

Citizens Budget Advisory Committee
Westchester County Board of Legislators
800 Michaelian Office Building
148 Martine Avenue
White Plains NY 10601

November 30, 2022

The Honorable Vedat Gashi, Chair
Budget and Appropriations Committee
Westchester County Board of Legislators
148 Martine Avenue
White Plains, NY 10601

**Subject: Report on the Westchester County 2023 Operating, Capital and
Special Districts Budgets**

Dear Chair Gashi,

Thank you for the opportunity to present our observations and concerns on the Westchester County (the "County") 2023 Operating Budget, Capital Budget, and Special District Budget (collectively, the "proposed 2023 Budgets").

The following report summarizes the key principles of the CBAC and the Committee's analysis of the proposed 2023 Budgets.

CBAC is available to conduct additional special projects in the coming year, focusing on topics at the direction of the Budget and Appropriations Committee. Some topics of interest are addressed in the following report including continued work on Special Districts and the Capital Plan.

The Committee is at the disposal of the Budget and Appropriations Committee as well as the Board of Legislators to provide additional support for our report, detail our recommendations and answer questions.

Sincerely,

John McGarr – Co-Chair

Julie Stern – Co-Chair

Al Gatta

Diana Quast

L. William Kay III (Bill)

Rodman K. Reef

Mark Lewis

Judith Stern Rosen

Jon Mark

Beth N. Smayda

Report on the Westchester County 2023 Operating, Special Districts and Capital Budget

Tax Levy

The overall Property Tax levy is budgeted to increase by \$13.5 M. The Property Tax levy for the General Fund is proposed to decline by \$6.0M. For Special Districts the Property Levy is budgeted to increase by \$19.5 M or 12.0%. The Property Tax levy is budgeted to increase between 1.1% and 23.7% across all thirteen sewer districts in the County.

Year	General Fund	Special Districts	Total Tax Levy
2022 Adopted	\$548.2M	\$ 162.5 M	\$710.7 M
2023 Proposed	\$542.2M	\$ 182.0M	\$724.2 M
Y/Y Change	- \$6.0 M	+ \$19.5 M	+ \$13.5 M

CBAC Key Principles and Summary Comments

In previous years the CBAC has stated key principles we use to review the budget. These provide a framework for many of our comments and critiques of the proposed budget. Listed below are these key principles and comments on how the proposed 2023 Budgets address, or fall short of addressing, these issues.

- 1. Adopt a sustainable budget, with revenues based on reasonable assumptions.** The Committee notes this General Fund budget does not use one-off, one-time revenue contributions, any borrowing or fund balance to balance the Budgets. The Committee supports this approach. As in past years, CBAC recommends the Budget Department adopt a three-to-five-year budget projection to improve planning and help maintain financial stability. While the increased use of Sales Tax, based on current receipts, is an advantage to the County, it also increases the dependency on an externality should the economy decline.
- 2. Pay current operating expenses from current revenues.** Overall, the proposed 2023 Budgets are balanced. As the committee notes below however, a closer examination of the budgets for Special Districts reveals a less financially balanced situation.
- 3. Special Districts should get more focus.** Special District funding is a focus for this year’s report, that shows the need for additional investigation into significant tax levy increases that occurred in 2022 and the projected increases in 2023 and 2024.
- 4. Limit borrowing to capital needs for long term assets.** The Capital Budget Total Estimated Cost increased 23% from \$5.3 billion in 2022 to \$6.5 billion in 2023. The proposed 2023 Budgets have numerous capital items addressing deferred projects.
- 5. Preserve and enhance reserves.** The proposed 2023 Operating Budget will preserve the increased reserves that are accumulating in the current fiscal year, since in the General Fund, at least, none of the fund balance is appropriated and the County has returned to conservative

budgeting. The Budget Department is currently predicting a \$66 million increase in the County's Unrestricted General Fund Balance to \$448.5 million at the end of the 2022 fiscal year or 19% of General Fund expenditures. This is a marked improvement from the past and exceeds the minimum acceptable level of General Fund reserves recommended by this Committee in the past (Unreserved Fund Balance at 8-10% of General Fund Expenditures). It is noted the rating agencies generally look for larger balances when revenues are economically sensitive.

Due to the County's sales tax rate increase, sales tax is expected to account for 38.4% of revenues in the 2023 budget versus less than 30% prior to 2020. Further, the 19% Unrestricted General Fund Balance as a percentage of Expenditures is an improvement from past years. However, it is significantly lower than Moody's medians of 38.5% and 40.1% for Aa and Aaa rated credits, respectively.

6. **Maintain low debt ratio.** The projected Debt Ratio is manageable given the current economic environment, but the goal should be to stabilize at a lower level over the next 3-5 years.
7. **Maintain access to capital markets at lowest interest rates.** The actions taken to date to stabilize the County's financial position have been recognized by the rating agencies as they have all removed their Negative Outlooks on the County's ratings. In conjunction with the County's upcoming bond sale this December, Fitch assigned a Positive Outlook to the County's rating and Moody's and S&P had previously replaced their Negative Outlooks with Stable Outlooks. This recognition and underlying fiscal performance should continue to allow the County to access the capital markets at relatively low rates.
8. **Address the need for continued focus on Government Efficiency Initiatives.** The 2023 proposed General Fund Budget is a 6.7% year over year increase. This reflects a budgeted increase in annual positions allowed of 94, from 4,933 to 5,027. This has been characterized as "right sizing" staff levels following prior cuts, hiring difficulties in a tight labor market and increased service needs in corrections, public safety and environmental quality. Obviously, this level of expenditure increase is not sustainable every year, especially during recessionary periods. This is the time to envision new ways of providing services.

As the comments above suggest, the County's financial position has improved and CBAC finds that the proposed 2023 Budgets have generally adhered to the listed principles

Special Districts

Substantial Changes in Department of Environmental Facilities Operations and Maintenance Expenses for the Sewer Districts, County Water District No. 3 and the Refuse District

The Department of Environmental Facilities (DEF) services the County's towns and municipalities located in one or more of the Special districts. DEF's expenses are allocated to each District based on the full value of real estate in each district. Therefore, DEF's expenses have a direct effect on the tax levy in each district and control of these expenses is critical to limiting the level of and the increases in the property taxes in each district. Some items to note in the 2022 financials shown in the 2023 budget book:

- In the sewer districts, DEF is projected to spend \$5.5 million or 6.5% more than the 2022 appropriated budget and \$8.2 million or 10.0% more than the 2022 adopted budget.
- In County Water District No. 3, DEF is projected to spend \$0.4 million or 12.0% less than the appropriated budget and \$0.3 million or 9.8% less than the adopted budget.
- In the Refuse District, DEF is projected to spend net \$2.0 million or 2.6% less than the appropriated budget and net \$1.85 million or 2.4% less than the adopted budget.

