

Report to the Board of Legislators for the 2020 Proposed Operating Budget



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December 2, 2019

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Budget Overview

2020 Proposed Budget	2019 Adopted Budget	Variance (% change)
\$2.10 billion	\$1.94 billion	\$160.00 million increase (8.25%)
Property Tax Levy: \$569.58 million	\$570.58 million	\$1.00 million Decrease (0.18%)
The Appropriation of General Fund Balance: Zero	The Appropriation of General Fund Balance: Zero	Zero

Budget Overview (Continued)

- The 2020 Operating Budget includes appropriations of \$2.10 billion
- 2020 Sales tax growth = 27.94%
- 4,916 authorized positions
- No tax certiorari are proposed to be financed through bond issuance
- Includes \$10 million replenishment of Fund Balance

Summary of Findings (2019)

2019 Adopted Budget	(Unfavorable)	Favorable
Revenues	(\$33,530,000)	\$60,485,000
Expenditures	(\$36,820,000)	\$21,910,000
Total Revenues and Expenditures	(\$70,350,000)	\$82,395,000

- The net impact of our findings results in an favorable variance of \$12,045,000 as compared to the administration's favorable \$8,890,000 variance.

Summary of Findings (2020)

2020 Proposed Budget	(Unfavorable)	Favorable
Revenues	(\$1,260,000)	\$1,630,000
Expenditures	(\$1,240,000)	\$2,300,000
Total Revenues and Expenditures	(\$2,500,000)	\$3,930,000

- The net impact of our findings result in an favorable variance of \$1,430,000

Discussion Items

Revenues

Payments in Lieu of Taxes

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$10.14 million	\$10.36 million	\$220,000 favorable
2020 Proposed Budget: \$10.38 million	\$10.38 million	

We concur with the amount in the 2020 Proposed Budget.

Sales Tax Revenues – Gross

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$578.72 million	\$632.92 million	\$54.20 million favorable – Gross \$37.90 million favorable - Net
2020 Proposed Budget: \$740.40 million	\$740.40 million	

We concur with the amount in the 2020 Proposed Budget.

Municipal Sales Tax Distribution

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$125.59 million	\$141.89 million	\$16.30 million unfavorable
2020 Proposed Budget: \$174.30 million	\$174.30 million	

We concur with the amount in the 2020 Proposed Budget.

Auto Use Tax

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$16.66 million	\$16.62 million	\$40,000 unfavorable
2020 Proposed Budget: \$16.87 million	\$16.87 million	

We concur with the amount in the 2020 Proposed Budget.

Mortgage Tax

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$19.34 million	\$20.09 million	\$750,000 favorable
2020 Proposed Budget: \$18.85 million	\$20.09 million	\$1.24 million favorable

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Hotel Tax

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$7.53 million	\$6.83 million	\$700,000 unfavorable
2020 Proposed Budget: \$7.21 million	\$7.21 million	

We concur with the amount in the 2020 Proposed Budget.

County Clerk Fees

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$9.07 million	\$8.39 million	\$680,000 unfavorable
2020 Proposed Budget: \$8.25 million	\$8.39 million	\$140,000 favorable

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Department of Corrections-Housing

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$8.38 million	\$10.13 million	\$1.75 million favorable
2020 Proposed Budget: \$9.42 million	\$9.42 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Corrections-Pay Phone Income

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$875,000	\$900,000	\$25,000 favorable
2020 Proposed Budget: \$875,000	\$875,000	

We concur with the amount in the 2020 Proposed Budget.

Department of Corrections – State Criminal Alien Assistance Program (SCAAP)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$1.10 million	\$630,000	\$470,000 unfavorable
2020 Proposed Budget: Not eligible for grant		

We concur with the amount in the 2020 Proposed Budget.

Department of Parks, Rec & Conservation- Golf Fees

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$9.35 million	\$7.99 million	\$1.36 million unfavorable
2020 Proposed Budget: \$8.74 million	\$8.74 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Parks, Rec & Conservation- Parks

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$7.69 million	\$7.08 million	\$610,000 unfavorable
2020 Proposed Budget: \$7.62 million	\$7.62 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Parks, Rec & Conservation- Playland Park

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$10.33 million	\$10.58 million	\$250,000 favorable
2020 Proposed Budget: \$10.34 million	\$10.34 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Parks, Rec & Conservation- County Center

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$5.97 million	\$5.64 million	\$330,000 unfavorable
2020 Proposed Budget: \$5.30 million	\$5.30 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Parks, Rec & Conservation- Ice Casino

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$755,000	\$755,000	
2020 Proposed Budget: \$775,000	\$775,000	

We concur with the amount in the 2020 Proposed Budget.

