



**WESTCHESTER COUNTY**

**FIRST QUARTER UPDATE FOR  
FISCAL YEAR 2023**

**GEORGE LATIMER**  
COUNTY EXECUTIVE

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

**MAY 15, 2023**

Westchester  
gov.com



George Latimer  
County Executive

Lawrence C. Soule  
Budget Director

May 15, 2023

Westchester County Board of Legislators  
800 Michaelian Office Building  
148 Martine Avenue  
White Plains, NY 10601

Honorable Members:

The following first quarter financial report provides an annualized forecast for the twelve months ending December 31, 2023, based on actual results through March 31, 2023.

The Department of Budget projects a \$7.2 million gap in the general fund balance for the 2023 fiscal year at this time. Inclusive in this projection are certain impacts in the enacted New York State 2023-24 budget. Lower than anticipated economically driven revenues as well as changes in the State budget drive an overall \$7.0 million downward revision to general fund revenues from modified appropriations.

It should be noted that many uncertainties in the economy remain. Inflation remains well above the Fed's long term target of 2%, therefore higher interest rates can be expected for the remainder of the year. Housing activity remains down due to lowered inventories and higher mortgage rates. It is anticipated that higher interest rates will continue to put downward pressure on economic activities as reflected in our sales and use tax collections.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lawrence C. Soule".

Lawrence C. Soule  
Budget Director

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# INTRODUCTION

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## INTRODUCTION

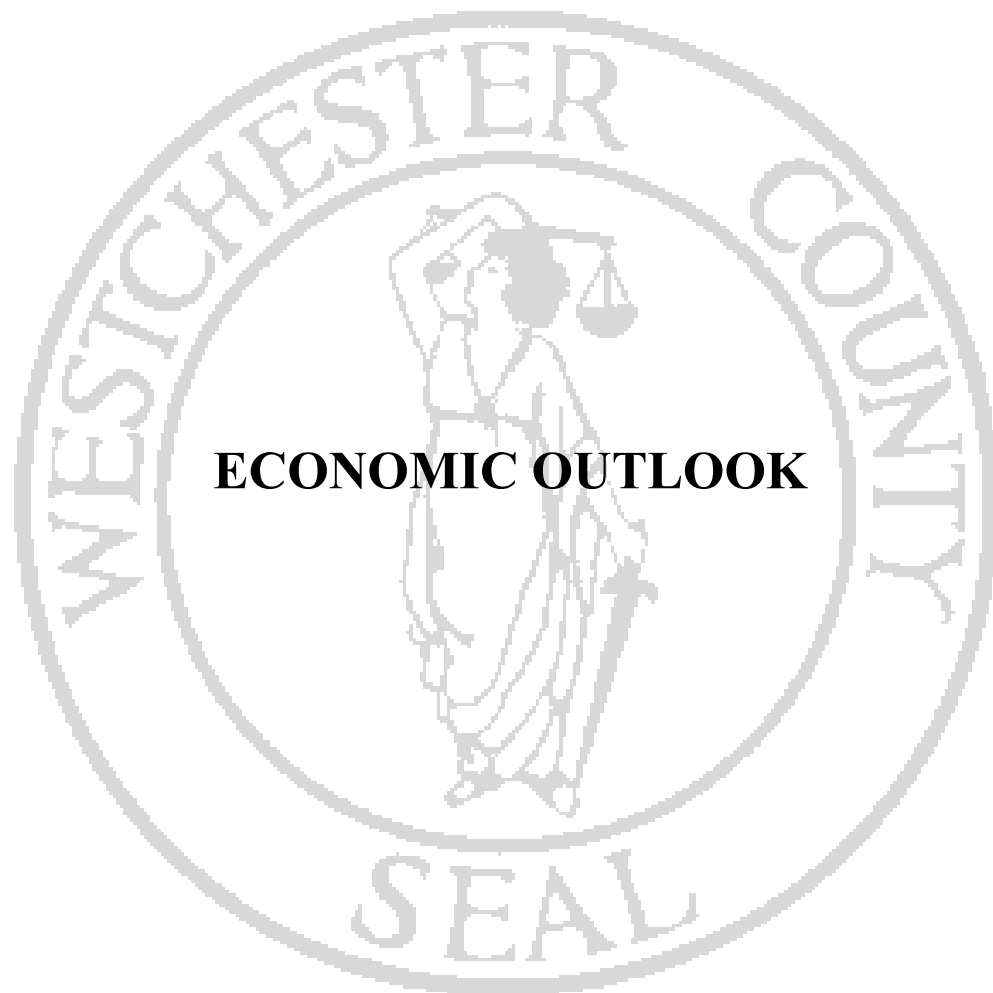
This document presents the First Quarter (Q1) Update for Fiscal Year 2023 (FY23). The Department of Budget (DOB) will also release a Second Quarter Update in August, and a Third Quarter Update in conjunction with the Executive's 2024 Proposed Budget in November. The County operates on a calendar fiscal year, and all projections are shown fully annualized based on information currently available.

The Q1 Update presents financial data in five columns:

1. The budget as originally Adopted in December of 2022 (2023 Adopted)
2. The current budget as modified by rolled encumbrances, amendments, and transfers (2023 Modified)
3. Expenditures and revenues posted to the County's general ledger as of March 31, 2023 (YTD Mar 31)
4. DOB's fully annualized projections (2023 Projected)
5. DOB's projections (4) less the current modified budget (2) (Proj. less Modified)

The 'YTD Mar 31' data is required to be presented by local law 7 of 2014, and is a snapshot of the transactions posted to the County's general ledger through March 31, 2023. These figures are not audited. Readers are cautioned from drawing conclusions based on the 'YTD Mar 31' data due to the timing of transactions, and the seasonal nature of certain expenditures and revenues.

Since many factors may materially affect the fiscal and economic conditions of the County, the forecasts, projections, and estimates contained in this document should not be regarded as a representation that such forecasts, projections, and estimates will occur. Statements regarding future outcomes contained herein are based on the County's expectations and are necessarily dependent upon assumptions, estimates, and data that it believes are reasonable as of the date made but that may be incorrect, incomplete or imprecise, or not reflective of actual results. Forecasts, projections and estimates are not intended as representations of fact or guarantees of results.



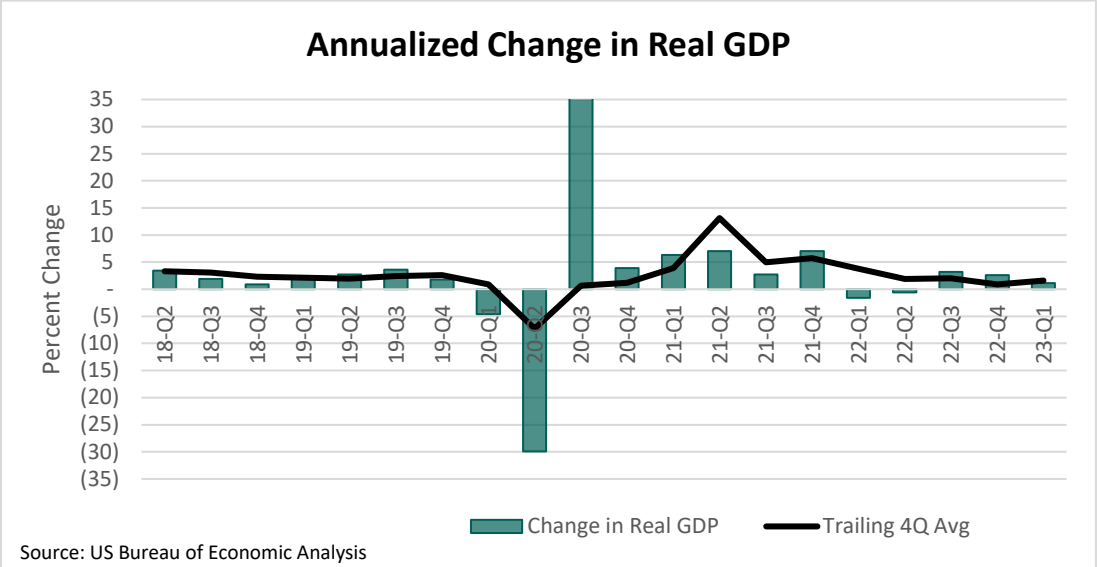
**ECONOMIC OUTLOOK**

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GROSS DOMESTIC PRODUCT (GDP)

The COVID-19 pandemic caused an unprecedented economic disturbance during 2020. After consistent economic growth, the US saw the largest quarterly contraction since World War II of over 31 percent during the second quarter of 2020. The US economy rebounded sharply in the third quarter, with economic output increasing by 33 percent. GDP is now starting to show signs of a slowdown, a direct result of rising interest rates implemented by the Federal Open Market Committee (FOMC).



The US economy grew by an annualized 1.1% during the first quarter of 2023. This was lower than forecast expectations of approximately 1.9%. While consumer spending was up 3.7%, business equipment investments were down 7.3%. Change in private inventories, which is a measure of the value change in the physical volume of inventories, declined by \$1.6 billion in the first quarter. This marks the first reduction in inventories since the fourth quarter of 2021, compared to an increase of \$136.5 billion in the fourth quarter of 2022.

In March, the Federal Open Market Committee (FOMC) projected real GDP growth of 0.4% for 2023, and 1.2% for 2024. Although target goals remain at 2% over the long term, rising interest rates as a mechanism to keep inflationary pressures under control have contributed to the slowdown. As illustrated on the next page, the FOMC raised the federal funds target seven times in 2022, and an additional three times in 2023, to a current rate of 5.00% to 5.25%. Although the FOMC has suggested pausing interest rate hikes for the remainder of the year, a determination will ultimately be made based on market driven data in the coming weeks and months.

## ECONOMIC OUTLOOK

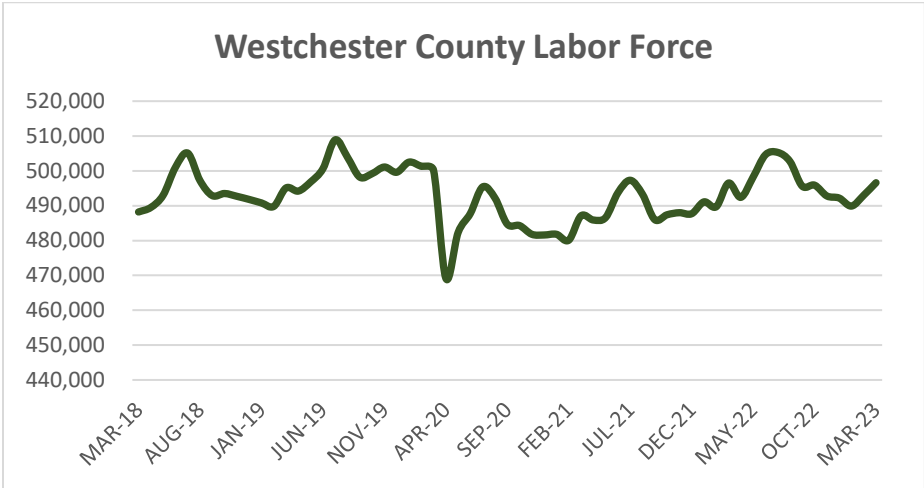
FOMC MEETING DATE	CHANGE IN BASIS POINTS	TARGET RATE
March 17, 2022	25	0.25% to 0.50%
May 5, 2022	50	0.75% to 1.00%
June 16, 2022	75	1.50% to 1.75%
July 27, 2022	75	2.25% to 2.50%
September 21, 2022	75	3.00% to 3.25%
November 2, 2022	75	3.75% to 4.00%
December 14, 2022	50	4.25% to 4.50%
February 1, 2023	25	4.50% to 4.75%
March 2, 2023	25	4.75% to 5.00%
May 3, 2023	25	5.00% to 5.25%

### EMPLOYMENT / UNEMPLOYMENT

The labor market recovery since the pandemic induced recession has been strong, with all areas of the State outside of NYC achieving unemployment rates suggesting full employment being reached. The national unemployment rate for March stood at 3.5 percent, falling 0.1 percentage points from the March 2022 figure of 3.6 percent.

MARCH UNEMPLOYMENT WITHIN NEW YORK STATE				
YEAR	NYC	WESTCHESTER	LONG ISLAND	54 REMAINING
2014	7.8%	5.6%	5.7%	6.8%
2015	5.8%	4.8%	4.8%	5.8%
2016	5.2%	4.3%	4.3%	5.2%
2017	4.4%	4.3%	4.2%	5.1%
2018	4.2%	4.2%	4.1%	5.1%
2019	4.1%	3.6%	3.5%	4.3%
2020	5.3%	4.6%	4.4%	5.4%
2021	11.3%	5.9%	5.7%	6.2%
2022	6.3%	3.3%	3.2%	3.7%
2023	5.2%	2.9%	2.9%	3.4%

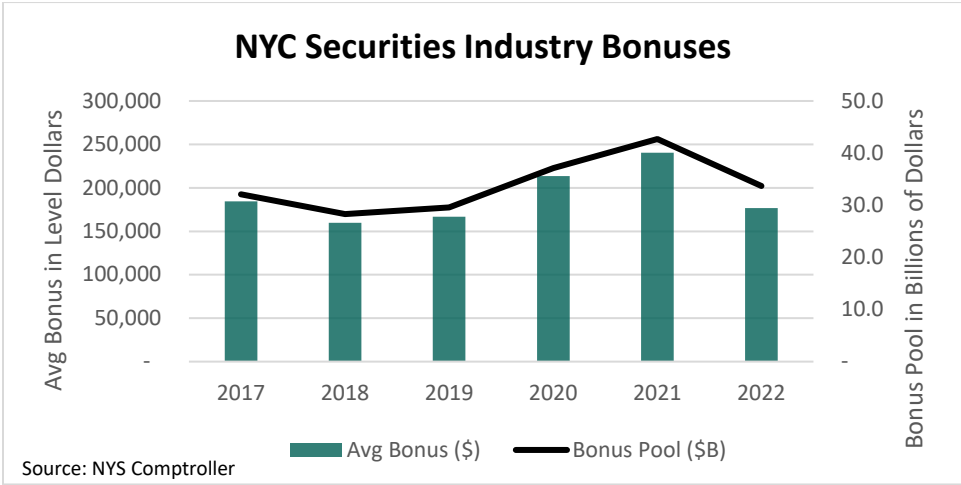
The table above shows the March unemployment rates within New York State for the past decade. Westchester County unemployment dropped to a decade low of 2.9%, while New York City still has not reached a pre-pandemic low of 4.1%. Employment data remains a key factor in the FOMC's decision on the federal funds rate, as a resilient labor market can indicate inflationary pressures are still not at bay.



The above chart illustrates Westchester County’s labor force for the past five years. The labor force is comprised of people currently working or those actively looking for work. In March, the County’s labor remained basically flat from one year ago. Unemployment dropped by approximately 0.4% during the same period, indicating a tight labor market within Westchester.

**FINANCIAL SERVICES SECTOR**

The financial services sector is a key economic driver within the New York City Metropolitan Area (NYC Metro). Due to the heavy reliance on the financial services sector, the NYC Metro is disproportionately affected by swings in financial markets. The securities industry sub-sector is particularly affected due to the performance based nature of their compensation.

