



**WESTCHESTER COUNTY**

**FIRST QUARTER UPDATE FOR  
FISCAL YEAR 2021**

**GEORGE LATIMER**  
COUNTY EXECUTIVE

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

**MAY 14, 2021**

Westchester  
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**George Latimer**  
County Executive

**Lawrence C. Soule**  
Budget Director

May 14, 2021

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, 2021, based on actual results through March 31, 2021.

The COVID-19 pandemic has significantly impacted all aspects of life since its onset in our region in March 2020.

The County has received relief from the Families First, CARES, Coronavirus Response and Relief Supplemental Appropriations (CRRSAA), and American Rescue Plan (ARPA) Acts that will help to offset the increased expenses related to mitigating and responding to the COVID-19 emergency. Additionally, New York State has reinstated state aid to 95 percent of normal statutory reimbursement levels for SFYs 2021 and 2022.

The Department of Budget forecasts a \$16 million increase in the general fund balance for the 2021 fiscal year. This represents a significant favorable change from the budget as adopted in December 2020. The 2021 Budget was adopted with the anticipation to utilize \$88 million of general fund balance to fund 2021 operations.

Respectfully submitted,

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

Lawrence C. Soule  
Budget Director

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**FIRST QUARTER UPDATE FOR  
FISCAL YEAR 2021**

**GEORGE LATIMER**  
COUNTY EXECUTIVE

**BENJAMIN BOYKIN**  
CHAIRMAN, BOARD OF LEGISLATORS

**CATHERINE BORGIA**  
CHAIRWOMAN, COMMITTEE ON BUDGET AND APPROPRIATIONS

**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 2021 (FY21). 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 2022 Proposed Budget in November. The County operates on a calendar fiscal year, and all projections are shown fully annualized based on information currently available.

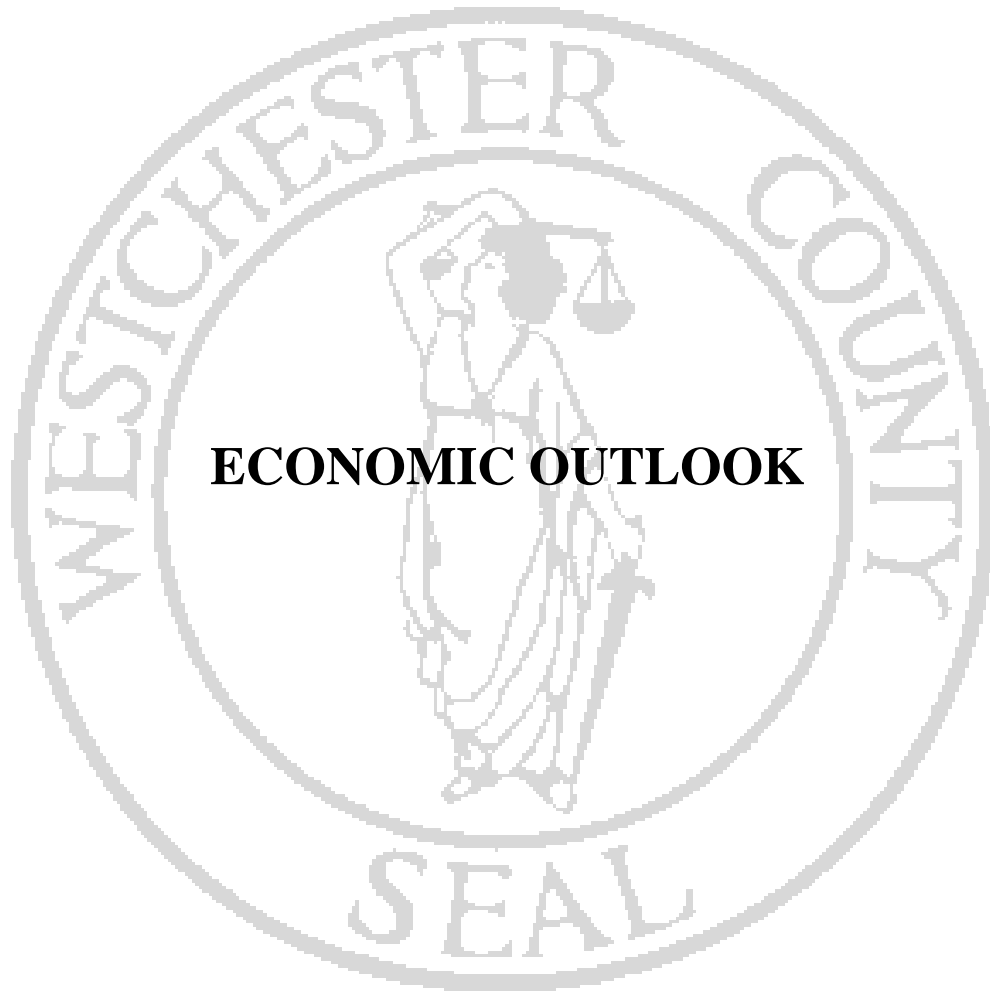
The Q1 Update presents financial data in five columns:

1. The budget as originally Adopted in December of 2020 (2021 Adopted)
2. The current budget as modified by rolled encumbrances, amendments, and transfers (2021 Modified)
3. Expenditures and revenues posted to the County's general ledger as of March 31, 2021 (YTD Mar 31)
4. DOB's fully annualized projections (2021 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, 2021. 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.

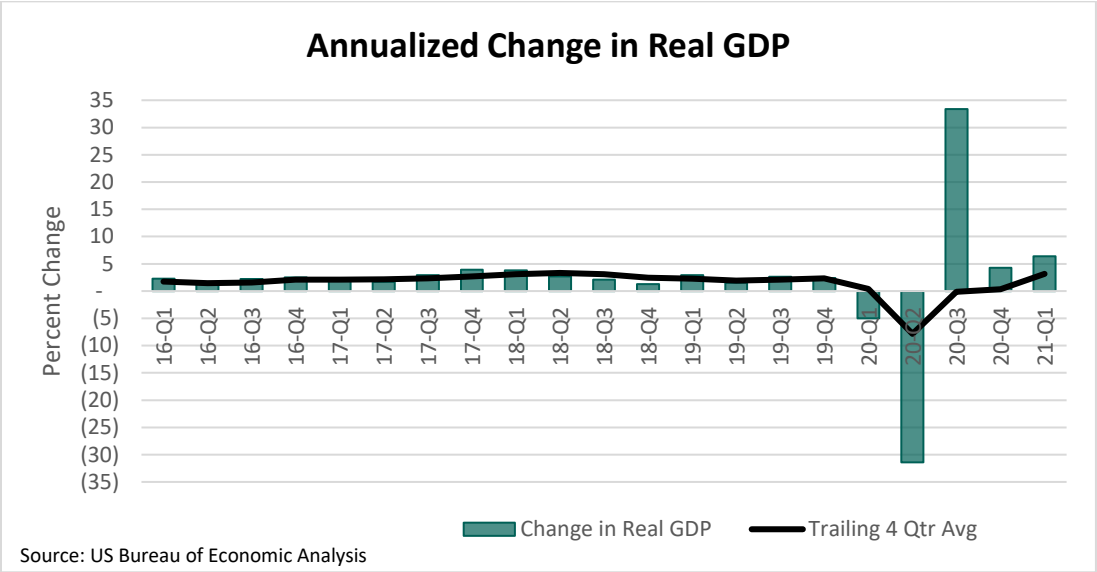




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GROSS DOMESTIC PRODUCT (GDP)