Department of Parks, Rec & Conservation- Other

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$24.95 million Inclusive of \$22.00 million sale of County Center parking lot	\$1.69 million	\$23.26 million unfavorable
2020 Proposed Budget: \$1.44 million	\$1.69 million	\$250,000 favorable

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Department of Transportation-State Aid

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$59.84 million	\$62.84 million	\$3.00 million favorable
2020 Proposed Budget: \$63.95 million	\$63.95 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Transportation-Federal Aid

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$13.94 million	\$14.23 million	\$290,000 favorable
2020 Proposed Budget: \$12.46 million	\$12.46 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Transportation-Metro Cards

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$33.06 million	\$31.52 million	\$1.54 million unfavorable
2020 Proposed Budget: \$32.36 million	\$32.36 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Transportation-Student Metro Cards

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$2.35 million	\$2.35 million	
2020 Proposed Budget: \$2.27 million	\$2.27 million	

We concur with the amount in the 2020 Proposed Budget.

Tobacco Settlement

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$2.00 million	\$1.64 million	\$360,000 unfavorable
2020 Proposed Budget: \$1.64 million	\$1.64 million	

We concur with the amount in the 2020 Proposed Budget.

Certiorari Proceedings-Bonds

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$8.75 million	\$6.71 million	\$2.04 million unfavorable
2020 Proposed Budget: Zero	Zero	

We concur with the amount in the 2020 Proposed Budget.

Miscellaneous Revenue-WCHCC Services

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$8.59 million	\$7.03 million	\$1.56 million unfavorable
2020 Proposed Budget: \$8.85 million	\$7.59 million	\$ 1.26 million unfavorable

(1) Related to favorable variance in the Department of Public Works Valhalla Utilities projection.

Our projection indicates an unfavorable variance compared to the 2020 Proposed Budget.

Legal Aid Society of Westchester and Indigent Legal Services

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$4.60 million	\$4.60 million	
2020 Proposed Budget: \$5.00 million	\$5.00 million	

We concur with the amount in the 2020 Proposed Budget.

New York State Court Facilities

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$2.40 million	\$2.40 million	
2020 Proposed Budget: \$2.43 million	\$2.43 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Public Works – Capital Chargeback

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$3.32 million	\$2.74 million	\$580,000 unfavorable
2020 Proposed Budget: \$3.61 million	\$3.61 million	

We concur with the amount in the 2020 Proposed Budget.

Discussion Items

Expenditures

Personal Services

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$383.65 million (Exclusive of Corrections' Overtime) \$360.74 million – Annual Salaries \$22.91 million – Other (Exclusive of Corrections' Overtime)	\$384.19 million (Exclusive of Corrections' Overtime)	\$540,000 unfavorable \$5.42 million favorable – Annual Salaries \$5.96 unfavorable million – Other
2020 Proposed Budget: \$414.09 million (Net of salary savings 3% or \$11.14 million)	\$414.09 million	

We concur with the amount in the 2020 Proposed Budget.

Labor Contracts

<u>Status</u>	<u>Expiration Date</u>
■ District Attorney Criminal Investigators	12/31/15
■ Police Benevolent Association (PBA)	12/31/19
■ Superior Police Benevolent Association (SPBA)	12/31/19
■ Correction Officers (COBA)	12/31/19
■ Superior Officers Unit (SOA)	12/31/19
■ Teamsters	12/31/20
■ Civil Service (CSEA)	12/31/21
■ New York State Nurses Association (NYSNA)	12/31/21