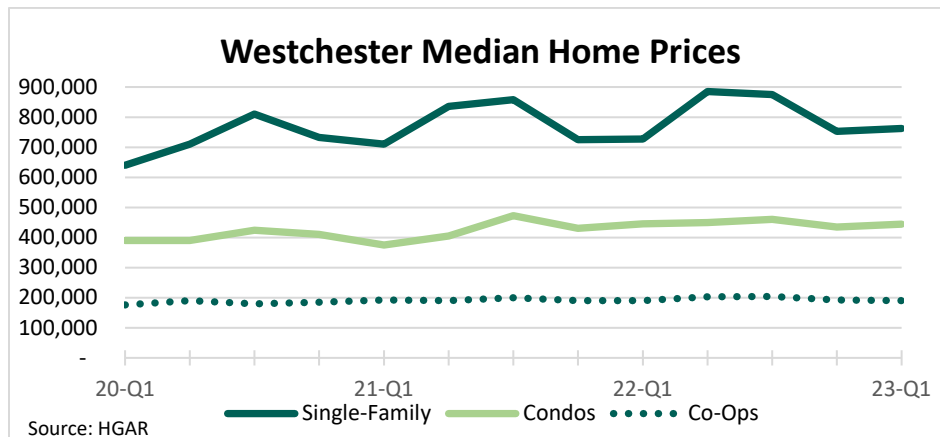


Securities industry bonuses were down 26% over the prior year to an average of \$176,700, marking the first decline since 2018. According to the NYS comptroller, the reduction in the bonus pool will lead to \$457 million less in collections for state income tax revenues. Due to the temporary nature of the equity market disruption caused by COVID-19, securities industry sub-sector compensation saw considerable growth in 2020 and 2021, which are now resorting to pre-pandemic levels.

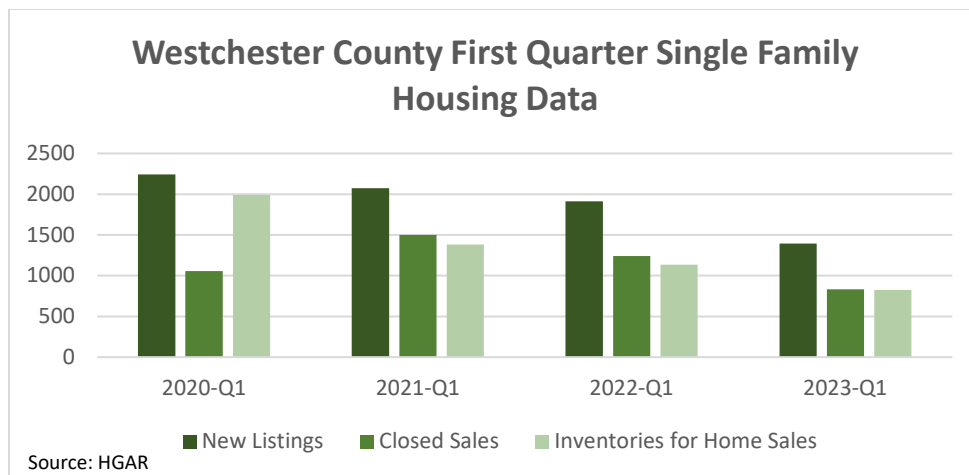
# ECONOMIC OUTLOOK

## HOUSING

After an extended period of price stability, prices within the County saw significant increases during the COVID-19 pandemic. The median prices for each type of home reached post-Great Recession highs during the second and third quarter of 2022. Home prices are starting to decline due to rising mortgage rates as a direct result of the FOMC raising the federal funds rate. Single-family home prices peaked at a median price of \$885,000 in the second quarter last year, and has since come down to \$762,500 in the latest March reading. Condominium and cooperative housing remain somewhat flat from one year ago, with a median price of \$444,000 and \$190,000 respectively.

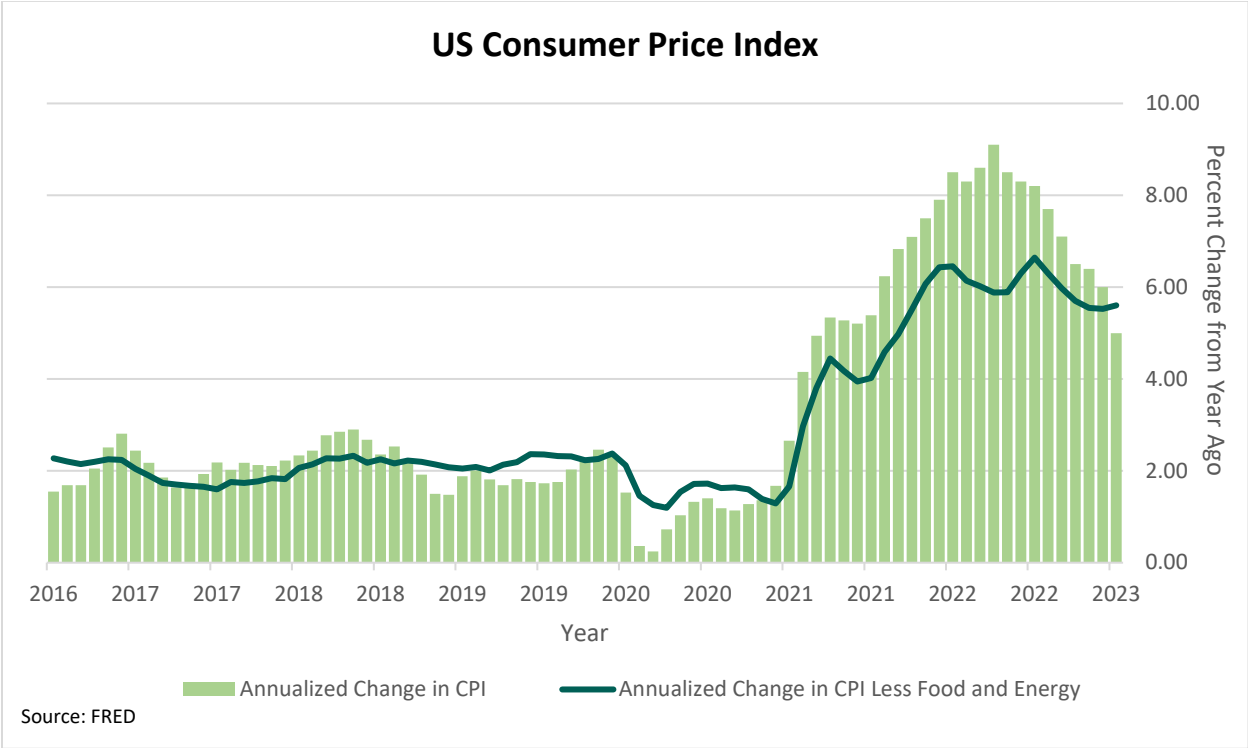


While increased mortgage rates tend to pull residential prices down, the lack of inventory in Westchester County have kept home prices relatively high. Inventories of single family homes for sale declined by 313 units in March of 2023, or 27.6% from the same period last year. Single family closed sales were down 33.1%, while new listings were down 27.1% as illustrated below.

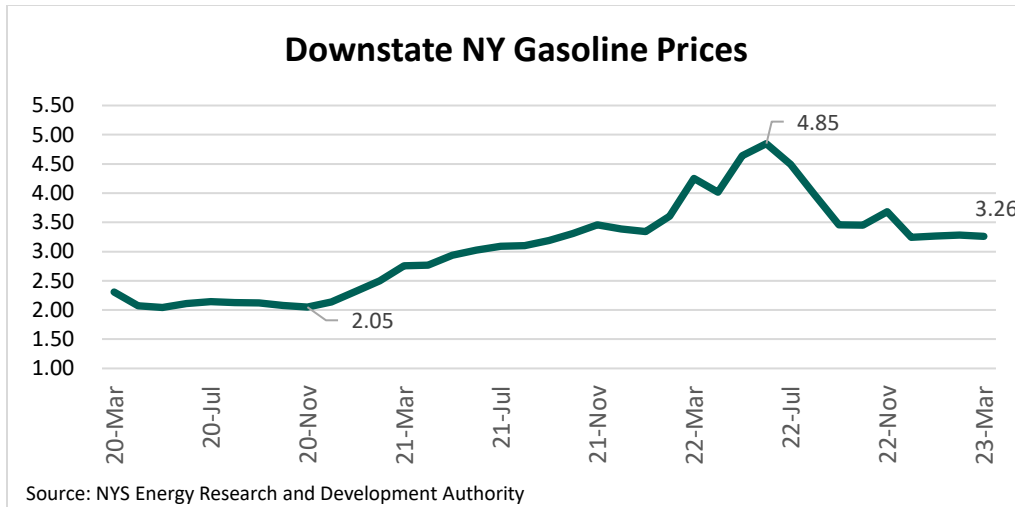


INFLATION AND PRICES

The inflationary effects of the 2017 Tax Cuts and Jobs Act, the several COVID stimulus bills, expansionary monetary policy by the Federal Reserve, COVID induced supply disruptions, and geopolitical instability have all been major contributors to the rise in inflation.



The US consumer price index was up 5.0% in March 2023 from one year ago. Although inflation is still showing signs of rising, this was the smallest percent increase since May 2021. Core CPI, which excludes food and energy, was up 5.6% on an annualized basis. Food prices were up 8.5% from one year ago, while energy prices were down 6.4% during that same period. Shelter, one of the largest components of CPI, was up 8.2% in March 2023 over the trailing 12 months.



The latest reading of average gasoline prices in downstate New York came in at \$3.26, representing a 23.4% decline from one year ago. Although gas prices have come down since their peak of \$4.85 in June of 2022, ongoing supply concerns may keep prices elevated for the remainder of the year. On April 2<sup>nd</sup>, the Organization of Petroleum Exporting Countries (OPEC+) announced a reduction in output, cutting production by 1.16 million barrels per day. This is in addition to the 2 million barrels per day cut that OPEC+ announced last October, bringing the total reduction to 3.66 million barrels per day. OPEC+ reductions have a direct impact on prices at the pump in the United States as oil is traded on a global market.

ECONOMIC RISKS TO THE FINANCIAL PLAN

The current forecast represents a moderate to negative economic outlook as compared to the prevailing projections utilized to build the County’s 2023 Budget as adopted in December 2022. The destabilization of economic activity caused by COVID led to the injection of federal dollars through multiple stimulus bills. This contributed to inflation readings beyond the annualized 2% goal and remains a concern for the overall economy. These rate increases as well as rising inflation have also contributed to a recent downturn in the financial sector, specifically banking. As of now there have been three major banks in the United States that have failed, totaling assets of approximately \$548.5 billion. While rising interest rates should reduce inflationary pressures, they translate directly into increased debt service costs for the County, and indirectly affect County revenues by slowing overall economic growth.



**FY 2023  
FIRST QUARTER PROJECTIONS**

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## 2023 FIRST QUARTER PROJECTIONS

### GENERAL FUND FORECAST

On December 12, 2022, the County adopted a General Fund Operating Budget in the amount of \$2.370 billion for Fiscal Year 2023 (CFY23). This section will present the Department of Budget's (DOB) First Quarter (Q1) Projections for Fiscal Year 2023.

The 2023 Budget has been modified upward by \$21.0 million to allow for the expenditure of funds in CFY23 for items that were contracted for during CFY22. This amount is higher than usual due to ongoing supply chain delays for items ordered in 2022. DOB does not expect this full amount of expenditures to roll from CFY23 to CFY24. This anticipation is reflected in the Q1 expense projections.

<b>GENERAL FUND PROJECTIONS</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
<b>REVENUES</b>					
Tax Levy on Real Property	542,196	542,196	-	542,196	-
Sales and Use Tax	912,880	912,880	101,653	902,000	(10,880)
Federal and State Aid	590,892	590,892	14,559	600,278	9,386
Departmental Income	152,064	152,064	24,413	149,842	(2,222)
Other Revenues	171,657	171,657	75,709	168,399	(3,258)
<b>Sub-Total</b>	<b>2,369,690</b>	<b>2,369,690</b>	<b>216,334</b>	<b>2,362,716</b>	<b>(6,974)</b>
Use of General Fund Balance	-	21,008	-	-	(21,008)
<b>TOTAL</b>	<b>2,369,690</b>	<b>2,390,698</b>	<b>216,334</b>	<b>2,362,716</b>	<b>(27,982)</b>
<b>NET EXPENDITURES</b>					
General Government and Support	102,670	113,820	(3,414)	101,975	(11,845)
Home and Community Services	670,092	670,655	(5,126)	667,022	(3,634)
Health Services	253,622	255,668	88,042	250,275	(5,392)
Education	25,000	25,000	14,583	25,000	-
Public Safety, Correction, and Courts	327,413	331,218	79,064	338,305	7,087
Roads, Transportation, and Parks	292,156	295,473	51,142	291,180	(4,292)
Miscellaneous and Fixed	698,736	698,865	135,790	696,156	(2,708)
<b>TOTAL</b>	<b>2,369,690</b>	<b>2,390,698</b>	<b>360,081</b>	<b>2,369,914</b>	<b>(20,784)</b>
<b>GENERAL FUND (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(143,747)</b>	<b>(7,198)</b>	<b>(7,198)</b>

As of the first quarter, DOB projects a general fund operating gap of \$7.2 million. Available resources are decreased by \$28.0 million from the modified budget as a result of revenues being projected below modified budget targets by \$7.0 million, and the \$21.0 million of appropriated fund balance included in the modified budget for rolled encumbrances being excluded from the projection. These resource decreases are offset by lower projected expenditures in the amount of \$20.8 million below modified appropriations.

## 2023 FIRST QUARTER PROJECTIONS

The major variance components of the \$7.2 million projected operating gap are highlighted in the table below:

<b>Q1 PROJECTED GENERAL FUND VARIANCE ANALYSIS</b>	
Thousands of Dollars	
	<b>Variance to Modified</b>
<b>STARTING BUDGET (GAP) / SURPLUS</b>	<b>-</b>
<b>UNFAVORABLE</b>	
Sales & Use Tax (net)	(8,300)
Office of Assigned Counsel 18-B (net)	(5,460)
Mortgage Recording Tax	(3,258)
Transportation Departmental Income	(2,391)
<b>Sub-Total</b>	<b>(19,409)</b>
<b>FAVORABLE</b>	
State Transportation Operating Assistance (STOA)	5,570
Mental Health Opioid Savings (net)	4,879
Salary Savings (net)	3,671
<b>Sub-Total</b>	<b>14,121</b>
<b>Other Adjustments (net)</b>	<b>(1,910)</b>
<b>PROJECTED Q1 (GAP) / SURPLUS</b>	<b>(7,198)</b>

Few major unfavorable adjustments are included in the projection as of the first quarter. The economically driven sales and use, and mortgage recording taxes have been revised downward \$8.3 million and \$5.5 million respectively. Both of these revisions are based on the levels of economic activity that have been seen year to date. Contractual expenditures within the Office of Assigned Counsel have increased due to rate increases for 18B attorneys enacted in the NYS 2023-24 budget. Transportation's departmental has been revised down primarily due to MetroCard projection reductions.

Major favorable adjustments include a reduction in the County share of bus operations primarily as a result of additional state transportation operating assistance being included in the aforementioned enacted 2023-24 NYS Budget. The transfer of opioid contractual services from the operating budget into a trust is an additional major variance. Lastly salary savings across departments nets an additional \$3.7 million.

