

Date: November 14, 2016

To: The Honorable Members of the Westchester County Board of Legislators

From: Ann Marie Berg 
Commissioner of Finance

Re: Summary of the Finance Department 2017 Net Tax Levy

The mission of the Department of Finance is to act as the steward of Westchester County government's financial assets, and to provide financial support, management and reporting services to the public, administration, Board of Legislators, and departments of Westchester County, in order to maximize taxpayer investment and ensure accountability of public funds.

The Finance Commissioner's Office provides administrative direction regarding the financial affairs of the County Government, and policy and procedural direction to General Accounting, Accounts Payable, Payroll, Benefits Management, Treasury, Debt Management, Financial Systems, the Bureau of Purchase and Supply, and the Financial Compliance department.

The Finance Department continues to streamline its operations, reduce costs, as well as provide accurate and timely information to users of the department's services.

The Finance Department has a net increase in the Tax Levy for the 2017 budget from 2016's budget in the amount of \$7,862 or .26%.

The major components of the tax levy increase of \$7,862 are an increase in Finance department expenses of \$41,495, an increase in interdepartmental charges of \$135, partially offset by an increase in the Finance department revenues of \$33,768. Further breakdown is as follows:

REVENUES:

Finance department services to Internal Service Funds	\$45,217
Auction of Equipment	50,000
Mass Mutual reimbursement for administrative services	(55,000)
Service fee 2% fee Court & Trust	5,000
Other (net)	<u>(11,449)</u>
Total Revenue increase	<u>33,768</u>

EXPENSES:

Salaries (1010 account) – Salary step increases	6,735
Longevity decrease	(1,444)
Grade changes (net)	(14,276)
Deleted Part Time Position	(43,265)
Add 2 full time positions for financial compliance	155,870
2017 Budget - 2 Vacant positions	(123,300)
2016 Budget salary vacancy adjustment	45,000
2017 Budget salary vacancy adjustment	(25,000)
Other salary increases	<u>43,230</u>
Total salary increase	43,550
Other various expenses net decrease	<u>(2,055)</u>
Total Finance Department Expense net increase	<u>41,495</u>
Data Processing/ Information Support increase	65,730
Legal Department charges decrease	(5,236)
DPW decrease (primarily due to no rental charge due to sale of Elmsford facility)	(60,302)
DPW fleet charge decrease	<u>(57)</u>
Total Interdepartmental charges net increase	<u>135</u>
Total Net Tax Levy increase	<u>\$ 7,862</u>

My department continues to provide careful stewardship of County resources while continuing to provide quality services to the County residents and all our other stakeholders.

Thank you.