Services for Children with Special Needs– 2020 Potential Budgetary Impact

Category	Expenditure Favorable (Unfavorable)	Revenue Favorable (Unfavorable)	Net County Increase (Decrease) in Taxation
Early Intervention	\$ (380,000)	\$ 230,000	\$ (150,000)
Special Education Itinerant Teachers (SEIT)	120,000	(70,000)	50,000
Related Services	(180,000)	110,000	(70,000)
Center Based Program – Tuition	(890,000)	530,000	(360,000)
Transportation for Center Based Programs	(270,000)	\$ -	(270,000)
Total	\$ (1,600,000)	\$ 800,000	\$ (800,000)

Services for Children with Special Needs-Early Intervention

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$24.16 million	\$27.36 million	\$3.20 million unfavorable
2020 Proposed Budget: \$27.53 million	\$27.53 million	

Potential unfavorable budgetary impact of \$380,000 requiring monitoring throughout the year.

Services for Children with Special Needs-SEIT

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$9.77 million	\$9.03 million	\$740,000 favorable
2020 Proposed Budget: \$9.64 million	\$9.64 million	

Potential favorable budgetary impact of \$120,000 requiring monitoring throughout the year.

Services for Children with Special Needs-Related Services

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$16.15 million	\$15.76 million	\$390,000 favorable
2020 Proposed Budget: \$16.00 million	\$16.00 million	

Potential unfavorable budgetary impact of \$180,000 requiring monitoring throughout the year.

Services for School Aged Children-Center Based Programs-Tuition

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$45.47 million	\$48.42 million	\$2.95 million unfavorable
2020 Proposed Budget: \$48.55 million	\$49.44 million	

Potential unfavorable budgetary impact of \$890,000 requiring monitoring throughout the year.

Services for School Aged Children-Transportation for Center Based Programs

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$13.41 million	\$13.33 million	\$80,000 favorable
2020 Proposed Budget: \$14.45 million	\$14.45 million	

Potential unfavorable budgetary impact of \$270,000 requiring monitoring throughout the year.

Services for School Aged Children-Total Revenue

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$76.36 million	\$79.83 million	\$3.47 million favorable
2020 Proposed Budget: \$81.42 million	\$82.22 million	\$800,000 favorable variance

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Department of Corrections –Overtime

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$10.01 million	\$10.77 million	\$760,000 unfavorable
2020 Proposed Budget: \$7.86 million	\$7.86 Million	

Potential unfavorable budgetary impact of \$2.48 million requiring monitoring throughout the year.

Department of Corrections-Food

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$2.29 million	\$1.85 million	\$440,000 favorable
2020 Proposed Budget: \$2.13 million	\$2.13 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Corrections-Medical Services

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$14.29 million	\$14.38 million	\$90,000 unfavorable
2020 Proposed Budget: \$14.45 million	\$14.55 million	\$100,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2020 Proposed Budget.

Department of Probation

2020 Proposed Budget

- Includes \$822,000 for the New York State Bail Reform Legislation

Department of Transportation-BOA

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$117.87 million	\$120.92 million	\$3.05 million unfavorable
2020 Proposed Budget: \$123.39 million	\$123.39 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Transportation-MTA Station Maintenance and Operating Assistance

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$21.15 million	\$21.15 million	
2020 Proposed Budget: \$21.39 million	\$21.39 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Transportation-ParaTransit

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$13.79 million	\$13.50 million	\$290,000 favorable
2020 Proposed Budget: \$13.58 million	\$13.58 million	

The County has issued an RFP for these services and the Budget Department has indicated a potential unfavorable budgetary impact of \$1 million based on current service levels requiring monitoring throughout the year.

Department of Public Works-Utilities White Plains

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$3.02 million	\$2.76 million	\$260,000 favorable
2020 Proposed Budget: \$2.86 million	\$2.86 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Public Works-Utilities Valhalla

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$9.93 million	\$8.10 million	\$1.83 million favorable
2020 Proposed Budget: \$11.40 million	\$10.34 million	\$1.06 million favorable

(1) Related to our unfavorable finding in charges to miscellaneous revenue WCHCC Services

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Department of Public Works-Rental & Taxes

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$10.31 million	\$10.31 million	
2020 Proposed Budget: \$10.84 million	\$10.84 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Public Works – Contractual Services

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$8.00 million	\$9.10 million	\$1.10 million unfavorable
2020 Proposed Budget: \$9.52 million	\$9.52 million	

We concur with the amount in the 2020 Proposed Budget.

