-DSS	3,035,400	34,488,882	36,946,245	36,946,245	32,474,114	32,474,114	2.97%
Housekeeping-DSS	83,534	38,669	86,486	86,486	86,486	86,486	0.01%
Home Delivered Meals-DSS	19,816	17,960	31,000	31,000	31,000	31,000	0.00%
Adult Family Home Special Needs	6,474	4,002	10,400	10,400	10,400	10,400	0.00%
State Training School (STS)	2,113,457	1,308,958	2,135,400	2,135,400	1,580,000	1,580,000	0.14%
DSH Expense		35,390,651					0.00%
Children With Special Needs Program	41,267,673	46,869,997	51,200,677	49,392,640	56,268,139	56,268,139	5.14%
Independent Living			10,000	10,000	10,000	10,000	0.00%
Lab & Tech Equip	692,458	313,669	280,999	159,107	828,318	828,318	0.08%
Office Equipment	216,230	21,528	74,547	54,509	48,250	48,250	0.00%
Buildings & Grounds Equipment	20,159	15,219	47,025	42,025	42,025	42,025	0.00%
Motor Vehicle Equipment	88,455	99,004	45,000	33,870	325,000	225,000	0.02%
Library Books & Media	(3,183)	451,161	200,000	1,212,190	1,994,504	1,994,504	0.18%
Bond Issue Costs		795,103	823,200	823,200	655,000	655,000	0.06%
Interest-Bonds	14,434,100	17,704,730	21,645,476	21,645,476	23,499,824	23,499,824	2.15%
Debt Service Depreciation	10,957,408						0.00%
Interest-Revenue Antic Notes	1,461,944	1,796,875	2,468,125	2,468,125	5,385,000	5,385,000	0.49%
General Debt Srv	6,478,061	12,303,022	25,964,848	25,964,848	48,357,374	48,357,374	4.42%
County Share - Grants	16,420,306	3,453,453	3,515,628	3,238,118	3,479,436	3,479,436	0.32%
Interfund- DPW Capital	334,935	467,060					0.00%
Interfund-Road	630,300		2,862,624		3,695,954	3,695,954	0.34%
Interfund-Erie Community College	13,570,777	13,570,777	13,570,777	13,570,777	13,570,777	13,570,777	1.24%
Interfund-Utilities Fund	5,168,455	5,412,805	5,760,883	4,750,594	6,219,772	6,219,772	0.57%
Interdepartmental/Interfund Expense	54,641,722	43,912	602,587	508,469	3,106,235	3,065,323	0.28%
County Contingency	2,470,504				2,039,330	2,039,330	0.19%
Grand Total	**1,205,733,526**	**1,109,389,601**	**1,101,644,258**	**993,714,404**	**1,097,027,242**	**1,094,372,873**	