### GENERAL FUND OPERATIONS AND UNRESTRICTED FUND BALANCE

## 2023 FIRST QUARTER PROJECTIONS

Below is a summary of the preliminary, and unaudited, estimated general fund operations for 2022, and the projected general fund operations for 2023. General fund operations resulted in an estimated \$112.6 million surplus for 2022. After adjusting for reclassifications, the general fund unrestricted balance increased by \$117.6 million to an estimated \$500.1 million as of the end of 2022.

<b>PROJECTED UNRESTRICTED GENERAL FUND BALANCE</b>		
Thousands of Dollars		
	<u>2022 Est.</u>	<u>2023 Proj.</u>
<b>UNRESTRICTED FUND BALANCE JAN 1st</b>	<b>382,531</b>	<b>500,137</b>
Revenues	2,328,228	2,360,883
Other Sources		1,833
<b>REVENUES</b>	<b>2,328,228</b>	<b>2,362,716</b>
Gross Expenditures	2,334,915	2,502,640
Inter-Departmental Revenues	(119,316)	(132,726)
<b>NET EXPENDITURES</b>	<b>2,215,599</b>	<b>2,369,914</b>
<b>OPERATING (GAP) / SURPLUS</b>	<b>112,630</b>	<b>(7,198)</b>
Fund Balance Reclassifications	4,977	(5,117)
<b>UNRESTRICTED FUND BALANCE DEC 31st</b>	<b>500,137</b>	<b>487,823</b>
As a % of Net Expenditures	22.57%	20.58%

As previously mentioned, DOB is projecting a \$7.2 million operating gap for 2023. Reclassification of fund balance between restricted and unrestricted categories for pension pre-payments decreases the operations surplus by \$5.1 million. DOB anticipates unrestricted fund balance to approximate 21 percent of operations at the end of 2023.

### GENERAL FUND REVENUES

## 2023 FIRST QUARTER PROJECTIONS

The general fund revenue projection has been revised downward by \$7.0 million from the modified budget to \$2.363 billion. The sales and use tax target has been decreased by \$10.8 million, and mortgage recording tax collections by \$3.3 million as mentioned prior in the variance analysis table. Federal aid revenues have been decreased by \$1.0 million due to lower expenditure projections for personal services and caseloads within the department of Social Services. Departmental income is also down mostly due to lower bus fare collections within the Department of Transportation.

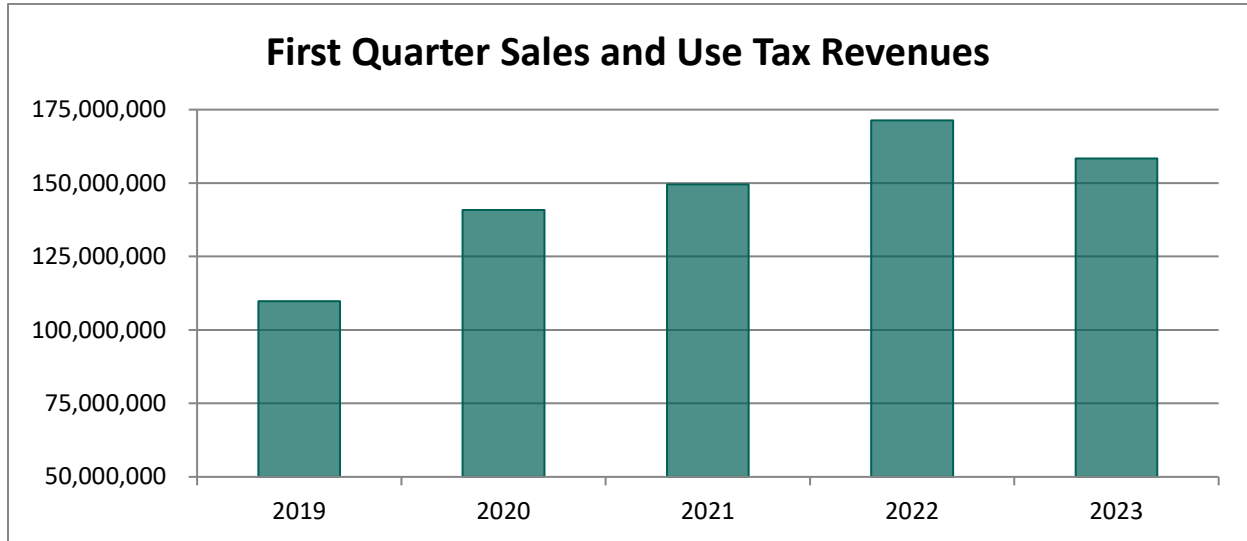
These projected decreases are offset by a \$10.4 million increase in State Aid and Agency revenues. The State Aid increase is primarily due to increased state transportation operating aid and offsetting revenue for rate increases for 18B attorneys, both a result of the enacted 2023-24 State Budget. Please see the State Aid summary for further detail. The \$1.8 million of agency funds is comprised of \$1.5 million additional ARPA funding for a Federally Qualified Health Center (FQHC) contract and \$0.3 million for the quarantined housing assistance program (QHAP) within the department of Social Services.

GENERAL FUND REVENUE SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Tax Levy on Real Property	542,196	542,196	-	542,196	-
Payments in Lieu of Taxes	8,646	8,646	857	8,646	-
Sales and Use Tax	912,880	912,880	101,653	902,000	(10,880)
Mortgage Recording Tax	24,658	24,658	2,151	21,400	(3,258)
Auto Use Tax (DMV Registrations)	17,029	17,029	2,513	17,029	-
Hotel Occupancy Tax	6,370	6,370	1,276	6,370	-
State Aid	313,355	313,355	14,484	321,954	8,599
Federal Aid	209,146	209,146	61,758	208,130	(1,017)
Agency Revenue	68,391	68,391	75	70,195	1,804
Departmental Income	152,064	152,064	24,413	149,842	(2,222)
Capital Revenues	-	-	-	-	-
Other Revenues	114,954	114,954	7,154	114,954	-
<b>Sub-Total</b>	<b>2,369,690</b>	<b>2,369,690</b>	<b>216,334</b>	<b>2,362,716</b>	<b>(6,974)</b>
Use / (Deposit) of General Fund Balance	-	21,008	-	-	(21,008)
<b>TOTAL</b>	<b>2,369,690</b>	<b>2,390,698</b>	<b>216,334</b>	<b>2,362,716</b>	<b>(27,982)</b>

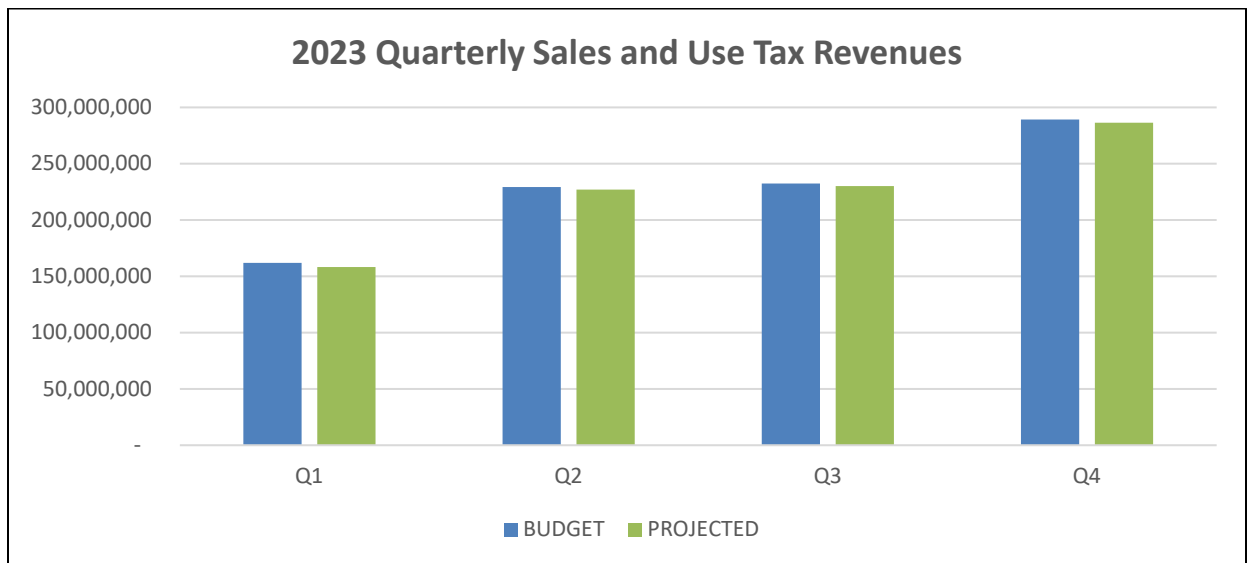
### NON-PROPERTY TAXES

Sales and use tax is the largest general fund revenue source, and is levied on most goods and services purchased within the County. The County imposes a 1.5 percent tax within the Cities of Mount Vernon, New Rochelle, White Plains, and Yonkers; and a 4.0 percent tax in the remainder of the County which is shared with the other municipalities and school districts. The NYS Department of Taxation and Finance collects the tax on behalf of the County and remits the collections to the County each month.

The County also imposes a mortgage recording tax administered by the County Clerk, an auto use tax administered by the NYS Department of Motor Vehicles, and a room occupancy tax remitted directly to the County Department of Finance.



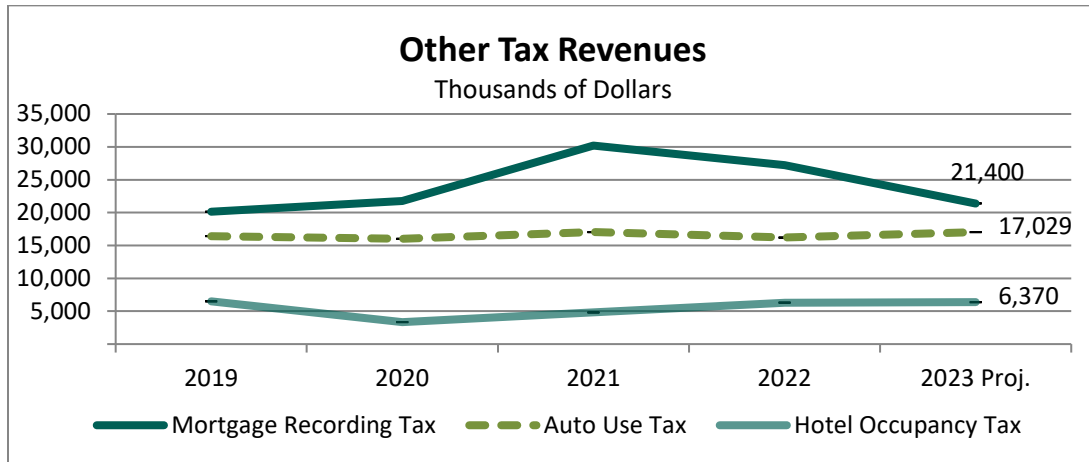
First quarter sales and use tax revenues declined by 7.6% over the prior year to \$158.3 million. This was mainly due to the County’s suspension of sales tax collections for home energy costs during the months of January and February.



County DOB has decreased its sales and use tax forecast by \$10.9 million from the Adopted Budget target based on a slight adjustment to the 2023 projected growth. The new target of \$902.0 million represents a 1.3% increase in collections from 2022 results. This upward revision results in lower distribution payments to the municipalities and school districts of \$2.6 million.

## 2023 FIRST QUARTER PROJECTIONS

The mortgage tax projection has been decreased \$3.3 million on lower activity, while auto use and room occupancy tax have been maintained at the targets included in the budget as originally adopted.



### FEDERAL AND STATE AID

Comprising approximately one-quarter of general fund revenues, federal and state aid are the County's third largest revenue source after real property and sales and use taxes. The Departments of Social Services (DSS), Health (DOH), and Transportation (DOT) receive approximately 90% of the County's federal and state aid.

<b>GENERAL FUND FEDERAL AID SUMMARY</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Planning	279	279	-	279	-
Emergency Services	363	363	10	363	-
Social Services	172,530	172,530	60,554	171,662	(868)
Community Mental Health	913	913	800	913	0
Department Of Health	-	-	21	-	-
Labs and Research	-	-	25	-	-
Human Rights Commission	240	240	-	251	11
Correction	457	457	303	457	-
District Attorney	50	50	-	50	-
Public Safety Services	171	171	44	171	-
Transportation	34,144	34,144	-	33,984	(160)
<b>TOTAL</b>	<b>209,146</b>	<b>209,146</b>	<b>61,758</b>	<b>208,130</b>	<b>(1,017)</b>

DOB projects a decrease in federal aid of \$1.0 million (0.5%) below modified budget targets. This is primarily due to the re-estimation of personal service reimbursement and projected lower caseloads within the department of Social Services.

## 2023 FIRST QUARTER PROJECTIONS

Overall, state aid projections are projected \$8.6 million (2.7%) above modified budget targets. Departments with changes in their state aid projection are highlighted in the table below:

<b>GENERAL FUND STATE AID SUMMARY</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Social Services	98,747	98,747	14,431	96,419	(2,328)
Community Mental Health	2,742	2,742	34	1,453	(1,289)
Health	78,377	78,377	-	79,558	1,181
Office of Assigned Counsel	1,540	1,540	-	7,000	5,460
Transportation	87,196	87,196	-	92,767	5,570
Other	44,752	44,752	19	44,757	5
<b>TOTAL</b>	<b>313,355</b>	<b>313,355</b>	<b>14,484</b>	<b>321,954</b>	<b>8,599</b>

The state aid projection for Transportation has been increased by \$5.6 million for state transportation operating aid resulting from the enacted 2023-24 State Budget. The \$5.6 million increase for the Office of Assigned Counsel is also a result of the NYS budget, which is state offsetting revenue for the rate increase to 18B attorneys. The Health Department reflects an increase of \$1.2 million from the modified budget due to anticipated increases in expenses within the children with special needs program. The remaining departments with state revenue adjustments have been reduced due to lower than anticipated expenses.

### DEPARTMENTAL REVENUES

Most county departments collect departmental income. This income is generally derived in one of two ways: (1) the department charges for services provided to other governmental entities not within the general fund, or (2) the department charges for services provided to the public in the form of rent or user fees. Overall, a downward revision of \$2.2 million (1.5%) in departmental income is projected in the Q1 Update. Departments with changes in their departmental revenue projection are highlighted in the table below:

<b>GENERAL FUND DEPARTMENTAL REVENUE</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Health	12,375	12,375	1,440	12,644	269
Public Safety Services	16,986	16,986	1,285	16,886	(100)
Transportation	26,691	26,691	5,098	24,300	(2,391)
Other	96,012	96,012	16,590	96,387	-
<b>TOTAL</b>	<b>152,064</b>	<b>152,064</b>	<b>24,413</b>	<b>150,217</b>	<b>(2,222)</b>

The only significant departmental revenue adjustment at this time is a reduction in bus fare collections primarily due to changes in ridership projections.