Debt Service

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$119.60 million	\$120.03 million	\$430,000 unfavorable
2020 Proposed Budget: \$127.54 million (1)	\$127.54 million	

(1) Includes TAN borrowing of \$150 million which is \$50 million less than the current year.

We concur with the amount in the 2020 Proposed Budget.

Federal Insurance Contribution Act (FICA) Taxes

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$28.40 million	\$28.00 million	\$400,000 favorable
2020 Proposed Budget: \$29.40 million	\$29.25 million	\$150,000 favorable
2020 FICA limit \$137,700		

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Retirement Costs

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget (all funds): \$82.77 million	\$87.37 million	\$4.60 million unfavorable
2020 Proposed Budget (all funds): \$88.73 million (1)	\$88.73 million	

(1) Assumes the County will not participate in the stabilization program.

We concur with the amount in the 2020 Proposed Budget.

Health Insurance

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$183.45 million	\$169.50 million	\$13.95 million favorable
2020 Proposed Budget: \$180.05 million	\$178.96 million	\$1.09 million favorable

2019 Adopted Budget anticipated the use of \$8 million of appropriated fund balance from the Health Insurance Fund.

Our projection indicates a favorable variance compared to the 2020 Proposed Budget.

Certiorari Proceedings

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$8.50 million	\$8.17 million	\$330,000 million favorable
2020 Proposed Budget: \$9 million (1)	\$9 million	

(1) The County does not plan on issuing bonds for 2020 Tax Certiorari.

We concur with the amount in the 2020 Proposed Budget.

Casualty Reserve Fund (6N) Internal Service Fund

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: No Contributions Budgeted	Fund will be disbursed from fund balance	
2020 Proposed Budget: No Contributions Budgeted	Fund will be disbursed from fund balance	

As of December 31st 2018 the county has a fund balance of \$14.60 million. This fund balance needs to be monitored for future years budgeting.

Workers' Compensation Reserve Fund (6J)

Internal Service Fund

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget (all funds): \$12.90 million	\$12.90 million	
2020 Proposed Budget (all funds): \$12.38 million	\$12.38 million	

Fund balance is in a deficit position and the County should consider funding the deficit in future years.

Legal Aid Society of Westchester – Indigent Defendants - Felony

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$4.58 million	\$5.45 million	\$870,000 unfavorable
2020 Proposed Budget: \$5.12 million	\$5.53 million	\$410,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2020 Proposed Budget.

Legal Aid Society of Westchester – Indigent Defendants - Misdemeanor

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$6.11 million	\$6.98 million	\$870,000 unfavorable
2020 Proposed Budget: \$6.98 million	\$7.17 million	\$190,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2020 Proposed Budget.

Resident Tuition-Other Colleges

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$7.35 million	\$8.67 million	\$1.32 million unfavorable
2020 Proposed Budget: \$8.41 million	\$8.95 million	\$540,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2020 Proposed Budget.

Department of Social Services – 2020 Potential Budgetary Impact

Category	Expenditure Favorable (Unfavorable)	Revenue Favorable (Unfavorable)	Net County Increase (Decrease) in Taxation
MMIS	\$ (850,000)	\$ -	\$ 850,000
Safety Net Non-Homeless	520,000	(150,000)	(370,000)
Family Assistance Non-Homeless	560,000	(550,000)	(10,000)
Family Assistance Homeless	90,000	(90,000)	0
Child Welfare	370,000	(340,000)	(30,000)
Emergency Assistance to Families	(400,000)	360,000	40,000
Title XX Child Care	190,000	-	(190,000)
Temporary Assistance Daycare	90,000	(70,000)	(20,000)
Day Care Income	1,700,000	(1,700,000)	0
Total	\$ 2,270,000	\$ (2,540,000)	\$ (270,000)

Department of Social Services (*Administration*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$162.63 million	\$164.62 million	\$1.99 million unfavorable (included in personnel finding)
2020 Proposed Budget: \$170.68 million	\$170.68 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Social Services (MMIS)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$ 211.11 million	\$207.87 million	\$3.24 million favorable
2020 Proposed Budget: \$208.00 million	\$208.00 million	

Potential unfavorable budgetary impact of \$850,000 requiring monitoring throughout the year.

