



Memorandum
Department of Finance

Date: November 13, 2015

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

From: Ann Marie Berg 
Commissioner of Finance

Re: Summary of the Finance Department 2016 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 decrease in the Tax Levy for the 2016 budget from 2015's budget in the amount of \$70,555 or 2.27%.

The major components of the tax levy decrease of \$70,555 are a decrease in Finance department expenses of \$1,555, a decrease in interdepartmental charges of \$33,083, and an increase in the Finance department revenues of \$35,917. Further breakdown is as follows:

REVENUES:

Bond sale service fee by finance department	\$ 40,000
Auction of Used Vehicles	25,000
Mass Mutual reimbursement for administrative services	(30,000)
Other (net)	<u>917</u>
Total Revenue increase	<u>35,917</u>

EXPENSES:

Salaries (1010 account)	Salary step increases	16,645
	Longevity increases	5,834
	Grade increases /change	10,190
	Reduction in head count	(42,609)
	Other-(net)	<u>7,012</u>
	Total salary decrease	(2,928)
Equipment-new pallet jack for the Bureau of Purchase and Supply		6,000
Other various expenses net decrease		<u>(4,627)</u>
	Total Expense net decrease	<u>(1,555)</u>
IT Department service charges decrease		(47,877)
Public Works service charges increase		8,644
Legal Department service charges increase		<u>6,150</u>
	Total Interdepartmental charges net decrease	<u>(33,083)</u>
	Total Net Tax Levy decrease	<u>\$(70,555)</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.

Thank you.

AMB/DCK/lh

FINANCE DEPARTMENT SUMMARY
2016 Baseline Budget Request

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Acct No.	Account	2014 Actual	2015 ADOPTED Budget	2015 Year-End Projection	2016 Budget Allowed	Variance 16 vs. 15 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	50	51	51	50	(1)
	Annual Other	0	0	0	0	0
1010	Annual Regular	3,955,523	4,149,969	4,135,049	4,147,041	(2,928)
1200	Hourly	2,615	5,500	15,731	4,500	(1,000)
1400	Overtime	2,216	2,500	5,189	3,500	1,000
1500	Salary Adjustment	-	-	-	-	-
		<u>3,960,354</u>	<u>4,157,969</u>	<u>4,155,969</u>	<u>4,155,041</u>	<u>(2,928)</u>
<u>Equipment</u>						
2300	Replacement	-	-	-	6,000	6,000
2400	Additional	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
<u>Materials & Supplies</u>						
3010	Auto.Supplies	74	250	70	150	(100)
3070	Books & Periodicals	2,048	2,225	2,089	2,375	150
3240	General Supplies	2,426	2,800	2,000	2,700	(100)
3600	Print & Off. Supplies	11,306	16,625	15,684	13,000	(3,625)
3700	Postage	18,219	18,400	18,876	18,750	350
		<u>34,073</u>	<u>40,300</u>	<u>38,719</u>	<u>36,975</u>	<u>(3,325)</u>
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	14,841	17,141	14,528	15,800	(1,341)
4100	Membership Fees	4,610	7,231	6,731	7,720	489
4110	Travel & Meals	7,213	5,850	3,594	5,250	(600)
4250	Advertising/Legal Notices	3,488	3,600	4,042	3,600	-
4360	Educational Training	-	3,850	3,350	4,000	150
4380	Contractual Services	-	500	-	500	-
4420	Technical Services	50,670	81,000	80,464	81,000	-
		<u>80,822</u>	<u>119,172</u>	<u>112,709</u>	<u>117,870</u>	<u>(1,302)</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	707,162	543,852	545,540	495,975	(47,877)
5280	Svcs Public Works	41,404	52,451	44,402	61,095	8,644
5325	Svcs Law Dept.	311,400	375,000	360,425	381,150	6,150
		<u>1,059,966</u>	<u>971,303</u>	<u>950,367</u>	<u>938,220</u>	<u>(33,083)</u>
Total Deptm. Exp.		5,135,215	5,288,744	5,257,764	5,254,106	(34,638)
Less: Intrad. Rv.		-	-	-	-	-
Net Deptm. Exp.		5,135,215	5,288,744	5,257,764	5,254,106	(34,638)
<u>Revenues</u>						
Dprmntl		1,762,520	2,181,163	2,309,017	2,217,080	35,917
Net Tax Levy		3,372,695	3,107,581	2,948,747	3,037,026	(70,555)
'16 Allowed vs '15 Budget						-2.27%

