



**WESTCHESTER COUNTY**

**FIRST QUARTER UPDATE FOR  
FISCAL YEAR 2020**

**GEORGE LATIMER**  
COUNTY EXECUTIVE

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

**MAY 15, 2020**

Westchester  
gov.com



**George Latimer**  
County Executive

**Lawrence C. Soule**  
Budget Director

May 15, 2020

Westchester County Board of Legislators  
800 Michaelian Office Building  
148 Martine Avenue  
White Plains, NY 10601

Honorable Members:

The following first quarter financial report provides an annualized forecast for the twelve months ending December 31, 2020, based on actual results through March 31, 2020.

The COVID-19 pandemic has significantly impacted our revenue collections including sales tax, mortgage recording tax, parks fees, and bus fares. While it is difficult to predict the long term impact on our revenues due to the uncertain timing of the reopening of the local economy we have assumed in our forecast, absent Federal stimulus, a \$118 million reduction in our revenues for the year. There has been an immediate and severe drop off in our revenue but we assume that when business start reopening that sales tax will rebound albeit not at the levels we had budgeted.

The County has received relief from the Families First and CARES Acts that will help to offset the increased expenses related to addressing the COVID-19 emergency. However, the majority funding is restricted to be used for expenses that were not included in the current adopted budget and cannot be utilized to cover lost revenue.

The Department of Budget forecasts a \$33.4 million decrease in the general fund balance for the 2020 fiscal year. This represents a significant unfavorable change from the budget as adopted in December 2019. The 2020 Budget was adopted with the anticipation to increase general fund balance by \$10 million.

Additionally, the SFY 2020-21 Enacted Budget included authorization for the State Budget Director to reduce aid to localities spending in order to bring the State financial plan into balance. The State Division of Budget (NYS DOB), has recently announced that Aid to Localities (ATL) spending will be reduced by \$8.2 billion in order to achieve balanced State operations. Details of these reductions have not yet been released, but County DOB estimates that these reductions could approximate \$75 million absent programmatic changes. The County's Q1 Forecast contains \$10 million in aid reductions associated with this effect.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Lawrence C. Soule". The signature is written in a cursive style with a large initial 'L'.

Lawrence C. Soule  
Budget Director



**FIRST QUARTER UPDATE FOR  
FISCAL YEAR 2020**

**GEORGE LATIMER**  
COUNTY EXECUTIVE

**BENJAMIN BOYKIN**  
CHAIRMAN, BOARD OF LEGISLATORS

**CATHERINE BORGIA**  
CHAIRWOMAN, COMMITTEE ON BUDGET AND APPROPRIATIONS

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

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# INTRODUCTION

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## INTRODUCTION

This document presents the First Quarter (Q1) Update for Fiscal Year 2020 (FY20). The Department of Budget (DOB) will also release a Second Quarter Update in August, and a Third Quarter Update in conjunction with the Executive's 2021 Proposed Budget in November. The County operates on a calendar fiscal year, and all projections are shown fully annualized based on information currently available.

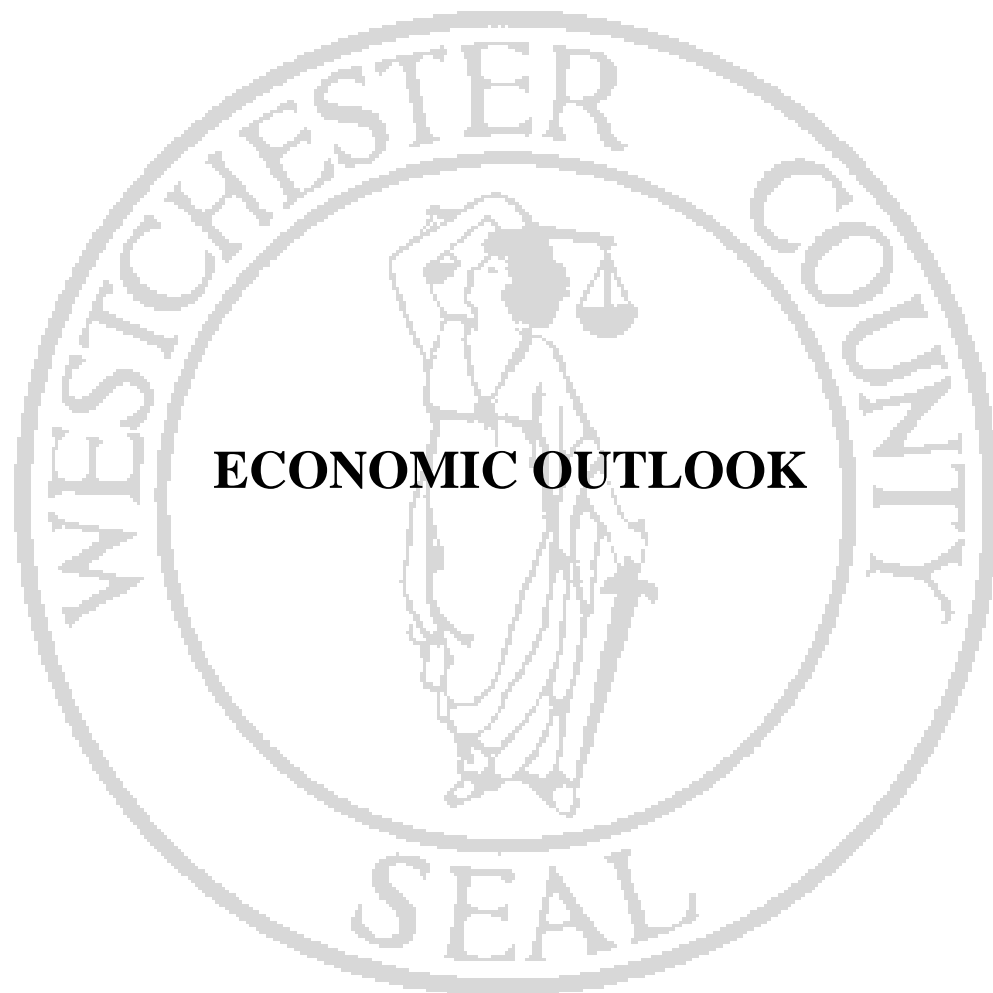
The Q1 Update presents financial data in five columns:

1. The budget as originally Adopted in December of 2019 (2020 Adopted)
2. The current budget as modified by rolled encumbrances, amendments, and transfers (2020 Modified)
3. Expenditures and revenues posted to the accounting system as of March 31, 2020 (YTD Mar 31)
4. DOB's fully annualized projections (2020 Projected)
5. DOB's projections (4) less the current modified budget (2) (Proj. less Modified)

The 'YTD Mar 31' data is required to be presented by local law 7 of 2014, and is a snapshot of the transactions posted to the County's accounting system through March 31, 2020. These figures are not audited. Readers are cautioned from drawing conclusions based on the 'YTD Mar 31' data due to the timing of transactions, and the seasonal nature of certain expenditures and revenues.

Since many factors may materially affect the fiscal and economic conditions of the County, the forecasts, projections, and estimates contained in this document should not be regarded as a representation that such forecasts, projections, and estimates will occur. Statements regarding future outcomes contained herein are based on the County's expectations and are necessarily dependent upon assumptions, estimates, and data that it believes are reasonable as of the date made but that may be incorrect, incomplete or imprecise, or not reflective of actual results. Forecasts, projections and estimates are not intended as representations of fact or guarantees of results.

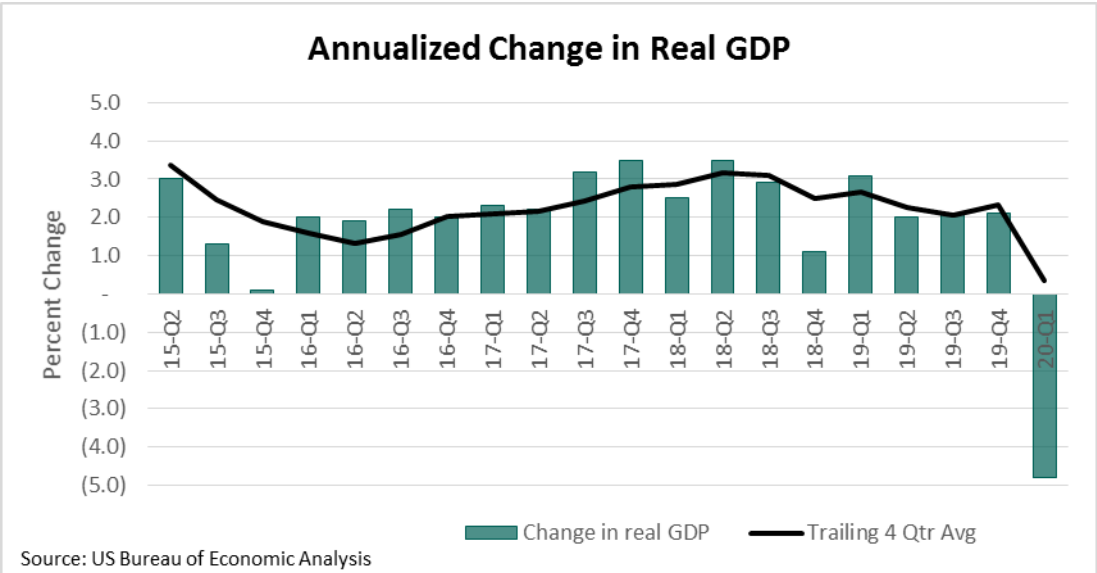




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GROSS DOMESTIC PRODUCT (GDP)

Over the past five years, American economic growth had been consistently positive with economic expansion occurring in each of the 19 quarters preceding Q1-2020. After the significant economic contraction experienced during the first quarter of 2020 due to the COVID-19 pandemic, the trailing four quarter average growth stands at 0.4%.



During the first quarter of 2020, real GDP declined by 4.8 percent on an annualized basis. This is a severe contraction following the longest economic expansion in US history that began in June 2009. The Federal Open Market Committee (FOMC) has not released an economic forecast since December. On March 23<sup>rd</sup>, the FOMC directed the Federal Reserve System banks to lower the federal funds rate to zero in an effort to maintain monetary liquidity and price levels. Earlier this month, the NYS Division of Budget projected a reduction in GDP of 5.7% for 2020, and 2.8 percent growth for 2021.

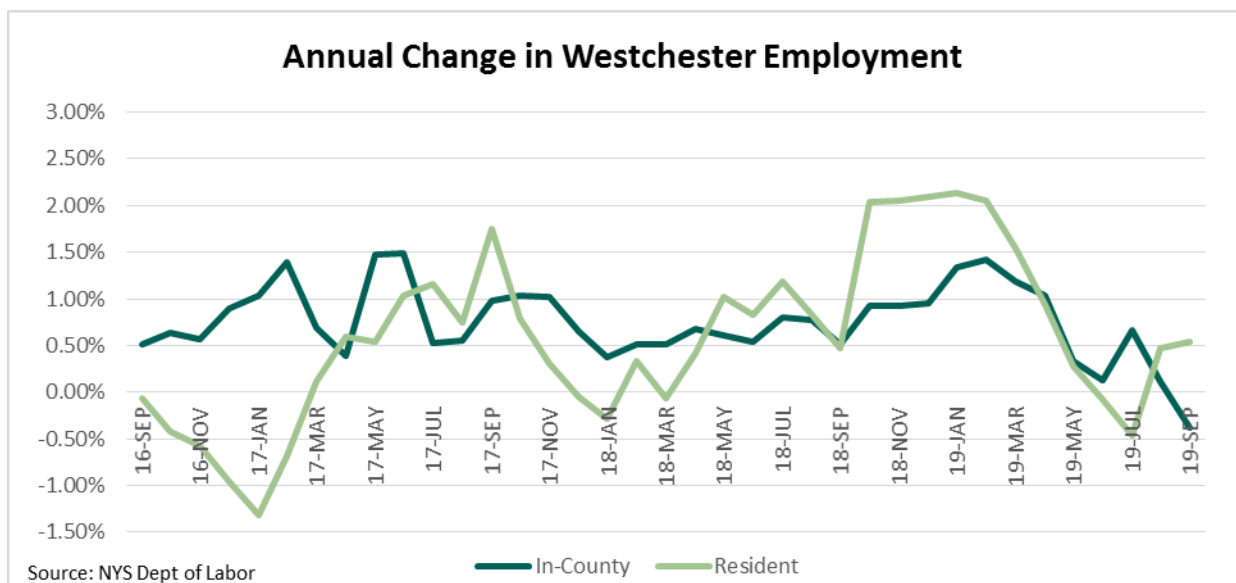
EMPLOYMENT / UNEMPLOYMENT

With data at the county level only available through March, the true impact of the COVID-19 pandemic are not yet visible (see table, following page). Outside New York City, unemployment rates rose from March one year ago. This figures are anticipated to rise dramatically in subsequent months. The more timely data available on the national employment rate exhibits the anticipated increase. The national unemployment rate for April stood at 14.7 percent, rising over 10 percentage points from the March figure of 4.4 percent.

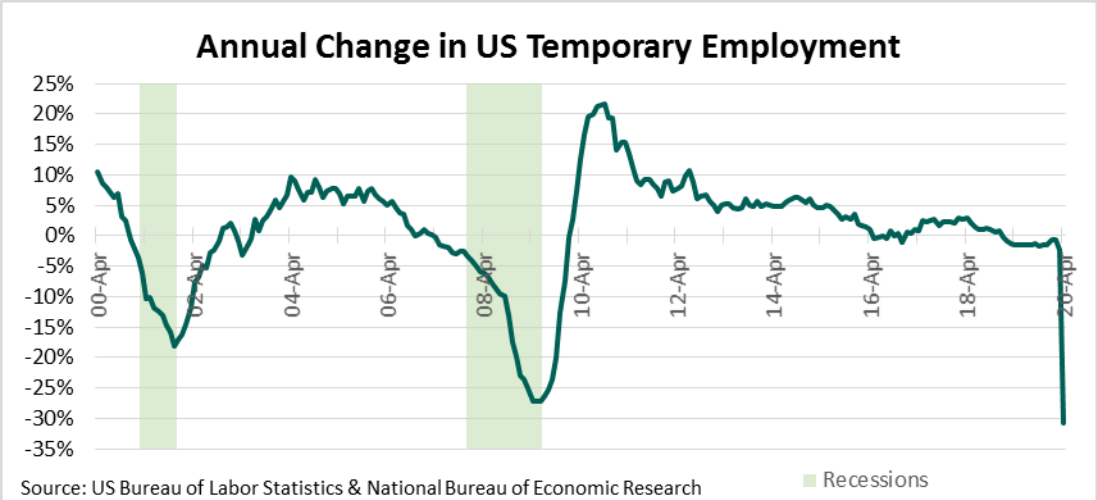
MARCH UNEMPLOYMENT WITHIN NEW YORK STATE				
YEAR	NYC	WESTCHESTER	LONG ISLAND	54 REMAINING
2011	8.6%	7.1%	7.3%	8.3%
2012	9.6%	7.4%	7.6%	8.7%
2013	8.7%	6.5%	6.6%	7.9%
2014	8.1%	5.5%	5.6%	6.7%
2015	6.0%	4.7%	4.8%	5.7%
2016	5.4%	4.3%	4.2%	5.1%
2017	4.5%	4.4%	4.2%	5.2%
2018	4.4%	4.3%	4.2%	5.1%
2019	4.3%	3.7%	3.6%	4.4%
2020	4.2%	4.1%	4.0%	4.9%

Source: NYS Department of Labor

In March, the County unemployment rate rose to 4.1% from 3.7% one year ago. This was primarily due to a small expansion in the in the County resident labor force as the number of residents employed remained essentially unchanged. The March resident employment of 465,700 was down from last year by 300 (0.1%). From March 2013 through August 2019, the County added jobs over the prior year in every month, a streak of 77 consecutive months. That streak was snapped in September 2019, with in-county employment declining by 0.4%. The COVID-19 pandemic will have a severe negative impact on employment during 2020 and likely beyond, but employment data 6 to 9 months prior to March 2020 already suggested a weakening of the labor market in the region.