Department of Social Services (*Safety Net-Non-Homeless*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$25.26 million	\$22.85 million	\$2.41 million favorable
2020 Proposed Budget: \$23.31 million	\$23.31 million	

Potential favorable budgetary impact of \$520,000 requiring monitoring throughout the year.

Department of Social Services (*Safety Net-Homeless*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$25.02 million	\$26.26 million	\$1.24 million unfavorable
2020 Proposed Budget: \$29.52 million	\$29.52 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Social Services (*Family Assistance-Non-Homeless*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$16.00 million	\$11.49 million	\$4.51 million favorable
2020 Proposed Budget: \$12.88 million	\$12.88 million	

Potential favorable budgetary impact of \$560,000 requiring monitoring throughout the year.

Department of Social Services (*Family Assistance-Homeless*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$16.11 million	\$15.92 million	\$190,000 favorable
2020 Proposed Budget: \$17.32 million	\$17.32 million	

Potential favorable budgetary impact of \$90,000 requiring monitoring throughout the year.

Department of Social Services - *Child Welfare* (excluding Praise-the-Age Program)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$40.03 million	\$38.38 million	\$1.65 million favorable
2020 Proposed Budget: \$39.60 million	\$39.60 million	

Potential favorable budgetary impact of \$370,000 requiring monitoring throughout the year.

Department of Social Services (*Raise-the-Age-Program*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$17.92 million	\$17.92 million	
2020 Proposed Budget: \$19.61 million	\$19.61 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Social Services (EAF)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$16.10 million	\$19.72 million	\$3.62 million unfavorable
2020 Proposed Budget: \$24.28 million	\$24.28 million	

Potential unfavorable budgetary impact of \$400,000 requiring monitoring throughout the year.

Department of Social Services (EAA)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$1.31 million	\$1.31 million	
2020 Proposed Budget: \$1.29 million	\$1.29 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Social Services (*Indirect Social Services*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$42.30 million	\$42.30 million	
2020 Proposed Budget: \$15.64 million (1)	\$15.64 million	

(1) In 2020 the County transferred Day Care Title XX low income expenditure to the child care subsidy budget.

We concur with the amount in the 2020 Proposed Budget.

Department of Social Services (*Child Care Subsidies - Day Care – Low Income*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$27.50 million	\$25.43 million	\$2.07 million favorable
2020 Proposed Budget: \$29.20 million	\$29.20 million	

We concur with the amount in the 2020 Proposed Budget.

Department of Social Services (*Title XX Child Care Subsidy*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$2.88 million	\$2.00 million	\$880,000 favorable
2020 Proposed Budget: \$2.73 million	\$2.73 million	

Potential favorable budgetary impact of \$190,000 requiring monitoring throughout the year.

Department of Social Services (*Temporary Assistance Daycare*)

Budget (Year)	PKFOD Projection	Variance
2019 Adopted Budget: \$2.76 million	\$2.67 million	\$90,000 favorable
2020 Proposed Budget: \$2.89 million	\$2.89 million	

Potential favorable budgetary impact of \$90,000 requiring monitoring throughout the year.

Summary of Findings

	2020 Amounts		Decrease/ (Increase) in Taxation	2019 Amounts		Decrease/ (Increase) in Taxation
	Increase	Decrease		Increase	Decrease	
Revenues:						
Payment in Lieu of Taxes	\$ -	\$ -		\$ 220,000	\$ -	
Sales Tax - Gross	-	-		54,200,000 *	-	
Auto Use Tax	-	-		-	40,000	
County Mortgage Tax	1,240,000	-		750,000 *	-	
Hotel Tax	-	-		-	700,000 *	
County Clerk - Unallocated	140,000	-		-	680,000	
Corrections Department:						
Housing	-	-		1,750,000	-	
Payphone Income	-	-		25,000	-	
SCAAP	-	-		-	470,000	
Department of Parks, Rec & Conservation:						
Golf	-	-		-	1,360,000 *	
Parks	-	-		-	610,000	
Playland Park	-	-		250,000	-	
County Center	-	-		-	330,000	
Other	250,000	-		-	23,260,000 *	
Department of Transportation:						
State Aid	-	-		3,000,000 *	-	
Federal Aid	-	-		290,000	-	
Departmental Income (Metro cards only)	-	-		-	1,540,000 *	
Tobacco Settlement	-	-		-	360,000	
Certiorari Proceedings - Bonds (Reclass)	-	-		-	2,040,000	
Miscellaneous Revenue -WCHCC Services	-	1,260,000		-	1,560,000	
Department of Public Works:						
Capital Chargebacks	-	-		-	580,000	
Revenue Findings	<u>\$ 1,630,000</u>	<u>\$ 1,260,000</u>	<u>\$ 370,000</u>	<u>\$ 60,485,000</u>	<u>\$ 33,530,000</u>	<u>\$ 26,955,000</u>