## 2023 FIRST QUARTER PROJECTIONS

### GENERAL FUND EXPENDITURES

As of the end of the 1<sup>st</sup> quarter, general fund net expenditures are projected \$20.8 million below modified appropriations. In the personal service categories, additional vacancy savings are offset by net increases in hourly and overtime wages. Supply chain related delays are still ongoing, resulting in savings on equipment purchases of \$2.8 million. Contractual expense projections have been lowered by \$21.8 million, which net includes the rolling of ARPA funds to allow for the expenditure of funds in FY 23 that were contracted in FY22. Materials and supplies were also lowered by \$1.0 million from the modified appropriations. Caseloads for social services relief programs are below budgeted levels, resulting in projected expenditure savings of \$2.1 million.

GENERAL FUND EXPENDITURE SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	409,016	409,016	96,046	404,745	(4,271)
Other Personal Service	344,594	344,594	84,075	344,671	77
Equipment	7,677	10,537	755	7,726	(2,811)
Materials and Supplies	49,996	51,088	7,564	50,080	(1,008)
Contractual Expenses	1,064,911	1,081,857	222,293	1,071,071	(10,786)
Social Services Relief	503,294	503,399	(50,502)	501,304	(2,095)
Inter-Departmental Expense	123,044	123,049	61,533	123,044	(5)
<b>Gross Expenditures</b>	<b>2,502,533</b>	<b>2,523,541</b>	<b>421,764</b>	<b>2,502,640</b>	<b>(20,901)</b>
Inter-Departmental Revenue	(132,843)	(132,843)	(61,683)	(132,726)	117
<b>NET EXPENDITURES</b>	<b>2,369,690</b>	<b>2,390,698</b>	<b>360,081</b>	<b>2,369,914</b>	<b>(20,784)</b>

### PERSONAL SERVICE

Approximating one-third of the general fund budget, personal service expenses are the largest single County expense. Below is a table summarizing the contracts of the County's eight unionized bargaining units.

LABOR CONTRACT SUMMARY					
	CONTRACT EXPIRATION	NEGOTIATED BASE SALARY INCREASES			
		2020	2021	2022	2023
Civil Service Employees Assoc.	12/31/2027	2.25%	2.25%	2.00%	2.75%
New York State Nurses Assoc.	12/31/2026	3.00%	2.50%	2.00%	2.50%
International Brotherhood of Teamsters	12/31/2025	3.00%	2.00%	2.00%	2.50%
Police Benevolent Assoc.	12/31/2023	3.00%	2.00%	2.00%	3.00%
Superior Officers Police Benevolent Assoc.	12/31/2023	3.00%	2.00	2.00	3.00%
District Attorney Criminal Investigators	12/31/2019	TBD	TBD	TBD	TBD
Correction Officers Benevolent Assoc.	12/31/2019	TBD	TBD	TBD	TBD
Correction Superior Officer Assoc.	12/31/2019	TBD	TBD	TBD	TBD



## 2023 FIRST QUARTER PROJECTIONS

DOB now projects salary expenses \$4.3 million (1.0%) below modified appropriations. The largest driver of this reduction are vacancies within the departments of social services and human resources. Please see Appendix A for more detail on these adjustments.

Departments with changes in their salary projection are shown in the table below:

<b>GENERAL FUND SALARY SUMMARY</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Human Resources	4,717	4,717	1,080	4,173	(545)
Budget	1,996	1,996	372	1,876	(120)
Finance	4,690	4,690	1,052	4,540	(150)
Information Technology	16,443	16,443	3,850	16,150	(293)
Social Services	79,964	79,964	19,655	78,464	(1,500)
Community Mental Health	4,875	4,875	836	4,699	(175)
Health	18,776	18,776	4,225	18,476	(300)
Labs and Research	8,985	8,985	2,230	8,905	(80)
Human Rights Commission	902	902	182	854	(48)
Tax Commission	209	209	57	275	66
District Attorney	28,469	28,469	6,833	28,369	(100)
Probation	18,218	18,218	4,330	17,918	(300)
Parks, Recreation, and Conservation	18,681	18,681	4,993	18,481	(200)
Transportation	2,071	2,071	488	1,984	(87)
Public Works	17,863	17,863	4,360	17,424	(439)
Miscellaneous Budgets	-	-	-	-	-
Other	182,157	182,157	41,504	182,157	-
<b>TOTAL</b>	<b>409,016</b>	<b>409,016</b>	<b>96,046</b>	<b>404,745</b>	<b>(4,271)</b>

## 2023 FIRST QUARTER PROJECTIONS

Other personal service (OPS) expenditures are projected \$77,000 over modified appropriations. An increase in overtime and differential pay is partially offset with a projected decrease in hourly wages.

GENERAL FUND OTHER PERSONAL SERVICE SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Hourly Wages	11,829	11,829	1,860	11,712	(117)
Fees and Officers Pay	642	642	140	642	-
Overtime & Holiday	42,608	42,608	8,034	42,798	190
207-C Disability	3,957	3,957	902	3,957	-
Shift and Detective Differentials	5,735	5,735	1,367	5,739	4
Pension	81,185	81,185	20,459	81,185	-
Social Security and Medicare	33,102	33,102	8,244	33,102	-
Healthcare	157,637	157,637	42,120	157,637	-
MCTD Mobility Tax	1,722	1,722	304	1,722	-
Benefit Fund	5,769	5,769	644	5,769	-
Unemployment Insurance	409	409	1	409	-
<b>TOTAL</b>	<b>344,594</b>	<b>344,594</b>	<b>84,075</b>	<b>344,671</b>	<b>77</b>

## EQUIPMENT

Overall, DOB projects equipment expenditures \$2.8 million (26.7%) below modified budget appropriations. Departments with adjustments to their equipment expense projection are shown in the table below:

GENERAL FUND EQUIPMENT SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Board Of Legislators	28	30	0	28	(3)
Information Technology	239	399	3	239	(160)
Emergency Services	361	412	23	392	(20)
Health	77	118	-	77	(41)
Labs and Research	95	97	2	95	(2)
Correction	907	1,217	66	907	(310)
District Attorney	130	173	19	130	(42)
Public Safety Services	1,909	3,097	153	1,909	(1,189)
Probation	239	288	-	239	(49)
Parks, Recreation, and Conservation	505	554	171	505	(50)
Office of Assigned Counsel	9	27	1	9	(18)
Transportation	689	1,429	-	689	(739)
Public Works	1,949	2,138	301	1,949	(189)
Other	542	559	15	559	0
<b>TOTAL</b>	<b>7,677</b>	<b>10,537</b>	<b>755</b>	<b>7,726</b>	<b>(2,811)</b>

## 2023 FIRST QUARTER PROJECTIONS

Despite the savings projected against the modified budget, the projection remains \$49,000 above the budget as originally adopted due to the anticipated expenditure of items ordered in 2022 that were delayed due to ongoing supply chain delays.

### MATERIALS AND SUPPLIES

The materials and supplies expenditure class consists mostly of utilities as energy (\$29 million), and water (\$3 million) comprise 60% of the category. The remainder of the expenditure class consists of items such as postage, motor fuel, and office, laboratory, and facility repair supplies.

Overall, DOB projects materials and supplies expenditures \$1.0 million (2.0%) below modified budget appropriations. Below is a summary of the departments with adjustments to their materials and supplies expense projection in the Q1 Update:

<b>GENERAL FUND MATERIALS AND SUPPLIES SUMMARY</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Board Of Legislators	169	170	6	169	(1)
County Executive	72	76	5	72	(4)
Human Resources	38	40	7	38	(2)
Board Of Elections	2,755	2,841	84	2,755	(86)
Information Technology	320	375	50	320	(55)
Planning	95	96	1	95	(2)
Emergency Services	680	799	51	784	(15)
Social Services	768	796	111	768	(28)
Labs and Research	1,270	1,309	242	1,270	(40)
Correction	1,974	2,161	260	1,972	(189)
District Attorney	277	306	57	277	(30)
Public Safety Services	2,530	2,737	525	2,530	(208)
Probation	283	328	19	283	(45)
Parks, Recreation, and Conservation	9,985	10,008	1,535	9,963	(45)
Public Works	25,438	25,699	3,755	25,440	(258)
Other	3,346	3,347	859	3,346	(1)
<b>TOTAL</b>	<b>49,996</b>	<b>51,088</b>	<b>7,564</b>	<b>50,080</b>	<b>(1,008)</b>

The projected savings from the modified budget is mainly due to DOB's expectation that these expenditures will roll and take place in FY 2024.

## 2023 FIRST QUARTER PROJECTIONS

### CONTRACTUAL EXPENSES

The County utilizes outside vendors to provide a variety of services for both County operations and public services across nearly every department. In addition to service contracts, the County is contractually obligated to pay bond holders for the debt the County has issued in prior years, and statutorily mandated to distribute a share of the sales and use tax (SUT) to the non-city municipalities and school districts.

Overall, DOB projects contractual expenses \$10.8 million (1.0%) below modified appropriations.

Below is a summary of the departments with adjustments to their contractual expense projection in the Q1 Update:

GENERAL FUND CONTRACTUAL EXPENSES SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
11 County Executive	15,238	23,729	8,165	15,238	(8,491)
14 Board Of Elections	8,069	8,128	229	8,069	(59)
15 Finance	119	119	5	167	48
16 Information Technology	33,515	35,291	5,287	33,858	(1,433)
18 Law	3,058	3,512	993	3,057	(455)
19 Planning	11,679	11,685	0	11,679	(6)
20 Emergency Services	5,050	5,070	140	5,050	(20)
21 County Clerk	147	147	19	147	(0)
22 Social Services	24,606	24,913	4,198	24,606	(307)
25 Consumer Protection	59	181	5	178	(2)
26 Community Mental Health	12,976	13,248	(848)	7,080	(6,168)
27 Health	191,663	193,345	71,764	194,585	1,240
31 Labs and Research	1,260	1,268	85	1,290	22
33 Human Rights Commission	219	252	19	219	(33)
35 Correction	22,254	23,148	3,314	22,493	(655)
36 Tax Commission	4	4	1	124	120
37 District Attorney	3,048	3,080	209	3,048	(32)
38 Public Safety Services	4,380	4,903	780	4,380	(524)
39 Probation	26,256	26,338	3,685	26,256	(82)
42 Parks, Recreation, and Conservation	15,158	15,650	1,468	15,152	(498)
43 Office of Assigned Counsel	10,555	10,555	739	21,475	10,920
44 Transportation	201,871	201,999	40,235	201,973	(26)
46 Public Works	29,099	30,534	4,912	28,899	(1,634)
52 Miscellaneous Budgets	324,513	324,641	51,629	321,933	(2,708)
Other	120,117	120,118	25,261	120,117	(1)
<b>TOTAL</b>	<b>1,064,911</b>	<b>1,081,857</b>	<b>222,293</b>	<b>1,071,071</b>	<b>(10,786)</b>

Please see Appendix A for more detail.

SOCIAL SERVICES RELIEF

DOB projects an overall expense reduction of \$2.1 million (0.4%) from the modified budget within the social services relief appropriation. Caseloads are currently trending below budgeted levels.

GENERAL FUND SOCIAL SERVICES RELIEF SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Emerg Assist To Fam & Child - Non Homeless	7,076	7,076	732	7,076	(0)
Emerg Assist to Fam & Child - Foster Care	8,448	8,448	616	8,248	(200)
Emerg Assist to Adults	1,000	1,000	80	1,000	-
Old Age Assist - MA	4,808	4,809	623	4,771	(38)
Aid to Disabled - MA	-	-	-	-	-
Family Assistance - MA	-	-	17	-	-
Medicaid - Regular	198,171	198,171	46,139	198,171	-
Medicaid - Disproportionate Share	80,000	80,000	(114,071)	80,000	-
Temp Assist to Needy Families (TANF)	30,495	30,505	2,457	30,100	(405)
Safety Net	61,413	61,416	4,557	59,413	(2,003)
Child Welfare - Foster Care	22,656	22,657	40	22,406	(251)
Child Welfare - AO Services	3,299	3,299	361	3,199	(100)
Child Welfare - Independent Living	1,478	1,478	105	1,478	(0)
Child Welfare - Adoption Subsidies	17,018	17,018	2,358	17,018	-
Social Svcs Spec Items	375	459	(37)	375	(84)
Indirect Social Service	24,305	24,310	2,673	24,415	105
Day Care Subsidies	42,752	42,752	2,689	43,296	544
Emergency SS Relief	-	1	157	338	337
<b>TOTAL</b>	<b>503,294</b>	<b>503,399</b>	<b>(50,502)</b>	<b>501,304</b>	<b>(2,095)</b>

With the end of the eviction moratorium in 2022, DSS saw increases in caseloads in Q3 of that year. The 2023 budget assumes that the caseloads would continue to grow at a large rate, this has not been the case for many of the programs.

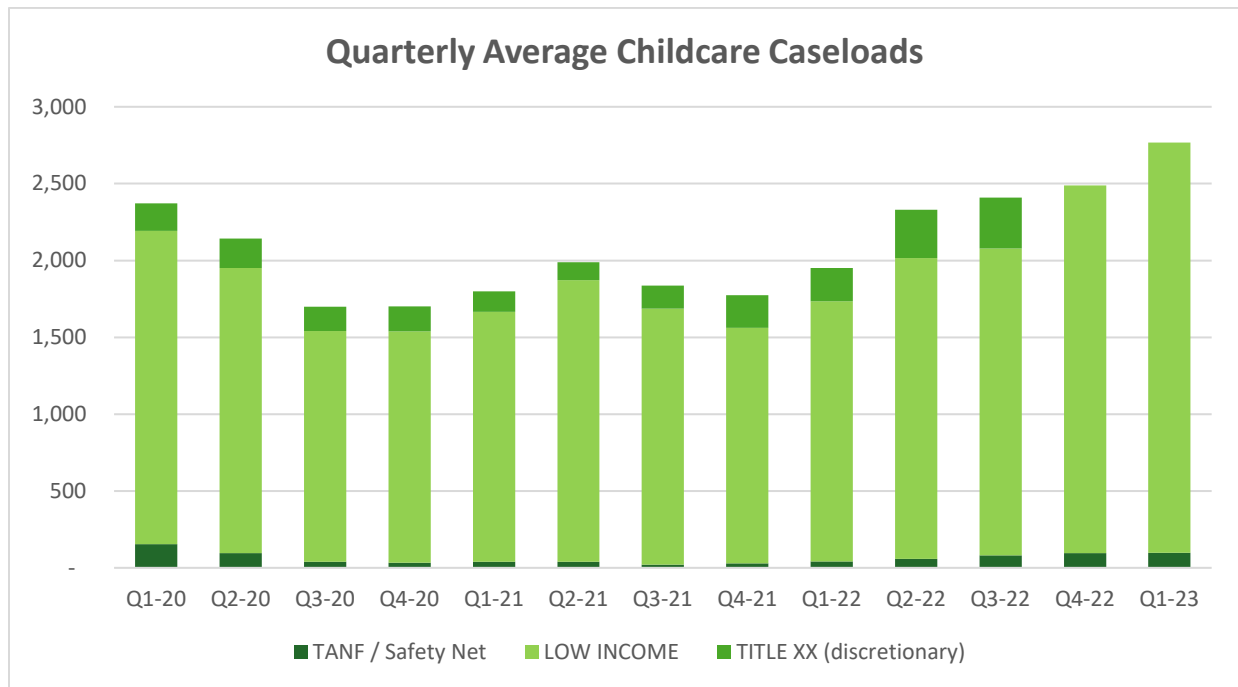
Daycare subsidies are now projected up \$544,000 due to a large increase in the number of children enrolled (see further discussion of childcare, following page).

