

Report to the Board of Legislators for the 2021 Proposed Operating Budget “Adds Day”

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VALUE**

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December 7, 2020



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Budget Overview

2021 Proposed Budget	2020 Adopted Budget	Variance (% change)
\$2.091 billion	\$2.107 billion	\$15.7 million decrease (0.7455%)
Property Tax Levy: \$568.58 million	\$569.58 million	\$1 million Decrease (0.18%)
The Appropriation of General Fund Balance: \$87.99 million	The Appropriation of General Fund Balance: None	



Budget Overview (Continued)

- 2021 Sales tax decrease = 6.24%
- 4,880 authorized positions

Estimated State Aid Holdback

**County of Westchester
Estimated 20% State aid Holdback
Budget Year 2021**

	1st Quarter	2nd Quarter - 4th Quarter	Total
Department of Social Services	\$ 2,200,000	\$ 6,600,000	\$ 8,800,000
Department of Health	3,400,000	10,200,000	13,600,000
Department of Transportation	3,333,333	10,000,000	13,333,333
Other	2,233,333	6,700,000	8,933,333
	<u>\$ 11,166,667</u>	<u>\$ 33,500,000</u>	<u>\$ 44,666,667</u>

Fund Balance

**County of Westchester
Projected Fund Balance & Appropriation of Fund Balance
Budget Years 2020 & 2021**

Fund	2019 Audited Fund Balance	2020 County Projected Surplus/(Deficit)	2020 Projected Fund Balance	2021 Appropriated Fund Balance	2021 Projected Fund Balance
General Fund	\$ 108,287,222	\$ 88,168,357	\$ 196,455,579	\$ 87,994,451	\$ 108,461,128
Combined Sewer Districts	36,514,974	4,000,575	40,515,549	17,821,365	22,694,184
Refuse Disposal District	27,375,447	3,005,697	30,381,144	11,343,413	19,037,731
Grants	5,078,136	-	5,078,136	-	5,078,136
Capital Projects	18,927,531	-	18,927,531	-	18,927,531
Airport	22,383,236	(3,706,333)	18,676,903	6,174,764	12,502,139
Combined Water Districts	4,668,687	810,027	5,478,714	691,932	4,786,782
Health Insurance Fund	11,986,682	-	11,986,682	11,500,000	486,682
	<u>\$ 235,221,915</u>	<u>\$ 92,278,323</u>	<u>\$ 327,502,258</u>	<u>\$ 135,525,925</u>	<u>\$ 191,974,313</u>
Casualty Reserve Fund	12,500,496	(4,300,000) *	8,200,496	5,000,000	3,200,496 **
Worker's Compensation Reserve Fund	(46,300,713)	5,350,000	(40,950,713)	5,350,000	(46,300,713) ***
	<u>\$ 201,421,698</u>	<u>\$ 93,328,323</u>	<u>\$ 294,752,041</u>	<u>\$ 145,875,925</u>	<u>\$ 148,874,096</u>

* 2020 does not contain any contribution for this fund

** 2021 does not contain any contribution for this fund.

*** Worker's Compensation Fund is only budgeting \$5.74 million (inclusive of Districts), where in the past, they have always expended approximately \$11.4 million per year.

Tax Cap Calculation

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

Trend Report for County of Westchester

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

Tax Levy Limit (Cap) before Adjustments and Exclusions

	PKFOD Calculation 2021	2020	2019	2018
Tax Levy Prior Year	718,674,814	719,674,814	705,565,775	694,597,306
Prior Year Reserve Offset	-	0	0	0
Reserve Amount	-	0	0	0
Tax Base Growth Factor	1.0053	1.0086	1.0063	1.0099
PILOTS Receivable Prior Year	10,731,172	10,533,851	10,658,693	11,111,966
Tort/Judgment Exclusion Prior Year	0	0	0	0
Allowable Levy Growth Factor	1.0156	1.02	1.02	1.0184
PILOTS Receivable Current Year	10,454,250	10,731,172	10,533,851	10,658,693
Available Carryover from Prior Year	11,271,393	11,031,528	10,886,161	10,705,410
Total Levy Limit before Adjustments/Exclusions	745,470,259	751,426,182	735,435,233	725,744,081

Adjustments for Transfer of Local Government Functions

Costs Incurred from Transfer of Functions	-	0	0	0
Savings Realized from Transfer of Functions	-	0	0	0
Total Adjustments	-	0	0	0
Total Levy Limit, Adjusted for Transfer of Local Government Functions	745,470,259	751,426,182	735,435,233	725,744,081

Tax Cap Calculation (Cont'd)