Summary of Findings (Cont'd)

Westchester County Proposed Budget 2020
Summary of Findings as Compared to the 2019 Adopted Budget and 2020 Proposed Budget
December 6th, 2019
(Continued)

	2020 Amounts		Decrease/ (Increase) in Taxation	2019 Amounts		Decrease/ (Increase) in Taxation
	Increase	Decrease		Increase	Decrease	
Appropriations:						
Municipal Sales Tax Distribution	\$ -	\$ -		\$ 16,300,000 *	\$ -	
Personnel Services:						
Annual Salaries	-	-		-	5,420,000	
Other Personal Services	-	-		5,960,000	-	
Children with Special Needs, Net	-	-		1,470,000	-	
Department of Corrections:						
Overtime	-	-		760,000 *	-	
Food	-	-		-	440,000	
Medical Services	100,000	-		90,000	-	
Department of Transportation:						
Bus Operating Assistance	-	-		3,050,000 *	-	
ParaTransit	-	-		-	290,000	
Department of Public Works:						
Utilities - White Plains	-	-		-	260,000	
Utilities - Valhalla	-	1,060,000		-	1,830,000	
Contractual Services	-	-		1,100,000 *	-	
Debt Service	-	-		430,000	-	
Federal Insurance Contribution Act (FICA) Taxes	-	150,000		-	400,000	
Retirement Costs	-	-		4,600,000 *	-	
Health Insurance	-	1,090,000		-	5,950,000	
Certiorari Proceedings	-	-		-	330,000	
Indigent Defendants:						
Felony	410,000	-		870,000	-	
Misdemeanor	190,000	-		870,000	-	
Resident Tuition - Other Colleges	540,000	-		1,320,000	-	
Department of Social Services, Net	-	-		-	6,990,000	
Appropriation Findings	<u>\$ 1,240,000</u>	<u>\$ 2,300,000</u>	<u>\$ 1,060,000</u>	<u>\$ 36,820,000</u>	<u>\$ 21,910,000</u>	<u>\$ (14,910,000)</u>
Change in County Taxation - Combined (Increase)/Decrease :			<u>\$ 1,430,000</u>			
				Fund Balance Addition (Reduction):	<u>\$ 12,045,000</u>	

Summary of Findings (Cont'd)

I Budgetary Items With Potential Impact to 2020:

Department of Health; Children with Special Needs Program, Net Costs	\$ 800,000
Department of Public Safety; Corrections-Overtime	2,480,000
Department of Transportation; Paratransit	1,000,000
Department of Social Services; Program, Net Costs	270,000

II Policy Items Impacting the 2020 Proposed Budget

Proceeds of Serial Bonds; Tax Certiorari	\$ 1,460,000
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III Budgetary Amendment

*Act -173-2019 enacted September 16, 2019 modified the Adopted Budget for various budgeted estimated revenues and appropriations. Our variance is relative to the Adopted Budget not the Appropriated Budget. Modifications to areas in the Summary of Findings are as follows:

Revenues:

Sales Tax	\$ 68,061,000
County Mortgage Tax	(890,000)
Hotel Tax	(400,000)
Department of Parks	
Golf	(600,000)
Sale of Property	(23,000,000)
Department of Transportation	
State Aid	3,000,000
Departmental Income	(1,000,000)

Appropriations:

Municipal Sales Tax Distribution	\$ 20,148,000
Department of Health	
Early Intervention	2,200,000
Tuition	950,000
Department of Public Safety	
Overtime	1,779,000
Department of Transportation	
Bus Operating Subsidiaries	2,000,000
Department of Public Works	1,100,000
NYS Pension	4,821,000