An excellent leading indicator of economic growth has been temporary employment. Temporary workers are among the first hired in expansionary periods, but they are also among the first workers to lose their jobs during economic downturns (see chart, following page).



Declines in temporary employment in 2000 and 2007 signaled the beginning of the past two recessionary periods. Temporary employment fell 30.9% over the prior year in April. This reduction is similar in magnitude to the figures posted for April through June of 2009 when all three months had annualized declines exceeding 27%. While the magnitude of the reductions are similar, the current decline has occurred far more dramatically and with far less warning than in 2000 or 2007.

FINANCIAL SERVICES SECTOR

The financial services sector is a key economic driver within the New York City Metropolitan Area (NYC Metro), representing 8.1 percent of total employment. Within the NYC Metro 776,000 people were employed within the sector in March 2020. This was a decline of 6,600 jobs (0.8%) as compared to one year ago. Due to the heavy reliance on the financial services sector, the NYC Metro is disproportionately affected by swings in financial markets. The securities industry sub-sector is particularly affected due to the performance based nature of their compensation.



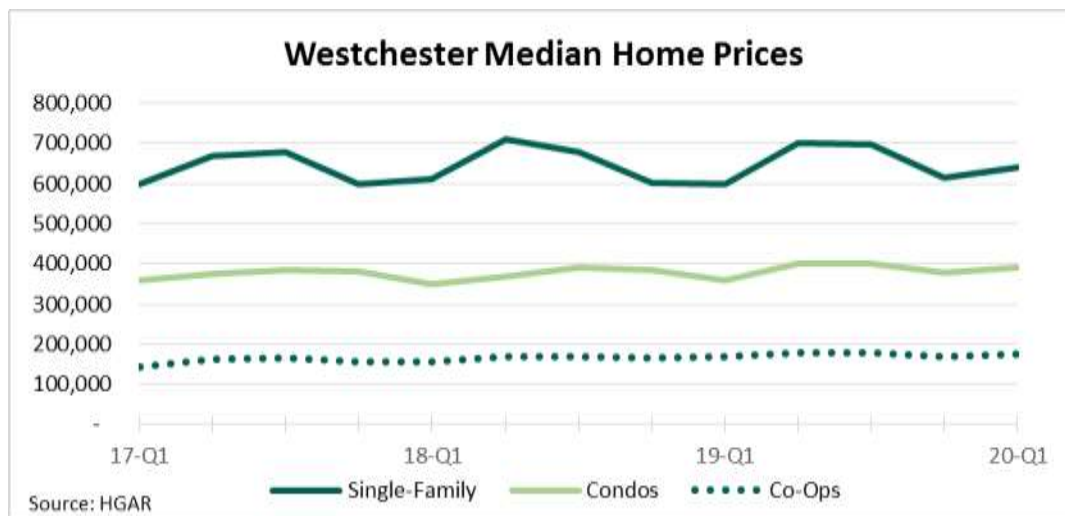
## ECONOMIC OUTLOOK

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Securities industry bonuses were up 3% over the prior year. This has historically been a positive indicator for economic activity within the region. Effects of the COVID-19 pandemic are expected to drive a sharp decline in securities industry bonuses for 2020. Bonuses fell 33% in 2001 after 9/11, and 47% in 2008 following the beginning of the financial crisis.

### HOUSING

Prices within the County have remained quite stable over the past three years. The median prices for each type of home has exhibited the expected seasonal variation by quarter, but have also stayed within a tight range. Housing activity remained strong during the first quarter of 2020 with the median price of each category of home increasing over a year ago. The median single family home price rose 6.7% as compared to one year ago to \$640,000. Condo and co-op median prices also continued their growth, rising by 8.3% and 3.6%, respectively.

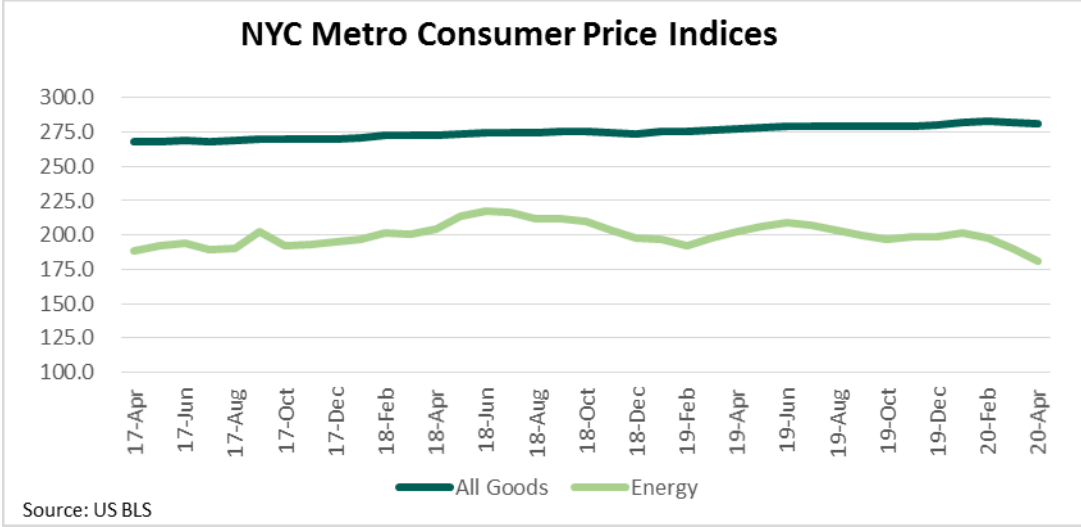


While the COVID-19 pandemic is anticipated to reduce overall economic activity, housing activity within Westchester may be partially insulated due to a variety of factors. The Federal Reserve's recent cut in the Federal Funds Target Rate to zero should support price levels as the cost to borrow has decreased.

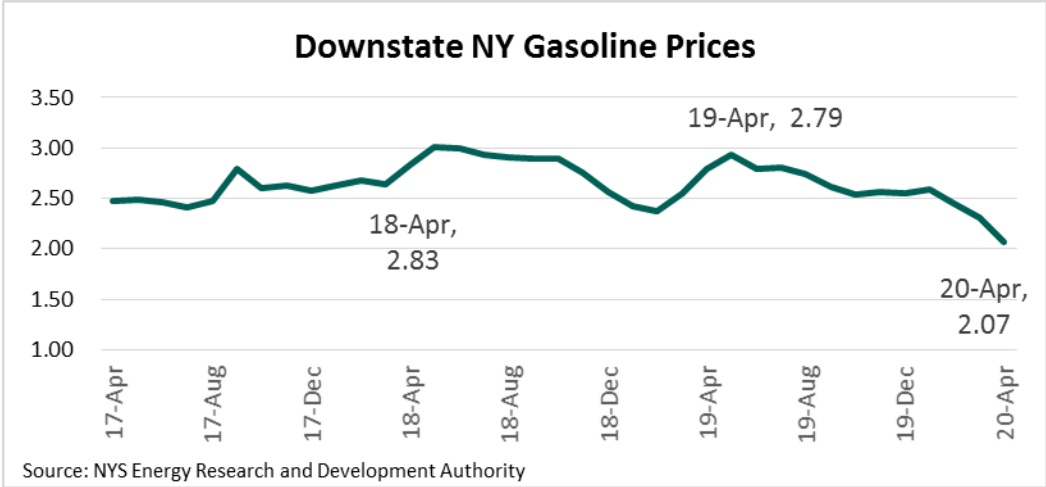
Additionally, the public health crisis caused by the COVID-19 pandemic may drive buyers out of New York City to less densely populated areas.

### INFLATION AND PRICES

Inflation has remained fairly constant over the past three years at an average rate of approximately two percent. All goods inflation was 1.7% for the 12 months ending April 2020. The NYC Metro Region is lagging slightly behind the Federal Reserve's annualized target for the nation of two percent.



Energy price levels for April 2020 declined by 10.8% as compared to one year ago, falling to prices last seen in mid-2016. Since the County does not opt in to the motor fuel tax cap or the residential energy exemption, the County’s sales and use tax collections are particularly sensitive to fluctuations in energy prices as compared to other jurisdictions within the State. Declines in energy prices will negatively affect the County’s sales and use tax collections.



As a large component of total energy, gasoline prices have shown a substantially similar trend. Prices are down 72 cents per gallon (25.7%) from last year.

**ECONOMIC RISKS TO THE FINANCIAL PLAN**

The current forecast represents a sharp downward revision to the economic outlook as compared to prevailing projections just a few months ago. As expected, downward revisions are attributed to the COVID-19 pandemic. The uncertainty as to the speed of containment of the virus and the reopening of the economy by governors across the country poses a significant downside risk.

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**FY 2020  
FIRST QUARTER PROJECTIONS**

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## 2020 FIRST QUARTER PROJECTIONS

### GENERAL FUND FORECAST

On December 10, 2019, the County adopted a General Fund Operating Budget in the amount of \$2.107 billion for Fiscal Year 2020 (FY20). This section will present the Department of Budget's (DOB) First Quarter (Q1) Projections for Fiscal Year 2020.

The 2020 Budget has been modified upward by \$7.0 million to allow for the expenditure of funds in FY20 for items that were contracted for during FY19. DOB expects a similar amount of expenditures to roll from FY20 to FY21 resulting in a minimal effect to the FY20 Financial Plan as has historically occurred.

<b>GENERAL FUND PROJECTIONS</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
<b>REVENUES</b>					
Tax Levy on Real Property	569,579	569,579	-	569,579	-
Sales and Use Tax	741,787	741,787	78,459	638,002	(103,785)
Federal and State Aid	482,524	482,524	529	517,055	34,531
Departmental Income	159,732	159,732	21,913	144,049	(15,683)
Other Revenues	153,158	153,158	102,567	164,438	11,280
<b>Sub-Total</b>	<b>2,106,780</b>	<b>2,106,780</b>	<b>203,469</b>	<b>2,033,123</b>	<b>(73,658)</b>
Use of General Fund Balance	-	6,960	-	-	(6,960)
<b>TOTAL</b>	<b>2,106,780</b>	<b>2,113,741</b>	<b>203,469</b>	<b>2,033,123</b>	<b>(80,618)</b>
<b>NET EXPENDITURES</b>					
General Government and Support	70,867	73,781	(11,388)	70,089	(3,691)
Home and Community Services	668,716	668,875	213,257	663,223	(5,652)
Health Services	170,707	170,996	36,420	172,358	1,362
Education	24,033	24,033	14,019	24,033	-
Public Safety, Correction, and Courts	268,394	269,284	58,741	270,603	1,320
Roads, Transportation, and Parks	251,806	254,391	60,466	253,497	(894)
Miscellaneous and Fixed	652,258	652,381	109,297	612,689	(39,693)
<b>TOTAL</b>	<b>2,106,780</b>	<b>2,113,741</b>	<b>480,813</b>	<b>2,066,492</b>	<b>(47,249)</b>
<b>GENERAL FUND (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(277,344)</b>	<b>(33,369) *</b>	<b>(33,369)</b>

As of the first quarter, DOB projects a general fund operating gap of \$33.4 million. Available resources are decreased by \$80.6 million from the modified budget as a result of revenues being projected below modified budget targets by \$73.6 million, and the \$7.0 million of appropriated fund balance for rolled encumbrances being excluded from the projection. These resource reductions are offset by lower projected expenditures in the amount of \$47.2 million below modified appropriations.

**\*The projected Q1 deficit is based on preliminary data of the effects of the COVID-19 pandemic. The impact of the COVID-19 pandemic on county revenues is not fully understood at this time. Actual results may vary significantly from the projections shown.**

## 2020 FIRST QUARTER PROJECTIONS

The major variance components of the \$33.4 million projected operating deficit are highlighted in the table below:

<b>Q1 PROJECTED GENERAL FUND GAP ANALYSIS</b>	
Thousands of Dollars	
	<b>Variance to Modified</b>
<b>STARTING BUDGET (GAP) / SURPLUS</b>	<b>-</b>
<b>UNFAVORABLE</b>	
Sales & Use Tax (net)	(79,413)
Bus Fares	(16,360)
COVID-19 Non-Personal Service	(6,456)
Parks Fees & Rents	(5,580)
Police Overtime	(3,257)
Mortgage Recording Tax & Clerk Fees	(2,230)
Room Occupancy Tax	(2,176)
TANF & Safety Net	(1,770)
<b>Sub-Total</b>	<b>(117,242)</b>
<b>FAVORABLE</b>	
Federal Stimulus (Fam. First & CARES)	56,478
Reverse Contribution to Unrestricted Reserve	10,000
Tax Cert Bonding	7,000
Pension Contribution	4,209
US Marshal Service Per Diems	3,842
<b>Sub-Total</b>	<b>81,529</b>
<b>Other Adjustments (net)</b>	<b>2,344</b>
<b>PROJECTED Q1 (GAP) / SURPLUS</b>	<b>(33,369)</b>

The largest adjustments included in the first quarter update are associated with the decrease in the County's sales and use tax collection target, offset by resources provided by the Federal Government through the Families First and CARES Acts.

Other major unfavorable adjustments to the financial plan include downward revisions to bus fare, parks fee, mortgage recording tax, Clerk fee, and room occupancy tax collections. All of these revenue revisions result from the economic contraction caused by the COVID-19 pandemic. Additionally, the COVID-19 pandemic has necessitated increased spending for supplies, contractual services, and police overtime.

Other major favorable adjustments outside of the Families First and CARES Act resources include reversing the budgeted contribution to the general fund unrestricted reserve and reallocating those resources, authorizing debt financing for tax certiorari payments, amortizing a portion of the County's SFY 2020-21 pension contribution, and additional payments from the US Marshal Service for federal inmates housed in the County correctional facility.

IMPACTS OF STATE DIVISION OF BUDGET ADMINISTRATIVE ACTIONS

The SFY 2020-21 Enacted Budget included authorization for the State Budget Director to reduce aid to localities spending in order to bring the State financial plan into balance. The State Division of Budget (NYS DOB), has recently announced that Aid to Localities (ATL) spending will be reduced by \$8.2 billion in order to achieve balanced State operations. Details of these reductions have not yet been released, but County DOB estimates that these reductions could approximate \$75 million absent programmatic changes. The County’s Q1 Forecast contains \$10 million in aid reductions associated with this effect.

