

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



**KNOW  
GREATER  
VALUE**

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# Budget Overview

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

## Budget Overview (Continued)

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

## Summary of Findings (2019)

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

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

## Summary of Findings (2020)

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

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

## Discussion Items

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# Revenues

## Payments in Lieu of Taxes

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

We concur with the amount in the 2020 Proposed Budget.

## Sales Tax Revenues – Gross

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

We concur with the amount in the 2020 Proposed Budget.

# Municipal Sales Tax Distribution

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

We concur with the amount in the 2020 Proposed Budget.

## Auto Use Tax

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

We concur with the amount in the 2020 Proposed Budget.

# Mortgage Tax

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

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

## Hotel Tax

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

We concur with the amount in the 2020 Proposed Budget.

## County Clerk Fees

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

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

# Department of Corrections-Housing

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

We concur with the amount in the 2020 Proposed Budget.

# Department of Corrections-Pay Phone Income

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

We concur with the amount in the 2020 Proposed Budget.

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

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Parks, Rec & Conservation- Golf Fees

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Parks, Rec & Conservation- Parks

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Parks, Rec & Conservation- Playland Park

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Parks, Rec & Conservation- County Center

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Parks, Rec & Conservation- Ice Casino

| Budget (Year)                      | PKFOD Projection | Variance |
|------------------------------------|------------------|----------|
| 2019 Adopted Budget:<br>\$755,000  | \$755,000        |          |
| 2020 Proposed Budget:<br>\$775,000 | \$775,000        |          |

We concur with the amount in the 2020 Proposed Budget.

## Department of Parks, Rec & Conservation- Other

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

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

# Department of Transportation-State Aid

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

We concur with the amount in the 2020 Proposed Budget.

# Department of Transportation-Federal Aid

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

We concur with the amount in the 2020 Proposed Budget.

# Department of Transportation-Metro Cards

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Transportation-Student Metro Cards

| Budget (Year)                           | PKFOD Projection | Variance |
|---|------------------|----------|
| 2019 Adopted Budget:<br>\$2.35 million  | \$2.35 million   |          |
| 2020 Proposed Budget:<br>\$2.27 million | \$2.27 million   |          |

We concur with the amount in the 2020 Proposed Budget.

## Tobacco Settlement

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

We concur with the amount in the 2020 Proposed Budget.

# Certiorari Proceedings-Bonds

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

We concur with the amount in the 2020 Proposed Budget.

## Miscellaneous Revenue-WCHCC Services

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

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

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

# Legal Aid Society of Westchester and Indigent Legal Services

| Budget (Year)                           | PKFOD Projection | Variance |
|---|------------------|----------|
| 2019 Adopted Budget:<br>\$4.60 million  | \$4.60 million   |          |
| 2020 Proposed Budget:<br>\$5.00 million | \$5.00 million   |          |

We concur with the amount in the 2020 Proposed Budget.

## New York State Court Facilities

| Budget (Year)                           | PKFOD Projection | Variance |
|---|------------------|----------|
| 2019 Adopted Budget:<br>\$2.40 million  | \$2.40 million   |          |
| 2020 Proposed Budget:<br>\$2.43 million | \$2.43 million   |          |

We concur with the amount in the 2020 Proposed Budget.

## Department of Public Works – Capital Chargeback

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

We concur with the amount in the 2020 Proposed Budget.

## Discussion Items

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# Expenditures

## Personal Services

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

We concur with the amount in the 2020 Proposed Budget.

# Labor Contracts

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

# Services for Children with Special Needs– 2020 Potential Budgetary Impact

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

## Services for Children with Special Needs-Early Intervention

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

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

## Services for Children with Special Needs-SEIT

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

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

## Services for Children with Special Needs-Related Services

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

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

## Services for School Aged Children-Center Based Programs-Tuition

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

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

# Services for School Aged Children-Transportation for Center Based Programs

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

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

## Services for School Aged Children-Total Revenue

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

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

## Department of Corrections –Overtime

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

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

## Department of Corrections-Food

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Corrections-Medical Services

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

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

# Department of Probation

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## **2020 Proposed Budget**

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

# Department of Transportation-BOA

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

We concur with the amount in the 2020 Proposed Budget.