Tax Levy Limitation “Cap”

The County, like all municipalities, is subject to the New York State Tax Levy Limitation Law (“Tax Cap”). The Tax Cap limits the increase in the tax levy to the Tax Base Growth factor and the Levy Growth factor, both of which are provided by New York State. In addition, if the County doesn’t utilize the allowable increase under the law, then that unused (subject to limits) amount is carried forward to the next year’s levy. The following information is based upon the County’s 2020 Tax Cap calculation:

2020 Proposed Tax Levy	
General Fund	\$ 569,579,000
Departmental of Environmental Facilities (DEF)	<u>149,095,814</u>
	<u><u>\$ 718,674,814</u></u>
Prior Year Carryover	\$11.0 million
Available 2020 Property Tax Capacity	\$32.9 million
Property Tax Levy increase without breaking cap	4.4%

As an outcome of not increasing the tax levy over the last few years, the County has a carry forward of \$11 million. The 2020 Tax Cap calculation includes an increase tax base growth factor of 1.0086% and an allowable growth factor of 2.0%. When these increases are factored into the calculation, the County has a tax levy limit of \$751.2 million which exceeds the 2019 levy by \$31.9 million which is the equivalent of a 4.4% allowable tax levy increase and does not require a Board of Legislature vote to “break” the cap.

Open Book New York
Office of the State Comptroller
Thomas P. DiNapoli, State Comptroller

Trend Report for County of Westchester

Property Tax Cap (Data elements presented below are “as submitted” by the local government, and have not been modified or certified by OSC)

	2020	2019	2018	2017
	No Data			
Tax Levy Limit (Cap) before Adjustments and Exclusions				
Tax Levy Prior Year	- 705,565,775	694,597,306	694,597,306	
Prior Year Reserve Offset	- 0	0	0	
Reserve Amount	- 0	0	0	
Tax Base Growth Factor	- 1.0063	1.0099	1.0052	
PILOTS Receivable Prior Year	- 10,658,693	11,111,966	11,066,294	
Tort/Judgment Exclusion Prior Year	- 0	0	0	
Allowable Levy Growth Factor	- 1.0200	1.0184	1.0068	
PILOTS Receivable Current Year	- 10,533,851	10,658,693	11,111,966	
Available Carryover from Prior Year	- 10,886,161	10,705,410	10,707,366	
Total Levy Limit before Adjustments/Exclusions	- 735,435,233	725,744,081	713,693,979	
Adjustments for Transfer of Local Government Functions				
Costs Incurred from Transfer of Functions	- 0	0	0	
Savings Realized from Transfer of Functions	- 0	0	0	
Total Adjustments	- 0	0	0	
Total Levy Limit, Adjusted for Transfer of Local Government Functions	- 735,435,233	725,744,081	713,693,979	
Exclusions				
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	- 0	0	0	
Tax levy for pension contribution expense				
TRS	- 0	0	0	
ERS	- 0	0	0	
PFRS	- 0	0	0	
Total Exclusions	- 0	0	0	
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	- 735,435,233	725,744,081	713,693,979	
Reserve Amount Used to Reduce Current Year Levy	- 0	0	0	
Proposed Levy for Current Year, Net of Reserve	- 719,674,814	694,597,306	694,597,306	
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	- 4.2%	4.5%	2.7%	
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	- 15,760,419	31,146,775	19,096,673	
Planning to Override the Cap	- No	No	No	

County of Westchester, New York
Analysis of Special Districts
Gross Budget and County Taxation