GENERAL FUND OPERATIONS AND UNRESTRICTED FUND BALANCE

Below is a summary of the preliminary, and unaudited, estimated general fund operations for 2019, and the projected general fund operations for 2020. General fund operations resulted in a \$13.8 million surplus for 2019. This was primarily due to the one percentage point increase in the County’s sales and use tax rate outside the 4 major cities effective August 1, 2019. After adjusting for reclassifications, the general fund unrestricted balance increased by \$10.5 million to an estimated \$75.4 million as of the end of 2019.

PROJECTED UNRESTRICTED GENERAL FUND BALANCE		
Thousands of Dollars		
	2019 Est.*	2020 Proj.
<b>UNRESTRICTED FUND BALANCE JAN 1st</b>	<b>64,919</b>	<b>75,372</b>
<b>REVENUES</b>	<b>1,999,168</b>	<b>2,033,123</b>
Gross Expenditures	2,092,323	2,181,831
Inter-Departmental Revenues	(106,961)	(115,339)
<b>NET EXPENDITURES</b>	<b>1,985,362</b>	<b>2,066,492</b>
<b>OPERATING (GAP) / SURPLUS</b>	<b>13,806</b>	<b>(33,369)</b>
Fund Balance Reclassifications	(3,354)	6,008
<b>UNRESTRICTED FUND BALANCE DEC 31st</b>	<b>75,372</b>	<b>48,011</b>
As a % of Net Expenditures	3.80%	2.32%

\*2019 estimate is preliminary and unaudited

As previously mentioned, DOB is projecting a \$33.4 million operating deficit for 2020. Reclassification of fund balance between restricted and unrestricted categories for pension and Medicaid pre-payments offset the operations loss by \$6.0 million. DOB anticipates unrestricted fund balance to approximate only two percent of operations at the end of 2020.

## 2020 FIRST QUARTER PROJECTIONS

### GENERAL FUND REVENUES

The general fund revenue projection has been revised downward by \$73.7 million from the modified budget to \$2.033 billion. The sales and use tax target has been reduced by \$104 million. Revenue reductions in other categories total \$30.0 million. All of these reductions result from the economic contraction caused by the COVID-19 pandemic.

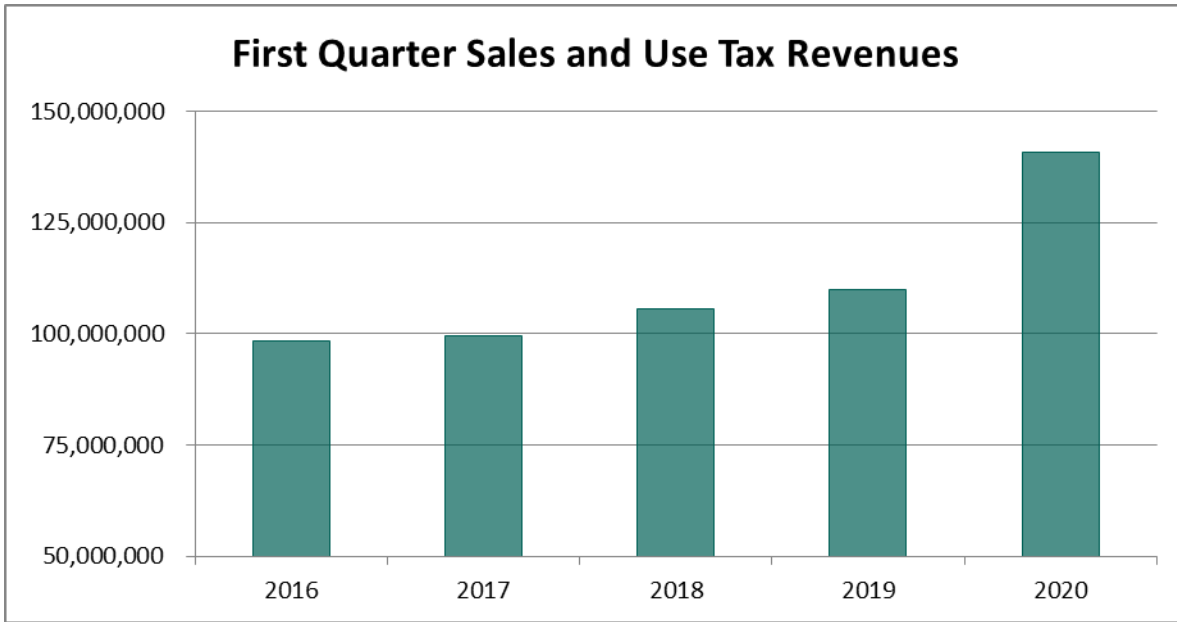
These reductions are offset by increases in agency revenues from the CARES Act, capital revenues due to the debt financing of tax certiorari payments and larger premium revenues associated with the County's tax anticipation notes, and other revenues associated with Westchester Medical Center.

GENERAL FUND REVENUE SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Tax Levy on Real Property	569,579	569,579	-	569,579	-
Payments in Lieu of Taxes	10,384	10,384	672	10,384	-
Sales and Use Tax	741,787	741,787	78,459	638,002	(103,785)
Mortgage Recording Tax	19,347	19,347	3,055	17,491	(1,856)
Auto Use Tax (DMV Registrations)	16,874	16,874	2,597	16,384	(490)
Hotel Occupancy Tax	7,212	7,212	1,226	5,036	(2,176)
State Aid	298,209	298,209	529	295,096	(3,114)
Federal Aid	184,315	184,315	408	177,636	(6,679)
Agency Revenue	-	-	0	44,323	44,323
Departmental Income	159,732	159,732	21,913	144,049	(15,683)
Capital Revenues	127	127	-	7,370	7,243
Other Revenues	99,214	99,214	94,609	107,773	8,559
<b>Sub-Total</b>	<b>2,106,780</b>	<b>2,106,780</b>	<b>203,469</b>	<b>2,033,123</b>	<b>(73,658)</b>
Use / (Deposit) of General Fund Balance	-	6,960	-	-	(6,960)
<b>TOTAL</b>	<b>2,106,780</b>	<b>2,113,741</b>	<b>203,469</b>	<b>2,033,123</b>	<b>(80,618)</b>

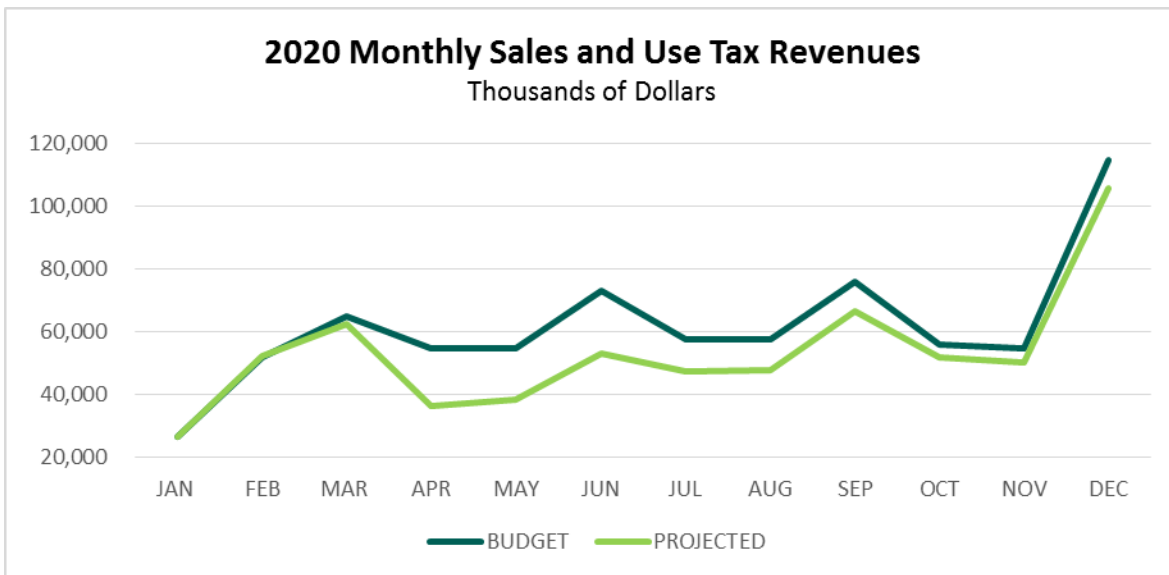
### NON-PROPERTY TAXES

Sales and use tax is the largest general fund revenue source, and is levied on most goods and services purchased within the County. The County imposes a 1.5 percent tax within the Cities of Mount Vernon, New Rochelle, White Plains, and Yonkers; and, as of August 1, 2019, a 4.0 percent tax in the remainder of the County which is shared with the other municipalities and school districts. The NYS Department of Taxation and Finance collects the tax on behalf of the County and remits the collections to the County each month.

The County also imposes a mortgage recording tax administered by the County Clerk, an auto use tax administered by the NYS Department of Motor Vehicles, and a room occupancy tax remitted directly to the County Department of Finance.



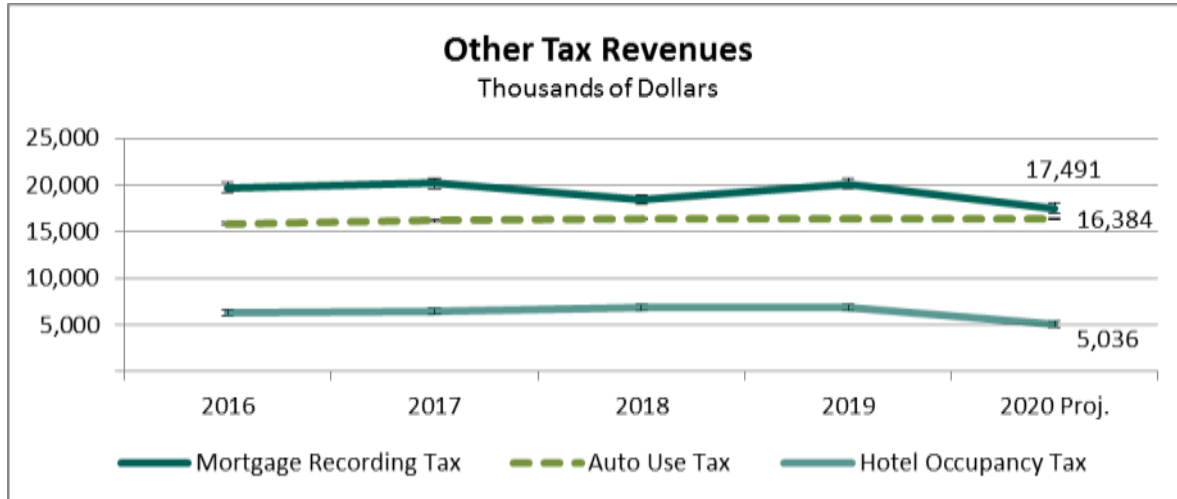
First quarter sales and use tax revenues grew at 28.2% over the prior year to \$141 million, approximating the budgeted target for the quarter. The outsized growth is primarily attributed to the one percentage point rate increase outside the four major cities effective August 1, 2019.



County DOB has reduced its sales and use tax forecast by \$104 million from the Adopted Budget target due to the economic contraction resulting from the COVID-19 pandemic. The new target of \$638.0 million represents an 11.4% reduction in collections from 2019 rate adjusted results. This reduction results in lower distribution payments to the municipalities and school districts of \$24.4 million.

## 2020 FIRST QUARTER PROJECTIONS

Mortgage Recording Tax, Auto Use Tax (DMV Fees), and Hotel Occupancy Tax have been revised downward by a combined \$4.5 million. The mortgage tax projection has been reduced \$1.9 million on an anticipation of lower activity, auto use tax by \$0.5 million due to timing delays of vehicle registrations, and hotel tax \$2.2 million due to closures of a majority of hotels within the County.



### FEDERAL AND STATE AID

Comprising approximately one-quarter of general fund revenues, federal and state aid are the County's third largest revenue source after real property and sales and use taxes. The Departments of Social Services (DSS), Health (DOH), and Transportation (DOT) receive approximately 90% of the County's federal and state aid.

<b>GENERAL FUND FEDERAL AID SUMMARY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Planning	215	215	-	215	-
Emergency Services	352	352	-	352	-
Social Services	169,668	169,668	-	162,866	(6,802)
Community Mental Health	1,034	1,034	194	1,034	-
Human Rights Commission	100	100	-	100	-
Correction	53	53	6	26	(28)
District Attorney	134	134	-	134	-
Public Safety Services	292	292	57	292	-
Transportation	12,467	12,467	151	12,618	151
<b>TOTAL</b>	<b>184,315</b>	<b>184,315</b>	<b>408</b>	<b>177,636</b>	<b>(6,679)</b>

DOB projects a shortfall in federal aid of \$6.7 million (3.6%) below modified budget targets. This is primarily due to a reduction in Emergency Assistance to Families (EAF) expenditures resulting from the



elimination of student transportation expenses as New York schools are closed due the COVID-19 pandemic

Overall, state aid projections are projected \$3.1 million (1.0%) below modified budget targets. Departments with changes in their state aid projection are highlighted in the table below:

<b>GENERAL FUND STATE AID SUMMARY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Social Services	116,302	116,302	-	114,429	(1,873)
Community Mental Health	1,577	1,577	6	1,457	(120)
Health	72,387	72,387	0	72,644	257
Transportation	63,954	63,954	-	62,724	(1,229)
Public Works	3,603	3,603	-	3,455	(148)
Other	40,387	40,387	523	40,387	-
<b>TOTAL</b>	<b>298,209</b>	<b>298,209</b>	<b>529</b>	<b>295,096</b>	<b>(3,114)</b>

The state aid projections for social services is reduced on lower than budgeted daycare subsidy expenditures due to facility closures as a result of the COVID-19 pandemic. State transportation operating assistance has been reduced by \$1.2 million from the County’s 2020 budget target. This is a reduction of approximately \$10 million from the State 2020-21 Enacted Budget as a result of the aforementioned ATL spending reductions to be implemented by NYS DOB.

**DEPARTMENTAL REVENUES**

Most county departments collect departmental income. This income is generally derived in one of two ways: (1) the department charges for services provided to other governmental entities not within the general fund, or (2) the department charges for services provided to the public in the form of rent or user fees. Overall, a downward revision of \$15.7 million (9.8%) in departmental income is projected in the Q1 Update. Departments with changes in their departmental revenue projection are highlighted in the table below:

## 2020 FIRST QUARTER PROJECTIONS

In Correction, the US Marshal Service granting the County an increase in the number of federal inmates housed in the County correction facility drives the projection. Offsetting this increase are projected reductions in several departments. These reductions are all associated with the reduction in economic activity and facility closures resulting from the COVID-19 pandemic.

GENERAL FUND DEPARTMENTAL REVENUE					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
County Executive	1,707	1,707	-	1,294	(413)
County Clerk	8,387	8,387	1,534	8,013	(374)
Consumer Protection	3,414	3,414	943	3,339	(75)
Health	9,035	9,035	1,836	8,670	(365)
Correction	10,455	10,455	2,157	14,297	3,842
Solid Waste Commission	2,258	2,258	746	1,849	(409)
Parks, Recreation, and Conservation	34,281	34,281	2,672	28,701	(5,580)
Transportation	38,061	38,061	6,679	25,752	(12,309)
Other	52,133	52,133	5,346	52,133	-
<b>TOTAL</b>	<b>159,732</b>	<b>159,732</b>	<b>21,913</b>	<b>144,049</b>	<b>(15,683)</b>

### GENERAL FUND EXPENDITURES

As of the end of the 1<sup>st</sup> quarter, general fund net expenditures are projected at \$47.2 million below modified appropriations. The majority of this reduction results from a decrease of approximately \$24.4 million for municipal and school district sales and use tax sharing outside of the 4 major cities resulting from the aforementioned \$104 million reduction in the County sales and use tax collections forecast.

