



Memorandum
 Department of Finance

Date: November 13, 2017

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

From: Ann Marie Berg 
 Commissioner of Finance

Re: Summary of the Finance Department 2018 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 2018 budget from 2017’s budget in the amount of \$181,310 or 6.11%.

The major components of the tax levy decrease of \$181,310 are an increase in the Finance department revenues of \$98,481, a decrease in Finance department expenses of \$32,610 and a decrease in interdepartmental charges of \$50,219. Further breakdown is as follows:

REVENUES:

Bond Sale	\$50,000
Auction of Equipment	50,000
Service fee 2% fee Court & Trust	15,000
Security bail	15,000
Finance department services to various Funds (net)	(4,469)
Legal charges out billed to Internal Service Funds	(22,000)
Other (net)	<u>(5,050)</u>
Total Revenue increase	<u>\$ 98,481</u>

EXPENSES:

Salaries (1010 account) – Salary step increases	24,575
Longevity decrease	(11,952)
Grade changes (net)	2,048
2017 Budget salary vacancy adjustment	25,000
2018 Budget salary vacancy adjustment	(50,000)
Net salary adjustments for replaced positions	(8,082)
2017 salary increases for non-represented management/staff	(43,229)
2017 Budget BOL deletes	<u>30,521</u>
Total salary decrease	(31,119)
Other various expenses net decrease	<u>(1,491)</u>
Total Expense net decrease	<u>(32,610)</u>
Data Processing/ Information Support increase	(17,389)
Legal Department charges decrease	(33,424)
DPW increase	823
DPW fleet charge decrease	<u>(229)</u>
Total Interdepartmental charges net decrease	<u>(50,219)</u>
Total Net Tax Levy decrease	<u>(\$181,310)</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

FISCAL OPERATIONS
2018 Baseline Budget Request

dck 7/24/2017

& 8/8/2017 & 11/13/2017

Acct No.	Account	2016 Actual	2017 ADOPTED Budget	2017 Year-End Projection	2018 Budget Allowed	Variance '18 vs. '17 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	37	35	35	34	(1)
	Annual Other	0	0	0	0	0
1010	Annual Regular	2,847,958	2,810,444	2,706,042	2,786,951	(23,493)
1200	Hourly	2,380	4,500	8,900	3,000	(1,500)
1400	Overtime	3,091	2,500	2,500	3,500	1,000
1500	Salary Adjustment	-	-	-	-	-
		<u>2,853,429</u>	<u>2,817,444</u>	<u>2,717,442</u>	<u>2,793,451</u>	<u>(23,993)</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	1,124	1,600	1,660	1,500	(100)
3240	General Supplies	-	-	-	-	-
3600	Print & Off. Supls	9,527	11,500	10,519	10,500	(1,000)
3700	Postage	16,085	19,000	17,546	17,000	(2,000)
		<u>26,736</u>	<u>32,100</u>	<u>29,725</u>	<u>29,000</u>	<u>(3,100)</u>
<u>Expenses</u>						
4070	Equip. Serv. & Rent.	10,876	12,000	11,131	11,500	(500)
4100	Membership Fees	2,497	3,750	2,680	3,950	200
4110	Travel & Meals	3,289	4,500	1,984	3,500	(1,000)
4250	Advertising/Legal Notices	-	-	-	-	-
4360	Educational Training	2,272	3,000	3,000	3,500	500
4380	Contractual Services	-	-	-	-	-
4420	Technical Services	85,899	82,000	82,000	85,000	3,000
		<u>104,833</u>	<u>105,250</u>	<u>100,795</u>	<u>107,450</u>	<u>2,200</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	422,402	477,348	477,348	461,412	(15,936)
5280	Svcs Public Works	121	368	368	139	(229)
5325	Svcs Law Dept.	279,202	375,914	375,914	342,490	(33,424)
		<u>701,725</u>	<u>853,630</u>	<u>853,630</u>	<u>804,041</u>	<u>(49,589)</u>
Total Deptm. Exp.		3,686,723	3,808,424	3,701,592	3,733,942	(74,482)
Less: Intrdp. Rv.		-	-	-	-	-
Net Deptm. Exp.		3,686,723	3,808,424	3,701,592	3,733,942	(74,482)
<u>Revenues</u>						
	Dprtmntl	1,680,604	1,909,348	1,874,230	1,942,829	33,481
	Net Tax Levy	2,006,119	1,899,076	1,827,362	1,791,113	(107,963)
	'18 Allowed vs '17 Budget					-5.7%