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. With continued stimulus from the federal government, the past 2 quarters have seen a trend of robust growth. The trailing four quarter average now stands at 3.2 percent.



During the first quarter of 2021, real GDP increased by 6.4 percent on an annualized basis. This is strong economic growth as the nation recovers from the recession brought on by the COVID-19 pandemic. In March, the Federal Open Market Committee (FOMC) projected real GDP growth of 6.5% for 2021, and 3.3% for 2022. Additionally, the FOMC has maintained the target federal funds rate at the 0-0.25% range since March 2020 in an effort to maintain monetary liquidity and price levels. Issued in March, the State consensus economic forecast projected an increase in real GDP of 5.7% for 2021, and 3.7% growth for 2022.

EMPLOYMENT / UNEMPLOYMENT

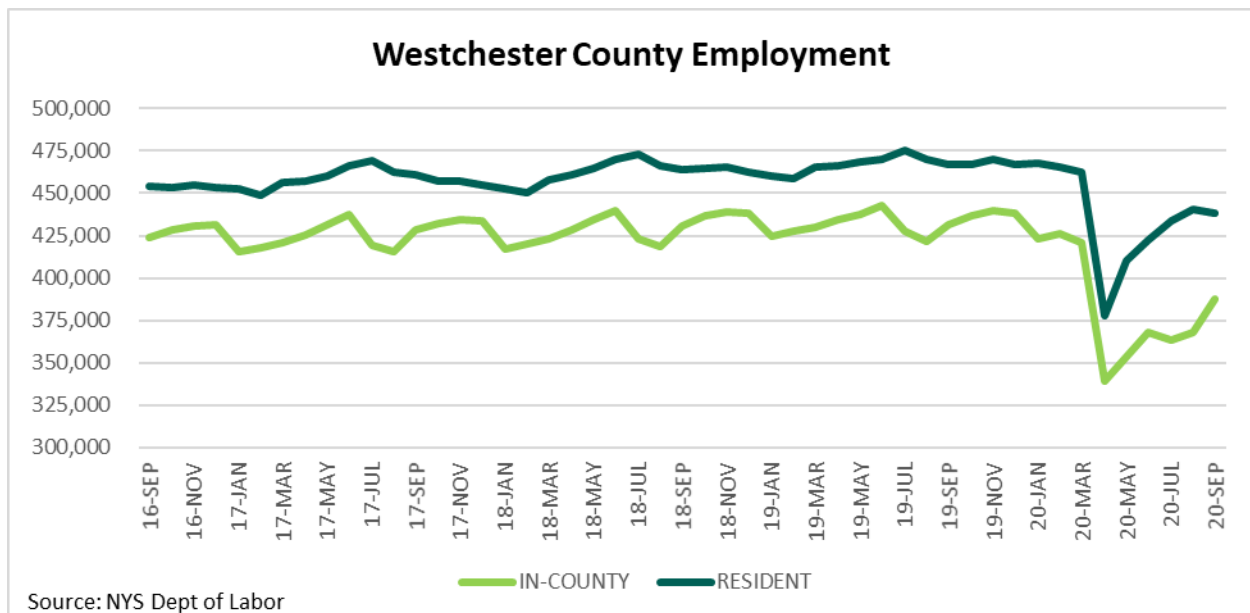
With March 2020 data not yet recording the effects of the recession caused by the COVID-19 pandemic, unemployment rates across the State rose dramatically from one year ago (see table, following page). New York City experienced the largest increase in unemployment on both a level and relative basis, rising seven percentage points (167%). Outside New York City, unemployment rates rose approximately two percentage points. The national unemployment rate for March stood at 6.0 percent, rising 1.6 percentage points from the March 2020 figure of 4.4 percent.

# ECONOMIC OUTLOOK

MARCH UNEMPLOYMENT WITHIN NEW YORK STATE				
YEAR	NYC	WESTCHESTER	LONG ISLAND	54 REMAINING
2012	9.6%	7.4%	7.6%	8.7%
2013	8.8%	6.7%	6.8%	8.1%
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%	4.4%	4.2%	5.2%
2018	4.3%	4.2%	4.2%	5.1%
2019	4.1%	3.7%	3.5%	4.4%
2020	4.2%	4.2%	4.1%	4.9%
2021	11.2%	6.2%	6.0%	6.5%

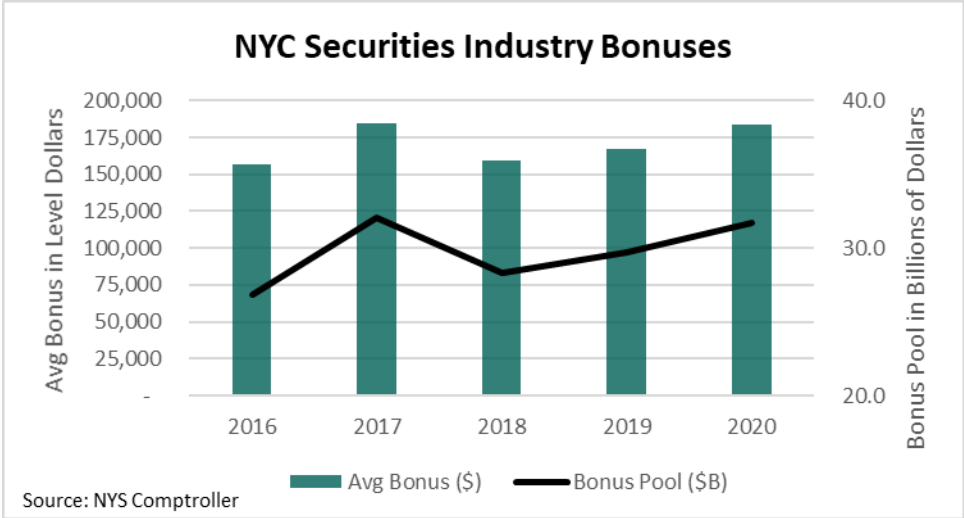
Source: NYS Department of Labor

In March, the County unemployment rate rose to 6.2% from 4.2% one year ago. This was primarily due to a reduction in the number of county residents employed of 16,000 (3.5%). Employment both within the County and for County residents grew steadily, with normal seasonal variation, from 2016 until the first quarter of 2020. After the onset of the COVID-19 pandemic in March 2020, April 2020 employment both in-county and for residents contracted sharply. Both figures fell by approximately 80,000 jobs from the prior month. Since April 2020, employment has been on the rebound with 388,000 jobs within the County, and 439,000 residents employed as of September 2020. More timely resident level data shows 447,000 residents employed as of March 2021.