ARPA Money Used to Replace Revenue in 2023 Budget Can Cause Significant Tax Increases in Future Years

American Rescue Plan Act ("ARPA") money has been used as a source of additional revenue for the sewer districts in 2022 (approximately \$9 million) and in 2023 (approximately \$11 million). See Account Class 61 in Appendix A-1. It has also been used as a source of additional revenue in the 2023 Refuse District budget (\$4.36 million). See Account Class 61 Agency & Trust Revenue in Appendix A-2. These funds will either need to be replaced with productivity improvements, reductions in expenses or property tax increases when the ARPA funds run out in 2024 or 2025.

Justification Needed for Significant Increase in 2023 Positions

DEF requested an increase of 22 positions (6.5%) across the Special Districts: Sewer Districts 19, Water Districts 2 and the Refuse District 1. This is the largest increase in several years. Some of the increase is due to safety and back-up concerns. The 2023 Special Districts budget book does not address the reasons behind the increases. This level of increase negatively impacts the budget and needs to be well justified with, for the non-safety and non-back-up positions, either specific expense savings or specific revenue increases that exceed the cost of the additional staffing.

Property Tax Rate Paid for Standard Sewer Service Varies Across the County

The property tax rate paid for standard sewer service per \$100 of assessed value varies significantly across the County (See table in Appendix A-3). However, all the properties receive the same service from the sewer districts. The following are some interesting highlights from the table:

- Municipalities can be in more than one sewer district. In many cases, the rate paid per \$100 of assessed value is significantly different even within the same municipality. For example:
 - In the Town of Harrison, the properties in the Mamaroneck Valley district pay 36% more per \$100 of Assessed value than the properties in the Upper Bronx district and 16% more per \$100 of assessed value than the properties in the Blind Brook district
 - In the City of White Plains, the properties in the Mamaroneck Valley district pay 28% more per \$100 of assessed value than the properties in the Bronx Valley district
 - In the Town of Mamaroneck, the properties in the New Rochelle district, pay 90% more per \$100 of Assessed value than the properties in the Mamaroneck Valley district
 - In the Town of Rye, the properties in the Port Chester district pay 61% more per \$100 of assessed value than the properties in the Blind Brook district and 40% more per \$100 of assessed value than the properties in the Mamaroneck Valley district
 - In the Town of Scarsdale, the properties in the Mamaroneck Valley district pay 24% more per \$100 of assessed value than the properties in the Hutchinson Valley district and 28% more per \$100 of assessed value than the properties in the Bronx Valley district
- The sewer districts vary a great deal in the amount charged per \$100 of assessed value. The rate per \$100 of assessed value in the:
 - New Rochelle district is about 200% of the average charged across all of the Westchester sewer districts
 - Upper Bronx district is about 24% less than the average charged across all of the Westchester sewer districts
 - Ossining district is about 24% more than the average charge by all of the Westchester sewer districts
 - Mamaroneck Valley district is slightly more than 3% above the average charge by all of the Westchester sewer districts

As mentioned above, the rate paid per \$100 of assessed value for the same service varies by district. The BOL should request a written report describing in detail the factors which result in the differences. To the extent reasonable explanations cannot be provided, efforts should be made to equalize the rate per \$100 of assessed value across all sewer districts.

The differences in assessed value address the economic differences between the various municipalities. The taxes paid by property owners will continue to differ because of the difference in assessed value against which the rate is applied.

The rate per \$100 of assessed value differences should be considered in the sewer consolidation study currently underway and in making capital investment and other decisions.

Depletion and Use of Special Districts' Fund Balances

The Special District's fund balances have been depleted over the last few years largely to offset tax increases. For example, as shown in the table in Appendix A-4, in 2022 almost 49% of the total fund balance of the Special District's was transferred to operating revenue and, specifically, almost 73% of the Sewer Districts' fund balance was transferred. Fund balance was used in 2022 and prior years to minimize tax increases instead of combining the increases with productivity improvements and expense reductions to achieve the same goal. In most Sewer Districts except New Rochelle, there is almost no fund balance available to address emergency situations such as repairs needed after a hurricane or similar unplanned event. The Water Districts will have a reasonable fund balance at the beginning of 2023 and are budgeted to use about 36% for operating expenses. The Refuse District will have almost \$14.3 million in fund balance at the beginning of 2023 and while currently budgeted to use none of it in 2023, could use some of it to reduce their 9.0% tax levy increase (see comment below).

In Water District #4, which is supplied according to the Special District's budget book, by United Water of Westchester, there is a fund balance of \$328,316. This fund balance has not been used for many years. The CE and the BOL should review the rules around this balance and determine if it can be returned to the taxpayers of this district, used to support other Special Districts or used in another way to benefit the taxpayers.

For the Second Consecutive Year, the Tax Levy in Many Special Districts Will Have a Double-Digit Increase Impacting Property Owners

Many of the Special Districts will see double digit tax levy increases in 2023. The increases vary from a high of 23.7% to a low of 0.0%. 67% of the districts with tax levies will see double digit increases. This follows similarly large increases in 2022 (See table in Appendix A-5). Additional increases have been discussed for 2024, 2025 and beyond to address the trailing off of ARPA funds, the increasing cost of services and the lack of fund balance.

These increases will negatively impact the property owners in all of the sewer districts but especially the districts with a large population of low- and moderate-income taxpayers. The

districts with a large proportion of low and moderate taxpayers pay more than 50% of the overall sewer districts' budget. The proposed 2023 budget shows, for these districts, increases of a low of 1.1% (Peekskill) to a high of 23.7% (Upper Bronx).

Actions, such as productivity improvements, plant consolidations, increased digitization, increased miscellaneous revenue, etc., should be taken soon to mitigate some or all of the future increases.

The CE and the BOL should review the Special Districts' tax levy and fund balance situation and develop a three-year revenue strategy along with an expense reduction/productivity strategy.

Concerns in Two Districts

Refuse District

- The proposed 2023 expense budget in the Refuse District includes an almost \$8.0 million or 10.6% increase over 2022 projected expenses. This is higher than inflation and substantially higher than the other districts. There is no justification mentioned in the 2023 budget for the size of the increase. The BOL should ask DEF about why such an increase is needed and if the answer is not satisfactory, the BOL should reduce the size of the increase. If the increase is reduced, the 9% tax levy increase can also be reduced.
- The tax levy in the Refuse District is budgeted to increase 9% in 2023. The Refuse District will end 2022 with almost a \$3.9 million surplus due to running about \$2.0 million (2.6%) under budget, about \$1.5 million more in departmental income, \$0.3 million in unbudgeted State aid and \$0.05 million in additional interest income. The surplus is currently scheduled to add to the district's fund balance. If, instead, the surplus is used to reduce the tax levy change, the tax levy increase can be reduced to about 0.8% versus the 9% mentioned above.
- The budget, as submitted, does not use any fund balance to reduce the change in the tax levy. The fund balance at the end of 2022 is projected to be 13.9% of 2022 projected expenses and 12.6% of 2023 allowed expenses. If the 2022 surplus is added to the fund balance, these figures will increase to 19.1% of 2022 projected expenses and 17.2% of 2023 allowed expenses. This is substantially higher than the County's General Fund fund balance percentage. If the surplus is used to offset some of the tax levy increase, the Refuse District's fund balance percentage would be on a par with the General Fund's percentage. The BOL should request the surplus be used to reduce the Refuse District's tax levy increase.