FINANCE DEPARTMENT SUMMARY
2018 Baseline Budget Request

dck 7/24/2017 & 11/13/2017

Acct No.	Account	2016 Actual	2017 ADOPTED Budget	2017 Year-End Projection	2018 Budget Allowed	Variance 18 vs. 17 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	49	50	50	50	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	4,032,546	4,115,070	4,002,631	4,083,950	(31,120)
1200	Hourly	2,380	5,500	8,900	4,000	(1,500)
1400	Overtime	3,091	3,500	2,500	4,500	1,000
1500	Salary Adjustment	-	-	-	-	-
		<u>4,038,017</u>	<u>4,124,070</u>	<u>4,014,031</u>	<u>4,092,450</u>	<u>(31,620)</u>
<u>Equipment</u>						
2300	Replacement	3,695	-	-	-	-
2400	Additional	-	-	-	-	-
		<u>3,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Supplies</u>						
3010	Auto. Supplies	49	150	-	150	-
3070	Books & Periodicals	1,794	2,375	2,435	2,300	(75)
3240	General Supplies	575	2,200	608	700	(1,500)
3600	Print & Off. Supplies	11,519	13,500	12,519	12,700	(800)
3700	Postage	18,019	21,500	20,046	19,200	(2,300)
		<u>31,956</u>	<u>39,725</u>	<u>35,608</u>	<u>35,050</u>	<u>(4,675)</u>
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	12,543	14,200	13,331	13,400	(800)
4100	Membership Fees	4,697	7,415	6,345	8,400	985
4110	Travel & Meals	3,434	4,950	2,184	3,950	(1,000)
4250	Advertising/Legal Notices	5,588	5,500	5,500	6,500	1,000
4360	Educational Training	2,272	3,500	3,500	4,000	500
4380	Contractual Services	-	500	500	500	-
4420	Technical Services	85,899	82,000	82,000	85,000	3,000
		<u>114,433</u>	<u>118,065</u>	<u>113,360</u>	<u>121,750</u>	<u>3,685</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	498,119	561,705	561,705	544,316	(17,389)
5280	Svcs Public Works	39,329	736	736	1,330	594
5325	Svcs Law Dept.	279,202	375,914	375,914	342,490	(33,424)
		<u>816,650</u>	<u>938,355</u>	<u>938,355</u>	<u>888,136</u>	<u>(50,219)</u>
Total Deprtm. Exp.		5,004,751	5,220,215	5,101,354	5,137,386	(82,829)
Less: Intrdp. Rv.		-	-	-	-	-
Net Deprtm. Exp.		5,004,751	5,220,215	5,101,354	5,137,386	(82,829)
<u>Revenues</u>						
	Dprtmntl	2,115,031	2,250,848	2,252,835	2,349,329	98,481
	Net Tax Levy	2,889,720	2,969,367	2,848,519	2,788,057	(181,310)
	'18 Allowed vs '17 Budget					-6.11%