# Department of Transportation-MTA Station Maintenance and Operating Assistance

| Budget (Year)                            | PKFOD Projection | Variance |
|--|------------------|----------|
| 2019 Adopted Budget:<br>\$21.15 million  | \$21.15 million  |          |
| 2020 Proposed Budget:<br>\$21.39 million | \$21.39 million  |          |

We concur with the amount in the 2020 Proposed Budget.

# Department of Transportation-ParaTransit

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

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

# Department of Public Works-Utilities White Plains

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

We concur with the amount in the 2020 Proposed Budget.

# Department of Public Works-Utilities Valhalla

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

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

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

# Department of Public Works-Rental & Taxes

| Budget (Year)                            | PKFOD Projection | Variance |
|--|------------------|----------|
| 2019 Adopted Budget:<br>\$10.31 million  | \$10.31 million  |          |
| 2020 Proposed Budget:<br>\$10.84 million | \$10.84 million  |          |

We concur with the amount in the 2020 Proposed Budget.

# Department of Public Works – Contractual Services

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

We concur with the amount in the 2020 Proposed Budget.

# Debt Service

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

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

We concur with the amount in the 2020 Proposed Budget.

# Federal Insurance Contribution Act (FICA) Taxes

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

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

## Retirement Costs

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

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

We concur with the amount in the 2020 Proposed Budget.

# Health Insurance

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

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

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

# Certiorari Proceedings

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

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

We concur with the amount in the 2020 Proposed Budget.

# Casualty Reserve Fund (6N) Internal Service Fund

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

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

# Workers' Compensation Reserve Fund (6J) Internal Service Fund

| Budget (Year)                                       | PKFOD Projection | Variance |
|---|------------------|----------|
| 2019 Adopted Budget (all funds):<br>\$12.90 million | \$12.90 million  |          |
| 2020 Proposed Budget (all funds): \$12.38 million   | \$12.38 million  |          |

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

# Legal Aid Society of Westchester – Indigent Defendants - Felony

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

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

# Legal Aid Society of Westchester – Indigent Defendants - Misdemeanor

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

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

## Resident Tuition-Other Colleges

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

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

# Department of Social Services – 2020 Potential Budgetary Impact

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

## Department of Social Services (Administration)

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

We concur with the amount in the 2020 Proposed Budget.

## Department of Social Services (MMIS)

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

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

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

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

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

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

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

We concur with the amount in the 2020 Proposed Budget.

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

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

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

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

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

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

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

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

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

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

| Budget (Year)                            | PKFOD Projection | Variance |
|--|------------------|----------|
| 2019 Adopted Budget:<br>\$17.92 million  | \$17.92 million  |          |
| 2020 Proposed Budget:<br>\$19.61 million | \$19.61 million  |          |

We concur with the amount in the 2020 Proposed Budget.

## Department of Social Services (EAF)

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

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

## Department of Social Services (*EAA*)

| Budget (Year)                           | PKFOD Projection | Variance |
|---|------------------|----------|
| 2019 Adopted Budget:<br>\$1.31 million  | \$1.31 million   |          |
| 2020 Proposed Budget:<br>\$1.29 million | \$1.29 million   |          |

We concur with the amount in the 2020 Proposed Budget.

# Department of Social Services (*Indirect Social Services*)

| Budget (Year)                                | PKFOD Projection | Variance |
|--|------------------|----------|
| 2019 Adopted Budget:<br>\$42.30 million      | \$42.30 million  |          |
| 2020 Proposed Budget:<br>\$15.64 million (1) | \$15.64 million  |          |

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

We concur with the amount in the 2020 Proposed Budget.

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

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

We concur with the amount in the 2020 Proposed Budget.

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

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

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

# Department of Social Services (*Temporary Assistance Daycare*)

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

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

# Summary of Findings

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

# Summary of Findings (Cont'd)

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

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

# Summary of Findings (Cont'd)

**I Budgetary Items With Potential Impact to 2020:**

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

**II Policy Items Impacting the 2020 Proposed Budget**

|  |    |           |
|--|----|-----------|
| Proceeds of Serial Bonds; Tax Certiorari | \$ | 1,460,000 |
|--|----|-----------|

**III Budgetary Amendment**

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

**Revenues:**

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

**Appropriations:**

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

# Tax Levy Limitation “Cap”

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

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

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

**Office of the State Comptroller  
Thomas P. DiNapoli, State Comptroller**

**Trend Report for County of Westchester**

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

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

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

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

# Questions?