New Rochelle Sewer District

- New Rochelle residents pay twice the rate per \$100 of assessed value for sewer services as the County average. This gap will be increased when the \$20 million in the 2023 capital

budget is spent and added to the debt service included in the New Rochelle District's expense budget.

- New Rochelle is projected to have approximately a \$1.0 million surplus at the end of the 2022. This is due to approximately \$0.4 million in additional interest on investments and \$0.6 (2.9%) million in spending less than appropriated for 2022. The budget's plan is to add the entire surplus to the fund balance and not use any fund balance for 2023. This will leave the New Rochelle District's residents with a 4.1% tax levy increase and a fund balance that will be 5.3% of projected 2022 expense and 5.2% of 2023 allowed expenses, in both cases less than the General Fund's percentage of expenses. To reduce the gap with the rest of the County in the rate paid per \$100 of assessed value, the BOL could use the unplanned increase in interest on investments to reduce the tax levy increase, and only increase the fund balance with the funds (\$0.6 million) from spending less than the 2022 appropriated amount. This would leave the fund balance at 3.5% of projected 2022 expenses and 3.4% of allowed 2023 expenses. It would, however, reduce the tax levy increase by slightly more than half from 4.1% to 1.9%. The BOL should consider this change to begin to reduce the inequity imposed on the New Rochelle District's residents.

Miscellaneous Revenue May Be an Opportunity to Help Reduce Tax Increases

The miscellaneous revenue items spread throughout the budget do not seem to get much attention. Many of them have been relatively static over the last many years. There may be an opportunity to increase this revenue and use the increase as an offset to some of the need for increases in the tax levy and property taxes levied on the County's property owners. Examples include two income items in the sewer districts mentioned on page C-6 of the budget (See highlighted lines in Appendix A-6) and several miscellaneous revenue lines in the Refuse District section of the budget.

Special Districts' Over Budgeting Concerns

Historically, there has been a consistent tendency to over budget in the Special Districts. This resulted in a higher property tax burden than would have been necessary to fund the Special Districts' operations. The Sewer Districts, for example, underspent their budget from 2016 to 2020 by almost 3% to more than 8%. The 2022 results show a significant improvement in this area. Only one of the districts (County Water district No. 3 at 12.0%) exceeded the 2% to 3% target mentioned in last year's letter. Two other districts came close: New Rochelle at 2.9% and the Refuse District also at 2.9%. The Refuse district, however, deserves some closer scrutiny as more than half of the codes that roll-up to the Refuse District underspent their budgets by 5.2% to 10.3%. Again, there has been significant improvement over prior years.

The CE and the BOL should commend the people involved and keep an eye on this area to insure the improvement continues.

Head Count Planning and Workflow Optimization

We urge the County to continue to explore opportunities to reconfigure departmental organizations, consolidate functions and introduce additional technology while continuing to provide quality service delivery. Given contracted raises, increasing costs of services provided, health insurance, materials and other supplies, the County should continue to look for and implement ways to provide County services in the most efficient way possible.

The Committee recognizes that increasing caseloads, such as the increased census in corrections from 500 to over 800, necessitate increasing staffing to ensure safety and adequate services for both those being served and staff. But there are ways to increase efficiency through consolidations, accelerating the use of technology and reducing redundancies across the many operations of the County. The need for this focus is prompted by the expectation that future expenditure growth will exceed revenue growth.

A department-by-department review revealed that while annual allowed positions increase by 94 (across all departments), increased salary and related benefit costs will exceed savings in overtime costs in many cases. Further, we find some cases where department overtime costs increased despite increases in headcount. Out of thirteen departments (not including special districts) with increased personnel, overtime stayed the same or increased in ten of them. Please see detailed spreadsheet in Appendix A-8.

When looking at a breakdown of personnel costs, it also became apparent that healthcare costs are once again increasing greater than inflation and expected revenue growth. A breakout of healthcare costs by department showed double digit increases in the 2023 Budget in all but nine of the 31 departments (special districts not included). Again, see detailed spreadsheet in Appendix A-8. It may be time once again for the County to consider health plan changes and higher employee contributions which would reduce pressure on operating costs and the County's other post-employment benefit (OPEB) liability, which is currently greater than \$4 billion.

The table, below, shows departments where headcount is proposed to change from 2022 to 2023, including the number of full-time employees ("FTEs"), as well as the dollar (in thousands) and percentage changes in direct personnel costs, highlighting overtime costs, and changes in retirement and healthcare costs.

The information shows that, in some cases, overtime costs still increase despite adding FTEs to the department. It also shows that retirement and healthcare costs increase at a greater rate than the increase in FTEs for some departments. Although certain costs are not within the control of the County, especially retirement and healthcare costs, it is important to keep in mind that increases in costs other than direct compensation are likely to put unexpected (upward) pressure on the Operating Budget over time, when the County's employee base is expanded.

For a more comprehensive look at this information, please see the full table in Appendix A-8.

2023 Proposed Budget: Departments with Changes in Headcount Versus 2022
 Changes in Personnel Costs - Budget to Budget

I T M #	Department	Operating Headcount		Headcount		Personnel Costs		Overtime		Retirement and Healthcare	
		2022	2023	#FTEs	%	(\$000's)	%	(\$000's)	%	(\$000's)	%
1	Office of County Executive	29	33	4	13.8%	\$874	26.9%				
2	CE Office: Office for Women	8	10	2	25.0%	\$168	22.0%				
3	Human Resources	46	52	6	13.0%	\$714	17.2%	\$503	19.7%	\$503	19.7%
4	Information Technology	131	133	2	1.5%	\$1,168	6.9%	\$182	6.8%	\$182	6.8%
5	Planning	43	42	(1)	-2.3%	\$236	8.0%	\$39	2.4%	\$39	2.4%
6	Emergency Services	58	64	6	10.3%	\$310	12.0%	\$150	9.7%	\$150	9.7%
7	County Clerk	64	62	(2)	-3.1%	\$84	1.8%	\$151	4.2%	\$151	4.2%
8	Social Services	1113	1114	1	0.1%	\$1,558	1.9%	(\$448)	-0.7%	(\$448)	-0.7%
9	Community Mental Health	42	44	2	4.8%	\$244	6.9%	\$255	10.9%	\$255	10.9%
10	Dept. of Health	202	208	6	3.0%	\$1,451	8.1%	\$1,014	9.0%	\$7	9.0%
11	Labs & Research	102	105	3	2.9%	\$345	3.9%	\$509	9.0%	\$509	9.0%
12	Human Rights Commission	7	8	1	14.3%	\$107	13.3%	\$82	21.0%	\$82	21.0%
13	Dept. of Correction	856	875	19	2.2%	\$11,513	11.7%	(\$286)	-0.6%	(\$286)	-0.6%
14	Public Safety Services	342	348	6	1.8%	\$3,653	7.4%	\$3,755	12.3%	\$3,755	12.3%
15	Probation	217	198	(19)	-8.8%	\$487	2.7%	(\$407)	-3.4%	(\$407)	-3.4%
16	Parks, Recreation & Conservation	244	256	12	4.9%	\$3,473	13.9%	\$1,505	11.1%	\$1,505	11.1%
17	Office of Assigned Counsel	5	6	1	20.0%	\$298	77.5%	\$16	5.9%	\$16	5.9%
18	Dept. of Public Works	219	225	6	2.7%	\$1,305	7.1%	\$911	9.1%	\$911	9.1%

Given the importance of these and other budgetary pressures, this report reiterates the headcount planning and workflow optimization outline provided in CBAC's prior reports and attached as Appendix A-7. Such an exercise would further the County's efforts to right-size headcount and differentiate between vacancies critical to service delivery and vacancies that may be left unfilled, especially given the opportunities created by the County's previous successful implementation of its early retirement program.