Exclusions

Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	-	0	0	0
Tax levy for pension contribution expense				
TRS	-	0	0	0
ERS	-	0	0	0
PFRS	-	0	0	0
Total Exclusions	-	0	0	0
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	745,470,259	751,426,182	735,435,233	725,744,081
Reserve Amount Used to Reduce Current Year Levy	0	0	0	0
Proposed Levy for Current Year, Net of Reserve	717,674,814	718,674,814	719,674,814	694,597,306
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	3.73%	4.40%	4.20%	4.50%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	27,795,445	32,751,368	15,760,419	31,146,775
Planning to Override the Cap	No	No	No	No



Summary of Findings (2021)

2021 Proposed Budget	(Unfavorable)	Favorable
Revenues	(\$4,420,000)	\$1,130,000
Expenditures	(\$7,420,000)	\$5,460,000
Total Revenues and Expenditures	(\$11,840,000)	\$6,590,000

- The net impact of our findings result in an unfavorable variance of \$5,250,000.



Discussion Items

Revenues

Sales Tax Revenues – Gross

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$741.79 million	\$650.77 million	\$91.02 million unfavorable – Gross \$71.28 million unfavorable - Net
2021 Proposed Budget: \$695.50 million	\$692.42 million	\$3.08 million unfavorable – Gross \$2.35 million unfavorable – Net

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Municipal Sales Tax Distribution

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$174.30 million	\$154.56 million	\$19.74 million favorable
2021 Proposed Budget: \$165.19 million	\$164.46 million	\$730,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Auto Use Tax

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$16.87 million	\$16.27 million	\$600,000 unfavorable
2021 Proposed Budget: \$16.42 million	\$16.28 million	\$140,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Mortgage Tax

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$19.35 million	\$20.46 million	\$1.11 million favorable
2021 Proposed Budget: \$20.06 million	\$20.67 million	\$610,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Hotel Tax

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$7.21 million	\$3.30 million	\$3.91 million unfavorable
2021 Proposed Budget: \$3.46 million	\$3.87 million	\$410,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Department of Parks, Rec & Conservation- Parks

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$7.71 million	\$3.65 million	\$4.06 million unfavorable
2021 Proposed Budget: \$7.41 million	\$7.02 million	\$390,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.



Tobacco Settlement

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$1.64 million	\$1.72 million	\$80,000 favorable
2021 Proposed Budget: \$1.89 million	\$1.76 million	\$130,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

MISCELLANEOUS REVENUE - UTILITIES Services

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$8.85 million	\$7.23 million	\$1.62 million unfavorable
2021 Proposed Budget: \$9.28 million	\$8.60 million	\$680,000 unfavorable (1)

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

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

New York State Court Facilities

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$2.43 million	\$2 million	\$430,000 unfavorable
2021 Proposed Budget: \$2 million	\$2.11 million	\$110,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Summary of Findings

**Westchester County Proposed Budget 2021
Summary of Findings as Compared to the 2020 Adopted Budget and 2021 Proposed Budget
December 7th, 2020**

	2021 Amounts		Decrease/ (Increase) in Taxation
	Increase	Decrease	
Revenues:			
Sales Tax - Gross	-	3,080,000	
Auto Use Tax	-	140,000	
County Mortgage Tax	610,000	-	
Hotel Tax	410,000	-	
Parks	-	390,000	
Tobacco Settlement	-	130,000	
Miscellaneous Revenue -WCHCC Services	-	680,000	
New York State - Court Facilities	110,000	-	
Revenue Findings	<u>\$ 1,130,000</u>	<u>\$ 4,420,000</u>	<u>\$ (3,290,000)</u>



Expenditures

PERSONAL SERVICES – Annual Salaries

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$378.44 million	\$366.81 million	\$11.63 million favorable
2021 Proposed Budget: \$372.65 million (Net of salary savings 5% or \$18.88 million)	\$372.65 million	-

We concur with the amount in the 2021 Proposed Budget.



PERSONAL SERVICES – OVERTIME & Other

Budget (Year) (PKFOD Projection	Variance
2020 Adopted Budget: \$28.04 million (Exclusive of Corrections' Overtime)	\$30.87 million	\$2.83 million unfavorable
2021 Proposed Budget: \$27.04 million (Exclusive of Corrections' Overtime)	\$29.21 million	\$2.17 million unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Vacant Positions

Vacant Positions

Current Vacancies

Department	Number of Positions	Total Salaries	Proposed Salary Savings
Board of Legislators	11	\$ 423,221	\$ -
County Executive	5	321,626	-
Human Resources	3	244,835	150,000
Department of the Budget	2	137,120	30,000
Board of Elections	6	381,850	-
Department of Finance	6	504,530	250,000
Information Technology	23	1,943,760	1,500,000
Department of Law	10	932,927	850,000
Department of Planning	3	327,090	50,000
Emergency Services	5	600,674	50,000
County Clerk	8	524,172	-
Department of Social Services	160	12,483,018	7,100,000
Weights and Measures, Consumer Protection	3	161,800	100,000
Community Mental Health	14	973,493	250,000
Department of Health	29	2,318,076	1,500,000
Labs and Research	13	1,221,222	1,000,000
Department of Corrections	51	4,411,327	1,900,000
Tax Commission	1	46,480	-
District Attorney	13	1,447,454	400,000
Public Safety Services	26	2,445,751	300,000