Included in emergency relief are additional expenses associated with quarantining COVID infected individuals.

## 2023 FIRST QUARTER PROJECTIONS

### CHILDCARE SUBSIDIES

Effective January 2023, the County set the parent daycare contribution at 5 percent of income above the federal poverty level (FPL). This was a significant reduction in the parent share from the 2019 level of 27 percent. The decline in daycare caseloads caused by the COVID pandemic appears to have ended, with the average caseload over 2,400 children from a low of approximately 1,700 during the second half of 2020. An average of 2,768 children received childcare subsidies during the first quarter of 2023, an increase of 871 (31.5%) from the same period one year ago, and 279 (11.2%) from the prior quarter. In the summer of 2022 the FPL for low income was raised to 300% which eliminated the Title XX program.



Launched in early April of 2022, the Westchester Works Childcare Scholarship program offers childcare subsidies for families making up to 400 percent of the FPL. As of March 31<sup>st</sup>, 345 children are approved to receive subsidies under this program.

Below is a table summarizing the income limits for the County’s childcare subsidy programs.

CHILDCARE SUBSIDY PROGRAM INCOME LIMITS			
Level Dollars			
FAMILY SIZE	TANF & SN	LOW INCOME	WEST WORKS
	100% FPL	300% FPL	400% FPL
2	19,720	59,160	78,880
3	24,860	74,580	99,440
4	30,000	90,000	120,000
5	35,140	105,420	140,560
6	40,280	120,840	161,120

SPECIAL DISTRICTS FUNDS FORECAST

On December 12, 2022, the County adopted a Special Districts Operating Budget in the amount of \$235.7 million for Fiscal Year 2023 (FY23). \$127.6 million was appropriated for sewer district operations, \$25.9 million for water district operations, and \$82.2 million for refuse district operations. This section will present the Department of Budget’s (DOB) First Quarter Update for FY 2023.

Beginning with Fiscal Year 2007, the County consolidated sewer district operations into a single fund. This fund contains all of the operations and maintenance expenses of the districts while the district funds themselves retained district specific costs such as debt service, tax certioraris, and the district’s full equalized value share of the consolidated fund’s expenditures.

CONSOLIDATED SEWER OPERATIONS FUND

The 2023 Budget has been modified upward by \$2.9 million to allow for the expenditure of funds in FY23 for items that were contracted for in FY22. DOB expects a similar amount to roll from FY23 to FY24 resulting in a negligible effect to the FY23 Financial Plan.

CONSOLIDATED SEWER OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	21,859	21,859	5,207	21,659	(200)
Other Personal Services	20,941	20,941	5,434	21,141	200
Equipment	1,370	2,004	117	1,370	(634)
Materials & Supplies	24,392	24,739	4,482	24,692	(47)
Contractual Expenses	20,703	22,662	3,110	20,703	(1,958)
Inter-Departmental Charge	4,060	4,060	2,820	4,060	-
<b>Gross Expenditures</b>	<b>93,327</b>	<b>96,267</b>	<b>21,171</b>	<b>93,627</b>	<b>(2,640)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>93,327</b>	<b>96,267</b>	<b>21,171</b>	<b>93,627</b>	<b>(2,640)</b>
Departmental Income	3,716	3,716	229	3,716	-
Interest on Investments	3	3	-	3	-
Miscellaneous Revenue	568	568	0	568	-
Agency & Trust Revenue	11,000	11,000	-	11,000	-
Interfund Revenue	78,040	78,040	10,971	78,040	-
<b>REVENUES</b>	<b>93,327</b>	<b>93,327</b>	<b>11,200</b>	<b>93,327</b>	<b>-</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>(2,940)</b>	<b>(9,971)</b>	<b>(300)</b>	<b>2,640</b>

Offsetting the projected rolls of \$2.9 million, DOB anticipates \$0.3 million in additional chemical expenditures, and \$0.2 million increase in overtime offset slightly by a \$0.2 million annual regular savings due to higher than expected vacancies.

## 2023 FIRST QUARTER PROJECTIONS

### SEWER DISTRICTS FUNDS

The \$0.3 million projected deficit of the operations fund flows through to the individual districts as an increase in transfers out. The 2023 budget has been modified upward by \$59,000 to allow for the expenditure of funds in FY23 for items that were contracted for in FY22. DOB expects a similar amount to roll from FY23 to FY24 resulting in a negligible effect to the FY23 Financial Plan. DOB projects that the sewer districts' fund balance utilization will be \$0.3 million higher than originally budgeted.

<b>SEWER DISTRICT FUNDS SUMMARY</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	48,856	48,915	7,697	48,856	(59)
Transfer to Operations Fund	78,730	78,730	10,817	79,030	300
<b>Gross Expenditures</b>	<b>127,586</b>	<b>127,645</b>	<b>18,514</b>	<b>127,886</b>	<b>241</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>127,586</b>	<b>127,645</b>	<b>18,514</b>	<b>127,886</b>	<b>241</b>
Real Property Taxes	120,498	120,498	-	120,498	-
Departmental Income	250	250	-	250	-
Interest on Investments	6,839	6,839	(566)	6,839	-
Capital Revenue	-	-	-	-	-
Appropriated Fund Balance	-	59	-	-	(59)
Interfund Revenue	-	-	-	-	-
<b>REVENUES</b>	<b>127,586</b>	<b>127,645</b>	<b>(566)</b>	<b>127,586</b>	<b>(59)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(19,080)</b>	<b>(300)</b>	<b>(300)</b>

### WATER DISTRICTS FORECAST

Four water districts are under the jurisdiction of the County. Districts #1 and #3 are directly operated by the County while districts #2 and #4 are operated by Northern Westchester Joint Waterworks and Suez Westchester, respectively. This section will present the Department of Budget's (DOB) First Quarter Update for Water Districts #1 and #3.



WATER DISTRICT #1

Water District #1 (WD#1) encompasses the municipalities of Mount Vernon, Scarsdale, White Plains, and Yonkers. The 2023 WD#1 Budget has been modified upward by \$180,000 to allow for the expenditure of funds in FY23 for items that were contracted for in FY22. DOB expects a similar amount to roll from FY23 to FY24 resulting in a negligible effect to the FY23 Financial Plan.

WATER DISTRICT #1 FUND SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	432	432	123	402	(30)
Other Personal Services	341	341	109	338	(2)
Equipment	127	169	7	127	(42)
Materials & Supplies	18,564	18,573	1,221	18,584	11
Contractual Expenses	2,875	3,004	359	2,875	(129)
Inter-Departmental Charge	289	289	11	289	-
<b>Gross Expenditures</b>	<b>22,628</b>	<b>22,808</b>	<b>1,829</b>	<b>22,615</b>	<b>(192)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>22,628</b>	<b>22,808</b>	<b>1,829</b>	<b>22,615</b>	<b>(192)</b>
Real Property Taxes	4,099	4,099	-	4,099	-
Departmental Income	17,570	17,570	-	17,570	-
Capital Revenue	-	-	-	-	-
Appropriated Fund Balance	509	689	-	-	(689)
Miscellaneous Revenue	450	450	-	450	-
Agency & Trust Revenue	-	-	-	-	-
<b>REVENUES</b>	<b>22,628</b>	<b>22,808</b>	<b>-</b>	<b>22,119</b>	<b>(689)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(1,829)</b>	<b>(497)</b>	<b>(497)</b>

DOB projects personal service expense savings of \$32,000 resulting from vacancies. This savings is offset slightly by chemicals coming in higher than budgeted. DOB anticipates that WD#1 will run an operating deficit of \$497,000 at this time.

## 2023 FIRST QUARTER PROJECTIONS

### WATER DISTRICT #3

Water District #3 (WD#3) encompasses the County's Valhalla Campus at Grasslands within the Town of Mount Pleasant. The 2023 WD#3 Budget has been modified upward by \$111,000 to allow for the expenditure of funds for items in FY23 that were contracted for in FY22. DOB expects a similar amount to roll from FY23 to FY24 resulting in a negligible effect to the FY23 Financial Plan.

<b>WATER DISTRICT #3 FUND SUMMARY</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	341	341	26	291	(50)
Other Personal Services	311	311	30	297	(15)
Equipment	79	123	7	79	(45)
Materials & Supplies	864	869	65	864	(5)
Contractual Expenses	1,430	1,492	138	1,430	(61)
Inter-Departmental Charge	242	242	17	242	-
<b>Gross Expenditures</b>	<b>3,267</b>	<b>3,378</b>	<b>284</b>	<b>3,202</b>	<b>(176)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>3,267</b>	<b>3,378</b>	<b>284</b>	<b>3,202</b>	<b>(176)</b>
Departmental Income	2,400	2,400	-	2,400	-
Capital Revenue	-	-	-	-	-
Appropriated Fund Balance	867	978	-	-	(978)
Agency & Trust Revenue	-	-	-	-	-
<b>REVENUES</b>	<b>3,267</b>	<b>3,378</b>	<b>-</b>	<b>2,400</b>	<b>(978)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(284)</b>	<b>(802)</b>	<b>(802)</b>

DOB projects personal service savings of \$65,000, primarily due to position vacancies. DOB anticipates that WD#3 will utilize slightly less fund balance to fund operations as was assumed in the budget as originally adopted.

REFUSE DISTRICT

Created in 1982, the County Refuse District encompasses 36 municipalities in the southern and western portions of the County representing 90 percent of the County population. The 2023 Refuse District Budget has been modified upward by \$102,000 to allow for the expenditure of funds in FY23 for items that were contracted for in FY22. DOB expects a similar amount to roll from FY23 to FY24 resulting in a negligible effect to the FY23 Financial Plan.

REFUSE DISTRICT FUND SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	1,996	1,996	444	1,896	(100)
Other Personal Services	1,528	1,528	392	1,509	(18)
Materials & Supplies	1,151	1,159	189	1,151	(8)
Contractual Expenses	74,803	74,897	13,394	77,803	2,906
Inter-Departmental Charge	2,708	2,708	197	2,708	-
<b>Gross Expenditures</b>	<b>82,185</b>	<b>82,287</b>	<b>14,616</b>	<b>85,067</b>	<b>2,780</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>82,185</b>	<b>82,287</b>	<b>14,616</b>	<b>85,067</b>	<b>2,780</b>
Real Property Taxes	57,367	57,367	-	57,367	-
Payments in Lieu of Taxes	142	142	-	142	-
Departmental Income	20,045	20,045	-	20,045	-
Interest on Investments	141	141	11	141	-
Capital Revenue	-	-	-	-	-
Appropriated Fund Balance	-	102	-	-	(102)
Miscellaneous Revenue	80	80	7	80	-
Interfund Revenue	50	50	-	50	-
<b>REVENUES</b>	<b>82,185</b>	<b>82,287</b>	<b>18</b>	<b>82,185</b>	<b>(102)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(14,599)</b>	<b>(2,882)</b>	<b>(2,882)</b>

Offsetting the savings generated from the \$102,000 of anticipated rolls, increased contractual service costs by \$3.0 million was due to a new contract to manage waste disposal which was not anticipated in the original budget. This is offset slightly by \$118,000 of personal service expenditures due mostly to vacancy savings. DOB anticipates that the refuse district will utilize \$2.9 million more fund balance to fund operations than was assumed in the budget as originally adopted.

## 2023 FIRST QUARTER PROJECTIONS

### AIRPORT FUND FORECAST

The 2023 Airport Budget has been modified upward by \$1.2 million to allow for the expenditure of funds in FY23 for items that were contracted for in FY22. DOB anticipates this amount of expenditures to roll from FY23 to FY24. This anticipation is reflected in the Q1 projections.

AIRPORT OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	9,848	9,848	2,305	9,848	-
Other Personal Services	5,255	5,255	852	5,255	-
Equipment	742	744	0	742	(2)
Materials & Supplies	3,057	3,156	411	3,057	(99)
Contractual Expenses	33,945	35,065	5,326	34,325	(740)
Inter-Departmental Charge	13,676	13,676	726	13,676	-
<b>Gross Expenditures</b>	<b>66,523</b>	<b>67,744</b>	<b>9,619</b>	<b>66,903</b>	<b>(841)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>66,523</b>	<b>67,744</b>	<b>9,619</b>	<b>66,903</b>	<b>(841)</b>
Departmental Income	60,613	60,613	10,918	61,319	706
Interest on Investments	90	90	-	90	-
Appropriated Fund Balance	268	1,489	-	-	(1,489)
Interfund Revenue	375	375	-	375	-
Federal Aid	5,177	5,177	11	2,776	(2,401)
<b>REVENUES</b>	<b>66,523</b>	<b>67,744</b>	<b>10,936</b>	<b>64,560</b>	<b>(3,184)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>1,316</b>	<b>(2,343)</b>	<b>(2,343)</b>

DOB projects the airport to achieve expenditure savings of \$0.8 million from the modified budget, which derives from non-personal service savings which are projected to take place in CFY 2024. Revenues are projected \$2.3 million below modified budget targets. Federal aid has been reduced by \$2.4 million due to ARPA funds being drawn down in 2022. This is offset by a \$0.7 million increase in revenues stemming from an unbudgeted increase in rentals as well as an increase in projected enplanements.

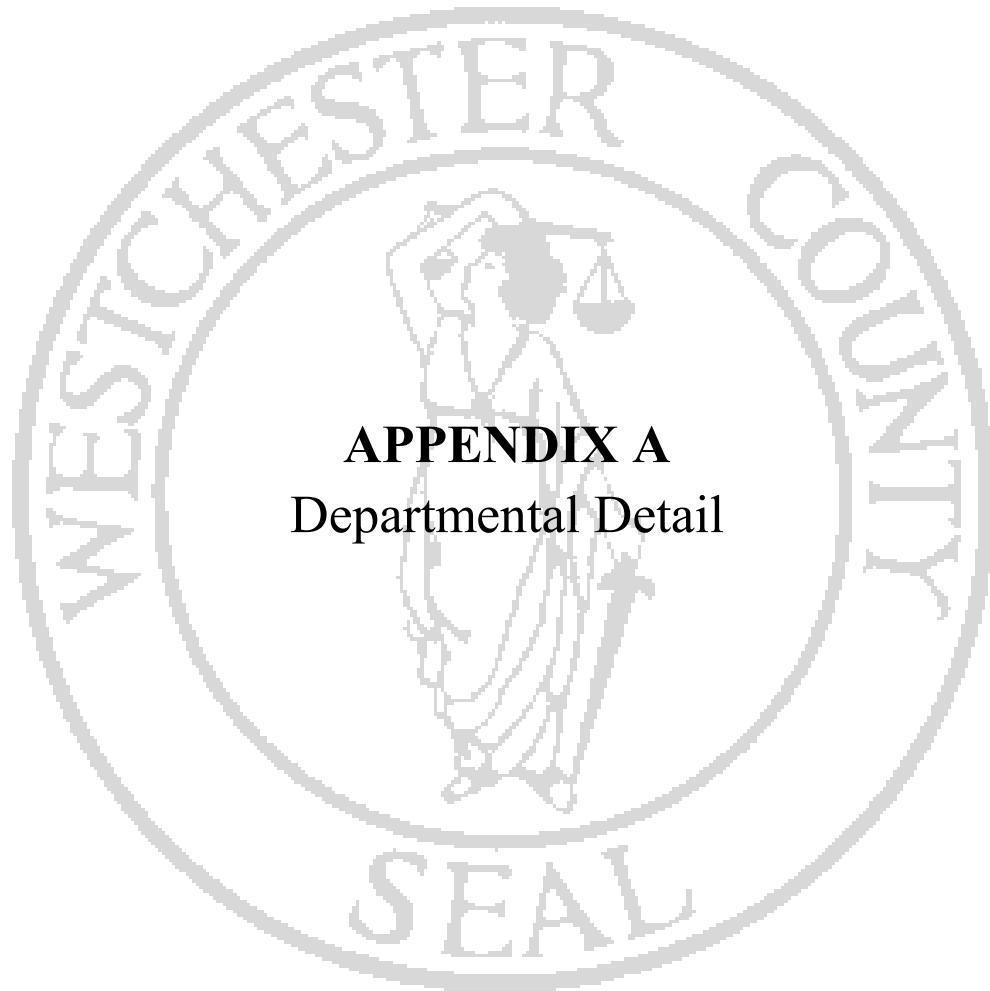
WORKERS COMPENSATION (6J) AND GENERAL LIABILITY (6N) FUNDS

The County is self-insured for both workers compensation and general liability. The net position for each reserve fund as of March 31<sup>st</sup> of the past five years is shown below.