An internal approach to reinventing service delivery could involve the Budget Director, Chief Operating Officer, and others, together with County commissioners and department heads to evaluate specific departments. See Appendix A-7 of this report for more detail on this approach.

An external approach would involve allocating funding for management audits of County departments by an outside consulting firm with expertise in this area. This project would involve extensive interviews of employees and stakeholders by department as well as benchmarking performance, identifying best practices and developing a plan to make the County's processes more efficient. Headcount reduction or combining department functions may be some results of either process.

Capital Budget

The Capital Plan budget total estimated cost increased from \$5.3 billion in 2022 to \$6.5 billion in 2023. The proposed 2023 Budgets have numerous capital items addressing deferred projects. The implementation of the plan requires the oversight of the Board of Legislators to fund tools and a database to foster an open and responsive process. The plan is addressed in detail below. \$2.7 billion of the \$6.5 billion (42% of the total) is allocated for Sewer and Water Districts. These costs are expected to be recovered by those districts in future years. There are multiple projects identified for the Blind Brook Treatment Plant. There is an ongoing discussion concerning a plan to convert the Blind Brook Treatment Plant into a pumping station. Before committing \$46 million to the Blind Brook Treatment Plant, the decision on the future of plant should be made.

CBAC Recommendations for Capital Budget Documentation and Process

A. Recommendations for changes to the Capital Budget Document / File

1. Individual Projects - Appropriation History
 - a. Any Capital Budget appropriation that is "Awaiting Bond Authorization" should identify where specifically it is in the process; Examples would be: "Not requested by department", "With CE Office". "In BOL review", etc.;
 - b. Any appropriation that is over 3 years old should have a more detailed explanation as to the status of the project;
 - c. Each department submitting projects for inclusion in the Capital Budget would also show an "Exceptions List", which would include projects previously submitted that are now three years old, or older;
 - d. When projects on the Exceptions List reached their fifth anniversary, they would be "closed out" and removed from the Capital Budget unless further documentation were submitted explaining why these projects should continue in the Budget;
 - e. Projects that have been appropriated in prior Capital Budgets, but have not moved forward, should be updated to show current cost estimates as well as estimated action or completion dates;
 - f. Projects that have been partially bonded should be deleted from the Capital Budget and resubmitted (for new appropriation) if the original project purpose is no longer

needed, even if some work has already been done. This will help maintain the integrity of the relationship between the amounts of appropriations and amounts of bonding needed.

B. Include a table of the debt runoff of the County's outstanding Bonds in the Capital Budget

1. Financing for the Entire Capital Plan

The Capital Budget document should provide a pro forma debt service estimate for the entire capital plan for the next five years. We suggest that a graphical representation of the debt service by year would be particularly helpful by quickly allowing Legislators to see what the overall capital plan suggests. The graphic's components should include, by year, the aggregate:

- Debt associated with bonds authorized and issued;
- Debt associated with bonds authorized but not yet sold;
- Debt associated with the Proposed/Adopted Capital Budget;
- Debt associated with the last 2 years of the 5-year capital plan.

C. Recommendations for changes to the Capital Budget Process

1. The BOL should conduct a quarterly review of the Capital Budget to keep current on implementation of the capital plan, similar to reviews of the Operating Budget. The review should include the status of all projects that have been appropriated;
2. Appropriations without bond authorizations shall be reviewed and updated annually;
3. Capital assets that do not belong in the Capital Budget should be removed and, where applicable, included in the annual Operating Budget.
4. A secure database should be created to house information about all capital projects that have been created in the Capital Budget. This database would provide a single repository where information about project activity can be updated to keep the file current. The BOL and department heads could access the current information to support proposed quarterly reviews and annual Capital Budget submissions.
5. CBAC also recommends that all County capital assets be catalogued in a similar type of secure database.

Environmental Facilities (60ENV) Environmental Facilities (60_0110)

Account Class	Account Rollup Name	Expended 2021	Adopted 2022	Appropriated 2022	Projected 2022	Requested 2023	Allowed 2023
61 Agency & Trust Revenue		1,133,100	1,070,000	1,070,000	9,150,654	11,000,000	11,000,000
90 Interfund Revenue		75,167,023	76,438,947	76,438,947	76,438,947	80,490,014	78,040,014
97 State Aid		0	0	0	89,048	0	0
Total Revenues		81,578,961	82,040,834	82,040,834	90,211,388	95,776,655	93,326,655
Net Department Total		0	0	2,687,105	0	0	0

Environmental Facilities (60REFUSE)

Account Class	Account Rollup Name	Expended 2021	Adopted 2022	Appropriated 2022	Projected 2022	Requested 2023	Allowed 2023
61 Agency & Trust Revenue		1,273,179	0	0	7,556	0	4,360,000
90 Interfund Revenue		50,000	50,000	50,000	50,000	50,000	50,000
97 State Aid		221,442	0	0	337,762	0	0
Total Revenues		70,840,384	76,671,349	76,671,349	78,678,219	82,815,096	82,184,994
Net Department Total		967,563	0	152,952	(3,857,987)	0	0