FINANCIAL SERVICES SECTOR

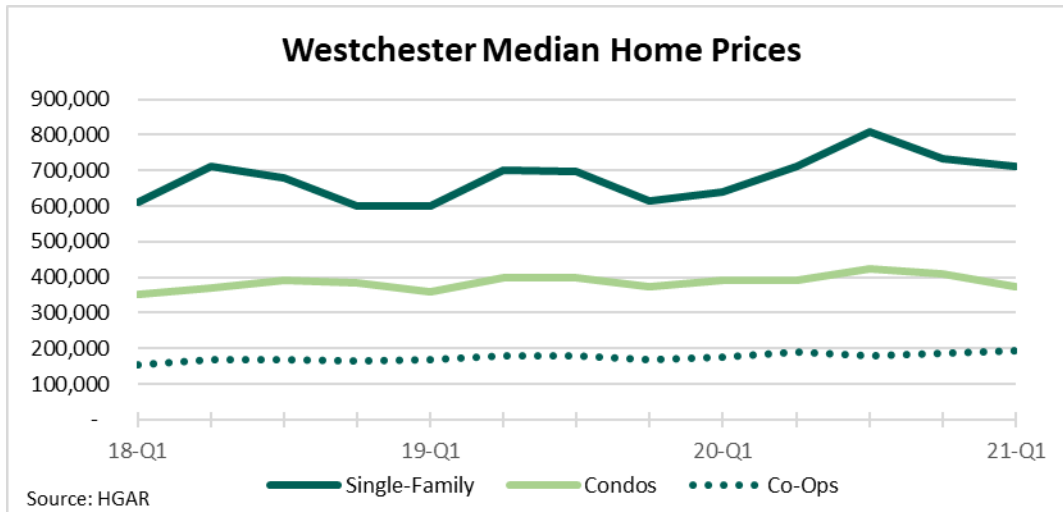
The financial services sector is a key economic driver within the New York City Metropolitan Area (NYC Metro), representing 8.6 percent of total employment. Within the NYC Metro 755,300 people were employed within the sector in February 2021. This was a decline of 34,400 jobs (4.4%) as compared to one year ago. This sector experienced the smallest employment reduction on a relative basis of any private sector in the 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 up 10% over the prior year to an average bonus of \$184,000. This has historically been a positive indicator for economic activity within the region. Due to the temporary nature of the equity market disruption caused by the COVID-19 pandemic, securities industry sub-sector compensation was largely unaffected during 2020.

HOUSING

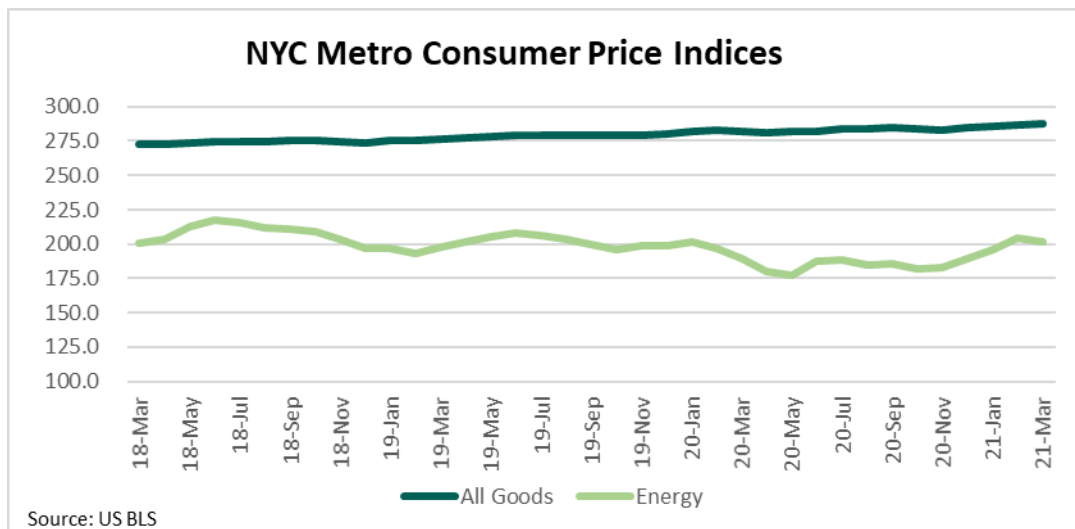
After an extended period of price stability, prices within the County have seen significant increases over the past year. The median prices for each type of home reached post-Great Recession highs during the summer of 2020. Single-family home and co-op prices have averaged median increases of 12 and 6 percent over the past four quarters, respectively. Condo prices saw more modest average growth of 2 percent over the four quarter period (see chart, following page).



While the COVID-19 pandemic reduced overall economic activity, housing activity within Westchester was expected to be partially insulated due to a variety of factors. The Federal Reserve’s cut in the Federal Funds Target Rate to zero supported price levels as the cost to borrow has decreased. Additionally, the public health crisis caused by the COVID-19 pandemic and an increase in teleworking has driven buyers out of New York City to other areas.