AMB/DCK/lh

FINANCE DEPARTMENT SUMMARY

2017 Baseline Budget Request

dck 11 /3 /2016

Acct No.	Account	2015 Actual	2016 ADOPTED Budget	2016 Year-End Projection	2017 Budget Allowed	Variance 17 vs. 16 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	51	49	49	50	1
	Annual Other	0	0	0	0	0
1010	Annual Regular	4,066,851	4,102,041	4,102,041	4,145,591	43,550
1200	Hourly	15,731	4,500	2,380	5,500	1,000
1400	Overtime	3,763	3,500	4,951	3,500	-
1500	Salary Adjustment	-	-	-	-	-
		4,086,345	4,110,041	4,109,372	4,154,591	44,550
<u>Equipment</u>						
2300	Replacement	-	6,000	3,695	-	(6,000)
2400	Additional	-	-	-	-	-
		-	6,000	3,695	-	(6,000)
<u>Materials & Supplies</u>						
3010	Auto.Supplies	35	150	117	150	-
3070	Books & Periodicals	739	2,375	1,794	2,375	-
3240	General Supplies	1,246	2,700	1,641	2,200	(500)
3600	Print & Off. Supplies	12,873	13,000	12,691	13,500	500
3700	Postage	19,922	18,750	18,264	21,500	2,750
		34,815	36,975	34,507	39,725	2,750
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	13,388	15,800	13,421	14,200	(1,600)
4100	Membership Fees	4,410	7,720	5,009	7,415	(305)
4110	Travel & Meals	4,040	5,250	2,822	4,950	(300)
4250	Advertising/Legal Notices	5,116	3,600	4,908	5,500	1,900
4360	Educational Training	2,604	4,000	2,446	3,500	(500)
4380	Contractual Services	-	500	-	500	-
4420	Technical Services	82,786	81,000	81,713	82,000	1,000
		112,344	117,870	110,319	118,065	195
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	544,160	495,975	495,975	561,705	65,730
5280	Svcs Public Works	43,882	61,095	61,095	736	(60,359)
5325	Svcs Law Dept.	312,225	381,150	381,150	375,914	(5,236)
		900,267	938,220	938,220	938,355	135
Total Deptm. Exp.		5,133,771	5,209,106	5,196,113	5,250,736	41,630
Less: Intrdp. Rv.		-	-	-	-	-
Net Deptm. Exp.		5,133,771	5,209,106	5,196,113	5,250,736	41,630
<u>Revenues</u>						
Dptmntl		2,290,756	2,217,080	2,194,281	2,250,848	33,768
Net Tax Levy		2,843,015	2,992,026	3,001,832	2,999,888	7,862
'17 Allowed vs '16 Budget						0.26%

FISCAL OPERATIONS
2017 Baseline Budget Request

dck 11 /3 /2016

Acct No.	Account	2015 Actual	2016 ADOPTED Budget	2016 Year-End Projection	2017 Budget Allowed	Variance '17 vs. '16 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	37	35	35	34	(1)
	Annual Other	0	0	0	0	0
1010	Annual Regular	2,951,984	2,969,592	2,917,022	2,840,965	(128,627)
1200	Hourly	15,731	3,500	2,380	4,500	1,000
1400	Overtime	3,763	2,500	4,951	2,500	-
1500	Salary Adjustment	-	-	-	-	-
		2,971,478	2,975,592	2,924,353	2,847,965	(127,627)
<u>Equipment</u>						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
<u>Materials & Supplies</u>						
3010	Auto. Supplies	-	-	-	-	-
3070	Books & Periodicals	60	1,600	1,124	1,600	-
3240	General Supplies	-	-	-	-	-
3600	Print & Off. Supls	11,209	11,000	11,213	11,500	500
3700	Postage	17,890	16,250	15,999	19,000	2,750
		29,159	28,850	28,336	32,100	3,250
<u>Expenses</u>						
4070	Equip. Srv. & Rent.	10,930	12,500	11,337	12,000	(500)
4100	Membership Fees	2,235	4,750	2,809	3,750	(1,000)
4110	Travel & Meals	3,918	4,800	2,822	4,500	(300)
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	2,604	3,500	2,446	3,000	(500)
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	82,786	81,000	81,713	82,000	1,000
		102,473	106,550	101,127	105,250	(1,300)
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	465,768	420,251	420,251	477,348	57,097
5280	Svcs Public Works	327	425	425	368	(57)
5325	Svcs Law Dept.	312,225	381,150	381,150	375,914	(5,236)
		778,320	801,826	801,826	853,630	51,804
Total Deptm. Exp.		3,881,430	3,912,818	3,855,642	3,838,945	(73,873)
Less: Intrdp. Rv.		-	-	-	-	-
Net Deptm. Exp.		3,881,430	3,912,818	3,855,642	3,838,945	(73,873)
<u>Revenues</u>						
	Dptmntl	1,658,297	1,930,580	1,852,002	1,909,348	(21,232)
	Net Tax Levy	2,223,133	1,982,238	2,003,640	1,929,597	(52,641)
'17 Allowed vs '16 Budget						-2.7%