<u>Municipality</u>	<u>2021 Equalized Taxable Assessed Value</u>	<u>Special District Tax Levy</u>	<u># of Parcels</u>	<u>Tax per Parcel</u>	<u>Assessed Value per Parcel</u>	<u>Tax Rate per \$100 of Assessed Value</u>
SEWER DISTRICTS						
Blind Brook						
Town of Harrison	\$2,257,096,056	\$1,115,655	878	\$ 1,271	\$ 2,570,724	4.94%
Town of North Castle	\$175,635,446	\$86,814	27	\$ 3,215	\$ 6,505,017	4.94%
City of Rye	\$8,592,848,976	\$4,247,339	4,430	\$ 959	\$ 1,939,695	4.94%
Town of Rye	\$3,194,744,197	\$1,579,122	3,255	\$ 485	\$ 981,488	4.94%
TOTAL	<u>\$14,220,324,675</u>	<u>\$7,028,930</u>	<u>8,590</u>	<u>\$ 818</u>	<u>\$ 1,655,451</u>	<u>4.94%</u>
Bronx Valley						
Town of Eastchester	\$8,214,867,407	\$3,660,336	6,517	\$ 562	\$ 1,260,529	4.46%
Town of Greenburgh	\$9,113,113,376	\$4,060,572	11,042	\$ 368	\$ 825,314	4.46%
City of Mount Vernon	\$1,894,048,682	\$843,940	2,617	\$ 322	\$ 723,748	4.46%
Town of Scarsdale	\$6,205,773,293	\$2,765,135	3,628	\$ 762	\$ 1,710,522	4.46%
City Of White Plains	\$8,489,415,263	\$3,782,668	8,236	\$ 459	\$ 1,030,769	4.46%
City of Yonkers	\$17,507,292,823	\$7,800,803	19,514	\$ 400	\$ 897,166	4.46%
TOTAL	<u>\$51,424,510,844</u>	<u>\$22,913,454</u>	<u>51,554</u>	<u>\$ 444</u>	<u>\$ 997,488</u>	<u>4.46%</u>
Central Yonkers						
City of Yonkers	\$3,410,617,416	\$1,615,225	3,568	\$ 453	\$ 955,891	4.74%
TOTAL	<u>\$3,410,617,416</u>	<u>\$1,615,225</u>	<u>3,568</u>	<u>\$ 453</u>	<u>\$ 955,891</u>	<u>4.74%</u>
Hutchinson Valley						
Town of Eastchester	\$3,049,776,944	\$1,404,730	2,920	\$ 481	\$ 1,044,444	4.61%
City of Mount Vernon	\$6,725,339,636	\$3,097,698	8,542	\$ 363	\$ 787,326	4.61%
City Of New Rochelle	\$1,630,598,675	\$751,055	2,462	\$ 305	\$ 662,307	4.61%
Town of Pelham	\$2,710,691,268	\$1,248,547	2,764	\$ 452	\$ 980,713	4.61%
Town of Scarsdale	\$263,348,422	\$121,299	298	\$ 407	\$ 883,720	4.61%
TOTAL	<u>\$14,379,754,945</u>	<u>\$6,623,329</u>	<u>16,986</u>	<u>\$ 390</u>	<u>\$ 846,565</u>	<u>4.61%</u>
Mamaroneck Valley						
Town of Harrison	\$7,870,830,986	\$4,496,562	6,016	\$ 747	\$ 1,308,316	5.71%
Town of Mamaroneck	\$7,230,699,898	\$4,130,858	6,172	\$ 669	\$ 1,171,533	5.71%
City Of New Rochelle	\$1,405,425,641	\$802,912	1,790	\$ 449	\$ 785,154	5.71%
Town of North Castle	\$12,308,036	\$7,032	59	\$ 119	\$ 208,611	5.71%
City of Rye	\$1,195,055,181	\$682,728	612	\$ 1,116	\$ 1,952,705	5.71%
Town of Rye	\$1,876,754,867	\$1,072,180	2,229	\$ 481	\$ 841,972	5.71%
Town of Scarsdale	\$3,361,609,424	\$1,920,469	2,063	\$ 931	\$ 1,629,476	5.71%
City Of White Plains	\$6,449,684,474	\$3,684,668	5,861	\$ 629	\$ 1,100,441	5.71%
TOTAL	<u>\$29,402,368,507</u>	<u>\$16,797,409</u>	<u>24,802</u>	<u>\$ 677</u>	<u>\$ 1,185,484</u>	<u>5.71%</u>
New Rochelle						
Town of Mamaroneck	\$3,619,949,338	\$3,926,039	2,810	\$ 1,397	\$ 1,288,238	10.85%
City Of New Rochelle	\$10,837,333,504	\$11,753,698	11,803	\$ 996	\$ 918,185	10.85%
Town of Pelham	\$986,666,971	\$1,070,096	959	\$ 1,116	\$ 1,028,850	10.85%
TOTAL	<u>\$15,443,949,813</u>	<u>\$16,749,833</u>	<u>15,572</u>	<u>\$ 1,076</u>	<u>\$ 991,777</u>	<u>10.85%</u>
North Yonkers						
Town of Greenburgh	\$6,117,175,800	\$2,922,062	5,964	\$ 490	\$ 1,025,683	4.78%
City of Yonkers	\$3,267,562,727	\$1,560,855	4,071	\$ 383	\$ 802,644	4.78%
TOTAL	<u>\$9,384,738,527</u>	<u>\$4,482,917</u>	<u>10,035</u>	<u>\$ 447</u>	<u>\$ 935,201</u>	<u>4.78%</u>

<u>Municipality</u>	<u>Equalized Taxable Assessed Value</u>	<u>Special District Tax Levy</u>	<u># of Parcels</u>	<u>Tax per Parcel</u>	<u>Assessed Value per Parcel</u>	<u>per \$100 of Assessed Value</u>
Saw Mill Valley						
Town of Greenburgh	\$10,078,128,479	\$4,850,102	12,632	\$ 384	\$ 797,825	4.81%
Town of Mount Pleasant	\$11,742,566,183	\$5,651,114	10,646	\$ 531	\$ 1,103,003	4.81%
Town of Mount Pleasant-Briarcliff	\$204,861,603	\$98,590	212	\$ 465	\$ 966,328	4.81%
Town of New Castle	\$1,469,155,893	\$707,031	1,976	\$ 358	\$ 743,500	4.81%
City of Yonkers	\$4,037,241,340	\$1,942,924	5,152	\$ 377	\$ 783,626	4.81%
Town of Ossining	\$114,782,400	\$55,239	129	\$ 428	\$ 889,786	4.81%
Town of Ossining-Briarcliff	\$978,054,493	\$470,689	1,273	\$ 370	\$ 768,307	4.81%
Sub-total	<u>\$28,624,790,391</u>	<u>\$13,775,689</u>	<u>32,020</u>	\$ 430	\$ 893,966	4.81%
Surcharge	0	\$203	0			
TOTAL	<u>\$28,624,790,391</u>	<u>\$13,775,892</u>	<u>32,020</u>	\$ 430	\$ 893,966	4.81%
South Yonkers						
City of Yonkers	\$4,295,442,632	\$1,915,400	3,606	\$ 531	\$ 1,191,193	4.46%
TOTAL	<u>\$4,295,442,632</u>	<u>\$1,915,400</u>	<u>3,606</u>	\$ 531	\$ 1,191,193	4.46%
Upper Bronx						
Town of Harrison	\$29,501,761	\$12,378	47	\$ 263	\$ 627,697	4.20%
Town of Mount Pleasant	\$2,255,592,443	\$946,340	2,323	\$ 407	\$ 970,983	4.20%
Town of North Castle	\$648,671,205	\$272,151	818	\$ 333	\$ 792,997	4.20%
TOTAL	<u>\$2,933,765,409</u>	<u>\$1,230,869</u>	<u>3,188</u>	\$ 386	\$ 920,253	4.20%
Ossining						
Town of Cortlandt	\$1,240,818,000	\$848,015	2,676	\$ 317	\$ 463,684	6.83%
Town of Mount Pleasant	\$72,294,962	\$49,409	84	\$ 588	\$ 860,654	6.83%
Town of New Castle	\$5,000,000	\$3,416	1	\$ 3,416	\$ 5,000,000	6.83%
Town of Ossining	\$3,514,930,516	\$2,402,217	7,183	\$ 334	\$ 489,340	6.83%
Town of Ossining-Briarcliff	\$818,601,507	\$559,459	974	\$ 574	\$ 840,453	6.83%
Sub-total	<u>\$5,651,644,985</u>	<u>\$3,862,516</u>	<u>10,918</u>	\$ 354	\$ 517,645	6.83%
Surcharge	0	\$521	0			
TOTAL	<u>\$5,651,644,985</u>	<u>\$3,863,037</u>	<u>10,918</u>	\$ 354	\$ 517,645	6.84%
Peekskill						
Town of Cortlandt	\$922,100,400	\$632,668	1,553	\$ 407	\$ 593,754	6.86%
City of Peekskill	\$4,273,204,126	\$2,931,915	6,362	\$ 461	\$ 671,676	6.86%
Town of Somers	\$268,701,350	\$184,360	329	\$ 560	\$ 816,721	6.86%
Town of Yorktown	\$2,516,859,104	\$1,726,859	5,932	\$ 291	\$ 424,285	6.86%
Sub-total	<u>\$7,980,864,980</u>	<u>\$5,475,802</u>	<u>14,176</u>	\$ 386	\$ 562,984	6.86%
Surcharge	0	\$34,872	0			
TOTAL	<u>\$7,980,864,980</u>	<u>\$5,510,674</u>	<u>14,176</u>	\$ 389	\$ 562,984	6.90%
Port Chester						
Town of Rye	\$4,042,703,305	\$3,227,619	5,725	\$ 564	\$ 706,149	7.98%
TOTAL	<u>\$4,042,703,305</u>	<u>\$3,227,619</u>	<u>5,725</u>	\$ 564	\$ 706,149	7.98%
SEWER DISTRICTS TOTAL	<u>\$191,195,476,429</u>	<u>\$105,734,588</u>	<u>200,740</u>	<u>\$ 527</u>	\$ 952,453	5.53%