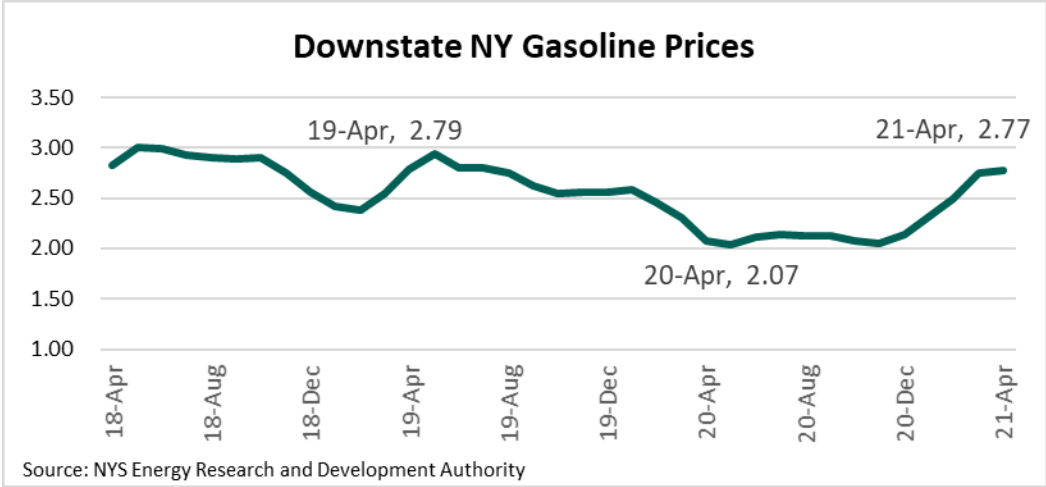
**INFLATION AND PRICES**

Prior to the COVID-19 pandemic, inflation had remained fairly constant at an average rate of just under two percent. The impact of the COVID-19 pandemic slowed inflation, with all goods inflation standing at 1.5% for the 12 months ending March 2021. The NYC Metro Region is lagging behind the Federal Reserve’s annualized target for the nation of two percent.



Energy price levels for March 2021 increased by 6.3% as compared to one year ago, rising to the price level prior to the onset of the COVID-19 pandemic. Since the County does not opt in to the motor fuel

tax cap or the residential energy exemption, the County’s sales and use tax collections are particularly sensitive to fluctuations in energy prices as compared to other jurisdictions within the State. Increases in energy prices will positively affect the County’s sales and use tax collections.



As a large component of total energy, gasoline prices have shown a substantially similar trend. However, gasoline pricing has been much more volatile than energy in total. After dropping 72 cents per gallon (25.7%) from April 2019 to 2020, prices have returned to nearly an identical level in April 2021.

ECONOMIC RISKS TO THE FINANCIAL PLAN

The current forecast represents a sharp upward revision to the economic outlook as compared to the prevailing projections utilized to build the County’s 2021 Budget as adopted in December 2020. Additional federal stimulus through a continuation of enhanced unemployment benefits, business assistance, internal revenue code changes, direct aid to state and local governments, and other measures have stabilized the American economy and lead to significant growth over the past three quarters. However, continued mutation of the COVID-19 virus to strains that are resistant to current vaccines is possible. The introduction of such a strain of the virus into the United States could cause another economic disruption of the magnitude seen during 2020. Potential longer-term impacts of expanded remote working and reduced commuting to New York City are not quantifiable, but any diminution of New York City as a global business center would negatively impact the underlying economic fundamentals, and in turn revenues, of the County.

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**FY 2021  
FIRST QUARTER PROJECTIONS**

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GENERAL FUND FORECAST

On December 16, 2020, the County adopted a General Fund Operating Budget in the amount of \$2.091 billion for Fiscal Year 2021 (FY21). This section will present the Department of Budget’s (DOB) First Quarter (Q1) Projections for Fiscal Year 2021.

The 2021 Budget has been modified upward by \$15.6 million to allow for the expenditure of funds in FY21 for items that were contracted for during FY20. This amount is higher than usual due to COVID related delays for items ordered in 2020. DOB does not expect this full amount of expenditures to roll from FY21 to FY22. This anticipation is reflected in the Q1 expense projections.

<b>GENERAL FUND PROJECTIONS</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
<b>REVENUES</b>					
Tax Levy on Real Property	568,579	568,579	-	568,579	-
Sales and Use Tax	695,504	695,504	75,807	727,815	32,311
Federal and State Aid	438,465	438,465	891	525,335	86,870
Departmental Income	141,736	141,736	28,664	139,696	(2,040)
Other Revenues	158,796	158,796	26,148	153,215	(5,581)
<b>Sub-Total</b>	<b>2,003,079</b>	<b>2,003,079</b>	<b>131,510</b>	<b>2,114,640</b>	<b>111,560</b>
Use of General Fund Balance	87,994	103,634	-	-	(103,634)
<b>TOTAL</b>	<b>2,091,074</b>	<b>2,106,713</b>	<b>131,510</b>	<b>2,114,640</b>	<b>7,927</b>
<b>NET EXPENDITURES</b>					
General Government and Support	83,593	87,508	19,556	89,124	1,616
Home and Community Services	656,083	657,618	45,615	637,248	(20,370)
Health Services	185,474	186,015	27,880	177,421	(8,595)
Education	24,093	24,093	14,054	24,093	-
Public Safety, Correction, and Courts	268,876	274,668	46,901	279,800	5,132
Roads, Transportation, and Parks	257,828	261,395	55,488	262,026	632
Miscellaneous and Fixed	615,128	615,416	104,067	628,964	13,548
<b>TOTAL</b>	<b>2,091,074</b>	<b>2,106,713</b>	<b>313,561</b>	<b>2,098,675</b>	<b>(8,037)</b>
<b>GENERAL FUND (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(182,051)</b>	<b>15,964</b>	<b>15,964</b>

As of the first quarter, DOB projects a general fund operating surplus of \$16.0 million. Available resources are increased by \$7.9 million from the modified budget as a result of revenues being projected above modified budget targets by \$111.6 million, and the \$103.6 million of appropriated fund balance included in the modified budget (\$88.0 million included in the adopted budget and \$15.6 million for rolled encumbrances) being excluded from the projection. These resource increases are supplemented by lower projected expenditures in the amount of \$8.0 million below modified appropriations.

## 2021 FIRST QUARTER PROJECTIONS

The major variance components of the \$16.0 million projected operating surplus 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>	
Adopted Budget Use of Fund Balance	(87,994)
Non-DSS COVID Mitigation & Response Exp.	(13,289)
Correction & Police Other Personal Service	(10,772)
No Tax Cert Bonding	(10,000)
Actuarial Pension Contribution	(7,283)
Parks Fees & Rents	(3,238)
Bus Fares	(1,150)
<b>Sub-Total</b>	<b>(133,727)</b>
<b>FAVORABLE</b>	
Federal & State Transit Aid	60,378
Local Fiscal Recovery Funds (ARPA)	28,249
Sales & Use Tax (net)	25,516
Social Services (net)	15,949
Children with Special Needs (net)	8,525
Other State Aid Restorations	4,250
Non-DSS Salary Savings	3,849
Mortgage Recording Tax	2,647
US Marshal Service Per Diems	2,058
<b>Sub-Total</b>	<b>151,420</b>
<b>Other Adjustments (net)</b>	<b>(1,730)</b>
<b>PROJECTED Q1 (GAP) / SURPLUS</b>	<b>15,964</b>

Removing the fund balance appropriation included in the budget as originally adopted is the largest adjustment included in the first quarter update. DOB currently anticipates \$13.3 million in additional expenditures for COVID mitigation and response initiatives. These expenditures are primarily associated with remote learning centers for school-aged children and vaccine site administration in addition to the appropriations for food insecurity, business support, and housing assistance included in the budget as adopted. Given the County's updated financial position, DOB is anticipating that the County will no longer issue debt to fund tax certiorari expenses, nor amortize a portion of its SFY 2022 pension contribution. Correction and police overtime wages are projected \$10 million above modified appropriations due to enforcement of social distancing protocols, higher than budgeted absences, and vaccine site security. Parks fee revenues are reduced on lower Playland revenues resulting from the current State regulation capping outdoor amusement park attendance at one-third capacity. Bus system utilization has not recovered as quickly as anticipated, resulting in a reduction in the fare projection of \$1.2 million.