GENERAL FUND EXPENDITURE SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	378,417	378,417	81,174	373,009	(5,408)
Other Personal Service	319,853	319,853	67,832	317,355	(2,498)
Equipment	5,330	5,964	496	6,209	244
Materials and Supplies	38,514	39,056	4,897	40,267	1,211
Contractual Expenses	858,846	864,595	147,473	830,381	(34,214)
Social Services Relief	511,807	511,841	178,937	504,706	(7,135)
Inter-Departmental Expense	109,904	109,904	39,040	109,904	(0)
<b>Gross Expenditures</b>	<b>2,222,670</b>	<b>2,229,631</b>	<b>519,850</b>	<b>2,181,831</b>	<b>(47,800)</b>
Inter-Departmental Revenue	(115,890)	(115,890)	(39,037)	(115,339)	551
<b>NET EXPENDITURES</b>	<b>2,106,780</b>	<b>2,113,741</b>	<b>480,813</b>	<b>2,066,492</b>	<b>(47,249)</b>

PERSONAL SERVICE

Approximating one-third of the general fund budget, personal service expenses are the largest single County expense. Below is a table summarizing the contracts of the County’s eight unionized bargaining units.

LABOR CONTRACT SUMMARY					
	CONTRACT EXPIRATION	NEGOTIATED BASE SALARY INCREASES			
		2019	2020	2021	2022
Civil Service Employees Assoc.	12/31/2021	2.00%	2.25%	2.25%	TBD
New York State Nurses Assoc.	12/31/2021	2.50%	3.00%	2.50%	TBD
International Brotherhood of Teamsters	12/31/2020	2.50%	3.00%	TBD	TBD
Police Benevolant Assoc.	12/31/2019	2.75%	TBD	TBD	TBD
Superior Officers Police Benevolant Assoc.	12/31/2019	2.75%	TBD	TBD	TBD
District Attorney Criminal Investigators	12/31/2019	2.75%	TBD	TBD	TBD
Correction Officers Benevolant Assoc.	12/31/2019	2.85%	TBD	TBD	TBD
Correction Superior Officer Assoc.	12/31/2019	2.75%	TBD	TBD	TBD

DOB now projects salary expenses \$5.4 million (1.4%) below modified appropriations. The largest driver of this reduction are vacancies within the departments of social services, probation, and parks. Please see Appendix A for more detail on these adjustments.

Departments with changes in their salary projection are shown in the table below:

GENERAL FUND SALARY SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Information Technology	14,983	14,983	3,136	14,568	(415)
Law	9,709	9,709	2,032	9,559	(150)
Planning	3,246	3,246	653	2,946	(300)
Social Services	76,053	76,053	16,656	74,953	(1,100)
Community Mental Health	3,212	3,212	713	3,253	41
Health	16,825	16,825	3,650	16,725	(100)
Labs and Research	8,904	8,904	1,848	8,784	(120)
Human Rights Commission	770	770	150	740	(30)
Correction	86,188	86,188	18,325	85,217	(971)
District Attorney	26,982	26,982	5,776	26,907	(75)
Probation	19,464	19,464	4,012	18,446	(1,018)
Solid Waste Commission	905	905	166	785	(120)
Parks, Recreation, and Conservation	17,244	17,244	3,598	16,644	(600)
Transportation	2,142	2,142	425	1,981	(161)
Public Works	16,676	16,676	3,725	16,388	(288)
Other	75,113	75,113	16,310	75,113	-
<b>TOTAL</b>	<b>378,417</b>	<b>378,417</b>	<b>81,174</b>	<b>373,009</b>	<b>(5,408)</b>

## 2020 FIRST QUARTER PROJECTIONS

Other personal service (OPS) expenditures are expected come in below modified appropriations by \$2.5 million (0.8%). Increased overtime projections for the departments of social services and public safety comprise the majority of the increase for the overtime and holiday pay category. This increase is offset by reduced hourly wages, primarily for the parks department due to facility closures, and the pension projection is decreased due to the assumption that the County will amortize a portion of its State Fiscal Year 2021 contribution.

<b>GENERAL FUND OTHER PERSONAL SERVICE SUMMARY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Hourly Wages	11,854	11,854	1,299	11,162	(692)
Fees and Officers Pay	578	578	137	578	-
Overtime & Holiday	27,468	27,468	4,124	30,272	2,805
207-C Disability	2,646	2,646	379	2,405	(241)
Shift and Detective Differentials	5,457	5,457	1,164	5,304	(153)
Pension	78,666	78,666	17,450	74,457	(4,209)
Social Security and Medicare	29,690	29,690	6,679	29,683	(7)
Healthcare	156,334	156,334	35,770	156,334	-
MCTD Mobility Tax	1,481	1,481	279	1,480	(0)
Benefit Fund	5,283	5,283	550	5,283	-
Unemployment Insurance	396	396	1	396	(0)
<b>TOTAL</b>	<b>319,853</b>	<b>319,853</b>	<b>67,832</b>	<b>317,355</b>	<b>(2,498)</b>

### MATERIALS AND SUPPLIES

The materials and supplies expenditure class consists mostly of utilities as energy (\$21 million), and water (\$3 million) comprise 60% of the category. The remainder of the expenditure class consists of items such as postage, motor fuel, and office, laboratory, and facility repair supplies.

Overall, DOB projects materials and supply expenditures \$1.2 million (3.1%) above modified budget appropriations. On the following page is a summary of the departments with adjustments to their materials and supplies expense projection in the Q1 Update:

GENERAL FUND MATERIALS AND SUPPLIES SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Board Of Legislators	154	155	39	154	(1)
County Executive	92	93	12	86	(8)
Human Resources	40	41	4	40	(1)
Budget	4	4	0	4	(1)
Board Of Elections	2,529	2,539	55	2,529	(10)
Finance	34	34	9	36	1
Information Technology	275	283	28	275	(8)
Law	65	66	12	65	(1)
Emergency Services	256	262	33	2,828	2,566
Social Services	710	721	100	781	60
Community Mental Health	25	26	3	27	1
Health	326	328	38	326	(1)
Labs and Research	1,155	1,185	205	1,225	40
Correction	1,524	1,608	234	1,631	23
District Attorney	293	298	49	285	(14)
Public Safety Services	1,750	1,866	369	1,900	34
Probation	248	260	44	318	58
Solid Waste Commission	37	41	2	37	(4)
Parks, Recreation, and Conservation	8,606	8,631	1,217	8,636	5
Transportation	1,724	1,724	291	1,794	70
Public Works	18,420	18,639	2,140	17,043	(1,596)
Miscellaneous Budgets	-	3	0	-	(3)
Other	248	249	13	249	-
<b>TOTAL</b>	<b>38,514</b>	<b>39,056</b>	<b>4,897</b>	<b>40,267</b>	<b>1,211</b>

Significant variances occur within the departments of emergency services and public works. For emergency services, additional supply purchases to support COVID-19 mitigation efforts drive the additional expense projection. These expenses are anticipated to be reimbursed by revenues authorized by the CARES Act from the US Department of Treasury. Savings within public works are projected due to lower energy prices and utilization resulting from the COVID-19 pandemic.

**CONTRACTUAL EXPENSES**

The County utilizes outside vendors to provide a variety of services for both County operations and public services across nearly every department. In addition to service contracts, the County is contractually obligated to pay bond holders for the debt the County has issued in prior years, and statutorily mandated to distribute a share of the sales and use tax to the non-city municipalities and school districts.

Overall, DOB projects contractual expenses \$34.2 million (4.0%) below modified appropriations. This is primarily due to the \$24.4 million reduction in municipal and school sales and use tax distribution resulting from lower collections due to the COVID-19 pandemic.

## 2020 FIRST QUARTER PROJECTIONS

Below is a summary of the departments with adjustments to their contractual expense projection in the Q1 Update:

GENERAL FUND CONTRACTUAL EXPENSES SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
County Executive	6,586	6,588	193	6,527	(60)
Board Of Elections	6,713	7,276	125	6,713	(563)
Finance	126	186	2	126	(60)
Information Technology	26,326	27,959	4,773	26,326	(1,633)
Law	3,086	3,691	874	3,086	(605)
Emergency Services	908	908	58	1,139	231
Social Services	20,631	20,745	3,863	22,552	1,807
Senior Programs & Services	3,462	3,462	-	3,477	15
Community Mental Health	4,590	4,590	46	5,491	901
Health	123,468	123,546	23,552	123,849	304
Labs and Research	934	1,003	113	934	(69)
Correction	21,286	21,392	2,901	20,548	(843)
District Attorney	2,652	2,708	253	2,666	(43)
Public Safety Services	2,982	3,169	287	3,082	(88)
Probation	21,898	21,932	759	21,898	(35)
Solid Waste Commission	179	200	35	179	(20)
Parks, Recreation, and Conservation	11,807	12,304	1,949	11,807	(497)
Transportation	172,156	172,786	39,134	176,364	3,579
Public Works	23,579	24,550	4,755	23,511	(1,040)
Debt Service	103,181	103,275	22,198	103,006	(269)
Miscellaneous Budgets	297,158	297,184	41,203	261,960	(35,225)
Other	5,141	5,141	402	5,141	-
<b>TOTAL</b>	<b>858,846</b>	<b>864,595</b>	<b>147,473</b>	<b>830,381</b>	<b>(34,214)</b>

Most departments within the County are expected to expend at or below their modified contractual expenses appropriation level. The main driver within most departments is the anticipation that some contractual expenses will roll and take place in FY 2021.

Contractual expenses in social services, mental health, and health exceed modified appropriations due to the costs associated with COVID-19 mitigation efforts. Transportation has an increase primarily due to lower than anticipated cash fare collections. In addition to the aforementioned reduction in sales and use tax distribution, the miscellaneous budgets projection also contains a reversal of the \$10 million budgeted contribution to the general fund unrestricted reserve and reallocating those resources.

Please see Appendix A for additional detail on the smaller variances.

SOCIAL SERVICES RELIEF

DOB projects an overall expense reduction of \$7.1 million (1.4%) from the modified budget within the social services relief appropriation. The major variances to budget are for Emergency Assistance, Medicaid, TANF and Safety Net, and the County’s three daycare programs.

GENERAL FUND SOCIAL SERVICES RELIEF SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Emerg Assist To Fam & Child - Non Homeless	13,040	13,040	1,387	6,758	(6,282)
Emerg Assist to Fam & Child - Foster Care	11,245	11,245	1,701	11,339	94
Emerg Assist to Adults	1,290	1,290	222	1,533	243
Old Age Assist - MA	4,132	4,133	372	4,285	152
Family Assistance - MA	-	-	17	-	-
Medicaid - Regular	207,997	207,997	55,966	195,842	(12,155)
Medicaid - Disproportionate Share	80,000	80,000	89,559	89,559	9,559
Temp Assist to Needy Families (TANF)	30,198	30,201	5,601	30,050	(151)
Safety Net	52,830	52,839	8,684	55,335	2,496
Child Welfare - Foster Care	28,308	28,318	4,485	27,941	(377)
Child Welfare - AO Services	19,605	19,605	3,382	19,605	(0)
Child Welfare - Independent Living	1,543	1,543	107	1,543	(0)
Child Welfare - Adoption Subsidies	9,744	9,744	1,770	10,028	284
Social Svcs Spec Items	275	275	52	695	420
Indirect Social Service	15,882	15,893	747	15,882	(11)
Day Care Subsidies	35,717	35,717	4,885	34,311	(1,406)
<b>TOTAL</b>	<b>511,807</b>	<b>511,841</b>	<b>178,937</b>	<b>504,706</b>	<b>(7,135)</b>

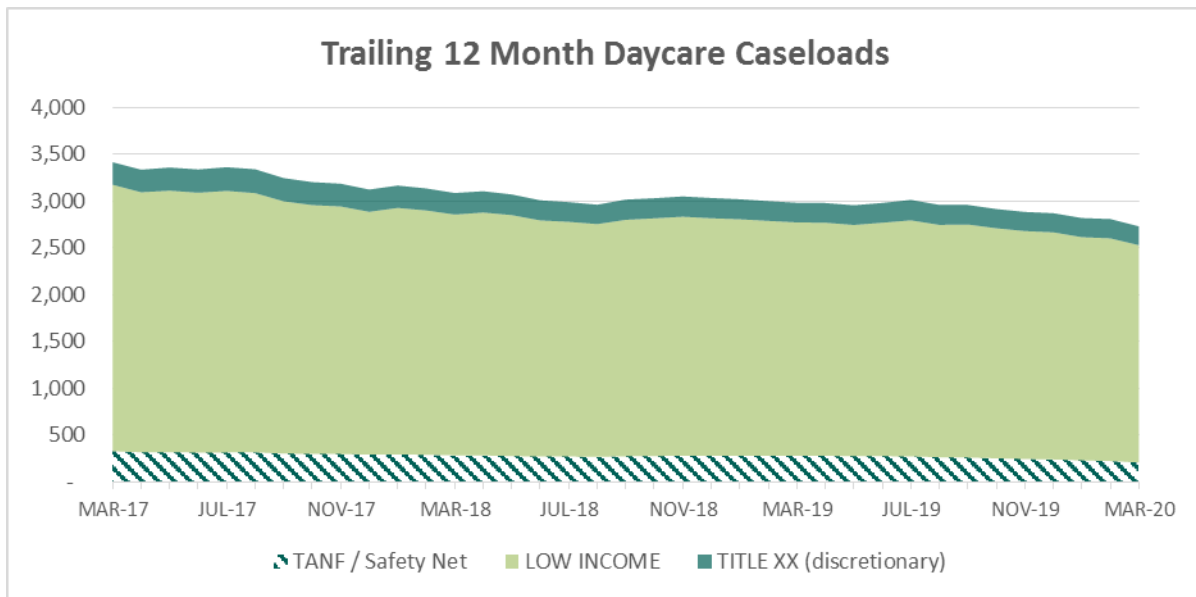
Emergency assistance expenditures are projected below budget due to the elimination of student transportation expenses as New York schools are closed due the COVID-19 pandemic. The projected County share of regular Medicaid has been lowered by \$12.2 million due to additional enhanced FMAP (eFMAP) provided by the Families First Act. Projected disproportionate share hospital payments to Westchester Medical Center have been revised upward by \$9.6 million.

Additionally, the Federal public assistance program, TANF, is also under modified budget levels by \$0.2 million. As this program is reimbursed at 99 percent, there are essentially zero County share savings associated with this reduction. Offsetting these expenditure reductions is an increase in the State public assistance program, safety net, of \$2.5 million. This upward adjustment results in an increased county share of \$1.8 million.

Across all three programs, daycare subsidy expenditures are now projected \$1.4 million below budgeted appropriations as a result of lower than anticipated caseloads.

