



Memorandum
Department of Finance

Date: November 18, 2013

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

From: Ann Marie Berg 
Commissioner of Finance

Re: Summary of the Finance Department 2014 Net Tax Levy

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

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

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

The Finance Department has a net increase in the Tax Levy for the 2014 budget from 2013's budget in the amount of \$17. The 2014 overall budget for the Finance Department has a headcount of 51 versus 50 for the 2013 budget. The increase in headcount is due to the addition of a manager fiscal operations position.

The components of the Tax Levy increase are the following:

Personal Services - Salary	\$162,954	Increase due to addition of one manager fiscal operations amounting to \$95,600, increase in utilization of part time staff of \$42,497, salary step increases of \$18,405 and longevity increases of \$6,452.
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Personal Services - Hourly	(1,000)	Reduced temporary staff required.
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Personal Services - Overtime	(1,500)	Reduced overtime by staff required.
Materials & Supplies	2,429	Small increases in various expenses.
Expenses	25,632	Primarily increase in consulting services for Deferred Compensation Plan.
Interdepartmental	(58,465)	Primarily attributable to a decrease in Data Processing charges of \$63,390, partially offset by an increase in other departments net charges of \$4,925 .
Revenues	130,033	Primarily due to increases in Legal Department charges rebilled to other cost centers /funds of \$71,200, charges to Internal Service Funds for increased salaries and fringe costs of \$75,129, and other various revenues of \$18,704, partially offset by decreased charges by the finance department of \$35,000 due to the expected wind up of the Public Utility Agency in 2013 .
Net increase in Tax Levy	<u>\$ 17</u>	

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

AMB/DCK/lh

FINANCE DEPARTMENT SUMMARY

2014 Baseline Budget Request

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Acct No.	Account	2012 Actual	2013 ADOPTED Budget	2013 Year-End Projection	2014 Budget Requested	Variance 14 vs. 13 Budget
Personal Services						
(Position Count)						
	Annual Reg.	51	50	50	51	1
	Annual Other	0	0	0	0	0
1010	Annual Regular	3,951,297	3,942,519	3,952,271	4,105,473	162,954
1200	Hourly	-	3,500	-	2,500	(1,000)
1400	Overtime	837	3,500	1,107	2,000	(1,500)
1500	Salary Adjustment	-	-	-	-	-
		<u>3,952,134</u>	<u>3,949,519</u>	<u>3,953,378</u>	<u>4,109,973</u>	<u>160,454</u>
Equipment						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Supplies						
3010	Auto Supplies	63	200	426	200	-
3070	Books & Periodicals	1,952	2,420	1,989	2,249	(171)
3240	General Supplies	2,666	2,300	2,300	2,700	400
3600	Print & Off. Supplies	10,193	11,000	11,480	12,000	1,000
3700	Postage	17,513	17,300	16,838	18,500	1,200
		<u>32,387</u>	<u>33,220</u>	<u>33,033</u>	<u>35,649</u>	<u>2,429</u>
Expenses						
4070	Equip. Srv.&Rent.	14,524	13,253	16,942	12,150	(1,103)
4100	Membership Fees	3,881	4,965	4,810	5,765	800
4110	Travel & Meals	6,741	3,650	7,251	5,600	1,950
4250	Advertising/Legal Notices	3,684	3,000	2,645	4,264	1,264
4360	Educational Training	-	500	-	500	-
4380	Contractual Services	-	1,000	-	500	(500)
4420	Technical Services	59,493	31,779	17,116	55,000	23,221
		<u>88,323</u>	<u>58,147</u>	<u>48,764</u>	<u>83,779</u>	<u>25,632</u>
Interdepartmental Charges						
5147	Svcs by Personnel	-	-	-	-	-
5160	Fleet Mngmnt.	1,815	3,123	3,123	3,274	151
5170	Auto Services	3,005	1,503	1,503	3,398	1,895
Services by Information Technology:						
5205	Support Svcs.	13,098	14,339	14,339	15,748	1,409
5220	Buildings & Spaces	41,469	44,370	44,370	40,954	(3,416)
5250	Telecmntns.	30,297	33,022	33,022	34,848	1,826
5260	Info. Systems	709,860	703,853	703,853	640,463	(63,390)
5325	Svcs Law Dept.	400,259	425,271	425,271	435,031	9,760
5485	Svcs Record Center	17,147	20,543	20,543	13,843	(6,700)
		<u>1,216,950</u>	<u>1,246,024</u>	<u>1,246,024</u>	<u>1,187,559</u>	<u>(58,465)</u>
Total Deptm. Exp.		5,289,794	5,286,910	5,281,199	5,416,960	130,050
Less: Intrap. Rv.		-	-	-	-	-
Net Deptm. Exp.		5,289,794	5,286,910	5,281,199	5,416,960	130,050
Revenues						
Dprtmntl		1,692,923	2,028,723	2,009,023	2,158,756	130,033
Net Tax Lvy Imp.		<u>3,596,871</u>	<u>3,258,187</u>	<u>3,272,176</u>	<u>3,258,204</u>	<u>17</u>
'14 Requested vs '13 Bud.						0.00%