## 2021 FIRST QUARTER PROJECTIONS

Favorable adjustments to the financial plan stem primarily from additional federal and state resources becoming available to the County in FY21. The CRRSAA and ARPA Acts were passed into statute, and the State increased aid to localities reimbursements to from 80 to 95 percent of normal levels subsequent to the adoption of the 2021 County Budget. DOB has assumed the application of an additional \$60 million in transit aid to fund bus operations, and \$28 million of Local Fiscal Recovery Funds for COVID mitigation and response provided by ARPA. The County share of Social Services and Children with Special Needs programs has been reduced by a combined \$25.5 million on lower than budgeted caseloads and increased State share resulting from the aid to localities restorations. State aid has also been increased by \$4.3 million outside of the three aforementioned program areas that receive the majority of the County’s state aid. The economically driven sales and use, and mortgage recording taxes have been revised upward on the levels of economic activity that have been seen year to date. Salary savings resulting from higher vacancy rates than budgeted, and reimbursements for housing additional federal prisoners complete the major favorable revisions to the financial plan.

### GENERAL FUND OPERATIONS AND UNRESTRICTED FUND BALANCE

Below is a summary of the preliminary, and unaudited, estimated general fund operations for 2020, and the projected general fund operations for 2021. General fund operations resulted in an estimated \$140.6 million surplus for 2020. After adjusting for reclassifications, the general fund unrestricted balance increased by \$145.3 million to an estimated \$220.9 million as of the end of 2020.

<b>PROJECTED UNRESTRICTED GENERAL FUND BALANCE</b>		
Thousands of Dollars		
	<b>2020 Est.*</b>	<b>2021 Proj.</b>
<b>UNRESTRICTED FUND BALANCE JAN 1st</b>	<b>75,603</b>	<b>220,880</b>
<b>REVENUES</b>	<b>2,220,693</b>	<b>2,114,640</b>
Gross Expenditures	2,185,712	2,211,080
Inter-Departmental Revenues	(105,646)	(112,405)
<b>NET EXPENDITURES</b>	<b>2,080,066</b>	<b>2,098,675</b>
<b>OPERATING (GAP) / SURPLUS</b>	<b>140,627</b>	<b>15,964</b>
Fund Balance Reclassifications	4,650	(2,767)
<b>UNRESTRICTED FUND BALANCE DEC 31st</b>	<b>220,880</b>	<b>234,078</b>
As a % of Net Expenditures	10.62%	11.15%

\*2020 estimate is preliminary and unaudited

As previously mentioned, DOB is projecting a \$16.0 million operating surplus for 2021. Reclassification of fund balance between restricted and unrestricted categories for pension pre-payments offsets the operations surplus by \$2.8 million. DOB anticipates unrestricted fund balance to approximate eleven percent of operations at the end of 2021.

## 2021 FIRST QUARTER PROJECTIONS

### GENERAL FUND REVENUES

The general fund revenue projection has been revised upward by \$111.6 million from the modified budget to \$2.115 billion. The sales and use tax target has been increased by \$32.3 million on more robust economic activity than originally anticipated to date. State and federal (incl. agency) revenues have been increased \$86.9 million due to the higher than County budgeted resources included in the SFY 2021-22 State Budget, and CRRSAA and ARPA Acts.

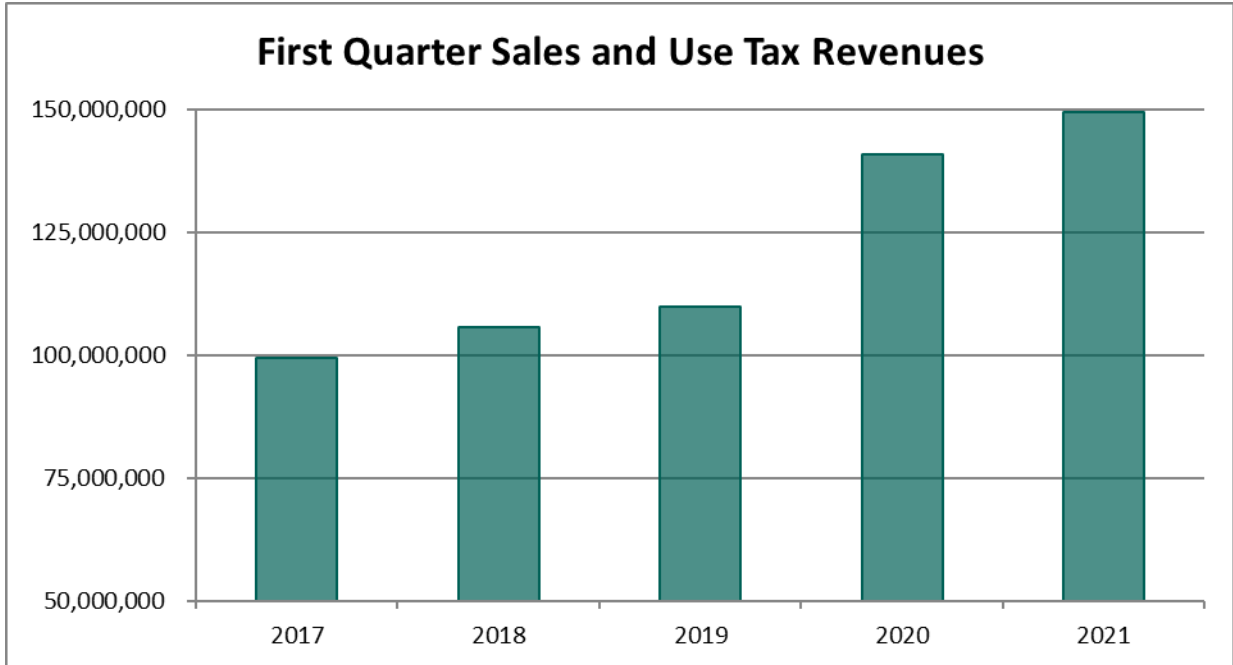
These projected increases are offset by reductions in departmental income, primarily for Playland fees, and capital revenues for the assumption that the County will no longer utilize debt financing for tax certiorari payments.