Bureau of Purchase & Supply
2017 Baseline Budget Request

dck 11 /3 /2016

Acct No.	Account	2015 Actual	2016 ADOPTED Budget	2016 Year-End Projection	2017 Budget Allowed	Variance '17 vs. '16 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	12	12	12	12	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	962,021	963,995	963,995	972,273	8,278
1200	Hourly	-	1,000	-	1,000	-
1400	Overtime	-	1,000	-	1,000	-
1500	Salary Adjustment	-	-	-	-	-
		962,021	965,995	963,995	974,273	8,278
<u>Equipment</u>						
2300	Replacement	-	6,000	3,695	-	(6,000)
2400	Additional	-	-	-	-	-
		-	6,000	3,695	-	(6,000)
<u>Materials & Supplies</u>						
3010	Auto. Supplies	35	150	117	150	-
3070	Books & Periodicals	679	775	670	775	-
3240	General Supplies	1,246	2,700	1,641	2,200	(500)
3600	Print & Off. Supls	1,664	2,000	1,478	2,000	-
3700	Postage	2,032	2,500	2,265	2,500	-
		5,656	8,125	6,171	7,625	(500)
<u>Expenses</u>						
4070	Equip. Srv. & Rent.	2,458	3,300	2,084	2,200	(1,100)
4100	Membership Fees	1,350	1,410	1,355	1,410	-
4110	Travel & Meals	122	200	-	200	-
4250	Advertising/Legal Notices	5,116	3,600	4,908	5,500	1,900
4360	Educational Training	-	500	-	500	-
4380	Contractual Services	-	500	-	500	-
4420	Technical Services	-	-	-	-	-
		9,046	9,510	8,347	10,310	800
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	78,392	75,724	75,724	84,357	8,633
5280	Svcs Public Works	43,555	60,670	60,670	368	(60,302)
5325	Svcs Law Dept.	-	-	-	-	-
		121,947	136,394	136,394	84,725	(51,669)
Total Deptm. Exp.		1,098,670	1,126,024	1,118,602	1,076,933	(49,091)
Less: Intrdp. Rv.		-	-	-	-	-
Net Deptm. Exp.		1,098,670	1,126,024	1,118,602	1,076,933	(49,091)
<u>Revenues</u>						
	Dprtmntl	632,459	286,500	342,279	341,500	55,000
	Net Tax Levy	466,211	839,524	776,323	735,433	(104,091)
'17 Allowed vs '16 Budget						-12.4%

Department of Financial Compliance

2017 Baseline Budget Request

dck 11 /3 /2016

Acct No.	Account	2015 Actual	2016 ADOPTED Budget	2016 Year-End Projection	2017 Budget Allowed	Variance '17 vs. '16 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	2	2	2	4	2
	Annual Other	0	0	0	0	0
1010	Annual Regular	152,845	168,455	221,025	332,353	163,898
1200	Hourly	-	-	-	-	-
1400	Overtime	-	-	-	-	-
1500	Salary Adjustment	-	-	-	-	-
		152,845	168,455	221,025	332,353	163,898
<u>Equipment</u>						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
<u>Materials & Supplies</u>						
3010	Auto. Supplies	-	-	-	-	-
3070	Books & Periodicals	-	-	-	-	-
3240	General Supplies	-	-	-	-	-
3600	Print & Off. Supls	-	-	-	-	-
3700	Postage	-	-	-	-	-
<u>Expenses</u>						
4070	Equip. Srv. & Rent.	-	-	-	-	-
4100	Membership Fees	825	1,560	845	2,255	695
4110	Travel & Meals	-	250	-	250	-
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	-	-	-	-	-
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	-	-	-	-	-
		825	1,810	845	2,505	695
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	-	-	-	-	-
5280	Svcs Public Works	-	-	-	-	-
5325	Svcs Law Dept.	-	-	-	-	-
<u>Total Deptm. Exp.</u>						
		153,670	170,265	221,870	334,858	164,593
<u>Less: Intrdp. Rv.</u>						
		-	-	-	-	-
<u>Net Deptm. Exp.</u>						
		153,670	170,265	221,870	334,858	164,593
<u>Revenues</u>						
	Dprtmntl	-	-	-	-	-
	Net Tax Lvy Imp.	153,670	170,265	221,870	334,858	164,593
	'17 Allowed vs '16 Bud.					96.67%