FISCAL OPERATIONS
2014 Baseline Budget Request

dck 11/18/13

Acct No.	Account	2012 Actual	2013 ADOPTED Budget	2013 Year-End Projection	2014 Budget Requested	Variance 14 vs. 13 Budget
Personal Services						
(Position Count)						
	Annual Reg.	37	36	36	37	1
	Annual Other	0	0	0	0	0
1010	Annual Regular	2,799,168	2,819,759	2,834,699	2,980,568	160,809
1200	Hourly	-	2,500	-	1,500	(1,000)
1400	Overtime	837	2,500	1,107	1,000	(1,500)
1500	Salary Adjustment	-	-	-	-	-
		<u>2,800,005</u>	<u>2,824,759</u>	<u>2,835,806</u>	<u>2,983,068</u>	<u>158,309</u>
Equipment						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Supplies						
3010	Auto.Supplies	-	-	-	-	-
3070	Books & Periodicals	1,352	1,575	1,340	1,600	25
3240	General Supplies	-	-	-	-	-
3600	Print & Off. Supls	7,881	8,500	8,980	9,500	1,000
3700	Postage	15,513	15,300	14,838	16,000	700
		<u>24,746</u>	<u>25,375</u>	<u>25,158</u>	<u>27,100</u>	<u>1,725</u>
Expenses						
4070	Equip. Srv.&Rent.	10,020	9,040	12,729	9,160	120
4100	Membership Fees	2,424	2,615	2,360	3,025	410
4110	Travel & Meals	6,349	3,150	7,000	5,150	2,000
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	-	-	-	-	-
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	59,493	31,779	17,116	55,000	23,221
		<u>78,286</u>	<u>46,584</u>	<u>39,205</u>	<u>72,335</u>	<u>25,751</u>
Interdepartmental Charges						
5147	Svcs by Personnel	-	-	-	-	-
5160	Fleet Mngmnt.	106	200	200	300	100
5170	Auto Services	-	-	-	-	-
Services by Information Technology:						
5205	Support Svcs.	11,149	12,120	12,120	13,906	1,786
5220	Buildings & Spaces	-	-	-	-	-
5250	Telecmtns.	19,856	23,536	23,536	22,976	(560)
5260	Info. Systems	630,687	633,641	633,641	577,824	(55,817)
5280	Svcs Public Works	-	-	-	-	-
5325	Svcs Law Dept.	400,259	415,271	415,271	435,031	19,760
5485	Svcs Record Center	14,813	17,652	17,652	11,957	(5,695)
		<u>1,076,870</u>	<u>1,102,420</u>	<u>1,102,420</u>	<u>1,061,994</u>	<u>(40,426)</u>
Total Deptm. Exp.		3,979,907	3,999,138	4,002,589	4,144,497	145,359
Less: Intrp. Rv.		-	-	-	-	-
Net Deptm. Exp.		3,979,907	3,999,138	4,002,589	4,144,497	145,359
Revenues						
	Dprtmntl	1,471,147	1,802,223	1,762,124	1,927,256	125,033
	Net Tax Lvy Imp.	<u>2,508,760</u>	<u>2,196,915</u>	<u>2,240,465</u>	<u>2,217,241</u>	<u>20,326</u>
	'14 Request vs '13 Bud.					0.9%