## 2020 FIRST QUARTER PROJECTIONS

Effective February 2020, the County reduced the parent daycare contribution from 27 percent to 25 percent of income above the federal poverty level (FPL). Daycare caseloads have trended downward over the past three years. Improvement in the economy and State minimum wage increases during 2017, 2018, and 2019, and facility closures due to the COVID-19 pandemic beginning in March 2020 drive the decline. During the year ending March 2020, the County provided subsidized daycare to an average of 2,731 children per month across the three programs. This is a decline in the average of 251 children as compared to the year ending March 2019.





SPECIAL DISTRICTS FUNDS FORECAST

On December 10, 2019, the County adopted a Special Districts Operating Budget in the amount of \$224.9 million for Fiscal Year 2020 (FY20). \$125.2 million was appropriated for sewer district operations, \$23.8 million for water district operations, and \$75.8 million for refuse district operations. This section will present the Department of Budget’s (DOB) First Quarter Update for FY 2020.

Beginning with Fiscal Year 2007, the County consolidated sewer district operations into a single fund. This fund contains all of the operations and maintenance expenses of the districts while the district funds themselves retained district specific costs such as debt service, tax certioraris, and the district’s full equalized value share of the consolidated fund’s expenditures.

CONSOLIDATED SEWER OPERATIONS FUND

The 2020 Budget has been modified upward by \$2.9 million to allow for the expenditure of funds in FY20 for items that were contracted for in FY19. DOB expects a similar amount to roll from FY20 to FY21 resulting in a negligible effect to the FY20 Financial Plan.

CONSOLIDATED SEWER OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	19,923	19,923	4,254	18,973	(950)
Other Personal Services	19,614	19,614	4,437	20,121	507
Equipment	839	939	34	839	(100)
Materials & Supplies	19,434	19,761	2,337	19,434	(327)
Contractual Expenses	18,405	20,878	1,644	18,405	(2,473)
Inter-Departmental Charge	3,671	3,671	1,871	3,671	-
<b>Gross Expenditures</b>	<b>81,885</b>	<b>84,785</b>	<b>14,577</b>	<b>81,443</b>	<b>(3,343)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>81,885</b>	<b>84,785</b>	<b>14,577</b>	<b>81,443</b>	<b>(3,343)</b>
Departmental Income	3,769	3,769	267	3,769	-
Interest on Investments	3	3	-	3	-
Miscellaneous Revenue	859	859	2	859	-
Agency & Trust Revenue	-	-	-	46	46
Interfund Revenue	77,255	80,155	4,673	77,255	(2,900)
<b>REVENUES</b>	<b>81,885</b>	<b>84,785</b>	<b>4,942</b>	<b>81,932</b>	<b>(2,854)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(9,636)</b>	<b>489</b>	<b>489</b>

In addition to the projected rolls of \$2.9 million, DOB anticipates \$0.4 million in expenditure savings versus the modified budget for the consolidated sewer operations fund. This savings is primarily within the personal service categories due to vacancies.

## 2020 FIRST QUARTER PROJECTIONS

### SEWER DISTRICTS FUNDS

The \$0.5 million projected surplus of the operations fund flows through to the individual districts as a reduction in transfers out. DOB projects that the sewer districts will utilize approximately \$0.5 million less fund balance than was included in the budget as originally adopted.

<b>SEWER DISTRICT FUNDS SUMMARY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	49,373	49,373	4,757	49,373	-
Transfer to Operations Fund	75,862	75,862	4,673	75,373	(489)
<b>Gross Expenditures</b>	<b>125,235</b>	<b>125,235</b>	<b>9,429</b>	<b>124,746</b>	<b>(489)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>125,235</b>	<b>125,235</b>	<b>9,429</b>	<b>124,746</b>	<b>(489)</b>
Real Property Taxes	103,995	103,995	-	103,995	-
Departmental Income	250	250	-	250	-
Interest on Investments	7,323	7,323	(1,075)	7,323	-
Appropriated Fund Balance	13,525	13,525	-	-	(13,525)
Interfund Revenue	143	143	143	143	-
<b>REVENUES</b>	<b>125,235</b>	<b>125,235</b>	<b>(932)</b>	<b>111,710</b>	<b>(13,525)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(10,361)</b>	<b>(13,036)</b>	<b>(13,036)</b>

### WATER DISTRICTS FORECAST

Four water districts are under the jurisdiction of the County. Districts #1 and #3 are directly operated by the County while districts #2 and #4 are operated by Northern Westchester Joint Waterworks and United Water of Westchester, respectively. This section will present the Department of Budget's (DOB) First Quarter Update for Water Districts #1 and #3.

WATER DISTRICT #1

Water District #1 (WD#1) encompasses the municipalities of Mount Vernon, Scarsdale, White Plains, and Yonkers. The 2020 WD#1 Budget has been modified upward by \$335,000 to allow for the expenditure of funds in FY20 for items that were contracted for in FY19. DOB expects a similar amount to roll from FY20 to FY21 resulting in a negligible effect to the FY20 Financial Plan.

<b>WATER DISTRICT #1 FUND SUMMARY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	310	310	51	310	-
Other Personal Services	328	328	66	328	-
Equipment	43	43	-	43	-
Materials & Supplies	17,130	17,132	73	17,130	(2)
Contractual Expenses	1,988	2,321	426	1,988	(333)
Inter-Departmental Charge	305	305	7	305	-
<b>Gross Expenditures</b>	<b>20,104</b>	<b>20,439</b>	<b>622</b>	<b>20,104</b>	<b>(335)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>20,104</b>	<b>20,439</b>	<b>622</b>	<b>20,104</b>	<b>(335)</b>
Real Property Taxes	2,722	2,722	-	2,722	-
Departmental Income	16,320	16,320	-	16,320	-
Interest on Investments	5	5	-	5	-
Appropriated Fund Balance	922	1,257	-	-	(1,257)
Miscellaneous Revenue	135	135	-	135	-
<b>REVENUES</b>	<b>20,104</b>	<b>20,439</b>	<b>-</b>	<b>19,182</b>	<b>(1,257)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(622)</b>	<b>(922)</b>	<b>(922)</b>

DOB projects no other changes from the modified budget for WD#1 at this time. DOB projects Water District #1 to reduce its fund balance by the amount as included in the budget as originally adopted.

## 2020 FIRST QUARTER PROJECTIONS

### WATER DISTRICT #3

Water District #3 (WD#3) encompasses the County's Valhalla Campus at Grasslands within the Town of Mount Pleasant. The 2020 WD#3 Budget has been modified upward by \$136,000 to allow for the expenditure of funds for items in FY20 that were contracted for in FY19. DOB expects a similar amount to roll from FY20 to FY21 resulting in a negligible effect to the FY20 Financial Plan.

<b>WATER DISTRICT #3 FUND SUMMARY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	249	249	43	249	-
Other Personal Services	277	277	48	277	-
Equipment	28	40	-	28	(12)
Materials & Supplies	706	709	22	706	(3)
Contractual Expenses	2,231	2,352	111	2,231	(121)
Inter-Departmental Charge	230	230	2	230	-
<b>Gross Expenditures</b>	<b>3,721</b>	<b>3,857</b>	<b>226</b>	<b>3,721</b>	<b>(136)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>3,721</b>	<b>3,857</b>	<b>226</b>	<b>3,721</b>	<b>(136)</b>
Departmental Income	2,400	2,400	-	2,400	-
Interest on Investments	20	20	-	20	-
Appropriated Fund Balance	1,301	1,437	-	-	(1,437)
<b>REVENUES</b>	<b>3,721</b>	<b>3,857</b>	<b>-</b>	<b>2,420</b>	<b>(1,437)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(226)</b>	<b>(1,301)</b>	<b>(1,301)</b>

DOB projects no other changes from the modified budget for WD#3 at this time. DOB projects Water District #3 to reduce its fund balance by the amount as included in the budget as originally adopted.

REFUSE DISTRICT

Created in 1982, the County Refuse District encompasses 36 municipalities in the southern and western portions of the County representing 90 percent of the County population. The 2020 Refuse District Budget has been modified upward by \$215,000 to allow for the expenditure of funds in FY20 for items that were contracted for in FY19. DOB expects a similar amount to roll from FY20 to FY19 resulting in a negligible effect to the FY20 Financial Plan.

REFUSE DISTRICT FUND SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	2,013	2,013	373	1,763	(250)
Other Personal Services	1,666	1,666	338	1,600	(66)
Materials & Supplies	1,015	1,028	88	1,015	(12)
Contractual Expenses	68,537	68,740	14,020	68,537	(203)
Inter-Departmental Charge	2,588	2,588	59	2,588	-
<b>Gross Expenditures</b>	<b>75,819</b>	<b>76,035</b>	<b>14,878</b>	<b>75,503</b>	<b>(532)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>75,819</b>	<b>76,035</b>	<b>14,878</b>	<b>75,503</b>	<b>(532)</b>
Real Property Taxes	42,379	42,379	-	42,379	-
Payments in Lieu of Taxes	347	347	-	347	-
Departmental Income	16,862	16,862	2,337	16,862	-
Interest on Investments	264	264	12	264	-
Appropriated Fund Balance	15,817	16,032	-	-	(16,032)
Miscellaneous Revenue	100	100	10	100	-
Interfund Revenue	50	50	50	50	-
<b>REVENUES</b>	<b>75,819</b>	<b>76,035</b>	<b>2,409</b>	<b>60,003</b>	<b>(16,032)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(12,468)</b>	<b>(15,500)</b>	<b>(15,500)</b>

In addition to the \$215,000 of anticipated rolls, vacancies reduce the personal service projection by \$0.3 million.

## 2020 FIRST QUARTER PROJECTIONS

### AIRPORT FUND FORECAST

The 2020 Airport Budget has been modified upward by \$1.3 million to allow for the expenditure of funds in FY20 for items that were contracted for in FY19. DOB expects a similar amount to roll from FY20 to FY21 resulting in a negligible effect to the FY20 Financial Plan.

AIRPORT OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	8,724	8,724	1,925	7,900	(824)
Other Personal Services	5,227	5,227	941	4,430	(797)
Equipment	474	490	9	474	(16)
Materials & Supplies	2,231	2,363	351	2,194	(168)
Contractual Expenses	26,256	27,454	4,753	26,456	(998)
Inter-Departmental Charge	12,739	12,739	593	12,739	-
<b>Gross Expenditures</b>	<b>55,651</b>	<b>56,997</b>	<b>8,572</b>	<b>54,194</b>	<b>(2,803)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>55,651</b>	<b>56,997</b>	<b>8,572</b>	<b>54,194</b>	<b>(2,803)</b>
Departmental Income	51,931	51,931	8,992	38,802	(13,129)
Interest on Investments	90	90	-	90	-
Appropriated Fund Balance	-	1,346	-	-	(1,346)
Interfund Revenue	3,630	3,630	-	3,630	-
<b>REVENUES</b>	<b>55,651</b>	<b>56,997</b>	<b>8,992</b>	<b>42,522</b>	<b>(14,475)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>419</b>	<b>(11,672)</b>	<b>(11,672)</b>

DOB projects the airport to reduce its fund balance by approximately \$11.7 million as a result of projected 2020 operations. Expenditures are projected \$2.8 million below modified appropriations on personal service savings of \$1.6 million due to reduced airport activity, and debt service savings of \$0.6 million.

Offsetting these expenditure reductions are departmental income losses of \$13.1 million due to reduced airport activity caused by the COVID-19 pandemic. However, the County Airport was recently allocated \$23 million in funding through the FAA by the CARES Act.

WORKERS COMPENSATION (6J) AND GENERAL LIABILITY (6N) FUNDS

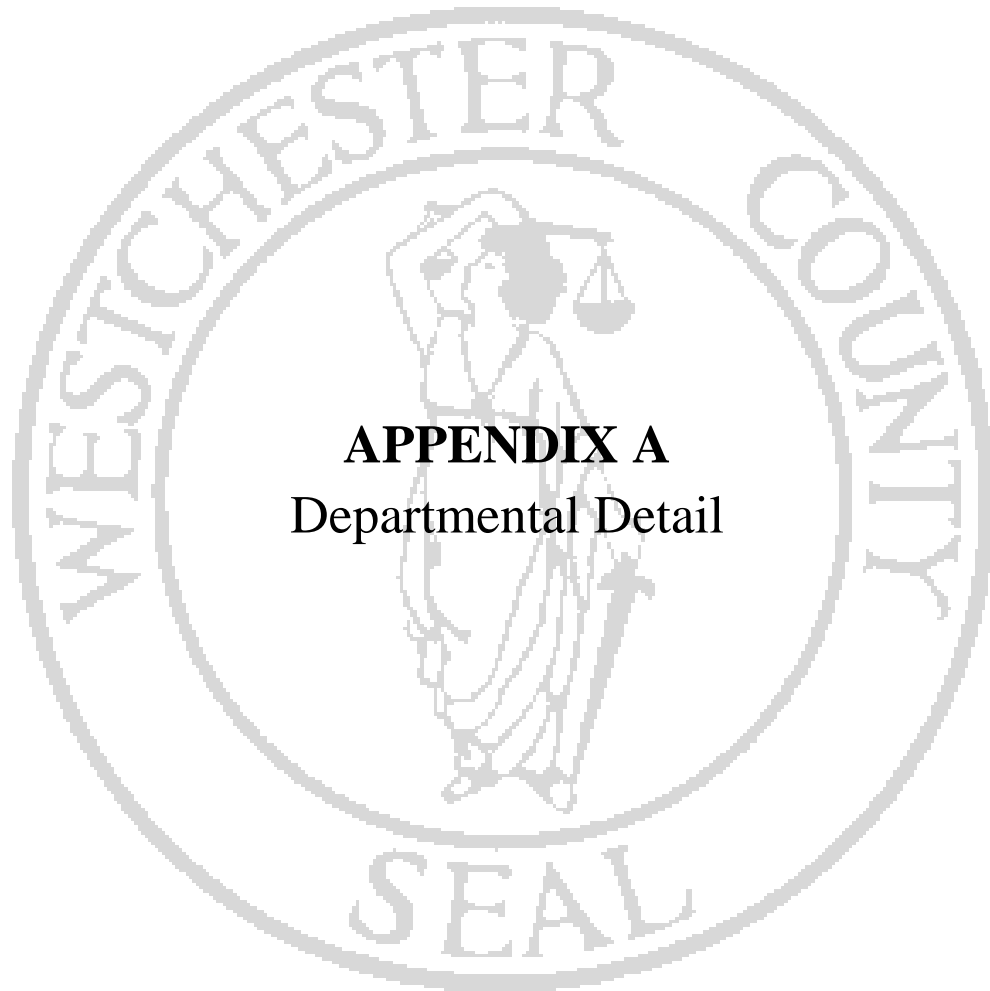
The County is self-insured for both workers compensation and general liability. The net position for each reserve fund as of March 31<sup>st</sup> of the past five years is shown below.