FISCAL OPERATIONS
2016 Baseline Budget Request

dck 11 /13 /2015

Acct No.	Account	2014 Actual	2015 ADOPTED Budget	2015 Year-End Projection	2016 Budget Allowed	Variance '16 vs. '15 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	36	37	37	36	(1)
	Annual Other	0	0	0	0	0
1010	Annual Regular	2,838,251	3,022,142	3,007,222	3,014,592	(7,550)
1200	Hourly	2,615	4,500	15,731	3,500	(1,000)
1400	Overtime	2,216	1,500	5,189	2,500	1,000
1500	Salary Adjustment	-	-	-	-	-
		<u>2,843,082</u>	<u>3,028,142</u>	<u>3,028,142</u>	<u>3,020,592</u>	<u>(7,550)</u>
<u>Equipment</u>						
2300	Replacement	-	-	-	-	-
2400	Additional	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Supplies</u>						
3010	Auto.Supplies	-	-	-	-	-
3070	Books & Periodicals	1,448	1,450	1,410	1,600	150
3240	General Supplies	-	-	-	-	-
3600	Print & Off. Supls	9,531	14,000	13,735	11,000	(3,000)
3700	Postage	15,955	16,500	16,458	16,250	(250)
		<u>26,934</u>	<u>31,950</u>	<u>31,603</u>	<u>28,850</u>	<u>(3,100)</u>
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	11,785	13,925	11,440	12,500	(1,425)
4100	Membership Fees	2,598	4,616	3,861	4,750	134
4110	Travel & Meals	7,061	5,400	3,281	4,800	(600)
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	-	3,350	3,350	3,500	150
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	50,670	81,000	80,464	81,000	-
		<u>72,114</u>	<u>108,291</u>	<u>102,396</u>	<u>106,550</u>	<u>(1,741)</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	628,553	466,503	466,503	420,251	(46,252)
5280	Svcs Public Works	99	347	347	425	78
5325	Svcs Law Dept.	311,400	375,000	360,425	381,150	6,150
		<u>940,052</u>	<u>841,850</u>	<u>827,275</u>	<u>801,826</u>	<u>(40,024)</u>
Total Deptm. Exp.		3,882,182	4,010,233	3,989,416	3,957,818	(52,415)
Less: Intrap. Rv.		-	-	-	-	-
Net Deptm. Exp.		3,882,182	4,010,233	3,989,416	3,957,818	(52,415)
<u>Revenues</u>						
Dprtmntl		1,532,273	1,909,663	1,883,112	1,930,580	20,917
Net Tax Levy		<u>2,349,909</u>	<u>2,100,570</u>	<u>2,106,304</u>	<u>2,027,238</u>	<u>(73,332)</u>
'16 Allowed vs '15 Budget						-3.5%

Bureau of Purchase & Supply
2016 Baseline Budget Request

dck 11 /13 /2015

Acct No.	Account	2014 Actual	2015 ADOPTED Budget	2015 Year-End Projection	2016 Budget Allowed	Variance '16 vs. '15 Budget
<u>Personal Services</u>						
(Position Count)						
	Annual Reg.	12	12	12	12	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	958,227	963,257	963,257	963,995	738
1200	Hourly	-	1,000	-	1,000	-
1400	Overtime	-	1,000	-	1,000	-
1500	Salary Adjustment	-	-	-	-	-
		<u>958,227</u>	<u>965,257</u>	<u>963,257</u>	<u>965,995</u>	<u>738</u>
<u>Equipment</u>						
2300	Replacement	-	-	-	6,000	6,000
2400	Additional	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
<u>Materials & Supplies</u>						
3010	Auto.Supplies	74	250	70	150	(100)
3070	Books & Periodicals	600	775	679	775	-
3240	General Supplies	2,426	2,800	2,000	2,700	(100)
3600	Print & Off. Supls	1,775	2,625	1,949	2,000	(625)
3700	Postage	2,265	1,900	2,418	2,500	600
		<u>7,140</u>	<u>8,350</u>	<u>7,116</u>	<u>8,125</u>	<u>(225)</u>
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	3,056	3,216	3,088	3,300	84
4100	Membership Fees	995	1,055	1,350	1,410	355
4110	Travel & Meals	141	200	213	200	-
4250	Advertising/Legal Notices	3,488	3,600	4,042	3,600	-
4360	Educational Training	-	500	-	500	-
4380	Contractual Services	-	500	-	500	-
4420	Technical Services	-	-	-	-	-
		<u>7,680</u>	<u>9,071</u>	<u>8,693</u>	<u>9,510</u>	<u>439</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	78,608	77,349	79,037	75,724	(1,625)
5280	Svcs Public Works	41,305	52,104	44,055	60,670	8,566
5325	Svcs Law Dept.	-	-	-	-	-
		<u>119,913</u>	<u>129,453</u>	<u>123,092</u>	<u>136,394</u>	<u>6,941</u>
Total Deptm. Exp.		1,092,960	1,112,131	1,102,158	1,126,024	13,893
Less: Intrdp. Rv.		-	-	-	-	-
Net Deptm. Exp.		1,092,960	1,112,131	1,102,158	1,126,024	13,893
<u>Revenues</u>						
	Dprtmntl	230,247	271,500	425,905	286,500	15,000
	Net Tax Levy	862,713	840,631	676,253	839,524	(1,107)
	'16 Allowed vs '15 Budget					-0.1%

**Department of Financial Compliance
2016 Baseline Budget Request**

dck 11 /13 /2015

Acct No.	Account	2014 Actual	2015 ADOPTED Budget	2015 Year-End Projection	2016 Budget Allowed	Variance '16 vs. '15 Budget
<u>Personal Services</u>						
(Position Count)						
	Annual Reg.	2	2	2	2	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	159,045	164,570	164,570	168,455	3,885
1200	Hourly	-	-	-	-	-
1400	Overtime	-	-	-	-	-
1500	Salary Adjustment	-	-	-	-	-
		<u>159,045</u>	<u>164,570</u>	<u>164,570</u>	<u>168,455</u>	<u>3,885</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	1,018	1,560	1,520	1,560	-
4110	Travel & Meals	11	250	100	250	-
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	-	-	-	-	-
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	-	-	-	-	-
		<u>1,029</u>	<u>1,810</u>	<u>1,620</u>	<u>1,810</u>	<u>-</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	-	-	-	-	-
5280	Svcs Public Works	-	-	-	-	-
5325	Svcs Law Dept.	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deptm. Exp.		160,074	166,380	166,190	170,265	3,885
Less: Intrdp. Rv.		-	-	-	-	-
Net Deptm. Exp.		160,074	166,380	166,190	170,265	3,885
<u>Revenues</u>						
	Dprtmntl	-	-	-	-	-
	Net Tax Lvy Imp.	<u>160,074</u>	<u>166,380</u>	<u>166,190</u>	<u>170,265</u>	<u>3,885</u>
	'16 Allowed vs '15 Bud.					2.335%