WORKERS COMPENSATION (6J) & GENERAL LIABILITY (6N) FUNDS AS OF MAR 31		
Thousands of Dollars		
	<u>6J FUND</u>	<u>6N FUND</u>
Net Position 3/31/2019	(46,710)	11,610
Net Position 3/31/2020	(49,052)	11,960
Net Position 3/31/2021	(50,609)	8,204
Net Position 3/31/2022	(57,716)	767
Net Position 3/31/2023	(54,914)	(1,979)

The general liability reserve (6N) fund is in a negative net position of \$2.0 million, while the workers compensation reserve (6J) fund is in a negative net position of \$54.9 million. The net position of the 6J fund has been steadily declining over the past five years due to the planned drawdown of the fund’s assets. The net position of the 6N fund continues to decline due to the maturation of high yielding assets within the fund that cannot be replaced with similarly yielding assets in the current interest rate environment.

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**APPENDIX A**  
Departmental Detail

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BOARD OF LEGISLATORS					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	4,787	4,787	1,115	4,787	(0)
Other Personal Services	367	367	60	367	-
Equipment	28	30	0	28	(3)
Materials & Supplies	169	170	6	169	(1)
Contractual Expenses	397	397	35	397	-
Social Services Relief	-	-	-	-	-
Inter-Departmental Charge	3	3	-	3	-
<b>Gross Expenditures</b>	<b>5,749</b>	<b>5,752</b>	<b>1,216</b>	<b>5,749</b>	<b>(3)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,749</b>	<b>5,752</b>	<b>1,216</b>	<b>5,749</b>	<b>(3)</b>
<b>TAX LEVY</b>	<b>5,749</b>	<b>5,752</b>	<b>1,216</b>	<b>5,749</b>	<b>(3)</b>

FIRST QUARTER HIGHLIGHTS

The Board of Legislators is projected at appropriation levels as originally adopted at this time.

## DEPARTMENTAL DETAIL

<b>COUNTY EXECUTIVE</b>					
Thousands of Dollars					
	<b>2023</b>	<b>2023</b>	<b>YTD</b>	<b>2023</b>	<b>Proj. less</b>
	<b>Adopted</b>	<b>Modified</b>	<b>Mar 31</b>	<b>Projected</b>	<b>Modified</b>
Annual Regular Salaries	8,333	8,333	1,809	8,333	(0)
Other Personal Services	327	327	69	327	-
Materials & Supplies	72	76	5	72	(4)
Contractual Expenses	15,238	23,729	8,165	15,238	(8,491)
Inter-Departmental Charge	689	689	599	689	-
<b>Gross Expenditures</b>	<b>24,659</b>	<b>33,154</b>	<b>10,646</b>	<b>24,659</b>	<b>(8,495)</b>
Inter-Departmental Revenue	(1,862)	(1,862)	-	(1,862)	-
<b>NET EXPENDITURES</b>	<b>22,796</b>	<b>31,292</b>	<b>10,646</b>	<b>22,796</b>	<b>(8,495)</b>
Departmental Income	(1,303)	(1,303)	-	(1,303)	-
Agency & Trust Revenue	(3,991)	(3,991)	-	(3,991)	-
Interfund Revenue	(98)	(98)	-	(98)	-
State Aid	(142)	(142)	-	(142)	-
<b>REVENUES</b>	<b>(5,533)</b>	<b>(5,533)</b>	<b>0</b>	<b>(5,533)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>17,263</b>	<b>25,758</b>	<b>10,646</b>	<b>17,263</b>	<b>(8,495)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the County Executive to approximate the budget as originally adopted at this time.

DEPARTMENT OF HUMAN RESOURCES					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	4,717	4,717	1,080	4,173	(545)
Other Personal Services	156	156	11	104	(52)
Materials & Supplies	38	40	7	38	(2)
Contractual Expenses	1,148	1,148	156	1,148	(0)
Inter-Departmental Charge	686	686	605	686	-
<b>Gross Expenditures</b>	<b>6,745</b>	<b>6,747</b>	<b>1,860</b>	<b>6,148</b>	<b>(599)</b>
Inter-Departmental Revenue	(468)	(468)	(4)	(468)	-
<b>NET EXPENDITURES</b>	<b>6,277</b>	<b>6,279</b>	<b>1,855</b>	<b>5,680</b>	<b>(599)</b>
Departmental Income	(562)	(562)	(104)	(562)	-
Miscellaneous Revenue	-	-	0	-	-
<b>REVENUES</b>	<b>(562)</b>	<b>(562)</b>	<b>(103)</b>	<b>(562)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>5,716</b>	<b>5,718</b>	<b>1,752</b>	<b>5,119</b>	<b>(599)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Human Resources (HR) to expend below its personal service appropriations by \$597,000. This is a result of additional vacancy savings beyond those included in adopted appropriation levels.

## DEPARTMENTAL DETAIL

DEPARTMENT OF BUDGET					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	1,996	1,996	372	1,876	(120)
Other Personal Services	13	13	11	19	6
Materials & Supplies	4	4	-	4	-
Contractual Expenses	12	12	0	12	-
Inter-Departmental Charge	365	365	351	365	-
<b>Gross Expenditures</b>	<b>2,390</b>	<b>2,390</b>	<b>735</b>	<b>2,276</b>	<b>(114)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,390</b>	<b>2,390</b>	<b>735</b>	<b>2,276</b>	<b>(114)</b>
Departmental Income	(958)	(958)	-	(958)	-
<b>REVENUES</b>	<b>(958)</b>	<b>(958)</b>	<b>-</b>	<b>(958)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>1,431</b>	<b>1,431</b>	<b>735</b>	<b>1,317</b>	<b>(114)</b>

### FIRST QUARTER HIGHLIGHTS

DOB anticipates to achieve vacancy savings of approximating \$120,000 for 2023 with an additional \$6,000 in hourly expenses.

BOARD OF ELECTIONS					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	9,531	9,531	2,099	9,531	0
Other Personal Services	2,105	2,105	195	2,105	-
Equipment	229	229	-	229	-
Materials & Supplies	2,755	2,841	84	2,755	(86)
Contractual Expenses	8,069	8,128	229	8,069	(59)
Inter-Departmental Charge	3,017	3,017	2,525	3,017	-
<b>Gross Expenditures</b>	<b>25,706</b>	<b>25,851</b>	<b>5,131</b>	<b>25,706</b>	<b>(145)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>25,706</b>	<b>25,851</b>	<b>5,131</b>	<b>25,706</b>	<b>(145)</b>
Departmental Income	(1,780)	(1,780)	(1)	(1,780)	-
<b>REVENUES</b>	<b>(1,780)</b>	<b>(1,780)</b>	<b>(1)</b>	<b>(1,780)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>23,926</b>	<b>24,070</b>	<b>5,130</b>	<b>23,926</b>	<b>(145)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Board of Elections to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF FINANCE					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	4,690	4,690	1,052	4,540	(150)
Other Personal Services	17	17	4	17	-
Materials & Supplies	37	37	9	37	-
Contractual Expenses	119	119	5	167	48
Inter-Departmental Charge	1,076	1,076	732	1,076	-
<b>Gross Expenditures</b>	<b>5,939</b>	<b>5,939</b>	<b>1,801</b>	<b>5,837</b>	<b>(102)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,939</b>	<b>5,939</b>	<b>1,801</b>	<b>5,837</b>	<b>(102)</b>
Departmental Income	(2,427)	(2,427)	(211)	(2,427)	-
Undistributed Revenues	-	-	0	-	-
<b>REVENUES</b>	<b>(2,427)</b>	<b>(2,427)</b>	<b>(211)</b>	<b>(2,427)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>3,512</b>	<b>3,512</b>	<b>1,590</b>	<b>3,410</b>	<b>(102)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures for the Department of Finance \$102,000 below modified appropriations due to higher vacancies than budgeted which offsets an increase to Contractual Services.

DEPARTMENT OF INFORMATION TECHNOLOGY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	16,443	16,443	3,850	16,150	(293)
Other Personal Services	5,179	5,179	1,199	5,129	(50)
Equipment	239	399	3	239	(160)
Materials & Supplies	320	375	50	320	(55)
Contractual Expenses	33,515	35,291	5,287	33,858	(1,433)
Inter-Departmental Charge	1,846	1,846	1,380	1,846	-
<b>Gross Expenditures</b>	<b>57,541</b>	<b>59,532</b>	<b>11,769</b>	<b>57,541</b>	<b>(1,991)</b>
Inter-Departmental Revenue	(44,974)	(44,974)	(41,184)	(44,974)	-
<b>NET EXPENDITURES</b>	<b>12,567</b>	<b>14,558</b>	<b>(29,415)</b>	<b>12,567</b>	<b>(1,991)</b>
Departmental Income	(8,685)	(8,685)	(2,980)	(8,685)	-
State Aid	(357)	(357)	-	(357)	-
<b>REVENUES</b>	<b>(9,042)</b>	<b>(9,042)</b>	<b>(2,980)</b>	<b>(9,042)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>3,526</b>	<b>5,516</b>	<b>(32,395)</b>	<b>3,525</b>	<b>(1,991)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Information Technology \$2.0 million below modified appropriations at this time. \$1.6 million of expenditures included in the modified budget are not anticipated to occur until CFY 2024. Additionally, salary expenditures are projected \$293,000 below budgeted levels due to higher than expected vacancies.

## DEPARTMENTAL DETAIL

<b>BOARD OF ACQUISITION &amp; CONTRACT</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	311	311	82	311	0
Materials & Supplies	1	1	0	1	-
Contractual Expenses	2	2	0	2	-
Inter-Departmental Charge	59	59	49	59	-
<b>Gross Expenditures</b>	<b>373</b>	<b>373</b>	<b>131</b>	<b>373</b>	<b>0</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>373</b>	<b>373</b>	<b>131</b>	<b>373</b>	<b>0</b>
Departmental Income	(1)	(1)	(0)	(1)	-
<b>REVENUES</b>	<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>(1)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>372</b>	<b>372</b>	<b>131</b>	<b>372</b>	<b>0</b>

### FIRST QUARTER HIGHLIGHTS

DOB is projecting the Board of Acquisition and Contract to approximate both the Adopted and Modified Budgets at this time.



DEPARTMENT OF LAW					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	11,094	11,094	2,632	11,094	0
Other Personal Services	41	41	10	41	-
Equipment	69	69	14	69	-
Materials & Supplies	69	69	19	69	(0)
Contractual Expenses	3,058	3,512	993	3,057	(455)
Inter-Departmental Charge	1,105	1,105	1,032	1,105	-
<b>Gross Expenditures</b>	<b>15,435</b>	<b>15,889</b>	<b>4,699</b>	<b>15,434</b>	<b>(455)</b>
Inter-Departmental Revenue	(12,192)	(12,192)	(1,956)	(12,192)	-
<b>NET EXPENDITURES</b>	<b>3,243</b>	<b>3,697</b>	<b>2,744</b>	<b>3,242</b>	<b>(455)</b>
Departmental Income	(3,640)	(3,640)	(525)	(3,640)	-
<b>REVENUES</b>	<b>(3,640)</b>	<b>(3,640)</b>	<b>(525)</b>	<b>(3,640)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(397)</b>	<b>57</b>	<b>2,218</b>	<b>(398)</b>	<b>(455)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Law \$455,000 below the modified budget levels. This is due to the expectation that these expenditures will occur in CFY 2024.

## DEPARTMENTAL DETAIL

DEPARTMENT OF PLANNING					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	3,173	3,173	780	3,173	0
Equipment	-	-	-	-	-
Materials & Supplies	95	96	1	95	(2)
Contractual Expenses	11,679	11,685	0	11,679	(6)
Inter-Departmental Charge	1,086	1,086	569	1,086	-
<b>Gross Expenditures</b>	<b>16,053</b>	<b>16,061</b>	<b>1,351</b>	<b>16,053</b>	<b>(8)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>16,053</b>	<b>16,061</b>	<b>1,351</b>	<b>16,053</b>	<b>(8)</b>
Departmental Income	(356)	(356)	(8)	(356)	-
Agency & Trust Revenue	(9,000)	(9,000)	-	(9,000)	-
State Aid	(60)	(60)	-	(60)	-
Federal Aid	(279)	(279)	-	(279)	-
<b>REVENUES</b>	<b>(9,695)</b>	<b>(9,695)</b>	<b>(8)</b>	<b>(9,695)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>6,358</b>	<b>6,366</b>	<b>1,342</b>	<b>6,358</b>	<b>(8)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Planning to approximate adopted appropriation levels at this time.

DEPARTMENT OF EMERGENCY SERVICES					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	2,309	2,309	581	2,309	0
Other Personal Services	591	591	142	591	-
Equipment	361	412	23	392	(20)
Materials & Supplies	680	799	51	784	(15)
Contractual Expenses	5,050	5,070	140	5,050	(20)
Inter-Departmental Charge	4,407	4,407	3,752	4,407	-
<b>Gross Expenditures</b>	<b>13,397</b>	<b>13,588</b>	<b>4,689</b>	<b>13,533</b>	<b>(55)</b>
Inter-Departmental Revenue	(453)	(453)	-	(453)	-
<b>NET EXPENDITURES</b>	<b>12,944</b>	<b>13,135</b>	<b>4,689</b>	<b>13,079</b>	<b>(55)</b>
Departmental Income	(79)	(79)	(1)	(79)	-
Federal Aid	(363)	(363)	(10)	(363)	-
<b>REVENUES</b>	<b>(442)</b>	<b>(442)</b>	<b>(11)</b>	<b>(442)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>12,503</b>	<b>12,693</b>	<b>4,678</b>	<b>12,638</b>	<b>(55)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures for the Department of Emergency Services \$55,000 below modified appropriations. This is primarily due to the anticipation that certain expenditures included in the modified budget will not occur until CFY 2024.