WORKERS COMPENSATION (6J) & GENERAL LIABILITY (6N) FUNDS AS OF JUN 30		
Thousands of Dollars		
	<u>6J FUND</u>	<u>6N FUND</u>
Net Position 3/31/2016	(37,498)	25,273
Net Position 3/31/2017	(41,165)	16,288
Net Position 3/31/2018	(46,535)	15,593
Net Position 3/31/2019	(46,710)	11,610
Net Position 3/31/2020	(49,052)	11,960

The general liability reserve (6N) fund is in a positive net position of \$12.0 million, while the workers compensation reserve (6J) fund is in a negative net position of \$49.1 million. The net position of the 6J fund has been steadily declining over the past five years due to the planned drawdown of the fund’s assets. The net position of the 6N fund continues to decline due to the maturation of high yielding assets within the fund that cannot be replaced with similarly yielding assets in the current interest rate environment. Additionally, the County has not made a contribution to the 6N fund since 2009.

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**APPENDIX A**  
Departmental Detail

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BOARD OF LEGISLATORS					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	4,244	4,244	874	4,244	-
Other Personal Services	308	308	71	308	-
Equipment	41	41	2	41	-
Materials & Supplies	154	155	39	154	(1)
Contractual Expenses	387	387	145	387	(0)
Inter-Departmental Charge	2	2	2	2	-
<b>Gross Expenditures</b>	<b>5,135</b>	<b>5,136</b>	<b>1,133</b>	<b>5,135</b>	<b>(1)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,135</b>	<b>5,136</b>	<b>1,133</b>	<b>5,135</b>	<b>(1)</b>
<b>TAX LEVY</b>	<b>5,135</b>	<b>5,136</b>	<b>1,133</b>	<b>5,135</b>	<b>(1)</b>

FIRST QUARTER HIGHLIGHTS

The Board of Legislators is projected at appropriation levels as originally adopted at this time.

## DEPARTMENTAL DETAIL

<b>COUNTY EXECUTIVE</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	6,613	6,613	1,413	6,613	0
Other Personal Services	163	163	13	163	-
Materials & Supplies	92	93	12	86	(8)
Contractual Expenses	6,586	6,588	193	6,527	(60)
Inter-Departmental Charge	509	509	385	509	-
<b>Gross Expenditures</b>	<b>13,964</b>	<b>13,967</b>	<b>2,016</b>	<b>13,899</b>	<b>(68)</b>
Inter-Departmental Revenue	(1,517)	(1,517)	-	(1,517)	-
<b>NET EXPENDITURES</b>	<b>12,447</b>	<b>12,450</b>	<b>2,016</b>	<b>12,382</b>	<b>(68)</b>
Departmental Income	(1,707)	(1,707)	-	(1,294)	413
State Aid	(723)	(723)	-	(723)	-
<b>REVENUES</b>	<b>(2,430)</b>	<b>(2,430)</b>	<b>-</b>	<b>(2,017)</b>	<b>413</b>
<b>TAX LEVY</b>	<b>10,017</b>	<b>10,020</b>	<b>2,016</b>	<b>10,365</b>	<b>345</b>

### FIRST QUARTER HIGHLIGHTS

The County Executive is projected at below modified appropriation levels as contractual expenses for travel and meals has been reduced. The revenue projection has been lowered within the Office of Tourism due to the anticipated reduction in room occupancy tax.

DEPARTMENT OF HUMAN RESOURCES					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	3,906	3,906	867	3,906	-
Other Personal Services	183	183	17	83	(100)
Materials & Supplies	40	41	4	40	(1)
Contractual Expenses	1,079	1,079	119	1,079	(0)
Inter-Departmental Charge	682	682	610	682	-
<b>Gross Expenditures</b>	<b>5,890</b>	<b>5,892</b>	<b>1,617</b>	<b>5,790</b>	<b>(101)</b>
Inter-Departmental Revenue	(771)	(771)	(2)	(771)	-
<b>NET EXPENDITURES</b>	<b>5,120</b>	<b>5,121</b>	<b>1,615</b>	<b>5,020</b>	<b>(101)</b>
Departmental Income	(762)	(762)	(99)	(762)	-
Agency & Trust Revenue	-	-	-	(39)	(39)
<b>REVENUES</b>	<b>(762)</b>	<b>(762)</b>	<b>(99)</b>	<b>(801)</b>	<b>(39)</b>
<b>TAX LEVY</b>	<b>4,358</b>	<b>4,359</b>	<b>1,516</b>	<b>4,218</b>	<b>(141)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Human Resources (HR) to expend below its personal service appropriations by \$100,000. This is a result of a reduction in the amount of hourly labor that will now be required during FY20. DOB also anticipates an additional \$39,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

## DEPARTMENTAL DETAIL

DEPARTMENT OF BUDGET					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	1,709	1,709	364	1,709	-
Other Personal Services	13	13	-	13	-
Materials & Supplies	4	4	0	4	(1)
Contractual Expenses	13	13	0	13	-
Inter-Departmental Charge	305	305	297	305	-
<b>Gross Expenditures</b>	<b>2,043</b>	<b>2,044</b>	<b>662</b>	<b>2,043</b>	<b>(1)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,043</b>	<b>2,044</b>	<b>662</b>	<b>2,043</b>	<b>(1)</b>
Departmental Income	(817)	(817)	-	(817)	-
Agency & Trust Revenue	-	-	-	(49)	(49)
<b>REVENUES</b>	<b>(817)</b>	<b>(817)</b>	<b>-</b>	<b>(866)</b>	<b>(49)</b>
<b>TAX LEVY</b>	<b>1,226</b>	<b>1,227</b>	<b>662</b>	<b>1,177</b>	<b>(50)</b>

### FIRST QUARTER HIGHLIGHTS

DOB anticipates an additional \$49,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic.

<b>BOARD OF ELECTIONS</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	8,395	8,395	1,890	8,395	-
Other Personal Services	1,530	1,530	82	1,530	-
Equipment	80	80	-	80	-
Materials & Supplies	2,529	2,539	55	2,529	(10)
Contractual Expenses	6,713	7,276	125	6,713	(563)
Inter-Departmental Charge	2,358	2,358	1,461	2,358	-
<b>Gross Expenditures</b>	<b>21,604</b>	<b>22,178</b>	<b>3,612</b>	<b>21,604</b>	<b>(574)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>21,604</b>	<b>22,178</b>	<b>3,612</b>	<b>21,604</b>	<b>(574)</b>
Departmental Income	(1,630)	(1,630)	(2)	(1,630)	-
State Aid	(250)	(250)	-	(250)	-
<b>REVENUES</b>	<b>(1,880)</b>	<b>(1,880)</b>	<b>(2)</b>	<b>(1,880)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>19,724</b>	<b>20,298</b>	<b>3,610</b>	<b>19,724</b>	<b>(574)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Board of Elections to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF FINANCE					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	4,328	4,328	930	4,328	(0)
Other Personal Services	9	9	10	9	-
Materials & Supplies	34	34	9	36	1
Contractual Expenses	126	186	2	126	(60)
Inter-Departmental Charge	1,057	1,057	633	1,057	-
<b>Gross Expenditures</b>	<b>5,554</b>	<b>5,614</b>	<b>1,585</b>	<b>5,556</b>	<b>(59)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,554</b>	<b>5,614</b>	<b>1,585</b>	<b>5,556</b>	<b>(59)</b>
Departmental Income	(2,470)	(2,470)	(182)	(2,470)	-
Agency & Trust Revenue	-	-	-	(3)	(3)
<b>REVENUES</b>	<b>(2,470)</b>	<b>(2,470)</b>	<b>(182)</b>	<b>(2,474)</b>	<b>(3)</b>
<b>TAX LEVY</b>	<b>3,084</b>	<b>3,144</b>	<b>1,403</b>	<b>3,082</b>	<b>(62)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures for the Department of Finance at \$59,000 below the modified budget. \$60,000 contractual expense included in the modified budget is expected to occur in FY 2021.



DEPARTMENT OF INFORMATION TECHNOLOGY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	14,983	14,983	3,136	14,568	(415)
Other Personal Services	4,629	4,629	996	4,910	281
Equipment	231	258	30	231	(27)
Materials & Supplies	275	283	28	275	(8)
Contractual Expenses	26,326	27,959	4,773	26,326	(1,633)
Inter-Departmental Charge	1,441	1,441	224	1,441	-
<b>Gross Expenditures</b>	<b>47,884</b>	<b>49,552</b>	<b>9,186</b>	<b>47,750</b>	<b>(1,802)</b>
Inter-Departmental Revenue	(39,365)	(39,365)	(35,425)	(39,365)	-
<b>NET EXPENDITURES</b>	<b>8,519</b>	<b>10,187</b>	<b>(26,239)</b>	<b>8,385</b>	<b>(1,802)</b>
Departmental Income	(8,697)	(8,697)	(2,581)	(8,697)	-
Agency & Trust Revenue	-	-	-	(169)	(169)
State Aid	(127)	(127)	-	(127)	-
<b>REVENUES</b>	<b>(8,824)</b>	<b>(8,824)</b>	<b>(2,581)</b>	<b>(8,993)</b>	<b>(169)</b>
<b>TAX LEVY</b>	<b>(305)</b>	<b>1,363</b>	<b>(28,820)</b>	<b>(608)</b>	<b>(1,971)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Information Technology \$1.8 million below modified appropriations time. Approximately \$1.7 million of non-personal expenditures included in the modified budget are expected to occur in FY 2021. Salary savings associated with vacant positions are offset by additional overtime expenditures. Additionally, DOB anticipates an additional \$169,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

## DEPARTMENTAL DETAIL

<b>BOARD OF ACQUISITION &amp; CONTRACT</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	263	263	57	263	-
Materials & Supplies	1	1	0	1	-
Contractual Expenses	2	2	0	2	-
Inter-Departmental Charge	50	50	42	50	-
<b>Gross Expenditures</b>	<b>316</b>	<b>316</b>	<b>99</b>	<b>316</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>316</b>	<b>316</b>	<b>99</b>	<b>316</b>	<b>-</b>
Departmental Income	(2)	(2)	(1)	(2)	-
<b>REVENUES</b>	<b>(2)</b>	<b>(2)</b>	<b>(1)</b>	<b>(2)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>314</b>	<b>314</b>	<b>99</b>	<b>314</b>	<b>-</b>

### FIRST QUARTER HIGHLIGHTS

DOB is projecting the Board of Acquisition and Contract to approximate both the Adopted and Modified Budgets at this time.

DEPARTMENT OF LAW					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	9,709	9,709	2,032	9,559	(150)
Other Personal Services	1	1	11	1	-
Equipment	68	68	3	68	(0)
Materials & Supplies	65	66	12	65	(1)
Contractual Expenses	3,086	3,691	874	3,086	(605)
Inter-Departmental Charge	888	888	760	888	-
<b>Gross Expenditures</b>	<b>13,818</b>	<b>14,424</b>	<b>3,693</b>	<b>13,668</b>	<b>(756)</b>
Inter-Departmental Revenue	(12,532)	(12,532)	(1,013)	(12,532)	-
<b>NET EXPENDITURES</b>	<b>1,286</b>	<b>1,891</b>	<b>2,680</b>	<b>1,136</b>	<b>(756)</b>
Departmental Income	(3,976)	(3,976)	(244)	(3,976)	-
<b>REVENUES</b>	<b>(3,976)</b>	<b>(3,976)</b>	<b>(244)</b>	<b>(3,976)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(2,691)</b>	<b>(2,085)</b>	<b>2,436</b>	<b>(2,841)</b>	<b>(756)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Law \$0.8 million below the modified budget levels. This is due to the expectation that \$0.6 million of these expenditures will occur in FY 2021, and personal service savings resulting from vacant positions.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF PLANNING</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	3,246	3,246	653	2,946	(300)
Other Personal Services	5	5	2	5	-
Equipment	10	10	-	10	-
Materials & Supplies	83	83	3	83	-
Contractual Expenses	3,160	3,160	106	3,160	-
Inter-Departmental Charge	992	992	379	992	-
<b>Gross Expenditures</b>	<b>7,494</b>	<b>7,494</b>	<b>1,143</b>	<b>7,194</b>	<b>(300)</b>
Inter-Departmental Revenue	(29)	(29)	-	(29)	-
<b>NET EXPENDITURES</b>	<b>7,465</b>	<b>7,465</b>	<b>1,143</b>	<b>7,165</b>	<b>(300)</b>
Departmental Income	(527)	(527)	(25)	(527)	-
State Aid	(135)	(135)	(60)	(135)	-
Federal Aid	(215)	(215)	-	(215)	-
<b>REVENUES</b>	<b>(877)</b>	<b>(877)</b>	<b>(85)</b>	<b>(877)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>6,589</b>	<b>6,589</b>	<b>1,058</b>	<b>6,289</b>	<b>(300)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Planning to achieve \$300,000 of savings within its personal service appropriations as a result of vacancies within the department.

DEPARTMENT OF EMERGENCY SERVICES					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	2,036	2,036	443	2,036	-
Other Personal Services	310	310	79	385	75
Equipment	48	48	-	386	338
Materials & Supplies	256	262	33	2,828	2,566
Contractual Expenses	908	908	58	1,139	231
Inter-Departmental Charge	3,386	3,386	2,434	3,386	-
<b>Gross Expenditures</b>	<b>6,944</b>	<b>6,950</b>	<b>3,047</b>	<b>10,159</b>	<b>3,210</b>
Inter-Departmental Revenue	(354)	(354)	-	(354)	-
<b>NET EXPENDITURES</b>	<b>6,590</b>	<b>6,596</b>	<b>3,047</b>	<b>9,805</b>	<b>3,210</b>
Departmental Income	(75)	(75)	-	(75)	-
Agency & Trust Revenue	-	-	-	(3,685)	(3,685)
Federal Aid	(352)	(352)	-	(352)	-
<b>REVENUES</b>	<b>(427)</b>	<b>(427)</b>	<b>-</b>	<b>(4,112)</b>	<b>(3,685)</b>
<b>TAX LEVY</b>	<b>6,163</b>	<b>6,169</b>	<b>3,047</b>	<b>5,693</b>	<b>(476)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Emergency Services to exceed modified appropriation levels by \$3.2 million this time. These additional expenditures arise from the County’s response to the COVID-19 pandemic. Offsetting these expenditures, DOB anticipates an additional \$3.7 million in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic.

## DEPARTMENTAL DETAIL

<b>COUNTY CLERK</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	4,749	4,749	1,063	4,749	-
Other Personal Services	20	20	0	20	-
Equipment	5	5	-	5	-
Materials & Supplies	102	102	5	102	-
Contractual Expenses	242	242	12	242	-
Inter-Departmental Charge	1,759	1,759	1,334	1,759	-
<b>Gross Expenditures</b>	<b>6,876</b>	<b>6,876</b>	<b>2,415</b>	<b>6,876</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,876</b>	<b>6,876</b>	<b>2,415</b>	<b>6,876</b>	<b>-</b>
Departmental Income	(8,387)	(8,387)	(1,534)	(8,013)	374
<b>REVENUES</b>	<b>(8,387)</b>	<b>(8,387)</b>	<b>(1,534)</b>	<b>(8,013)</b>	<b>374</b>
<b>TAX LEVY</b>	<b>(1,511)</b>	<b>(1,511)</b>	<b>880</b>	<b>(1,137)</b>	<b>374</b>

### FIRST QUARTER HIGHLIGHTS

DOB anticipates that revenues for the County Clerk will fall short of the budgeted target by \$0.4 million due to lower activity resulting from the COVID-19 pandemic.