**Bureau of Purchase & Supply
2014 Baseline Budget Request**

dck 11/18/13

Acct No.	Account	2012 Actual	2013 ADOPTED Budget	2013 Year-End Projection	2014 Budget Requested	Variance 14 vs. 13 Budget
Personal Services						
(Position Count)						
	Annual Reg.	12	12	12	12	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	1,006,299	958,702	958,702	959,429	727
1200	Hourly	-	1,000	-	1,000	-
1400	Overtime	-	1,000	-	1,000	-
1500	Salary Adjustment	-	-	-	-	-
		<u>1,006,299</u>	<u>960,702</u>	<u>958,702</u>	<u>961,429</u>	<u>727</u>
Equipment						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Supplies						
3010	Auto. Supplies	63	200	426	200	-
3070	Books & Periodicals	600	845	649	649	(196)
3240	General Supplies	2,666	2,300	2,300	2,700	400
3600	Print & Off. Supls	2,312	2,500	2,500	2,500	-
3700	Postage	2,000	2,000	2,000	2,500	500
		<u>7,641</u>	<u>7,845</u>	<u>7,875</u>	<u>8,549</u>	<u>704</u>
Expenses						
4070	Equip. Srv.&Rent.	4,504	4,213	4,213	2,990	(1,223)
4100	Membership Fees	900	1,150	975	1,250	100
4110	Travel & Meals	226	200	-	200	-
4250	Advertising/Legal Notices	3,684	3,000	2,645	4,264	1,264
4360	Educational Training	-	500	-	500	-
4380	Contractual Services	-	1,000	-	500	(500)
4420	Technical Services	-	-	-	-	-
		<u>9,314</u>	<u>10,063</u>	<u>7,833</u>	<u>9,704</u>	<u>(359)</u>
Interdepartmental Charges						
5147	Svcs by Personnel	-	-	-	-	-
5160	Fleet Mngmnt.	1,709	2,923	2,923	2,974	51
5170	Auto Services	3,005	1,503	1,503	3,398	1,895
Services by Information Technology:						
5205	Support Svcs.	1,949	2,219	2,219	1,842	(377)
5220	Buildings & Spaces	41,469	44,370	44,370	40,954	(3,416)
5250	Telecmntns.	10,441	9,486	9,486	11,872	2,386
5260	Info. Systems	79,173	70,212	70,212	62,639	(7,573)
5280	Svcs Public Works	-	-	-	-	-
5325	Svcs Law Dept.	-	10,000	10,000	-	(10,000)
5485	Svcs Record Center	2,334	2,891	2,891	1,886	(1,005)
		<u>140,080</u>	<u>143,604</u>	<u>143,604</u>	<u>125,565</u>	<u>(18,039)</u>
Total Deptm. Exp.		1,163,334	1,122,214	1,118,014	1,105,247	(16,967)
Less: Intrap. Rv.		-	-	-	-	-
Net Deptm. Exp.		1,163,334	1,122,214	1,118,014	1,105,247	(16,967)
Revenues						
Dprtmnl		221,776	226,500	246,899	231,500	5,000
Net Tax Lvy Imp.		941,558	895,714	871,115	873,747	(21,967)
'14 Request vs '13 Bud.						-2.5%

Department of Financial Compliance
2014 Baseline Budget Request

dck 11/18/13

Acct No.	Account	2012 Actual	2013 ADOPTED Budget	2013 Year-End Projection	2014 Budget Allowed	Variance 14 vs. 13 Budget
<u>Personal Services</u>						
(Position Count)						
	Annual Reg.	2	2	2	2	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	145,830	164,059	158,870	165,476	1,417
1200	Hourly	-	-	-	-	-
1400	Overtime	-	-	-	-	-
1500	Salary Adjustment	-	-	-	-	-
		<u>145,830</u>	<u>164,059</u>	<u>158,870</u>	<u>165,476</u>	<u>1,417</u>
<u>Equipment</u>						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
<u>Materials & Supplies</u>						
3010	Auto.Supplies	-	-	-	-	-
3070	Books & Periodicals	-	-	-	-	-
3240	General Supplies	-	-	-	-	-
3600	Print & Off. Supls	-	-	-	-	-
3700	Postage	-	-	-	-	-
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	-	-	-	-	-
4100	Membership Fees	557	1,200	1,475	1,490	290
4110	Travel & Meals	165	300	251	250	(50)
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	-	-	-	-	-
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	-	-	-	-	-
		<u>722</u>	<u>1,500</u>	<u>1,726</u>	<u>1,740</u>	<u>240</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5160	Fleet Mngmnt.	-	-	-	-	-
5170	Auto Services	-	-	-	-	-
Services by Information Technology:						
5205	Support Svcs.	-	-	-	-	-
5220	Buildings & Spaces	-	-	-	-	-
	Telecmntns.	-	-	-	-	-
5260	Info. Systems	-	-	-	-	-
5280	Svcs Public Works	-	-	-	-	-
5325	Svcs Law Dept.	-	-	-	-	-
5485	Svcs Record Center	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deptm. Exp.		146,552	165,559	160,596	167,216	1,657
Less: Intrap. Rv.		-	-	-	-	-
Net Deptm. Exp.		146,552	165,559	160,596	167,216	1,657
<u>Revenues</u>						
	Dprtmntl	-	-	-	-	-
	Net Tax Lvy Imp.	<u>146,552</u>	<u>165,559</u>	<u>160,596</u>	<u>167,216</u>	<u>1,657</u>
	'14 Request vs '13 Bud.					1.001%