	Appropriations			Appropriated Fund Balance			Fund Balance	Proposed Property Tax Levy	
	2019 Adopted Budget	2020 Proposed Budget	Variance Positive/ (Negative)	2019 Appropriated	2020 Appropriated	Variance Positive/ (Negative)	As Of December 31, 2018	2019	2020
Environmental Facilities (60SEWER)									
Blind Brook Sewer	\$ 10,284,085	\$ 10,281,332	\$ (2,753)	\$ 906,979	\$ 1,407,593	\$ 500,614	\$ 3,795,772	\$ 8,458,499	\$ 7,980,448
Bronx Valley Sewer	25,011,572	25,937,923	926,351	2,822,424	3,366,725	544,301	9,786,432	21,564,624	22,049,231
Central Yonkers Sewer	1,571,129	1,434,510	(136,619)	364,730	437,649	72,919	1,272,244	1,154,170	962,398
Hutchinson Valley Sewer	6,973,345	7,419,605	446,260	1,270,992	1,633,655	362,663	4,590,461	5,455,643	5,455,643
Mamaroneck Valley Sewer	19,188,450	19,766,336	577,886	1,820,873	1,792,088	(28,785)	5,841,291	16,089,472	16,797,409
New Rochelle Sewer	21,324,344	21,980,662	656,318	475,136	415,000	(60,136)	2,404,385	17,528,886	18,473,772
North Yonkers Sewer	5,338,786	5,404,113	65,327	489,272	547,007	57,735	1,706,462	4,675,898	4,675,898
Saw Mill Valley Sewer	16,167,451	16,203,077	35,626	2,231,261	2,394,916	163,655	7,225,897	13,333,865	13,333,865
South Yonkers Sewer	1,780,139	1,601,435	(178,704)	258,098	407,711	149,613	1,088,540	1,481,284	1,155,547
Upper Bronx Sewer	1,522,202	1,529,245	7,043	158,502	340,993	182,491	853,948	1,329,583	1,155,480
Ossining Sewer	5,131,619	4,861,975	(269,644)	451,505	579,520	128,015	1,636,975	4,352,695	3,996,271
Peekskill Sewer	5,614,091	5,124,094	(489,997)	344,348	11,776	(332,572)	1,006,872	4,992,567	4,892,716
Port Chester Sewer	3,642,683	3,690,821	48,138	197,894	190,185	(7,709)	774,109	3,035,550	3,065,905
Sewer District Total:	\$ 123,549,896	\$ 125,235,128	\$ 1,685,232	\$ 11,792,014	\$ 13,524,818	\$ 1,732,804	\$ 41,983,388	\$ 103,452,736	\$ 103,994,583
Environmental Facilities (60WATER)									
County Water Dist No 1	\$ 20,127,538	\$ 20,104,007	\$ (23,531)	945,895	\$ 921,670	\$ (24,225)	\$ 2,652,420	\$ 2,722,285	\$ 2,722,285
County Water Dist No 2	10,000	10,000	-	-	-	-	484	-	-
County Water Dist No 3	3,358,208	3,720,674	362,466	1,139,946	1,300,674	160,728	3,778,783	-	-
County Water Dist No 4	1,000	1,000	-	-	-	-	324,106	-	-
Water District Total:	\$ 23,496,746	\$ 23,835,681	\$ 338,935	\$ 2,085,841	\$ 2,222,344	\$ 136,503	\$ 6,755,793	\$ 2,722,285	\$ 2,722,285
Environmental Facilities (60REFUSE)									
Refuse Disposal District Admin	\$ 6,977,734	\$ 7,508,919	\$ 531,185	12,293,123	\$ 15,816,556	\$ 3,523,433	\$	\$ 42,920,793	\$ 42,378,946
So Columbus Transfer Station	2,635,308	2,755,870	120,562	-	-	-	-	-	-
Thruway Transfer Station	3,807,996	4,256,738	448,742	-	-	-	-	-	-
Wastesheds 4 And 5	2,763,324	2,869,356	106,032	-	-	-	-	-	-
Recovery And Disposal	41,979,975	42,663,472	683,497	-	-	-	-	-	-
Comprehensive Recycling Office	2,327,650	2,571,333	243,683	-	-	-	-	-	-
Material Recovery Facility	12,989,589	13,193,541	203,952	-	-	-	-	-	-
Refuse Disposal District Total:	\$ 73,481,576	\$ 75,819,229	\$ 2,337,653	\$ 12,293,123	\$ 15,816,556	\$ 3,523,433	\$ 37,253,968	\$ 42,920,793	\$ 42,378,946
Total All Districts:	\$ 220,528,218	\$ 224,890,038	\$ 4,361,820	\$ 26,170,978	\$ 31,563,718	\$ 5,392,740	\$ 85,993,149	\$ 149,095,814	\$ 149,095,814

Questions?