SERVICES FOR CHILDREN WITH SPECIAL NEEDS

2021 Potential Budgetary Impact

Category	Expenditure Favorable (Unfavorable)	Revenue Favorable (Unfavorable)	Net County Increase (Decrease) in Taxation
Early Intervention	\$ 950,000	\$ -	\$ (950,000)
Special Education Itinerant Teachers (SEIT)	(110,000)	-	\$110,000
Transportation for Center Based Programs	(120,000)	-	120,000
Total Revenue	-	(4,520,000)*	4,520,000
Total	\$ 720,000	\$ (4,520,000)	\$ 3,800,000

* Difference in revenue is mainly due to the fact the County reduced State aid by 10%. We reduced State aid by 20% to be consistent with other reductions.

SERVICES FOR CHILDREN WITH SPECIAL Needs-Early Intervention

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$27.53 million	\$25.27 million	\$2.26 million favorable
2021 Proposed Budget: \$31.40 million	\$30.45 million	\$950,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

SERVICES FOR Children with Special Needs-SEIT

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$9.64 million	\$5.97 million	\$3.67 million favorable
2021 Proposed Budget: \$9.33 million	\$9.44 million	\$110,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Services for School-Aged Children Transportation for Center Based Programs

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$14.45 million	\$10.92 million	\$3.53 million favorable
2021 Proposed Budget: \$21.68 million	\$21.79 million	\$120,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Children-Total Revenue

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$70.54 million	\$51.45 million	\$19.09 million unfavorable
2021 Proposed Budget: \$65.41 million	\$60.89 million	\$4.52 million unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Department of Corrections Overtime

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$7.86 million	\$7.74 million	\$120,000 favorable
2021 Proposed Budget: \$7.74 million	\$8.15 Million	\$410,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.



Department of Public Works - Utilities White Plains

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$2.86 million	\$2.34 million	\$520,000 favorable
2021 Proposed Budget: \$2.80 million	\$2.64 million	\$160,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Department of Public Works Utilities Valhalla

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$11.40 million	\$7.84 million	\$3.56 million favorable
2021 Proposed Budget: \$11 million	\$9.81 million	\$1.19 million favorable (1)

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

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Debt Service

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$127.54 million	\$126.67 million	\$870,000 favorable
2021 Proposed Budget: \$136.42 million	\$136.42 million	

(1) In the Special District Budget, there is a \$460,000 unfavorable variance due to EFC Interest. (May be eligible for interest subsidy)

We concur with the amount in the 2021 Proposed Budget.

Health Insurance

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$179.01 million	\$148.29 million	\$30.72 million favorable
2021 Proposed Budget: \$168.98 million	\$166.44 million	\$2.54 million favorable (1)

(1) 2021 Proposed Budget includes the use of \$11.50 million of appropriated fund balance from the Health Insurance Fund.

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Legal Aid Society of Westernchester Indigent Defendants - Felony

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$5.12 million	\$3.96 million	\$1.16 million favorable
2021 Proposed Budget: \$4.47 million	\$5.03 million	\$560,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.

Legal Aid Society of Westernchester Indigent Defendants - Misdemeanor

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$6.98 million	\$4.68 million	\$2.30 million favorable
2021 Proposed Budget: \$5.97 million	\$6.45 million	\$480,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.



Resident Tuition-Other Colleges

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$8.41 million	\$7.90 million	\$510,000 favorable
2021 Proposed Budget: \$8.57 million	\$8.42 million	\$150,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Department of Social Services — 2021

Potential Budgetary Impact

Category	Expenditure Favorable (Unfavorable)	Revenue Favorable (Unfavorable)	Net County Increase (Decrease) in Taxation
Safety Net Non-Homeless	620,000	(70,000)	(550,000)
Safety Net Homeless	(240,000)	200,000	40,000
Family Assistance Non-Homeless	380,000	(380,000)	-
Child Welfare	(840,000)	740,000	100,000
Emergency Assistance to Families	(630,000)	630,000	-
Emergency Assistance to Adults	270,000	(140,000)	(130,000)
Childcare Subsidies	580,000	(580,000)	-
Title XX Child Care	80,000	-	(80,000)
Temporary Assistance Daycare	300,000	(230,000)	(70,000)
Total	\$ 520,000	\$ 170,000	\$ (690,000)



Department of Social Services (Administration)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$187.53 million	\$194.11 million	\$6.58 million unfavorable
2021 Proposed Budget: \$184.13 million	\$184.13 million	-

We concur with the amount in the 2021 Proposed Budget.