GENERAL FUND REVENUE SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Tax Levy on Real Property	568,579	568,579	-	568,579	-
Payments in Lieu of Taxes	10,160	10,160	392	10,160	-
Sales and Use Tax	695,504	695,504	75,807	727,815	32,311
Mortgage Recording Tax	20,064	20,064	4,582	22,711	2,647
Auto Use Tax (DMV Registrations)	16,423	16,423	2,573	16,423	-
Hotel Occupancy Tax	3,463	3,463	646	3,463	-
State Aid	251,952	251,952	891	266,237	14,285
Federal Aid	183,088	183,088	8,345	227,142	44,054
Agency Revenue	3,425	3,425	-	31,956	28,531
Departmental Income	141,736	141,736	28,664	139,696	(2,040)
Capital Revenues	12,741	12,741	-	5,086	(7,655)
Other Revenues	95,944	95,944	9,609	95,372	(572)
<b>Sub-Total</b>	<b>2,003,079</b>	<b>2,003,079</b>	<b>131,510</b>	<b>2,114,640</b>	<b>111,560</b>
Use / (Deposit) of General Fund Balance	87,994	103,634	-	-	(103,634)
<b>TOTAL</b>	<b>2,091,074</b>	<b>2,106,713</b>	<b>131,510</b>	<b>2,114,640</b>	<b>7,927</b>

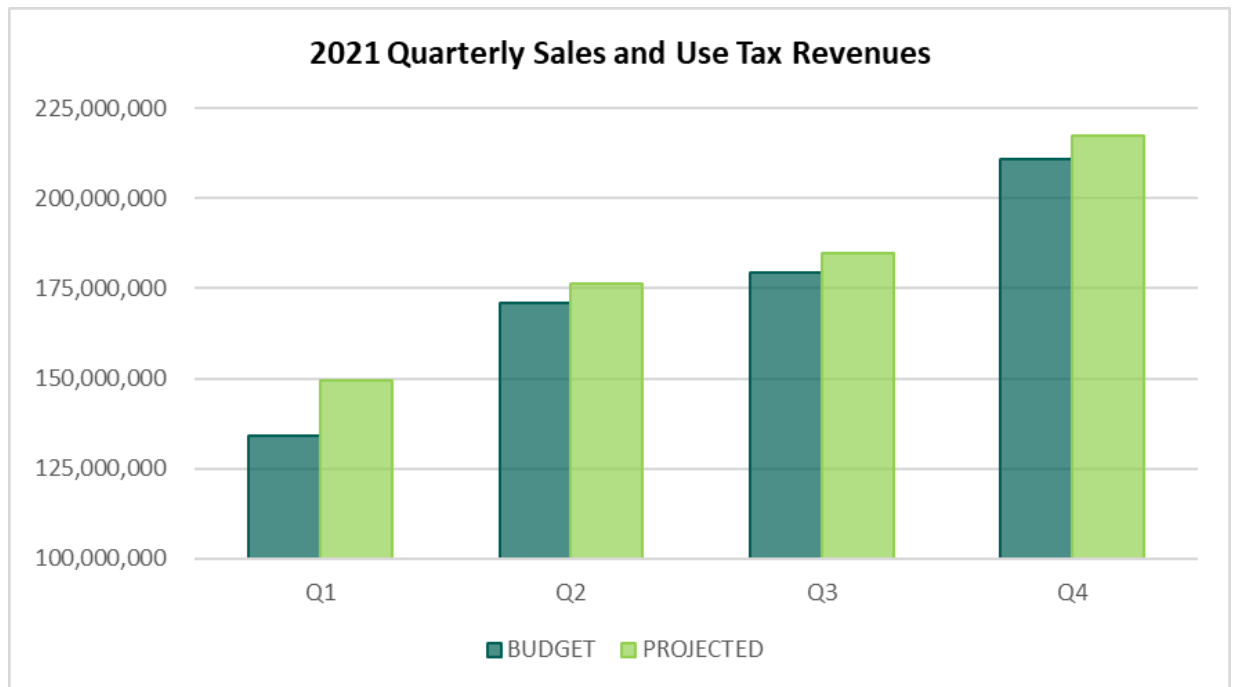
### NON-PROPERTY TAXES

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.



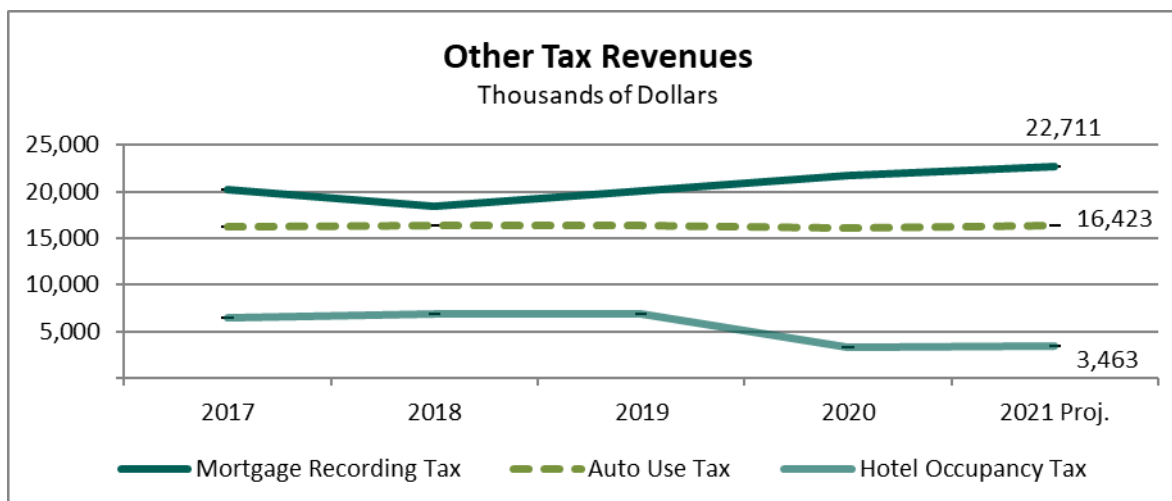
First quarter sales and use tax revenues grew at 6.2% over the prior year to \$149.5 million, exceeding the budgeted target for the quarter of \$134.1 million.