## DEPARTMENTAL DETAIL

<b>COUNTY CLERK</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	4,687	4,687	1,085	4,687	0
Other Personal Services	20	20	1	20	-
Equipment	7	7	0	7	-
Materials & Supplies	142	142	30	142	-
Contractual Expenses	147	147	19	147	(0)
Inter-Departmental Charge	1,876	1,876	1,357	1,876	-
<b>Gross Expenditures</b>	<b>6,878</b>	<b>6,878</b>	<b>2,492</b>	<b>6,878</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,878</b>	<b>6,878</b>	<b>2,492</b>	<b>6,878</b>	<b>(0)</b>
Departmental Income	(9,670)	(9,670)	(1,074)	(9,670)	-
<b>REVENUES</b>	<b>(9,670)</b>	<b>(9,670)</b>	<b>(1,074)</b>	<b>(9,670)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(2,792)</b>	<b>(2,792)</b>	<b>1,418</b>	<b>(2,792)</b>	<b>(0)</b>

### FIRST QUARTER HIGHLIGHTS

DOB anticipates that expenditures and revenues for the County Clerk will approximate the adopted budget at this time.

DEPARTMENT OF SOCIAL SERVICES					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	79,964	79,964	19,655	78,464	(1,500)
Other Personal Services	3,536	3,536	917	3,836	300
Equipment	119	119	1	119	-
Materials & Supplies	768	796	111	768	(28)
Contractual Expenses	24,606	24,913	4,198	24,606	(307)
Social Services Relief	503,294	503,399	(50,502)	501,304	(2,095)
Inter-Departmental Charge	43,597	43,597	16,425	43,597	(0)
<b>Gross Expenditures</b>	<b>655,884</b>	<b>656,325</b>	<b>(9,196)</b>	<b>652,694</b>	<b>(3,631)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>655,884</b>	<b>656,325</b>	<b>(9,196)</b>	<b>652,694</b>	<b>(3,631)</b>
Departmental Income	(4,235)	(4,235)	(1,257)	(4,235)	-
Miscellaneous Revenue	-	-	(145)	-	-
Agency & Trust Revenue	(1,400)	(1,400)	-	(1,704)	(304)
Undistributed Revenues	-	-	(2,466)	-	-
State Aid	(98,747)	(98,747)	(14,431)	(96,419)	2,328
Federal Aid	(172,530)	(172,530)	(60,554)	(171,662)	868
<b>REVENUES</b>	<b>(276,912)</b>	<b>(276,912)</b>	<b>(78,852)</b>	<b>(274,020)</b>	<b>2,892</b>
<b>TAX LEVY</b>	<b>378,972</b>	<b>379,413</b>	<b>(88,048)</b>	<b>378,674</b>	<b>(739)</b>

FIRST QUARTER HIGHLIGHTS

As of the first quarter, DOB is projecting a decrease in DSS’s tax levy of \$0.7 million on expenditure reductions of \$3.6 million and revenue reductions of \$2.9 million.

DOB projects expenditure savings of \$2.1 million to occur in the relief category. Caseloads are below budgeted levels, resulting in projected expenditure savings of \$0.4 million for family assistance and \$2.0 million for safety net. Child Welfare programs are down \$0.4 million. These anticipated savings are offset by an additional \$0.5 million in daycare subsidies. Higher than budgeted vacancies reduce the salary projection by \$1.5 million which is slightly offset by increases in other personal services by \$0.3 million.

The lower expense projection yields a reduction in reimbursement of \$2.9 million. Agency revenues have been increased to reflect FEMA reimbursement for the QHAP by \$0.3 million, while federal and state aid has been reduced \$3.2 million on the lower expenditure levels.

## DEPARTMENTAL DETAIL

DEPARTMENT OF SENIOR PROGRAMS & SERVICES					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Contractual Expenses	4,258	4,258	173	4,258	-
Inter-Departmental Charge	982	982	631	982	-
<b>Gross Expenditures</b>	<b>5,240</b>	<b>5,240</b>	<b>804</b>	<b>5,240</b>	-
Inter-Departmental Revenue	(291)	(291)	-	(291)	-
<b>NET EXPENDITURES</b>	<b>4,949</b>	<b>4,949</b>	<b>804</b>	<b>4,949</b>	-
<b>TAX LEVY</b>	<b>4,949</b>	<b>4,949</b>	<b>804</b>	<b>4,949</b>	-

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Senior Programs and Services to approximate the budget as originally adopted at this time.

DEPARTMENT OF CONSUMER PROTECTION					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	1,884	1,884	457	1,884	(0)
Other Personal Services	20	20	2	20	-
Equipment	8	8	0	8	-
Materials & Supplies	58	58	8	58	(0)
Contractual Expenses	59	181	5	178	(2)
Inter-Departmental Charge	352	352	303	352	-
<b>Gross Expenditures</b>	<b>2,381</b>	<b>2,503</b>	<b>774</b>	<b>2,501</b>	<b>(2)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,381</b>	<b>2,503</b>	<b>774</b>	<b>2,501</b>	<b>(2)</b>
Departmental Income	(3,847)	(3,847)	(989)	(3,847)	-
Undistributed Revenues	-	-	-	-	-
<b>REVENUES</b>	<b>(3,847)</b>	<b>(3,847)</b>	<b>(989)</b>	<b>(3,847)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,467)</b>	<b>(1,344)</b>	<b>(215)</b>	<b>(1,347)</b>	<b>(2)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Consumer Protection to be level with the modified budget at this time.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF MENTAL HEALTH</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	4,875	4,875	836	4,699	(175)
Other Personal Services	30	30	13	66	36
Equipment	-	-	-	-	-
Materials & Supplies	28	28	4	28	(0)
Contractual Expenses	12,976	13,248	(848)	7,080	(6,168)
Inter-Departmental Charge	1,486	1,486	1,201	1,486	-
<b>Gross Expenditures</b>	<b>19,395</b>	<b>19,667</b>	<b>1,206</b>	<b>13,359</b>	<b>(6,308)</b>
Inter-Departmental Revenue	(1,122)	(1,122)	-	(1,005)	117
<b>NET EXPENDITURES</b>	<b>18,273</b>	<b>18,545</b>	<b>1,206</b>	<b>12,354</b>	<b>(6,191)</b>
Departmental Income	(1)	(1)	-	(1)	-
State Aid	(2,742)	(2,742)	(34)	(1,453)	1,289
Federal Aid	(913)	(913)	(800)	(913)	(0)
<b>REVENUES</b>	<b>(3,656)</b>	<b>(3,656)</b>	<b>(834)</b>	<b>(2,367)</b>	<b>1,289</b>
<b>TAX LEVY</b>	<b>14,617</b>	<b>14,889</b>	<b>372</b>	<b>9,987</b>	<b>(4,902)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures \$4.9 million below modified appropriations for the Department of Mental Health at this time. The majority of the projected savings arises from higher than budgeted vacancies and transfer of opioid contractual expenses to a trust. State aid has been reduced due to the projected lower personal service expense as well as the opioid settlement funds being now booked to the aforementioned trust.



DEPARTMENT OF HEALTH					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	18,776	18,776	4,225	18,476	(300)
Other Personal Services	820	820	152	820	-
Equipment	77	118	-	77	(41)
Materials & Supplies	378	378	23	378	(0)
Contractual Expenses	191,663	193,345	71,764	194,585	1,240
Inter-Departmental Charge	7,000	7,000	6,016	7,000	-
<b>Gross Expenditures</b>	<b>218,713</b>	<b>220,436</b>	<b>82,179</b>	<b>221,335</b>	<b>899</b>
Inter-Departmental Revenue	(5)	(5)	-	(5)	-
<b>NET EXPENDITURES</b>	<b>218,708</b>	<b>220,431</b>	<b>82,179</b>	<b>221,330</b>	<b>899</b>
Departmental Income	(12,375)	(12,375)	(1,453)	(12,644)	(269)
Miscellaneous Revenue	-	-	13	-	-
Agency & Trust Revenue	(54,000)	(54,000)	-	(55,500)	(1,500)
Undistributed Revenues	-	-	(40)	-	-
State Aid	(78,377)	(78,377)	-	(79,558)	(1,181)
<b>REVENUES</b>	<b>(144,752)</b>	<b>(144,752)</b>	<b>(1,501)</b>	<b>(147,702)</b>	<b>(2,950)</b>
<b>TAX LEVY</b>	<b>73,956</b>	<b>75,679</b>	<b>80,678</b>	<b>73,628</b>	<b>(2,051)</b>

## FIRST QUARTER HIGHLIGHTS

Overall, DOB projects Department of Health to be \$2.1 million less than modified appropriation levels at this time. Within the public health unit, expenditures are projected higher than modified appropriations by \$1.5 million to allow for the expenditure of funds in FY 23 that were contracted in FY22 for the Federally Qualified Health Center (FQHC) contract. Children with special needs programs are now projected \$1.3 million above budget due to rate increases for tuition and the preschool program. State aid has been increased by \$1.2 million in association with the aforementioned expenditure increase. Agency and trust revenue has been increased by \$1.5 million to reflect the FQHC contract. This is ARPA funding to cover the cost of this contract.

## DEPARTMENTAL DETAIL

DEPARTMENT OF LABORATORIES & RESEARCH					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	8,985	8,985	2,230	8,905	(80)
Other Personal Services	428	428	91	428	-
Equipment	95	97	2	95	(2)
Materials & Supplies	1,270	1,309	242	1,270	(40)
Contractual Expenses	1,260	1,268	85	1,290	22
Inter-Departmental Charge	4,608	4,608	2,008	4,608	-
<b>Gross Expenditures</b>	<b>16,646</b>	<b>16,696</b>	<b>4,657</b>	<b>16,596</b>	<b>(100)</b>
Inter-Departmental Revenue	(5)	(5)	(1)	(5)	-
<b>NET EXPENDITURES</b>	<b>16,641</b>	<b>16,691</b>	<b>4,656</b>	<b>16,591</b>	<b>(100)</b>
Departmental Income	(2,624)	(2,624)	(461)	(2,624)	-
State Aid	(1,424)	(1,424)	-	(1,424)	-
<b>REVENUES</b>	<b>(4,048)</b>	<b>(4,048)</b>	<b>(486)</b>	<b>(4,048)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>12,593</b>	<b>12,643</b>	<b>4,170</b>	<b>12,543</b>	<b>(100)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures \$100,000 below the modified budget within the Department of Laboratories and Research at this time. Anticipated salary savings, and the anticipation that some expenditures will not take place until CFY 2024 drive this lower projection.

HUMAN RIGHTS COMMISSION					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	902	902	182	854	(48)
Other Personal Services	5	5	13	35	30
Equipment	5	22	-	22	0
Materials & Supplies	8	8	0	8	(0)
Contractual Expenses	219	252	19	219	(33)
Inter-Departmental Charge	121	121	87	121	-
<b>Gross Expenditures</b>	<b>1,260</b>	<b>1,311</b>	<b>300</b>	<b>1,259</b>	<b>(52)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,260</b>	<b>1,311</b>	<b>300</b>	<b>1,259</b>	<b>(52)</b>
Federal Aid	(240)	(240)	-	(251)	(11)
<b>REVENUES</b>	<b>(240)</b>	<b>(240)</b>	<b>-</b>	<b>(251)</b>	<b>(11)</b>
<b>TAX LEVY</b>	<b>1,020</b>	<b>1,071</b>	<b>300</b>	<b>1,008</b>	<b>(63)</b>

FIRST QUARTER HIGHLIGHTS

Expenditures for the Human Rights Commission are projected \$63,000 below modified appropriations at this time. Vacancy savings and the anticipation that certain contractual expenditures will not take place until CFY 2024 drive the projection. Federal aid associated with the additional hourly expense has also been increased.

## DEPARTMENTAL DETAIL

DEPARTMENT OF CORRECTION					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	93,043	93,043	20,613	93,043	0
Other Personal Services	24,594	24,594	5,882	24,594	-
Equipment	907	1,217	66	907	(310)
Materials & Supplies	1,974	2,161	260	1,972	(189)
Contractual Expenses	22,254	23,148	3,314	22,493	(655)
Inter-Departmental Charge	13,904	13,904	4,439	13,904	-
<b>Gross Expenditures</b>	<b>156,676</b>	<b>158,067</b>	<b>34,574</b>	<b>156,913</b>	<b>(1,154)</b>
Inter-Departmental Revenue	(161)	(161)	-	(161)	-
<b>NET EXPENDITURES</b>	<b>156,515</b>	<b>157,906</b>	<b>34,574</b>	<b>156,752</b>	<b>(1,154)</b>
Departmental Income	(20,562)	(20,562)	(3,735)	(20,562)	-
State Aid	-	-	(5)	(5)	(5)
Federal Aid	(457)	(457)	(303)	(457)	-
<b>REVENUES</b>	<b>(21,019)</b>	<b>(21,019)</b>	<b>(4,043)</b>	<b>(21,024)</b>	<b>(5)</b>
<b>TAX LEVY</b>	<b>135,496</b>	<b>136,888</b>	<b>30,531</b>	<b>135,728</b>	<b>(1,159)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects a favorable tax levy variance of \$1.2 million versus the modified budget within the Department of Correction (DOC). The anticipation that certain expenditures will not take place until CFY 2024 drive the projection.

<b>TAX COMMISSION</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	209	209	57	275	66
Other Personal Services	70	70	4	4	(66)
Materials & Supplies	0	0	-	0	-
Contractual Expenses	4	4	1	124	120
Inter-Departmental Charge	33	33	31	33	-
<b>Gross Expenditures</b>	<b>316</b>	<b>316</b>	<b>92</b>	<b>436</b>	<b>120</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>316</b>	<b>316</b>	<b>92</b>	<b>436</b>	<b>120</b>
Departmental Income	(0)	(0)	-	(0)	-
<b>REVENUES</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>316</b>	<b>316</b>	<b>92</b>	<b>436</b>	<b>120</b>

FIRST QUARTER HIGHLIGHTS

DOB anticipates expenditures for the Tax Commission \$120,000 above the adopted budget at this time. This is due to additional contractual expenses which were not part of the original budget.

## DEPARTMENTAL DETAIL

<b>DISTRICT ATTORNEY</b>					
Thousands of Dollars					
	<b>2023</b>	<b>2023</b>	<b>YTD</b>	<b>2023</b>	<b>Proj. less</b>
	<b>Adopted</b>	<b>Modified</b>	<b>Mar 31</b>	<b>Projected</b>	<b>Modified</b>
Annual Regular Salaries	28,469	28,469	6,833	28,369	(100)
Other Personal Services	393	393	67	393	-
Equipment	130	173	19	130	(42)
Materials & Supplies	277	306	57	277	(30)
Contractual Expenses	3,048	3,080	209	3,048	(32)
Inter-Departmental Charge	1,288	1,288	551	1,288	-
<b>Gross Expenditures</b>	<b>33,605</b>	<b>33,709</b>	<b>7,736</b>	<b>33,505</b>	<b>(204)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>33,605</b>	<b>33,709</b>	<b>7,736</b>	<b>33,505</b>	<b>(204)</b>
Miscellaneous Revenue	-	-	(0)	-	-
State Aid	(580)	(580)	-	(580)	-
Federal Aid	(50)	(50)	-	(50)	-
<b>REVENUES</b>	<b>(630)</b>	<b>(630)</b>	<b>(0)</b>	<b>(630)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>32,975</b>	<b>33,079</b>	<b>7,736</b>	<b>32,875</b>	<b>(204)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditure savings of \$204,000 versus the modified budget within the District Attorney's Office primarily due to vacancies and savings associated with the expectation that \$104,000 of expenditures will not occur until CFY 2023.