Bureau of Purchase & Supply
2018 Baseline Budget Request

dck 7/24/2017

& 8/8/2017 & 11/13/2107

Acct No.	Account	2016 Actual	2017 ADOPTED Budget	2017 Year-End Projection	2018 Budget Allowed	Variance '18 vs. '17 Budget
<u>Personal Services</u>						
	(Position Count)					
	Annual Reg.	12	12	12	12	0
	Annual Other	0	0	0	0	0
1010	Annual Regular	963,981	972,273	965,236	965,834	(6,439)
1200	Hourly	-	1,000	-	1,000	-
1400	Overtime	-	1,000	-	1,000	-
1500	Salary Adjustment	-	-	-	-	-
		<u>963,981</u>	<u>974,273</u>	<u>965,236</u>	<u>967,834</u>	<u>(6,439)</u>
<u>Equipment</u>						
2300	Replacement	3,695	-	-	-	-
2400	Additional	-	-	-	-	-
		<u>3,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Supplies</u>						
3010	Auto.Supplies	49	150	-	150	-
3070	Books & Periodicals	670	775	775	800	25
3240	General Supplies	575	2,200	608	700	(1,500)
3600	Print & Off. Supls	1,992	2,000	2,000	2,200	200
3700	Postage	1,934	2,500	2,500	2,200	(300)
		<u>5,220</u>	<u>7,625</u>	<u>5,883</u>	<u>6,050</u>	<u>(1,575)</u>
<u>Expenses</u>						
4070	Equip. Srv.&Rent.	1,667	2,200	2,200	1,900	(300)
4100	Membership Fees	1,355	1,410	1,410	1,450	40
4110	Travel & Meals	145	200	200	200	-
4250	Advertising/Legal Notices	5,588	5,500	5,500	6,500	1,000
4360	Educational Training	-	500	500	500	-
4380	Contractual Services	-	500	500	500	-
4420	Technical Services	-	-	-	-	-
		<u>8,755</u>	<u>10,310</u>	<u>10,310</u>	<u>11,050</u>	<u>740</u>
<u>Interdepartmental Charges</u>						
5147	Svcs by Personnel	-	-	-	-	-
5205	Support Svcs.	75,717	84,357	84,357	82,904	(1,453)
5280	Svcs Public Works	39,208	368	368	1,191	823
5325	Svcs Law Dept.	-	-	-	-	-
		<u>114,925</u>	<u>84,725</u>	<u>84,725</u>	<u>84,095</u>	<u>(630)</u>
Total Deprtm. Exp.		1,096,576	1,076,933	1,066,154	1,069,029	(7,904)
Less: Intrap. Rv.		-	-	-	-	-
Net Deprtm. Exp.		1,096,576	1,076,933	1,066,154	1,069,029	(7,904)
<u>Revenues</u>						
	Dprtmntl	434,427	341,500	378,605	406,500	65,000
	Net Tax Levy	662,149	735,433	687,549	662,529	(72,904)
	'18 Allowed vs '17 Budget					-9.9%

FINANCE DEPARTMENT

SUMMARY OF 2017 BUDGET and PRELIMINARY 2018 BUDGET

dck 7/17/2017 & 7/25/2018 & 8/8/2017 & 11/9/2017 & 11/13/2017

<u>UNIT</u>	<u>Allowed 2017</u>	<u>Allowed 2018</u>	<u>Increase/ (Decrease) Tax Levy</u>	<u>%</u>
1000	\$ 1,899,076	\$ 1,791,113	\$ (107,963)	-5.69%
2000	735,433	662,529	(72,904)	-9.91%
3000	334,858	334,415	(443)	-0.13%
TAX LEVY	<u>\$ 2,969,367</u>	<u>\$ 2,788,057</u>	<u>\$ (181,310)</u>	<u>-6.11%</u>