DEPARTMENT OF SOCIAL SERVICES					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	76,053	76,053	16,656	74,953	(1,100)
Other Personal Services	3,228	3,228	616	3,928	700
Materials & Supplies	710	721	100	781	60
Contractual Expenses	20,631	20,745	3,863	22,552	1,807
Social Services Relief	511,807	511,841	178,937	504,706	(7,135)
Inter-Departmental Charge	43,304	43,304	9,570	43,304	(0)
<b>Gross Expenditures</b>	<b>655,733</b>	<b>655,892</b>	<b>209,741</b>	<b>650,225</b>	<b>(5,667)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>655,733</b>	<b>655,892</b>	<b>209,741</b>	<b>650,225</b>	<b>(5,667)</b>
Departmental Income	(4,600)	(4,600)	49	(4,600)	-
Miscellaneous Revenue	-	-	(14)	-	-
Agency & Trust Revenue	-	-	-	(2,172)	(2,172)
Undistributed Revenues	-	-	(2,192)	-	-
State Aid	(116,302)	(116,302)	-	(114,429)	1,873
Federal Aid	(169,668)	(169,668)	-	(162,866)	6,802
<b>REVENUES</b>	<b>(290,570)</b>	<b>(290,570)</b>	<b>(2,157)</b>	<b>(284,067)</b>	<b>6,503</b>
<b>TAX LEVY</b>	<b>365,163</b>	<b>365,322</b>	<b>207,584</b>	<b>366,158</b>	<b>836</b>

### FIRST QUARTER HIGHLIGHTS

As of the first quarter, DOB is projecting an increase in DSS's tax levy of \$0.8 million on expenditure reductions of \$5.7 million and revenue reductions of \$6.5 million.

DOB projects expenditure savings of \$7.1 million to occur in the relief category. Enhanced Federal Medical Assistance Percentage (eFMAP) funding authorized by the CARES Act reduces the county share of basic Medicaid by \$12.2 million. This reduction is offset by an increase in Medicaid Disproportionate Share Hospital (DSH) payments of \$9.6 million. Emergency Assistance to Families (EAF) is projected \$6.2 million below modified appropriations due to the elimination of student transportation expenses as New York schools are closed due the COVID-19 pandemic. The two public assistance programs, TANF and Safety Net, are above modified budget levels by a combined \$2.3 million. This unfavorable variance results in a \$1.8 million increase to the county share for these programs. Across all three programs, daycare subsidy expenditures are now projected \$1.4 million below budgeted appropriations as a result of lower than anticipated caseloads.

DOB projects state and federal aid reductions of \$8.7 million resulting from the aforementioned expense reductions and the elimination of Comprehensive Outpatient Program Services (COPS) funding for the fourth quarter included in the SFY 2020-21 Enacted Budget. Offsetting this aid loss, DOB anticipates an additional \$2.2 million in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

## DEPARTMENTAL DETAIL

DEPARTMENT OF SENIOR PROGRAMS & SERVICES					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Contractual Expenses	3,462	3,462	-	3,477	15
Inter-Departmental Charge	798	798	461	798	-
<b>Gross Expenditures</b>	<b>4,260</b>	<b>4,260</b>	<b>461</b>	<b>4,275</b>	<b>15</b>
Inter-Departmental Revenue	(291)	(291)	-	(291)	-
<b>NET EXPENDITURES</b>	<b>3,969</b>	<b>3,969</b>	<b>461</b>	<b>3,984</b>	<b>15</b>
Agency & Trust Revenue	-	-	-	(19)	(19)
<b>REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19)</b>	<b>(19)</b>
<b>TAX LEVY</b>	<b>3,969</b>	<b>3,969</b>	<b>461</b>	<b>3,965</b>	<b>(4)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Senior Programs and Services to approximate its budgeted tax levy amount at this time. Increased expenditures result from the County match to additional federal aid received within FY20. This is offset by an additional \$19,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.



DEPARTMENT OF CONSUMER PROTECTION					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	1,679	1,679	354	1,679	-
Other Personal Services	20	20	4	20	-
Equipment	44	44	2	44	-
Materials & Supplies	49	49	4	49	(0)
Contractual Expenses	33	34	8	33	(0)
Inter-Departmental Charge	313	313	270	313	-
<b>Gross Expenditures</b>	<b>2,138</b>	<b>2,138</b>	<b>641</b>	<b>2,138</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,138</b>	<b>2,138</b>	<b>641</b>	<b>2,138</b>	<b>(0)</b>
Departmental Income	(3,414)	(3,414)	(943)	(3,339)	75
<b>REVENUES</b>	<b>(3,414)</b>	<b>(3,414)</b>	<b>(943)</b>	<b>(3,339)</b>	<b>75</b>
<b>TAX LEVY</b>	<b>(1,276)</b>	<b>(1,276)</b>	<b>(302)</b>	<b>(1,201)</b>	<b>75</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the revenue target for the Department of Consumer Protection slightly below the budgeted level due to reduced economic activity associated with the COVID-19 pandemic.

## DEPARTMENTAL DETAIL

DEPARTMENT OF MENTAL HEALTH					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	3,212	3,212	713	3,253	41
Other Personal Services	16	16	0	21	5
Materials & Supplies	25	26	3	27	1
Contractual Expenses	4,590	4,590	46	5,491	901
Inter-Departmental Charge	1,560	1,560	1,252	1,560	-
<b>Gross Expenditures</b>	<b>9,403</b>	<b>9,404</b>	<b>2,014</b>	<b>10,351</b>	<b>947</b>
Inter-Departmental Revenue	(1,051)	(1,051)	-	(1,051)	-
<b>NET EXPENDITURES</b>	<b>8,353</b>	<b>8,353</b>	<b>2,014</b>	<b>9,300</b>	<b>947</b>
Departmental Income	(5)	(5)	-	(5)	-
Agency & Trust Revenue	-	-	-	(5)	(5)
State Aid	(1,577)	(1,577)	(6)	(1,457)	120
Federal Aid	(1,034)	(1,034)	(194)	(1,034)	-
<b>REVENUES</b>	<b>(2,616)</b>	<b>(2,616)</b>	<b>(200)</b>	<b>(2,501)</b>	<b>115</b>
<b>TAX LEVY</b>	<b>5,737</b>	<b>5,737</b>	<b>1,814</b>	<b>6,799</b>	<b>1,061</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures \$947,000 above modified appropriations for the Department of Mental Health at this time. The majority of the increase arises from a cost shift for criminal law procedure examination expenses to the counties enacted in the 2020-21 State Budget estimated at \$900,000. Also included in the 2020-21 State Budget was a reduction in aid to Mental Health, reducing the projection by \$120,000. Offsetting these unfavorable adjustments, DOB anticipates an additional \$5,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

DEPARTMENT OF HEALTH					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	16,825	16,825	3,650	16,725	(100)
Other Personal Services	417	417	104	417	-
Equipment	309	309	24	309	-
Materials & Supplies	326	328	38	326	(1)
Contractual Expenses	123,468	123,546	23,552	123,849	304
Inter-Departmental Charge	5,758	5,758	3,046	5,758	-
<b>Gross Expenditures</b>	<b>147,103</b>	<b>147,182</b>	<b>30,415</b>	<b>147,384</b>	<b>202</b>
Inter-Departmental Revenue	(171)	(171)	-	(171)	-
<b>NET EXPENDITURES</b>	<b>146,932</b>	<b>147,011</b>	<b>30,415</b>	<b>147,213</b>	<b>202</b>
Departmental Income	(9,035)	(9,035)	(1,847)	(8,670)	365
Miscellaneous Revenue	-	-	11	-	-
Agency & Trust Revenue	-	-	-	(452)	(452)
Undistributed Revenues	-	-	(9)	-	-
State Aid	(72,387)	(72,387)	(0)	(72,644)	(257)
<b>REVENUES</b>	<b>(81,422)</b>	<b>(81,422)</b>	<b>(1,845)</b>	<b>(81,767)</b>	<b>(344)</b>
<b>TAX LEVY</b>	<b>65,509</b>	<b>65,588</b>	<b>28,569</b>	<b>65,447</b>	<b>(142)</b>

FIRST QUARTER HIGHLIGHTS

Overall, DOB projects Department of Health to approximate their modified tax levy on expenditure increases of \$0.2 million, and revenue increases of \$0.3 million. Contractual expenses are projected above budget on higher than anticipated children with special needs caseloads. This additional expense results in additional state aid of \$0.2 million. Departmental income has been reduced as a result of lower fine and permit activity. Offsetting the departmental income reduction, DOB anticipates an additional \$452,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

## DEPARTMENTAL DETAIL

DEPARTMENT OF LABORATORIES & RESEARCH					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	8,904	8,904	1,848	8,784	(120)
Other Personal Services	358	358	69	406	48
Equipment	505	615	113	928	313
Materials & Supplies	1,155	1,185	205	1,225	40
Contractual Expenses	934	1,003	113	934	(69)
Inter-Departmental Charge	3,571	3,571	1,645	3,571	-
<b>Gross Expenditures</b>	<b>15,427</b>	<b>15,637</b>	<b>3,992</b>	<b>15,849</b>	<b>213</b>
Inter-Departmental Revenue	(5)	(5)	(1)	(5)	-
<b>NET EXPENDITURES</b>	<b>15,422</b>	<b>15,632</b>	<b>3,991</b>	<b>15,844</b>	<b>213</b>
Departmental Income	(2,576)	(2,576)	(407)	(2,576)	-
Agency & Trust Revenue	-	-	-	(445)	(445)
State Aid	(1,316)	(1,316)	-	(1,316)	-
<b>REVENUES</b>	<b>(3,892)</b>	<b>(3,892)</b>	<b>(407)</b>	<b>(4,337)</b>	<b>(445)</b>
<b>TAX LEVY</b>	<b>11,530</b>	<b>11,740</b>	<b>3,585</b>	<b>11,507</b>	<b>(233)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures \$213,000 above the modified budget within the Department of Laboratories and Research at this time. Anticipated salary savings are offset by additional overtime, hourly wage, equipment, and supply expenditures arising from the COVID-19 pandemic. DOB anticipates an additional \$445,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic.

HUMAN RIGHTS COMMISSION					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	770	770	150	740	(30)
Other Personal Services	5	5	-	5	-
Equipment	1	1	-	1	-
Materials & Supplies	7	7	1	7	-
Contractual Expenses	180	180	-	180	-
Inter-Departmental Charge	127	127	67	127	-
<b>Gross Expenditures</b>	<b>1,091</b>	<b>1,091</b>	<b>218</b>	<b>1,061</b>	<b>(30)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,091</b>	<b>1,091</b>	<b>218</b>	<b>1,061</b>	<b>(30)</b>
Federal Aid	(100)	(100)	-	(100)	-
<b>REVENUES</b>	<b>(100)</b>	<b>(100)</b>	<b>-</b>	<b>(100)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>991</b>	<b>991</b>	<b>218</b>	<b>961</b>	<b>(30)</b>

FIRST QUARTER HIGHLIGHTS

The Human Rights Commission is projected to achieve personal service savings of \$30,000 due to vacancies at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF CORRECTION					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	86,188	86,188	18,325	85,217	(971)
Other Personal Services	13,988	13,988	2,024	12,126	(1,862)
Equipment	364	415	26	464	49
Materials & Supplies	1,524	1,608	234	1,631	23
Contractual Expenses	21,286	21,392	2,901	20,548	(843)
Inter-Departmental Charge	11,650	11,650	3,515	11,650	-
<b>Gross Expenditures</b>	<b>134,999</b>	<b>135,240</b>	<b>27,025</b>	<b>131,636</b>	<b>(3,604)</b>
Inter-Departmental Revenue	(137)	(137)	-	(137)	-
<b>NET EXPENDITURES</b>	<b>134,862</b>	<b>135,103</b>	<b>27,025</b>	<b>131,498</b>	<b>(3,604)</b>
Departmental Income	(10,455)	(10,455)	(2,157)	(14,297)	(3,842)
Agency & Trust Revenue	-	-	-	(992)	(992)
Federal Aid	(53)	(53)	(6)	(26)	28
<b>REVENUES</b>	<b>(10,508)</b>	<b>(10,508)</b>	<b>(2,163)</b>	<b>(15,315)</b>	<b>(4,807)</b>
<b>TAX LEVY</b>	<b>124,353</b>	<b>124,594</b>	<b>24,862</b>	<b>116,183</b>	<b>(8,411)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects a favorable tax levy variance of \$8.4 million versus the modified budget within the Department of Correction (DOC). Expenditures are projected below modified appropriations on \$2.8 million of personal service, and \$843,000 of contractual expense savings. The projected reductions are primarily due to a lower prisoner census than was originally anticipated. Departmental income is now projected \$3.8 million above the budget target primarily as a result of more federal inmates being incarcerated than was originally anticipated. Additionally, DOB anticipates \$992,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

<b>TAX COMMISSION</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	238	238	50	238	-
Other Personal Services	5	5	5	5	-
Materials & Supplies	1	1	0	1	(0)
Contractual Expenses	6	6	0	6	-
Inter-Departmental Charge	37	37	33	37	-
<b>Gross Expenditures</b>	<b>288</b>	<b>288</b>	<b>88</b>	<b>288</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>288</b>	<b>288</b>	<b>88</b>	<b>288</b>	<b>(0)</b>
Departmental Income	(0)	(0)	-	(0)	-
State Aid	(1)	(1)	-	(1)	-
<b>REVENUES</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>287</b>	<b>287</b>	<b>88</b>	<b>287</b>	<b>(0)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Tax Commission to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

<b>DISTRICT ATTORNEY</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	26,982	26,982	5,776	26,907	(75)
Other Personal Services	396	396	101	394	(2)
Equipment	121	129	12	121	(8)
Materials & Supplies	293	298	49	285	(14)
Contractual Expenses	2,652	2,708	253	2,666	(43)
Inter-Departmental Charge	1,152	1,152	288	1,152	-
<b>Gross Expenditures</b>	<b>31,596</b>	<b>31,666</b>	<b>6,479</b>	<b>31,525</b>	<b>(142)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>31,596</b>	<b>31,666</b>	<b>6,479</b>	<b>31,525</b>	<b>(142)</b>
Agency & Trust Revenue	-	-	-	(8)	(8)
State Aid	(580)	(580)	-	(580)	-
Federal Aid	(134)	(134)	-	(134)	-
<b>REVENUES</b>	<b>(714)</b>	<b>(714)</b>	<b>(0)</b>	<b>(722)</b>	<b>(8)</b>
<b>TAX LEVY</b>	<b>30,882</b>	<b>30,953</b>	<b>6,478</b>	<b>30,803</b>	<b>(150)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditure savings of \$142,000 versus the modified budget within the District Attorney's Office primarily due to vacancies and savings associated with the expectation that \$71,000 of expenditures will not occur until FY 2021.



