




ERIE COUNTY WATER AUTHORITY INTEROFFICE MEMORANDUM

TO: Jerome D. Schad, Chair
Peggy A. LaGree, Vice Chair
Michele M. Iannello, Treasurer

FROM: Joyce Tomaka, Chief Financial Officer 

CC: Jennifer Hibit, Secretary to the Authority

DATE: April 16, 2026

SUBJECT: Update to the Erie County Water Authority's Budget Transfer Process

As you are aware, Public Authorities Law §2801(2) requires that a budget for the upcoming fiscal year be adopted by the Board and submitted to the Chairperson of the Erie County Legislature and the Authorities Budget Office (ABO) by November 1st of each year.

The Finance Department begins the budgeting process for the upcoming fiscal year at the beginning of the summer. The process, which includes all department heads and the Secretary, is a lengthy and demanding task concluding with presentation to the Board at the Budget Hearings. The Budget is then presented to the Board for adoption at the October Board meeting.

From time to time, due to changes in spending priorities, availability of funds, or changes in other circumstances, the Authority finds it proper to amend either its Annual Capital or O&M Budgets to reflect such changes. A budget transfer authorization form was implemented in September 2008 and requires various levels of approval (including Board approval) based on dollar amount and type of transfer. The transfers do not change the total spending for Annual Capital or O&M Budgets that were adopted by the Board.

In an effort to streamline workflow processes and avoid delays in payments to vendors related to these budget transfers, I am recommending adoption of an updated budget transfer authorization form (attached). This revised form has updated the threshold values for approvals for Capital and O&M budget transfers and eliminates board approval of all budget transfers. Board approval of the creation of a new budget item over \$15,000 (previously \$10,000) will be required.

This process would mirror similar processes already in place within the Authority, such as final payment applications, contract executions, authorization to advertise for bids, etc. which were previously subject to Board approval.

If this new process is approved, any budget transfers in excess of \$100,000 – O&M (updated from \$75,000) and \$150,000 – Capital (updated from \$100,000), which had been subject to approval by the Board, will be presented to the Board as a Finance Communications Item at the nearest monthly Board meeting.

Thank you for your consideration in this matter.

**ERIE COUNTY WATER AUTHORITY
AUTHORIZATION FORM
For Approval/Execution of Board Meeting Documents**

Document Name: _____ **Project No.:** _____

Description: _____

Item Description:

Choose one: _____

Other: _____

Action Requested:

Choose one _____

Other: _____

Approvals Required:

APPROVED AS TO CONTENT:

Chief Financial Officer _____ Date: 04/15/2026

Chief Operating Officer _____ Date: 04/15/2026

Claims Rep. – Risk Manager _____ Date: _____

Comptroller _____ Date: _____

Director of Administration _____ Date: _____

Director of Distribution _____ Date: _____

Director of Human Resources _____ Date: _____

Director of IT _____ Date: _____

Sr. Director of Operations & Infra _____ Date: _____

Director of Planning & Water Supply _____ Date: _____

Director of Production _____ Date: _____

Director of Water Quality _____ Date: _____

Executive Engineer _____ Date: 4/15/2026

General Counsel (Legal) _____ Date: 4/15/2026

Other: _____ Date: _____

APPROVED FOR BOARD RESOLUTION:

Secretary to the Authority _____ Date: 04/16/2026

Remarks: _____

Resolution Date: _____ Item No: _____

ERIE COUNTY WATER AUTHORITY

Budget Transfer Authorization

Budget Transfer No. : _____

Requested by: _____

Date: _____

Transfer From:

Unit	Dept.	Item No.		Description	Amount
		O&M	Capital		
Unit:	Department:				
Unit:	Department:				
Unit:	Department:				

Transfer To:

Unit	Dept.	Item No.		Description	Amount
		O&M	Capital		
Unit:	Department:				
Unit:	Department:				
Unit:	Department:				

Explanation Regarding the Need for Budget Transfer:

Required Approvals*:

	Signature	Date
<input type="checkbox"/> Unit Head:	_____	_____
<input type="checkbox"/> Dept. Head:	_____	_____
<input type="checkbox"/> Business Office Manager:	_____	_____
<input type="checkbox"/> Executive Engineer:	_____	_____
<input type="checkbox"/> Comptroller:	_____	_____
<input type="checkbox"/> Chief Financial Officer:	_____	_____
<input type="checkbox"/> Chief Operating Officer:	_____	_____
<input type="checkbox"/> Board Resolution:	_____	_____

*See Next page for Schedule A “Approvals Required for Budget Transfers” and Schedule B “Approvals Required for Creation of New Budget Items”.

Schedule “A”

Approvals Required for Budget Transfers:

If the Budget Transfer is:	Necessary Approvals							
	Unit Head	Dept. Head	Business Office Manager	Executive Engineer	Comptroller	Chief Financial Officer	Chief Operating Officer	ECWA Board
Up to \$75100,000 (O&M) or \$100150,000 (Capital) within the same Unit	X	X	X					
Up to \$75100,000 (O&M) or \$100150,000 (Capital) between Units in same Dept.:								
Administrative Department	X	X	X		X	X		
Distribution Department	X	X	X	X				
Engineering Department	X	X	X	X				
Production Department	X	X	X	X				
Water Quality	X	X	X	X				
Up to \$75100,000 (O&M) or \$100150,000 (Capital) between Depts.	X	X	X	X	X	X	X	
\$75100,000 and above (O&M) or \$100150,000 (Capital)	X	X	X	X	X	X	X	X

Schedule “B”

Approvals Required for Creation of New Capital Budget Items:

Amount Requested:	Necessary Approvals							
	Unit Head	Dept. Head	Business Office Manager	Executive Engineer	Comptroller	Chief Financial Officer	Chief Operating Officer	ECWA Board
Under \$4015,000	X	X	X	X	X	X	X	
\$4015,000 and above	X	X	X	X	X	X	X	X

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Schedule “A”

Approvals Required for Budget Transfers:

If the Budget Transfer is:	Necessary Approvals							
	Unit Head	Dept. Head	Business Office Manager	Executive Engineer	Comptroller	Chief Financial Officer	Chief Operating Officer	ECWA Board
Up to \$100,000 (O&M) or \$150,000 (Capital) within the same Unit	X	X	X					
Up to \$100,000 (O&M) or \$150,000 (Capital) between Units in same Dept.:								
Administrative Department	X	X	X		X	X		
Distribution Department	X	X	X	X				
Engineering Department	X	X	X	X				
Production Department	X	X	X	X				
Water Quality	X	X	X	X				
Up to \$100,000 (O&M) or \$150,000 (Capital) between Depts.	X	X	X	X	X	X	X	
\$100,000 and above (O&M) or \$150,000 (Capital)	X	X	X	X	X	X	X	

Schedule “B”

Approvals Required for Creation of New Capital Budget Items:

Amount Requested:	Necessary Approvals							
	Unit Head	Dept. Head	Business Office Manager	Executive Engineer	Comptroller	Chief Financial Officer	Chief Operating Officer	ECWA Board
Under \$15,000	X	X	X	X	X	X	X	
\$15,000 and above	X	X	X	X	X	X	X	X