WESTCHESTER COUNTY
 FINANCE DEPARTMENT BUDGET FOR 2016
 COMPARISON OF 2017 BUDGET TO PRELIMINARY 2018 BUDGET

dck 7/19/2017 & 7/25/2017 & 8/8/2017 & 11/9/2017 & 11/13/2017

account #	account name	unit 1000			unit 2000			unit 3000			All Units			
		2017 amount	2018 amount	increase/ (decrease)	2017 amount	2018 amount	increase/ (decrease)	2017 amount	2018 amount	increase/ (decrease)	2017 amount	2018 amount	increase/ (decrease)	% CHANGE
1010	ANNUAL REGULAR SALARIES	2,810,444	2,786,951	(23,493)	972,273	965,834	(6,439)	332,353	331,165	(1,188)	4,115,070	4,083,950	(31,120)	-0.76%
1200	HOURLY WAGES	4,500	3,000	(1,500)	1,000	1,000	-	-	-	-	5,500	4,000	(1,500)	-27.27%
1400	OVERTIME	2,500	3,500	1,000	1,000	1,000	-	-	-	-	3,500	4,500	1,000	28.57%
2300	REPLACEMENT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
3010	AUTOMOTIVE SUPPLIES	-	-	-	150	150	-	-	-	-	150	150	-	0.00%
3070	BOOKS & PERIODICALS	1,600	1,500	(100)	775	800	25	-	-	-	2,375	2,300	(75)	-3.16%
3240	GENERAL SUPPLIES	-	-	-	2,200	700	(1,500)	0	0	-	2,200	700	(1,500)	-68.18%
3600	PRINTING & OFFICE SUPPLIES	11,500	10,500	(1,000)	2,000	2,200	200	-	-	-	13,500	12,700	(800)	-5.93%
3700	POSTAGE	19,000	17,000	(2,000)	2,500	2,200	(300)	-	-	-	21,500	19,200	(2,300)	-10.70%
4070	EQUIPMENT & SERVICE RENT	12,000	11,500	(500)	2,200	1,900	(300)	-	-	-	14,200	13,400	(800)	-5.63%
4100	MEMBERSHIP FEES	3,750	3,950	200	1,410	1,450	40	2,255	3,000	745	7,415	8,400	985	13.28%
4110	TRAVEL AND MEALS	4,500	3,500	(1,000)	200	200	-	250	250	-	4,950	3,950	(1,000)	-20.20%
4250	ADVERTISING	-	-	-	5,500	6,500	1,000	-	-	-	5,500	6,500	1,000	18.18%
4360	EDUCATIONAL	3,000	3,500	500	500	500	-	-	-	-	3,500	4,000	500	14.29%
4380	CONTRACTUAL	-	-	-	500	500	-	-	-	-	500	500	-	0.00%
4420	TECHNICAL SERVICES	82,000	85,000	3,000	-	-	-	-	-	-	82,000	85,000	3,000	3.66%
5147	TOTAL CONTROLLABLE COSTS SERVICES BY H.R.	2,954,794	2,929,901	(24,893)	992,208	984,934	(7,274)	334,858	334,415	(443)	4,281,860	4,249,250	(32,610)	-0.76%
5160	SERV. BY DPW FLEET MANAGEMENT	368	139	(229)	-	-	-	-	-	-	368	139	(229)	-62.23%
5205	SERV. INFORMATION SUPPORT	477,348	461,412	(15,936)	84,357	82,904	(1,453)	-	-	-	561,705	544,316	(17,389)	-3.10%
5280	SERV. BY DPW	-	-	-	368	1,191	823	-	-	-	368	1,191	823	223.64%
5325	SERV. BY LAW	375,914	342,490	(33,424)	-	-	-	-	-	-	375,914	342,490	(33,424)	-8.89%
	TOTAL UNCONTROLLABLE COSTS EXPENDITURES	853,630	804,041	(49,589)	84,725	84,095	(630)	-	-	-	938,355	888,136	(50,219)	-5.35%
	REVENUE	3,808,424	3,733,942	(74,482)	1,076,933	1,069,029	(7,904)	334,858	334,415	(443)	5,220,215	5,137,386	(82,829)	-1.59%
	NET TAX LEVY	1,909,348	1,942,829	33,481	341,500	406,500	65,000	-	-	-	2,250,848	2,349,329	98,481	4.38%
		1,899,076	1,791,113	(107,963)	735,433	662,529	(72,904)	334,858	334,415	(443)	2,969,367	2,788,057	(181,310)	-6.11%

Westchester County
Finance Department comparison of revenue 2017 budget vs. 2018 budget

dck 7/17/2017 & 7/24/ 2017 & 11/9/2017

	2017 budget	2018 budget	variance
subpoenas	100	50	(50)
recovery of miscellaneous expense	8,000	8,000	-
service fee (2% statutory fee Court & Trust)	50,000	45,000	(5,000)
E-Bay sales	15,000	30,000	15,000
other charges:			
Financial services to sewer	71,787	-	(71,787)
Financial services to water	6,263	-	(6,263)
Financial services to refuse	32,581	-	(32,581)
Financial services to airport	11,404	12,000	596
Ban sale	-	-	-
Bond sale	200,000	250,000	50,000
Mass Mutual reimbursement for administrative services by County on deferred comp plan	225,000	220,000	(5,000)
Financial services to internal service funds and County agencies			
internal service funds			
ida	714,115	742,291	28,176
LDC for non profit entities (new entity formed in 2012)	35,000	35,000	-
wtasc	20,000	20,000	-
Corrections department	35,000	35,000	-
workers comp	50,000	50,000	-
legal charges outbilled to internal service fund & tax cert. reserve	60,698	138,088	77,390
other	336,000	314,000	(22,000)
total other charges	13,400	13,400	-
security bail	1,811,248	1,829,779	18,531
fees from traffic tickets & surcharges	10,000	25,000	15,000
auction of used vehicles	30,000	35,000	5,000
sale of scrap	325,000	375,000	50,000
other miscellaneous	1,000	1,000	-
	500	500	-
	2,250,848	2,349,329	98,481
RECAP:			
unit 1000	1,909,348	1,942,829	33,481
unit 2000	341,500	406,500	65,000
	2,250,848	2,349,329	98,481