County DOB has increased its sales and use tax forecast by \$32.3 million from the Adopted Budget target due to the continued economic recovery from the COVID-19 pandemic. The new target of \$727.8 million represents an 8.4% increase in collections from 2020 results. This upward revision results in higher distribution payments to the municipalities and school districts of \$6.8 million.

## 2021 FIRST QUARTER PROJECTIONS

The mortgage tax projection has been increased \$2.6 million on higher activity, while auto use and room occupancy tax have been maintained at the targets included in the budget as originally adopted. Housing activity has remained strong through the pandemic, with many buyers relocating from New York City.



### 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>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Planning	275	275	-	275	-
Emergency Services	1,012	1,012	-	1,012	-
Social Services	166,165	166,165	8,059	157,542	(8,623)
Community Mental Health	909	909	281	909	-
Human Rights Commission	165	165	-	165	-
Correction	35	35	2	29	(6)
District Attorney	134	134	-	134	-
Public Safety Services	275	275	-	275	-
Transportation	13,894	13,894	3	66,577	52,683
Unemployment Benefits	225	225	-	225	-
<b>TOTAL</b>	<b>183,088</b>	<b>183,088</b>	<b>8,345</b>	<b>227,142</b>	<b>44,054</b>

DOB projects an increase in federal aid of \$44.1 million (24%) above modified budget targets. This is primarily due to the application of an additional \$52.6 million of Urbanized Area (5307) Transit Aid provided to the County through the CRRSAA and ARPA Acts.



## 2021 FIRST QUARTER PROJECTIONS

Overall, state aid projections are projected \$14.3 million (5.7%) 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>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Social Services	92,879	92,879	31	94,877	1,998
Community Mental Health	1,317	1,317	329	1,556	239
Health	66,253	66,253	-	67,669	1,416
Laboratories and Research	1,066	1,066	1	1,212	146
Probation	22,516	22,516	(0)	23,699	1,183
Transportation	53,336	53,336	-	61,030	7,695
Public Works	2,921	2,921	-	3,440	519
Indigent Legal Services	3,812	3,812	-	4,526	714
Court Facilities	2,000	2,000	-	2,375	375
Other	5,853	5,853	531	5,853	-
<b>TOTAL</b>	<b>251,952</b>	<b>251,952</b>	<b>891</b>	<b>266,237</b>	<b>14,285</b>

The state aid projections have been increased essentially across the board to reflect the aforementioned increase in aid to localities spending to be implemented by NYS DOB. For many of these departments, these reimbursement increases are despite projected expenditure reductions.

### 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 \$2.0 million (1.4%) 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>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Health	8,827	8,827	1,328	8,737	(90)
Correction	14,268	14,268	2,791	16,327	2,058
Parks, Recreation, and Conservation	27,798	27,798	1,509	24,560	(3,238)
Transportation	24,392	24,392	15,258	23,622	(770)
Other	66,450	66,450	7,779	66,450	-
<b>TOTAL</b>	<b>141,736</b>	<b>141,736</b>	<b>28,664</b>	<b>139,696</b>	<b>(2,040)</b>

Modest changes from budget are projected at this time. Reductions in Parks revenues, primarily for Playland fees resulting from the current State regulation capping outdoor amusement park attendance at

## 2021 FIRST QUARTER PROJECTIONS

one-third capacity, and Transportation for lower bus fares, are offset by additional reimbursement from the US Marshal Service for the housing of federal inmates in the County correction facility.

### GENERAL FUND EXPENDITURES

As of the end of the 1<sup>st</sup> quarter, general fund net expenditures are projected at \$8.0 million below modified appropriations. Other personal service increases for the payment of the County's full actuarial pension liability for SFY 2022 and police and correction overtime are offset by savings in the other expenditure categories. Social services relief provides the most offsetting savings on higher than anticipated Enhanced FMAP and lower than budgeted caseloads across all programs.

GENERAL FUND EXPENDITURE SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	372,552	372,552	74,914	365,343	(7,209)
Other Personal Service	298,514	298,514	63,515	318,174	19,660
Equipment	4,267	8,594	1,611	7,493	(1,101)
Materials and Supplies	38,521	41,405	5,523	39,272	(2,133)
Contractual Expenses	881,368	889,369	144,850	888,031	(1,338)
Social Services Relief	501,916	502,343	22,769	485,497	(16,846)
Inter-Departmental Expense	107,269	107,269	5,483	107,269	(0)
<b>Gross Expenditures</b>	<b>2,204,408</b>	<b>2,220,047</b>	<b>318,666</b>	<b>2,211,080</b>	<b>(8,967)</b>
Inter-Departmental Revenue	(113,334)	(113,334)	(5,105)	(112,405)	929
<b>NET EXPENDITURES</b>	<b>2,091,074</b>	<b>2,106,713</b>	<b>313,561</b>	<b>2,098,675</b>	<b>(8,037)</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			
		2019	2020	2021	2022
Civil Service Employees Assoc.	12/31/2021	2.00%	2.25%	2.25%	TBD
New York State Nurses Assoc.	12/31/2021	2.50%	3.00%	2.50%	TBD
International Brotherhood of Teamsters	12/31/2020	2.50%	3.00%	TBD	TBD
Police Benevolent Assoc.	12/31/2019	2.75%	TBD	TBD	TBD
Superior Officers Police Benevolent Assoc.	12/31/2019	2.75%	TBD	TBD	TBD
District Attorney Criminal Investigators	12/31/2019	2.75%	TBD	TBD	TBD
Correction Officers Benevolent Assoc.	12/31/2019	2.85%	TBD	TBD	TBD
Correction Superior Officer Assoc.	12/31/2019	2.75%	TBD	TBD	TBD

## 2021 FIRST QUARTER PROJECTIONS

DOB now projects salary expenses \$7.2 million (1.9%) below modified appropriations. The largest driver of this reduction are vacancies within the departments of social services and correction. 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>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Human Resources	3,987	3,987	821	3,846	(141)
Social Services	74,963	74,963	14,914	71,603	(3,360)
Labs and Research	8,338	8,338	1,733	8,238	(100)
Human Rights Commission	771	771	152	751	(20)
Correction	86,341	86,341	17,061	84,083	(2,259)
District Attorney	26,974	26,974	5,278	26,824	(150)
Public Safety Services	37,153	37,153	7,458	36,734	(420)
Probation	17,328	17,328	3,534	16,754	(574)
Transportation	1,895	1,895	356	1,710	(185)
Other	114,801	114,801	23,608	114,801	-
<b>TOTAL</b>	<b>372,552</b>	<b>372,552</b>	<b>74,914</b>	<b>365,343</b>	<b>(7,209)</b>

Other personal service (OPS) expenditures are now projected \$19.7 million (6.6%) above modified appropriations by \$2.5 million. Hourly wage expenses have been revised upward for the provision of vaccine site personnel. Increased overtime projections for the departments of public safety and correction comprise the majority of the increase for the overtime and holiday pay category. The pension projection is increased due to the assumption that the County will no longer amortize a portion of its State Fiscal Year 2022 contribution.