2022 and 2023 Special Districts Fund Balance Use

District	2022 Starting Fund Balance	2022 Fund Balance Transfer to Operating Revenue	2022 Other Subtractions from Fund Balance	2022 Projected Savings from Operations	Percent of 2022 Starting Fund Balance Transferred	2022 Ending Fund Balance and 2023 Starting Fund Balance	Proposed 2023 Fund Balance Transfer to Operating Revenue	Percent of 2023 Starting Fund Balance Proposed to be Transferred to Operating Revenue	2023 Proposed Ending Fund Balance
Sewer Districts									
Blind Brook	1,933,821	1,468,240	298,450	196,417	75.9%	363,548	0.00	0.0%	363,548
Bronx Valley	3,613,179	2,629,319	983,860	102,693	72.8%	102,693	0.00	0.0%	102,693
Central Yonkers	236,699	174,656	61,723	5,000	73.8%	5,320	0.00	0.0%	5,320
Hutchinson Valley	939,596	678,125	261,471	37,050	72.2%	37,050	0.00	0.0%	37,050
Mamaroneck Valley	1,916,138	1,326,450	589,688	492,510	69.2%	492,510	0.00	0.0%	492,510
New Rochelle	1,371,170	967,693	299,971	950,074	70.6%	1,053,580	0.00	0.0%	1,053,580
North Yonkers	843,142	599,730	174,747	4,510	71.1%	73,175	0.00	0.0%	73,175
Saw Mill Valley	2,195,237	1,664,204	531,033	45,582	75.8%	45,582	0.00	0.0%	45,582
South Yonkers	281,894	205,405	76,489	15,000	72.9%	15,000	0.00	0.0%	15,000
Upper Bronx	246,975	182,721	54,968	15,000	74.0%	24,286	0.00	0.0%	24,286
Ossining	488,550	379,571	108,979	63,742	77.7%	63,742	0.00	0.0%	63,742
Peekskill	310,792	167,518	143,274	107,582	53.9%	107,582	0.00	0.0%	107,582
Port Chester	288,477	218,019	70,458	122,582	75.6%	122,582	0.00	0.0%	122,582
Total	14,665,670	10,661,651	3,655,111	2,157,742	72.7%	2,506,650	0.00	0.0%	2,506,650
Water Districts									
County Water #1	1,639,272	358,777	110,185	282,254	21.9%	1,452,564	508,979	35.0%	943,585
County Water #2 ¹	452	-	-	-	0.0%	452	-	-	452
County Water #3 ²	2,644,336	829,804	82,316	315,848	31.4%	2,048,064	866,954	42.3%	1,181,110
County Water #4 ³	328,316	-	-	-	0.0%	328,316	-	-	328,316
Total	4,612,376	1,188,581	192,501	598,102	25.8%	3,829,396	1,375,933	35.9%	2,453,463
Refuse District									
Refuse	15,875,016	5,319,014	152,953	3,857,987	33.5%	14,261,036	0.00	0.0%	14,261,036
Total	15,875,016	5,319,014	152,953	3,857,987	33.5%	14,261,036	0.00	0.0%	14,261,036
Special Districts									
Total	35,153,062	17,169,246	4,000,565	6,613,831	48.8%	20,597,082	1,375,933	6.7%	19,221,149

¹This District is operated by the Northern Westchester Joint Water Works

²There is no property tax. Water District #3 supplies only County property.

³This District is supplied by United Water of Westchester

2022 and 2023 Special Districts Tax Levy Increases

District	2022 Adopted Budget Tax Levy Change	2023 Proposed Budget Tax Levy Change
Sewer Districts		
Blind Brook	4.1%	21.7%
Bronx Valley	6.8%	17.0%
Central Yonkers	29.1%	18.7%
Hutchinson Valley	26.6%	17.0%
Mamaroneck Valley	0.0%	11.6%
New Rochelle	0.0%	4.1%
North Yonkers	7.1%	22.0%
Saw Mill Valley	12.5%	21.8%
South Yonkers	24.2%	16.1%
Upper Bronx	18.3%	23.7%
Ossining	20.2%	10.2%
Peekskill	33.6%	1.1%
Port Chester	19.4%	7.3%
Water Districts		
County Water #1	0.0%	0.0%
County Water #2 ¹	-	-
County Water #3 ²	-	-
County Water #4 ³	-	-
Refuse District	10.3%	9.0%
Special Districts		
Total	9.0%	12.0%

¹This District is operated by the Northern Westchester Joint Water Works

²There is no property tax. Water District #3 supplies only County property

³This District is supplied by United Water of Westchester

Environmental Facilities (60ENV)

SHARE DISTRICT PERCENTAGES:

The net Department of Environmental Facilities budget is expensed to each district based on a formula that is based on full value of real estate. The following percentages apply:

	2022
Blind Brook	7.438 %
Bronx Valley	26.896 %
Central Yonkers	1.784 %
Hutchinson Valley	7.521 %
Mamaroneck Valley	15.378 %
New Rochelle	8.078 %
North Yonkers	4.908 %
Saw Mill	14.972 %
South Yonkers	2.247 %
Upper Bronx	1.534 %
Ossining	2.956 %
Peekskill	4.174 %
Port Chester	2.114 %
Total	100%

SERVICE INDICATORS:

	2021 Actual	2022 Estimated	2023 Planned
Volume of Potable Water			
Furnished (in billion gals.)	10	10	10
Volume of Sewage treated (in billion gals.)			
	50	50	50
Number of Industries surveyed for Content of Waste Discharges			
	50	50	50
Number of Industries sampled on a regular basis			
	34	40	40
Income from Pre-treatment Sampling	\$80,364	\$80,000	\$80,000
Income from Waste Discharge Permits	\$1,201,500	\$1,250,000	\$1,250,000
Number of Sewage Connection			
Applications Approved:			
Completed connections	20	20	20
Pending connections	20	20	20
Miles of Trunk Sewers Maintained	194	194	194

Workflow Optimization: An Internal Approach

Below is a process the County could utilize to determine expense savings. Note this is based upon the framework the CBAC has presented in prior years regarding increasing efficiency and reducing expenses.

Categorize Activities Related to the Mission of Individual Departments

Activities could be prioritized by the following criteria:

1. Federally mandated services - what is mandated? Where & how, including method of delivery.
2. State mandated services - what is mandated? Where & how are these services to be delivered?
3. Westchester County mandated services: What is mandated and what is the method of delivery?
4. Non-mandated services driven by Westchester County's citizens' needs and desires. These activities can be categorized as "nice to do". What are they? What is the method of delivery?
5. All other services: what are they and how are they delivered?

- Establish a priority listing of the activities 1 through 5 above
 - A – Top priority
 - B – High priority
 - C – Low priority
 - D – Discretionary
- Determine the Headcount, Expenses & Capital versus Revenues for all activities, prioritizing A to D;
 - Identify all activities which are duplicative throughout the departments, reviewed for example administrative activities
 - Develop workflow chart for selected activities; including potential use of technology, new practices or processes for these items.
 - Evaluate the impact of new technology, new processes or outsourcing of work on each activity.

For example:

Decrease in expense - impact either positive or negative on service levels and quality.
 Impediments to implementation – labor issues, potential lost revenue, potential funding loss from grants.

Space and Support Requirements before and after consolidation. How will the space and support required before consolidation be utilized after consolidation? Include space, support, equipment etc. that may not be needed after consolidation.

Develop new estimate of headcount, two year operating expenses and capital for each activity assuming the optimum application of technology.

Aggregate headcount, two year operating expense and capital to create two year pro forma Operating Budgets for Departments in the scope of the review.

Management System

- Identify a new mission statement based on consolidation.
- Define the management system to provide adequate County oversight for tasks or activities to be outsourced.

Map the skills required in the new organization to current skills in place.

- Develop the key management objectives and metrics in the new organization.
- Capital Projects - Evaluate, analyze and assess the impact of consolidation of capital projects on the planning phases, engineering phases and construction phases.

Consider completed projects, the outstanding debt on them and how will the projects they funded be utilized in consolidation.

\$ Values for Personnel Related Costs - Budget to Budget (Part 1 of 2)

I T M #	Dept #	Department	Headcount		Direct Personnel Costs		1400 Overtime		Retirement + Benefits		Healthcare Costs	
			Operating 2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
1	10	Board of Legislators	60	60	\$4,655,517	\$4,970,349	\$0	\$0	\$3,331,905	\$3,528,316	\$1,923,895	\$2,118,216
2	11	Office of County Executive	29	33	\$3,243,848	\$4,117,917	\$0	\$10,000	\$0	\$0	\$0	\$0
3	11	CE Office: Office for Women	8	10	\$762,996	\$930,561	\$0	\$0	\$0	\$0	\$0	\$0
4	12	Human Resources	46	52	\$4,158,726	\$4,873,222	\$25,000	\$30,000	\$2,554,460	\$3,057,874	\$1,474,986	\$1,835,788
5	13	Dept. of Budget	14	14	\$1,864,652	\$2,008,942	\$5,000	\$5,000	\$777,445	\$823,273	\$448,909	\$494,250
6	14	Board of Elections	106	106	\$11,344,236	\$11,635,837	\$1,800,000	\$1,800,000	\$5,886,365	\$6,233,358	\$3,398,881	\$3,742,182
7	15	Dept. of Finance	49	49	\$4,539,704	\$4,706,862	\$5,000	\$6,000	\$2,721,056	\$2,881,458	\$1,571,181	\$1,729,877
8	16	Information Technology	131	133	\$16,941,549	\$18,109,739	\$1,309,867	\$1,534,932	\$2,690,551	\$2,872,585	\$1,776,174	\$1,946,485
9	17	Board of Acquisition & Contract	3	3	\$301,070	\$310,577	\$0	\$0	\$166,595	\$176,416	\$96,195	\$105,911
10	18	Dept. of Law	91	91	\$10,304,890	\$11,134,323	\$500	\$500	\$5,054,390	\$5,351,279	\$2,918,908	\$3,212,628
11	19	Planning	43	42	\$2,957,192	\$3,193,457	\$0	\$0	\$1,665,953	\$1,705,353	\$961,948	\$1,023,805
12	20	Emergency Services	58	64	\$2,589,344	\$2,899,717	\$75,000	\$110,000	\$1,554,889	\$1,705,353	\$897,818	\$1,023,805
13	21	County Clerk	64	62	\$4,622,642	\$4,707,078	\$20,000	\$20,000	\$3,554,032	\$3,704,732	\$2,052,155	\$2,224,127
14	22	Social Services	1113	1114	\$81,309,565	\$82,867,983	\$2,500,000	\$2,703,500	\$63,251,951	\$62,803,715	\$37,790,437	\$38,304,413
15	24	Senior Programs & Services	1	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	25	Consumer Protection Weights & Measures	23	23	\$1,895,251	\$1,904,252	\$15,000	\$20,000	\$1,277,230	\$1,352,519	\$737,493	\$811,983
17	26	Community Mental Health	42	44	\$3,551,666	\$3,795,391	\$2,000	\$14,000	\$2,332,334	\$2,587,432	\$1,346,727	\$1,553,359
18	27	Dept. of Health	202	208	\$17,894,626	\$19,345,598	\$500,000	\$470,000	\$11,217,414	\$12,231,496	\$6,477,114	\$7,343,150
19	31	Labs & Research	102	105	\$8,853,498	\$9,198,623	\$133,325	\$133,325	\$5,664,239	\$6,173,553	\$3,270,622	\$3,705,879
20	33	Human Rights Commission	7	8	\$800,790	\$907,399	\$0	\$0	\$388,722	\$470,442	\$224,454	\$282,429
21	35	Dept. of Correction	856	875	\$98,781,683	\$110,294,306	\$11,063,848	\$17,215,949	\$51,740,180	\$51,454,601	\$31,652,571	\$30,890,656
22	36	Tax Commission	2	2	\$256,770	\$279,008	\$0	\$0	\$0	\$0	\$0	\$0
23	37	District Attorney	244	244	\$27,799,039	\$28,854,181	\$373,250	\$373,250	\$13,709,747	\$14,772,083	\$7,983,840	\$8,923,671
24	38	Public Safety Services	342	348	\$49,087,441	\$52,740,121	\$10,457,163	\$11,027,413	\$30,448,830	\$34,203,513	\$12,051,137	\$12,585,655
25	39	Probation	217	198	\$18,145,927	\$18,633,253	\$415,800	\$415,300	\$12,050,390	\$11,643,443	\$6,958,087	\$6,990,114
26	40	Public Administrator	8	8	\$681,831	\$728,150	\$0	\$0	\$443,954	\$470,442	\$256,219	\$282,429
27	41	Solid Waste Commission	9	9	\$922,784	\$946,558	\$10,200	\$10,200	\$355,305	\$377,334	\$210,359	\$230,530
28	42	Parks, Recreation & Conservation	244	256	\$24,974,654	\$28,447,307	\$1,688,500	\$2,167,250	\$13,549,747	\$15,054,248	\$7,823,840	\$9,037,723
29	43	Office of Assigned Counsel	5	6	\$384,045	\$681,715	\$0	\$0	\$277,659	\$294,026	\$160,325	\$176,518
30	44	Dept. of Transportation	28	28	\$2,027,927	\$2,173,183	\$40,000	\$82,000	\$657,071	\$658,047	\$897,818	\$988,501
31	46	Dept. of Public Works	219	225	\$18,393,630	\$19,698,962	\$585,000	\$632,000	\$10,062,353	\$10,973,063	\$5,810,163	\$6,587,653