Department of Social Services (MMIS)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$ 208 million	\$203.30 million	\$4.70 million favorable
2021 Proposed Budget: \$202.65 million	\$202.65 million	-

We concur with the amount in the 2021 Proposed Budget.



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

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$23.31 million	\$21.35 million	\$1.96 million favorable
2021 Proposed Budget: \$27.50 million	\$26.88 million	\$620,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Department of Social Services (Safety Net-Homeless)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$29.52 million	\$30.02 million	\$500,000 unfavorable
2021 Proposed Budget: \$31.42 million	\$31.66 million	\$240,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.



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

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$12.88 million	\$11.90 million	\$980,000 favorable
2021 Proposed Budget: \$14.91 million	\$14.53 million	\$380,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Department of Social Services (Family Assistance-Homeless)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$17.32 million	\$16.08 million	\$1.24 million favorable
2021 Proposed Budget: \$16.27 million	\$16.27 million	-

We concur with the amount in the 2021 Proposed Budget.

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

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$39.60 million	\$37.10 million	\$2.50 million favorable
2021 Proposed Budget: \$38.93 million	\$39.77 million	\$840,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.



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

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$19.61 million	\$12.81 million	\$6.80 million favorable
2021 Proposed Budget: \$7.73 million	\$7.73 million	-

State reduced beds from 49 to 22.

We concur with the amount in the 2021 Proposed Budget.



Department of Social Services (EAF)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$24.28 million	\$15.33 million	\$8.95 million favorable
2021 Proposed Budget: \$23.95 million	\$24.58 million	\$630,000 unfavorable

Our projection indicates an unfavorable variance compared to the 2021 Proposed Budget.



Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$1.29 million	\$720,000	\$570,000 favorable
2021 Proposed Budget: \$1.50 million	\$1.23 million	\$270,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Department of Social Services (Indirect Social Services)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$15.88 million	\$15.88 million	-
2021 Proposed Budget: \$19.87 million	\$19.87 million	-

We concur with the amount in the 2021 Proposed Budget.

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

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$29.96 million	\$23.53 million	\$6.43 million favorable
2021 Proposed Budget: \$27.63 million	\$27.05 million	\$580,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Department of Social Services (Title XX Child Care Subsidy)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$2.79 million	\$2.35 million	\$440,000 favorable
2021 Proposed Budget: \$2.87 million	\$2.79 million	\$80,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.

Department of Social Services (Temporary Assistance Daycare)

Budget (Year)	PKFOD Projection	Variance
2020 Adopted Budget: \$2.96 million	\$900,000	\$2.06 million favorable
2021 Proposed Budget: \$1.85 million	\$1.55 million	\$300,000 favorable

Our projection indicates a favorable variance compared to the 2021 Proposed Budget.



Summary of Findings

**Westchester County Proposed Budget 2021
Summary of Findings as Compared to the 2021 Proposed Budget
December 7th, 2020**

	2021 Amounts		Decrease/ (Increase) in Taxation
	Increase	Decrease	
Revenues:			
Sales Tax - Gross	-	3,080,000	
Auto Use Tax	-	140,000	
County Mortgage Tax	610,000	-	
Hotel Tax	410,000	-	
Parks	-	390,000	
Tobacco Settlement	-	130,000	
Miscellaneous Revenue -WCHCC Services	-	680,000	
New York State - Court Facilities	110,000	-	
Revenue Findings	<u>\$ 1,130,000</u>	<u>\$ 4,420,000</u>	<u>\$ (3,290,000)</u>

Summary of Findings (Cont'd)

Westchester County Proposed Budget 2021
Summary of Findings as Compared to the 2020 Adopted Budget and 2021 Proposed Budget
December 7th, 2020
(Continued)

	2021 Amounts		Decrease/ (Increase) in Taxation
	Increase	Decrease	
Appropriations:			
Municipal Sales Tax Distribution	\$ -	\$ 730,000	
Personnel Services:			
Annual Salaries	-	-	
Overtime	2,170,000	-	
Other Personal Services	-	-	
Children with Special Needs, Net	3,800,000	-	
Department of Corrections:			
Overtime	410,000	-	
Department of Public Works:			
Utilities - White Plains	-	160,000	
Utilities - Valhalla	-	1,190,000	
Health Insurance	-	2,540,000	
Indigent Defendants:			
Felony	560,000	-	
Misdemeanor	480,000	-	
Resident Tuition - Other Colleges	-	150,000	
Department of Social Services, Net	-	690,000	
	<u> </u>	<u> </u>	
Appropriation Findings	<u>\$ 7,420,000</u>	<u>\$ 5,460,000</u>	<u>\$ (1,960,000)</u>
Change in County Taxation - Combined (Increase)/Decrease :			<u>\$ (5,250,000)</u>



Questions?