DEPARTMENT OF PUBLIC SAFETY					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	40,681	40,681	9,714	40,681	0
Other Personal Services	17,366	17,366	2,513	17,366	-
Equipment	1,909	3,097	153	1,909	(1,189)
Materials & Supplies	2,530	2,737	525	2,530	(208)
Contractual Expenses	4,380	4,903	780	4,380	(524)
Inter-Departmental Charge	6,910	6,915	4,601	6,910	(5)
<b>Gross Expenditures</b>	<b>73,775</b>	<b>75,700</b>	<b>18,286</b>	<b>73,775</b>	<b>(1,925)</b>
Inter-Departmental Revenue	(14,339)	(14,339)	-	(14,339)	-
<b>NET EXPENDITURES</b>	<b>59,436</b>	<b>61,361</b>	<b>18,286</b>	<b>59,436</b>	<b>(1,925)</b>
Departmental Income	(16,986)	(16,986)	(1,285)	(16,886)	100
State Aid	(3,609)	(3,609)	(3)	(3,609)	-
Federal Aid	(171)	(171)	(44)	(171)	-
<b>REVENUES</b>	<b>(20,766)</b>	<b>(20,766)</b>	<b>(1,331)</b>	<b>(20,666)</b>	<b>100</b>
<b>TAX LEVY</b>	<b>38,670</b>	<b>40,594</b>	<b>16,955</b>	<b>38,770</b>	<b>(1,825)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Public Safety (DPS) below modified appropriations by \$1.8 million. This is primarily due to \$1.9 million of expenditures anticipated to not occur until CFY 2024.

## DEPARTMENTAL DETAIL

DEPARTMENT OF PROBATION					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	18,218	18,218	4,330	17,918	(300)
Other Personal Services	415	415	64	415	-
Equipment	239	288	-	239	(49)
Materials & Supplies	283	328	19	283	(45)
Contractual Expenses	26,256	26,338	3,685	26,256	(82)
Inter-Departmental Charge	4,844	4,844	3,724	4,844	-
<b>Gross Expenditures</b>	<b>50,255</b>	<b>50,431</b>	<b>11,822</b>	<b>49,955</b>	<b>(476)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>50,255</b>	<b>50,431</b>	<b>11,822</b>	<b>49,955</b>	<b>(476)</b>
Departmental Income	(250)	(250)	(36)	(250)	-
Agency & Trust Revenue	-	-	(1)	-	-
State Aid	(24,152)	(24,152)	(3)	(24,152)	-
<b>REVENUES</b>	<b>(24,402)</b>	<b>(24,402)</b>	<b>(40)</b>	<b>(24,402)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>25,853</b>	<b>26,029</b>	<b>11,782</b>	<b>25,553</b>	<b>(476)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects a favorable expenditure variance of \$0.5 million versus the modified budget within the Department of Probation at this time. Higher than anticipated vacancies and the expectation that certain non-personal service expenditures will not occur until CFY 2024 drive the projection.



<b>PUBLIC ADMINISTRATOR</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	728	728	174	728	(0)
Equipment	1	1	-	1	-
Materials & Supplies	6	6	0	6	(0)
Contractual Expenses	43	43	1	43	-
Inter-Departmental Charge	127	127	89	127	-
<b>Gross Expenditures</b>	<b>905</b>	<b>905</b>	<b>264</b>	<b>905</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>905</b>	<b>905</b>	<b>264</b>	<b>905</b>	<b>(0)</b>
Departmental Income	(397)	(397)	(367)	(397)	-
<b>REVENUES</b>	<b>(397)</b>	<b>(397)</b>	<b>(367)</b>	<b>(397)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>508</b>	<b>508</b>	<b>(103)</b>	<b>508</b>	<b>(0)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Public Administrator to approximate the adopted budget at this time.

## DEPARTMENTAL DETAIL

<b>SOLID WASTE COMMISSION</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	913	913	225	913	0
Other Personal Services	492	492	147	492	-
Equipment	105	105	-	105	-
Materials & Supplies	30	30	5	30	-
Contractual Expenses	169	169	35	169	(0)
Inter-Departmental Charge	545	545	161	545	-
<b>Gross Expenditures</b>	<b>2,255</b>	<b>2,255</b>	<b>573</b>	<b>2,255</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,255</b>	<b>2,255</b>	<b>573</b>	<b>2,255</b>	<b>(0)</b>
Departmental Income	(2,481)	(2,481)	(768)	(2,481)	-
<b>REVENUES</b>	<b>(2,481)</b>	<b>(2,481)</b>	<b>(768)</b>	<b>(2,481)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(227)</b>	<b>(226)</b>	<b>(195)</b>	<b>(227)</b>	<b>(0)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Solid Waste Commission to approximate the adopted budget at this time.

DEPARTMENT OF PARKS					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	18,681	18,681	4,993	18,481	(200)
Other Personal Services	9,594	9,594	1,235	9,570	(24)
Equipment	505	554	171	505	(50)
Materials & Supplies	9,985	10,008	1,535	9,963	(45)
Contractual Expenses	15,158	15,650	1,468	15,152	(498)
Inter-Departmental Charge	6,756	6,756	2,133	6,756	-
<b>Gross Expenditures</b>	<b>60,677</b>	<b>61,243</b>	<b>11,536</b>	<b>60,426</b>	<b>(816)</b>
Inter-Departmental Revenue	(396)	(396)	-	(396)	-
<b>NET EXPENDITURES</b>	<b>60,282</b>	<b>60,847</b>	<b>11,536</b>	<b>60,031</b>	<b>(816)</b>
Departmental Income	(23,486)	(23,486)	(2,303)	(23,486)	-
Undistributed Revenues	-	-	(12)	-	-
State Aid	(45)	(45)	(8)	(45)	-
<b>REVENUES</b>	<b>(23,531)</b>	<b>(23,531)</b>	<b>(2,397)</b>	<b>(23,531)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>36,751</b>	<b>37,316</b>	<b>9,139</b>	<b>36,500</b>	<b>(816)</b>

FIRST QUARTER HIGHLIGHTS

Parks Department expenditures are projected below modified appropriations levels by \$0.8 million. Vacancy savings and reduced expenditures resulting from the anticipation that \$0.6 million of costs included in the modified budget will not occur until CFY 2024.

## DEPARTMENTAL DETAIL

<b>OFFICE OF ASSIGNED COUNSEL</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	682	682	138	682	-
Equipment	9	27	1	9	(18)
Materials & Supplies	13	13	0	13	-
Contractual Expenses	10,555	10,555	739	21,475	10,920
Inter-Departmental Charge	238	238	235	238	-
<b>Gross Expenditures</b>	<b>11,498</b>	<b>11,515</b>	<b>1,121</b>	<b>22,417</b>	<b>10,902</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>11,498</b>	<b>11,515</b>	<b>1,121</b>	<b>22,417</b>	<b>10,902</b>
State Aid	(1,540)	(1,540)	-	(7,000)	(5,460)
<b>REVENUES</b>	<b>(1,540)</b>	<b>(1,540)</b>	<b>-</b>	<b>(7,000)</b>	<b>(5,460)</b>
<b>TAX LEVY</b>	<b>9,958</b>	<b>9,975</b>	<b>1,121</b>	<b>15,418</b>	<b>5,442</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Office of Assigned Counsel to be \$5.4 million over the modified budget. This is due to an increased rate for 18B attorneys enacted in the 2023-24 State budget. This also has offsetting revenue which is reflected in the forecast above.

DEPARTMENT OF TRANSPORTATION					
Thousands of Dollars					
	2023 Adopted	2023 Modified	YTD Mar 31	2023 Projected	Proj. less Modified
Annual Regular Salaries	2,071	2,071	488	1,984	(87)
Other Personal Services	102	102	21	95	(7)
Equipment	689	1,429	-	689	(739)
Materials & Supplies	2,572	2,572	762	2,572	-
Contractual Expenses	201,871	201,999	40,235	201,973	(26)
Inter-Departmental Charge	2,154	2,154	1,060	2,154	-
<b>Gross Expenditures</b>	<b>209,459</b>	<b>210,326</b>	<b>42,566</b>	<b>209,467</b>	<b>(859)</b>
Inter-Departmental Revenue	(793)	(793)	-	(793)	-
<b>NET EXPENDITURES</b>	<b>208,666</b>	<b>209,534</b>	<b>42,566</b>	<b>208,674</b>	<b>(859)</b>
Departmental Income	(26,691)	(26,691)	(5,098)	(24,300)	2,391
State Aid	(87,196)	(87,196)	-	(92,767)	(5,570)
Federal Aid	(34,144)	(34,144)	-	(33,984)	160
<b>REVENUES</b>	<b>(148,031)</b>	<b>(148,031)</b>	<b>(5,098)</b>	<b>(151,050)</b>	<b>(3,019)</b>
<b>TAX LEVY</b>	<b>60,636</b>	<b>61,503</b>	<b>37,468</b>	<b>57,624</b>	<b>(3,879)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Transportation (DOT) to utilize a county share tax levy of \$57.6 million, a reduction of \$3.9 million from the modified budget.

Expenditures are projected \$0.9 million below the modified budget. Vacancy savings and reduced expenditures resulting from the anticipation that \$0.8 million of costs included in the modified budget will not occur until CFY 2024.

Revenues are projected \$3.0 million above modified budget targets. State Transportation Operating Assistance (STOA) has been increased by \$5.6 million per the 2024 NYS Executive Budget. This additional revenue is offset by \$2.4 million in departmental income due primarily to MetroCard projection reductions.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF PUBLIC WORKS</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	17,863	17,863	4,360	17,424	(439)
Other Personal Services	1,847	1,847	476	1,751	(96)
Equipment	1,949	2,138	301	1,949	(189)
Materials & Supplies	25,438	25,699	3,755	25,440	(258)
Contractual Expenses	29,099	30,534	4,912	28,899	(1,634)
Inter-Departmental Charge	2,796	2,796	1,774	2,796	-
<b>Gross Expenditures</b>	<b>78,992</b>	<b>80,876</b>	<b>15,578</b>	<b>78,260</b>	<b>(2,617)</b>
Inter-Departmental Revenue	(55,784)	(55,784)	(18,538)	(55,784)	-
<b>NET EXPENDITURES</b>	<b>23,208</b>	<b>25,092</b>	<b>(2,960)</b>	<b>22,475</b>	<b>(2,617)</b>
Departmental Income	(9,042)	(9,042)	(1,625)	(9,042)	-
Agency & Trust Revenue	-	-	-	-	-
State Aid	(4,871)	(4,871)	-	(4,871)	-
<b>REVENUES</b>	<b>(13,913)</b>	<b>(13,913)</b>	<b>(1,625)</b>	<b>(13,913)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>9,295</b>	<b>11,179</b>	<b>(4,585)</b>	<b>8,562</b>	<b>(2,617)</b>

### FIRST QUARTER HIGHLIGHTS

Overall, DOB projects expenditures at \$2.6 million below the modified budget within the Department of Public Works (DPW). This reduction is driven by the expectation that \$1.9 million of expenditures included in the modified budget will not occur until CFY 2023, \$0.5 million of projected personal service savings as a result of higher than budgeted vacancies within the department and a \$0.2 million of projected contractual expense savings.

<b>DEBT SERVICE</b>					
Thousands of Dollars					
	<b>2023 Adopted</b>	<b>2023 Modified</b>	<b>YTD Mar 31</b>	<b>2023 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	114,088	114,088	24,861	114,088	(0)
<b>Gross Expenditures</b>	<b>114,088</b>	<b>114,088</b>	<b>24,861</b>	<b>114,088</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>114,088</b>	<b>114,088</b>	<b>24,861</b>	<b>114,088</b>	<b>(0)</b>
Interfund Revenue	(900)	(900)	-	(900)	-
<b>REVENUES</b>	<b>(900)</b>	<b>(900)</b>	<b>-</b>	<b>(900)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>113,188</b>	<b>113,188</b>	<b>24,861</b>	<b>113,188</b>	<b>(0)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the debt service budget to approximate the budget as adopted at this time.

## DEPARTMENTAL DETAIL

<b>MISCELLANEOUS BUDGETS</b>						
Thousands of Dollars						
		<b>2023</b>	<b>2023</b>	<b>YTD</b>	<b>2023</b>	<b>Proj. less</b>
		<b>Adopted</b>	<b>Modified</b>	<b>Mar 31</b>	<b>Projected</b>	<b>Modified</b>
<b>52</b>						
101S	Other Personal Services	276,047	276,047	70,769	276,047	-
400S	Contractual Expenses	324,513	324,641	51,629	321,933	(2,708)
599S	Inter-Departmental Charge	9,088	9,088	3,115	9,088	(0)
	<b>Gross Expenditures</b>	<b>609,648</b>	<b>609,776</b>	<b>125,512</b>	<b>607,068</b>	<b>(2,708)</b>
99S	Inter-Departmental Revenue	-	-	-	-	-
	<b>NET EXPENDITURES</b>	<b>609,648</b>	<b>609,776</b>	<b>125,512</b>	<b>607,068</b>	<b>(2,708)</b>
10S	Real Property Taxes	(542,196)	(542,196)	-	(542,196)	-
20S	Payments in Lieu of Taxes	(8,646)	(8,646)	(857)	(8,646)	-
30S	Non-Property Taxes	(960,998)	(960,998)	(107,593)	(946,860)	14,138
50S	Departmental Income	(18,356)	(18,356)	(45)	(18,356)	-
55S	Interest on Investments	(9,330)	(9,330)	(265)	(9,330)	-
57S	Appropriated Fund Balance	-	(21,008)	-	-	21,008
60S	Miscellaneous Revenue	(85,000)	(85,000)	(4,326)	(85,000)	-
90S	Interfund Revenue	(835)	(835)	-	(835)	-
97S	State Aid	(9,513)	(9,513)	-	(9,513)	-
	<b>REVENUES</b>	<b>(1,634,874)</b>	<b>(1,655,882)</b>	<b>(113,086)</b>	<b>(1,620,736)</b>	<b>35,146</b>
	<b>TAX LEVY</b>	<b>(1,025,225)</b>	<b>(1,046,105)</b>	<b>12,426</b>	<b>(1,013,667)</b>	<b>32,438</b>

### FIRST QUARTER HIGHLIGHTS

Overall, DOB projects a tax levy increase from the modified budget within the Miscellaneous Budgets of \$32.4 million. The majority of this is as a result of the downward revision to the sales and use tax projection. In addition to this variance is the removal of \$21.0 million of fund balance to fund the re-appropriation of rolled encumbrances. It is projected that the County will no longer require these resources to achieve balanced general fund operations.

Expenditures are anticipated to exceed modified appropriations by \$2.7 million due to lower payments to municipalities and school districts caused by the downward revision to the sales and use tax projection.

Sales and use tax revenues have been revised downward by \$10.9 million to a new target of \$902.0 million on weaker than expected taxable sales activity. In addition to the sales and use tax revision, projected mortgage recording tax collections have been decreased by \$3.3 million on lower housing activity based on the first quarter.



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