\$ and % Changes in Personnel Costs - Budget to Budget (Part 2 of 2)

Analysis: Changes in Personnel and Related Costs 2022 – 2023

Dept		Budget Headcount		Headcount Changes		Personnel Costs Changes		Changes in Overtime		Retirement Costs Changes		Healthcare Costs Changes		
#	#	Department	2022	2023	# FTEs	Percent	\$	%	\$	%	\$	%	\$	%
1	10	Board of Legislators	60	60	None		\$314,832	6.76%			\$196,411	5.89%	\$194,321	10.10%
2	11	Office of County Executive	29	33	4	13.79%	\$874,069	26.95%						
3	11	CE Office: Office for Women	8	10	2	25.00%	\$167,565	21.96%						
4	12	Human Resources	46	52	6	13.04%	\$714,496	17.18%	\$503,414	19.71%	\$503,414	19.71%	\$360,802	24.46%
5	13	Dept. of Budget	14	14	None		\$144,290	7.74%	\$45,828	5.89%	\$45,828	5.89%	\$45,341	10.10%
6	14	Board of Elections	106	106	None		\$291,601	2.57%	\$346,993	5.89%	\$346,993	5.89%	\$343,301	10.10%
7	15	Dept. of Finance	49	49	None		\$167,158	3.68%	\$160,402	5.89%	\$160,402	5.89%	\$158,696	10.10%
8	16	Information Technology	131	133	2	1.53%	\$1,168,190	6.90%	\$182,034	6.77%	\$182,034	6.77%	\$170,311	9.59%
9	17	Board of Acquisition & Contract	3	3	None		\$9,507	3.16%	\$9,821	5.90%	\$9,821	5.90%	\$9,716	10.10%
10	18	Dept. of Law	91	91	None		\$829,433	8.05%	\$296,889	5.87%	\$296,889	5.87%	\$293,720	10.06%
11	19	Planning	43	42	(1)	-2.33%	\$236,265	7.99%	\$39,400	2.37%	\$39,400	2.37%	\$61,857	6.43%
12	20	Emergency Services	58	64	6	10.34%	\$310,373	11.99%	\$150,464	9.68%	\$150,464	9.68%	\$125,987	14.03%
13	21	County Clerk	64	62	(2)	-3.13%	\$84,436	1.83%	\$150,700	4.24%	\$150,700	4.24%	\$171,972	8.38%
14	22	Social Services	1113	1114	1	0.09%	\$1,558,418	1.92%	(\$448,236)	-0.71%	(\$448,236)	-0.71%	\$513,976	1.36%
15	24	Senior Programs & Services	1	1	None									
16	25	Consumer Protection Weights & Measures	23	23	None		\$9,001	0.47%	\$75,289	5.89%	\$75,289	5.89%	\$74,490	10.10%
17	26	Community Mental Health	42	44	2	4.76%	\$243,725	6.86%	\$255,098	10.94%	\$255,098	10.94%	\$206,632	15.34%
18	27	Dept. of Health	202	208	6	2.97%	\$1,450,972	8.11%	\$1,014,082	9.04%	\$7	9.04%	\$866,036	13.37%
19	31	Labs & Research	102	105	3	2.94%	\$345,125	3.90%	\$509,314	8.99%	\$509,314	8.99%	\$435,257	13.31%
20	33	Human Rights Commission	7	8	1	14.29%	\$106,609	13.31%	\$81,720	21.02%	\$81,720	21.02%	\$57,975	25.83%
21	35	Dept. of Correction	856	875	19	2.22%	\$11,512,623	11.65%	(\$285,579)	-0.55%	(\$285,579)	-0.55%	(\$761,915)	-2.41%
22	36	Tax Commission	2	2	None		\$22,238	8.66%						
23	37	District Attorney	244	244	None		\$1,055,142	3.80%	\$1,062,336	7.75%	\$1,062,336	7.75%	\$939,831	11.77%
24	38	Public Safety Services	342	348	6	1.75%	\$3,652,680	7.44%	\$3,754,683	12.33%	\$3,754,683	12.33%	\$534,518	4.44%
25	39	Probation	217	198	(19)	-8.76%	\$487,326	2.69%	(\$406,947)	-3.38%	(\$406,947)	-3.38%	\$32,027	0.46%
26	40	Public Administrator	8	8	None		\$46,319	6.79%	\$26,488	5.97%	\$26,488	5.97%	\$26,210	10.23%
27	41	Solid Waste Commission	9	9	None		\$23,774	2.58%	\$22,029	6.20%	\$22,029	6.20%	\$20,171	9.59%
28	42	Parks, Recreation & Conservation	244	256	12	4.92%	\$3,472,653	13.90%	\$1,504,501	11.10%	\$1,504,501	11.10%	\$1,213,883	15.52%
29	43	Office of Assigned Counsel	5	6	1	20.00%	\$297,670	77.51%	\$16,367	5.89%	\$16,367	5.89%	\$16,193	10.10%
30	44	Dept. of Transportation	28	28	None		\$145,256	7.16%	\$91,659	5.89%	\$91,659	5.89%	\$90,683	10.10%
31	46	Dept. of Public Works	219	225	6	2.74%	\$1,305,332	7.10%	\$910,710	9.05%	\$910,710	9.05%	\$777,490	13.38%