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Budgets are a lot like Rosanne Barr: you don't have to look very hard to find something you don't like.

With the voters traipsing to the polls as a convenient backdrop, last week's release of the 2004 Erie County Budget proposal provided retorts, reaction and rhetoric that was as about as genuine as Chuck Swannick's voter registration card.

County Executive Joel Giambra's plan is more a reflection of troubling trends than reckless spending or pork-barrel politics. Not that critics couldn't find items within a billion-dollar plan that could be labeled as such, but when the best the opposition party can come up with is "uncreative" as a criticism, you know you've got a pretty good plan. Of course, the uncreative cry came largely because there's no line item which reads "Pay to the Order of Tony Masiello."

Whether they be from the Village of Farnham, population 400, or Erie County, budget figures can be portrayed and projected in more ways than politicians can find ways to spend it. Still, in Giambra's case, the numbers are solid and, more importantly, confirmed as appropriate and solid by something that really matters, like Wall Street. There are several major reasons that such independent and significant analyzers like bond-rating houses give thumbs up on the county's financial health.

Giambra's use of reserve funds, for one, has been one of the political lightning rods to which Wall Street provides a firm ground. There are no real worries, experts contend, as long as reserve monies total between five and 15 percent of the total budget. Even with Giambra's use of $35 million of such funds next year, the projected 2004 reserve balance is a robust 12.5 percent. And the meat and potato's structural deficit – again, a number that really matters, reflecting the overall difference between what is collected in revenues and what gets spent – has shrunk by almost $40 million from this year's plan to next. By way of comparison, spending plans under former executive Dennis Gorski, perceived as a financial watchdog, often contained structural deficits that ballooned as high as $65 million.

Still, it's prudent to heed some of the trends on which the county, and many government entities, have relied in the past few tough fiscal years. It's true, Erie County is still spending more than it collects in revenues. Not a good thing. Even Giambra himself publicly admits that recent county tax cuts were a wee-bit generous. Under the file heading of "Control Boards, Buffalo" are the disastrous consequences of making it a politically-weak habit. Borrowing is high – but again, not out of line with accepted governmental norms – and even though there's been a paper shift that reflects positively in the 2004 plan, the county still has to find a way to saw off the fiscal leg iron that is ECMC.

What may be most troubling all is the Giambra administrations seemingly casual dismissal of the imbalances, or more specifically, the reasons for them. Both the head Erie honcho and his budget guru sound disturbingly like other so-called elected visionaries who drove Buffalo over the cliff when they say things like"the real culprit is Medicaid and pension costs." If we learn anything from Buffalo's own mess, it's that, in the end, excuses don't matter. They're still expenses, and they don't go away, no matter how much you wish they would.

Maybe Democrats could have found a different adjective. Dull, stodgy, staid, prosaic, pedestrian, they could all pass in place of "uncreative." Given the already-on-display alternative, those are all plenty good enough words, for now.

(*Brian Ackley is a columnist for the Weekly Independent Newspapers (WIN) of Western New York. WIN is a consortium of 19 community weekly newspapers in Erie and Niagara counties with a combined paid circulation of 75,000 homes, providing collaborative advertising and editorial support for member publications. For more information on WIN, or to provide feedback on this column, visit our website at www.wnynewspapers.com. Opinions expressed here are those of the author.)*