DEPARTMENT OF PUBLIC SAFETY					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	36,288	36,288	7,860	36,288	(0)
Other Personal Services	13,101	13,101	2,052	16,358	3,257
Equipment	1,652	1,762	48	1,652	(111)
Materials & Supplies	1,750	1,866	369	1,900	34
Contractual Expenses	2,982	3,169	287	3,082	(88)
Inter-Departmental Charge	5,657	5,657	3,554	5,657	-
<b>Gross Expenditures</b>	<b>61,429</b>	<b>61,844</b>	<b>14,169</b>	<b>64,936</b>	<b>3,093</b>
Inter-Departmental Revenue	(13,259)	(13,259)	-	(13,259)	-
<b>NET EXPENDITURES</b>	<b>48,170</b>	<b>48,585</b>	<b>14,169</b>	<b>51,677</b>	<b>3,093</b>
Departmental Income	(15,818)	(15,818)	(1,113)	(15,818)	-
Agency & Trust Revenue	-	-	-	(5,455)	(5,455)
State Aid	(3,132)	(3,132)	-	(3,132)	-
Federal Aid	(292)	(292)	(57)	(292)	-
<b>REVENUES</b>	<b>(19,242)</b>	<b>(19,242)</b>	<b>(1,170)</b>	<b>(24,697)</b>	<b>(5,455)</b>
<b>TAX LEVY</b>	<b>28,928</b>	<b>29,343</b>	<b>12,999</b>	<b>26,981</b>	<b>(2,362)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Public Safety (DPS) above modified appropriations by \$3.1 million. The largest driver of this change is additional personal service and supply expenditures arising from the COVID-19 pandemic. Additionally, DOB anticipates an \$5.5 million in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic.

## DEPARTMENTAL DETAIL

DEPARTMENT OF PROBATION					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	19,464	19,464	4,012	18,446	(1,018)
Other Personal Services	416	416	175	416	-
Equipment	171	229	6	181	(49)
Materials & Supplies	248	260	44	318	58
Contractual Expenses	21,898	21,932	759	21,898	(35)
Inter-Departmental Charge	3,566	3,566	2,300	3,566	-
<b>Gross Expenditures</b>	<b>45,762</b>	<b>45,867</b>	<b>7,297</b>	<b>44,824</b>	<b>(1,043)</b>
Inter-Departmental Revenue	(1,667)	(1,667)	-	(1,667)	-
<b>NET EXPENDITURES</b>	<b>44,095</b>	<b>44,200</b>	<b>7,297</b>	<b>43,157</b>	<b>(1,043)</b>
Departmental Income	(345)	(345)	(40)	(345)	-
Agency & Trust Revenue	-	-	(0)	(83)	(83)
State Aid	(24,773)	(24,773)	-	(24,773)	-
<b>REVENUES</b>	<b>(25,118)</b>	<b>(25,118)</b>	<b>(41)</b>	<b>(25,201)</b>	<b>(83)</b>
<b>TAX LEVY</b>	<b>18,977</b>	<b>19,082</b>	<b>7,257</b>	<b>17,956</b>	<b>(1,126)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects a favorable variance of \$1.1 million versus the modified budget within the Department of Probation at this time. Higher than anticipated vacancies result in projected salary savings of \$1.0 million. Additionally, DOB anticipates an additional \$83,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic.

<b>PUBLIC ADMINISTRATOR</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	663	663	145	663	-
Equipment	1	1	-	1	-
Materials & Supplies	6	6	0	6	(0)
Contractual Expenses	40	40	12	40	-
Inter-Departmental Charge	114	114	79	114	-
<b>Gross Expenditures</b>	<b>824</b>	<b>824</b>	<b>237</b>	<b>824</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>824</b>	<b>824</b>	<b>237</b>	<b>824</b>	<b>(0)</b>
Departmental Income	(395)	(395)	(262)	(395)	-
<b>REVENUES</b>	<b>(395)</b>	<b>(395)</b>	<b>(262)</b>	<b>(395)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>429</b>	<b>429</b>	<b>(25)</b>	<b>429</b>	<b>(0)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Public Administrator to approximate the adopted budget at this time.

## DEPARTMENTAL DETAIL

<b>SOLID WASTE COMMISSION</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	905	905	166	785	(120)
Other Personal Services	651	651	113	630	(21)
Equipment	6	33	27	6	(27)
Materials & Supplies	37	41	2	37	(4)
Contractual Expenses	179	200	35	179	(20)
Inter-Departmental Charge	480	480	144	480	-
<b>Gross Expenditures</b>	<b>2,258</b>	<b>2,310</b>	<b>487</b>	<b>2,118</b>	<b>(193)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,258</b>	<b>2,310</b>	<b>487</b>	<b>2,118</b>	<b>(193)</b>
Departmental Income	(2,258)	(2,258)	(746)	(1,849)	409
<b>REVENUES</b>	<b>(2,258)</b>	<b>(2,258)</b>	<b>(746)</b>	<b>(1,849)</b>	<b>409</b>
<b>TAX LEVY</b>	<b>0</b>	<b>52</b>	<b>(260)</b>	<b>269</b>	<b>217</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects offsetting expenditure reduction and revenue reductions from the modified budget for the Solid Waste Commission due to reduced economic activity arising from the COVID-19 pandemic.

DEPARTMENT OF PARKS					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	17,244	17,244	3,598	16,644	(600)
Other Personal Services	10,726	10,726	1,189	10,066	(660)
Equipment	818	818	31	818	-
Materials & Supplies	8,606	8,631	1,217	8,636	5
Contractual Expenses	11,807	12,304	1,949	11,807	(497)
Inter-Departmental Charge	5,949	5,949	1,934	5,949	-
<b>Gross Expenditures</b>	<b>55,151</b>	<b>55,673</b>	<b>9,918</b>	<b>53,920</b>	<b>(1,753)</b>
Inter-Departmental Revenue	(393)	(393)	-	(393)	-
<b>NET EXPENDITURES</b>	<b>54,757</b>	<b>55,280</b>	<b>9,918</b>	<b>53,527</b>	<b>(1,753)</b>
Departmental Income	(34,281)	(34,281)	(2,672)	(28,701)	5,580
Agency & Trust Revenue	-	-	-	(408)	(408)
Undistributed Revenues	-	-	(58)	-	-
State Aid	(45)	(45)	-	(45)	-
<b>REVENUES</b>	<b>(34,326)</b>	<b>(34,326)</b>	<b>(2,730)</b>	<b>(29,154)</b>	<b>5,172</b>
<b>TAX LEVY</b>	<b>20,432</b>	<b>20,954</b>	<b>7,188</b>	<b>24,373</b>	<b>3,419</b>

FIRST QUARTER HIGHLIGHTS

The Parks Department is anticipated to achieve personal service savings of \$1.3 million below modified appropriations due to facility closures and reduced utilization caused by the COVID-19 pandemic. Approximately \$0.5 million of contractual expenditure savings arises from the anticipation that these expenditures will not occur until FY21. Parks departmental income has been reduced by \$5.6 million due to the aforementioned facility closures and reduced utilization caused by the COVID-19 pandemic. Offsetting the departmental income reduction, DOB anticipates an additional \$408,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

## DEPARTMENTAL DETAIL

DEPARTMENT OF TRANSPORTATION					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	2,142	2,142	425	1,981	(161)
Other Personal Services	24	24	4	24	-
Equipment	100	328	156	100	(228)
Materials & Supplies	1,724	1,724	291	1,794	70
Contractual Expenses	172,156	172,786	39,134	176,364	3,579
Inter-Departmental Charge	2,140	2,140	902	2,140	-
<b>Gross Expenditures</b>	<b>178,286</b>	<b>179,144</b>	<b>40,912</b>	<b>182,403</b>	<b>3,260</b>
Inter-Departmental Revenue	(500)	(500)	-	(500)	-
<b>NET EXPENDITURES</b>	<b>177,785</b>	<b>178,643</b>	<b>40,912</b>	<b>181,903</b>	<b>3,260</b>
Departmental Income	(38,061)	(38,061)	(6,679)	(25,752)	12,309
Agency & Trust Revenue	-	-	-	(30,180)	(30,180)
State Aid	(63,954)	(63,954)	-	(62,724)	1,229
Federal Aid	(12,467)	(12,467)	(151)	(12,618)	(151)
<b>REVENUES</b>	<b>(114,482)</b>	<b>(114,482)</b>	<b>(6,830)</b>	<b>(131,274)</b>	<b>(16,792)</b>
<b>TAX LEVY</b>	<b>63,303</b>	<b>64,161</b>	<b>34,082</b>	<b>50,629</b>	<b>(13,533)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Transportation (DOT) to exceed modified appropriations by \$3.3 million. This is primarily due to a downward revision in cash fare collections due to the COVID-19 pandemic.

Revenues are projected \$16.8 million above modified budget targets. MetroCard bus fares are now projected to be \$12.3 million below budgeted levels, and State Transportation Operating Assistance (STOA) is anticipated to return to the SFY 2019-20 level after effectuation of aid to localities reductions by NYS DOB. The SFY 2020-21 Enacted Budget contained an appropriated STOA increase of approximately \$10 million for Westchester, but the SFY 2020-21 Enacted Budget also included broad authorization for the State Budget Director to reduce aid to localities spending in order to bring the State financial plan into balance. Offsetting these revenue reductions, County DOB anticipates an additional \$30 million in agency revenue from the Federal Transportation Administration as reimbursement for operations losses arising from the COVID-19 pandemic.

DEPARTMENT OF PUBLIC WORKS					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Annual Regular Salaries	16,676	16,676	3,725	16,388	(288)
Other Personal Services	1,153	1,153	180	1,130	(23)
Equipment	756	770	14	765	(6)
Materials & Supplies	18,420	18,639	2,140	17,043	(1,596)
Contractual Expenses	23,579	24,550	4,755	23,511	(1,040)
Inter-Departmental Charge	2,527	2,527	1,418	2,527	-
<b>Gross Expenditures</b>	<b>63,111</b>	<b>64,315</b>	<b>12,232</b>	<b>61,363</b>	<b>(2,952)</b>
Inter-Departmental Revenue	(43,847)	(43,847)	(2,596)	(43,296)	551
<b>NET EXPENDITURES</b>	<b>19,264</b>	<b>20,468</b>	<b>9,637</b>	<b>18,067</b>	<b>(2,401)</b>
Departmental Income	(9,439)	(9,439)	(425)	(9,439)	-
Agency & Trust Revenue	-	-	-	(156)	(156)
State Aid	(3,603)	(3,603)	-	(3,455)	148
<b>REVENUES</b>	<b>(13,041)</b>	<b>(13,041)</b>	<b>(425)</b>	<b>(13,049)</b>	<b>(8)</b>
<b>TAX LEVY</b>	<b>6,222</b>	<b>7,427</b>	<b>9,211</b>	<b>5,018</b>	<b>(2,409)</b>

FIRST QUARTER HIGHLIGHTS

Overall, DOB projects expenditures at \$2.4 million below the modified budget within the Department of Public Works (DPW). This reduction is driven by the expectation that \$1.2 million of expenditures included in the modified budget will not occur until FY 2021, and net energy utility savings of \$0.8 million on lower than anticipated energy prices. Additionally, DOB anticipates \$156,000 in agency revenue from the US Department of Treasury as reimbursement for expenditures arising from the COVID-19 pandemic to date.

## DEPARTMENTAL DETAIL

<b>DEBT SERVICE</b>					
Thousands of Dollars					
	<b>2020 Adopted</b>	<b>2020 Modified</b>	<b>YTD Mar 31</b>	<b>2020 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	103,181	103,275	22,198	103,006	(269)
<b>Gross Expenditures</b>	<b>103,181</b>	<b>103,275</b>	<b>22,198</b>	<b>103,006</b>	<b>(269)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>103,181</b>	<b>103,275</b>	<b>22,198</b>	<b>103,006</b>	<b>(269)</b>
Capital Revenue	(127)	(127)	-	(370)	(243)
Interfund Revenue	(3,353)	(3,353)	(2,444)	(3,353)	-
<b>REVENUES</b>	<b>(3,480)</b>	<b>(3,480)</b>	<b>(2,444)</b>	<b>(3,723)</b>	<b>(243)</b>
<b>TAX LEVY</b>	<b>99,700</b>	<b>99,794</b>	<b>19,753</b>	<b>99,282</b>	<b>(512)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects reduction of \$0.5 million in tax levy for the debt service budget versus the modified budget. This is primarily due to the County receiving more favorable pricing than was originally anticipated on the sale of tax anticipation notes.



MISCELLANEOUS BUDGETS					
Thousands of Dollars					
	2020 Adopted	2020 Modified	YTD Mar 31	2020 Projected	Proj. less Modified
Other Personal Services	268,180	268,180	59,916	263,984	(4,196)
Materials & Supplies	-	3	0	-	(3)
Contractual Expenses	297,158	297,184	41,203	261,960	(35,225)
Inter-Departmental Charge	7,772	7,772	-	7,772	-
<b>Gross Expenditures</b>	<b>573,110</b>	<b>573,140</b>	<b>101,119</b>	<b>533,716</b>	<b>(39,424)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>573,110</b>	<b>573,140</b>	<b>101,119</b>	<b>533,716</b>	<b>(39,424)</b>
Real Property Taxes	(569,579)	(569,579)	-	(569,579)	-
Payments in Lieu of Taxes	(10,384)	(10,384)	(672)	(10,384)	-
Non-Property Taxes	(785,289)	(785,289)	(85,337)	(676,982)	108,307
Departmental Income	(13,547)	(13,547)	(26)	(13,547)	-
Interest on Investments	(2,003)	(2,003)	(85)	(1,003)	1,000
Capital Revenue	-	-	-	(7,000)	(7,000)
Appropriated Fund Balance	-	(6,960)	-	-	6,960
Miscellaneous Revenue	(80,000)	(80,000)	(89,553)	(89,559)	(9,559)
Interfund Revenue	(242)	(242)	(242)	(242)	-
State Aid	(9,306)	(9,306)	(463)	(9,306)	-
<b>REVENUES</b>	<b>(1,470,349)</b>	<b>(1,477,310)</b>	<b>(176,378)</b>	<b>(1,377,601)</b>	<b>99,708</b>
<b>TAX LEVY</b>	<b>(897,239)</b>	<b>(904,170)</b>	<b>(75,259)</b>	<b>(843,885)</b>	<b>60,285</b>

FIRST QUARTER HIGHLIGHTS

Overall, DOB projects a tax levy increase within the Miscellaneous Budgets of \$60.3 million. The majority of this is as a result of the reduction in the sales and use tax (SUT) forecast target by \$104 million. Offsetting this revenue loss are reduced expenditures of \$39.4 million. These expenditure reductions include a \$24.4 million reduction in municipal and school SUT distribution, \$4.2 million for pension arising from amortizing a portion of the County’s SFY 2020-21 contribution and lower than anticipated SFY 2019-20 wages, and removal of the \$10.0 million contribution to the general unrestricted reserve fund from the projection.

Additionally, capital revenues are forecasted \$7.0 million higher on the expected issuance of debt to fund certain FY2019 and 2020 tax certiorari expenditures. Use of appropriated fund balance has been reduced by \$7.0 million which is reflective of the expectation that \$7.0 million of general fund commitments will roll from FY20 to FY21, resulting in a minimal effect to the FY20 Financial Plan. The Q1 Update contains sufficient non-personal service expenditure reductions in the general fund to fully account for this effect.

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