<b>GENERAL FUND OTHER PERSONAL SERVICE SUMMARY</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Hourly Wages	11,839	11,839	1,294	12,472	633
Fees and Officers Pay	599	599	142	619	20
Overtime & Holiday	26,430	26,430	6,493	37,362	10,932
207-C Disability	3,028	3,028	482	4,056	1,027
Shift and Detective Differentials	5,496	5,496	1,120	5,261	(235)
Pension	77,781	77,781	16,956	85,064	7,283
Social Security and Medicare	29,165	29,165	6,522	29,165	-
Healthcare	136,828	136,828	29,484	136,828	-
MCTD Mobility Tax	1,463	1,463	336	1,463	-
Benefit Fund	5,126	5,126	494	5,126	-
Unemployment Insurance	758	758	191	758	-
<b>TOTAL</b>	<b>298,514</b>	<b>298,514</b>	<b>63,515</b>	<b>318,174</b>	<b>19,660</b>

## 2021 FIRST QUARTER PROJECTIONS

### EQUIPMENT

Overall, DOB projects equipment expenditures \$1.1 million (12.8%) 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					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Board Of Legislators	41	47	7	41	(7)
Information Technology	161	1,365	978	1,291	(74)
Emergency Services	240	756	44	729	(27)
Labs and Research	129	177	14	162	(15)
Correction	329	756	104	329	(427)
District Attorney	116	119	7	116	(3)
Public Safety Services	1,160	2,465	19	1,985	(480)
Probation	126	195	18	126	(69)
Other	1,966	2,715	420	2,715	-
<b>TOTAL</b>	<b>4,267</b>	<b>8,594</b>	<b>1,611</b>	<b>7,493</b>	<b>(1,101)</b>

Despite the savings projected against the modified budget, the projection remains \$3.2 million above the budget as originally adopted due to the anticipated expenditure of items ordered in 2020 that were delayed due to COVID.

### MATERIALS AND SUPPLIES

The materials and supplies expenditure class consists mostly of utilities as energy (\$20 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 supply expenditures \$2.1 million (1.4%) below modified budget appropriations. On the following page is a summary of the departments with adjustments to their materials and supplies expense projection in the Q1 Update:

GENERAL FUND MATERIALS AND SUPPLIES SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
County Executive	73	162	13	169	8
Human Resources	28	30	3	28	(2)
Board Of Elections	2,721	2,761	29	2,721	(40)
Information Technology	277	301	31	278	(23)
Law	66	67	11	66	(1)
Emergency Services	838	2,705	195	2,676	(29)
Social Services	569	599	82	580	(19)
Consumer Protection	51	54	4	51	(3)
Health	431	444	41	431	(13)
Labs and Research	1,155	1,386	197	1,185	(201)
Human Rights Commission	7	9	-	7	(2)
Correction	1,466	1,590	210	1,445	(145)
District Attorney	286	303	52	284	(19)
Public Safety Services	1,715	1,869	467	1,715	(154)
Probation	250	258	2	250	(8)
Public Administrator	6	6	0	6	(1)
Solid Waste Commission	19	22	4	19	(3)
Parks, Recreation, and Conservation	8,688	8,734	1,092	8,688	(46)
Transportation	1,669	1,669	307	1,669	(1)
Public Works	17,831	18,058	2,736	16,628	(1,430)
Other	377	378	45	377	-
<b>TOTAL</b>	<b>38,521</b>	<b>41,405</b>	<b>5,523</b>	<b>39,272</b>	<b>(2,133)</b>

Projected energy utility savings totaling \$1.3 million within the department of public works comprises the majority of the anticipated savings against the modified budget. However, the projection remains \$0.8 million above the budget as originally adopted due to the anticipated expenditure of items ordered in 2020 that were delayed due to COVID.

**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 to the non-city municipalities and school districts.

Overall, DOB projects contractual expenses \$1.3 million (0.2%) below modified appropriations. This is primarily due to an \$8.2 million reduction in children with special needs program expenses resulting from lower than budgeted caseloads.

## 2021 FIRST QUARTER PROJECTIONS

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					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
County Executive	10,854	10,938	915	14,096	3,159
Board Of Elections	6,679	6,715	153	6,679	(37)
Finance	113	156	3	113	(43)
Information Technology	29,624	31,820	5,162	30,778	(1,042)
Law	3,162	3,336	949	3,162	(175)
Planning	7,662	7,674	6	7,662	(12)
Emergency Services	929	977	111	965	(12)
Social Services	21,222	21,978	3,807	21,976	(1)
Community Mental Health	5,457	5,559	106	5,196	(362)
Health	139,110	139,156	20,653	130,861	(8,295)
Labs and Research	934	1,034	68	962	(73)
Human Rights Commission	180	180	0	172	(8)
Correction	20,184	21,003	2,796	20,243	(759)
District Attorney	2,689	2,739	112	2,684	(56)
Public Safety Services	2,756	3,111	250	2,756	(355)
Probation	23,786	23,812	305	23,786	(26)
Parks, Recreation, and Conservation	11,212	11,823	2,352	12,562	739
Transportation	181,055	181,173	38,714	181,942	769
Public Works	24,999	27,133	3,658	26,119	(1,014)
Debt Service	109,131	109,246	23,788	111,074	1,828
Miscellaneous Budgets	274,157	274,331	40,742	278,768	4,437
Other	5,473	5,474	199	5,473	-
<b>TOTAL</b>	<b>881,368</b>	<b>889,369</b>	<b>144,850</b>	<b>888,031</b>	<b>(1,338)</b>

Most departments within the County are expected to expend at or below their modified contractual expenses appropriation level. The main driver within most departments is the anticipation that some contractual expenses will roll and take place in FY 2022.

Outside of the aforementioned drivers of the projection, the Department of the County Executive exceeds modified appropriations due to extension of contracts for the provision of remote learning centers for school-aged children through the end of the 2020-21 school year by the Youth Bureau, interest expense for the County's 2021 tax anticipation notes as a result of the notes selling at a higher than budgeted premium, and the upward revision to the sales and use tax projection increases distributions to the municipalities and school districts within the miscellaneous budgets.

Please see Appendix A for additional detail on the smaller variances.

SOCIAL SERVICES RELIEF

DOB projects an overall expense reduction of \$16.8 million (3.4%) from the modified budget within the social services relief appropriation. Caseloads for all non-COVID response programs are trending below budgeted levels.

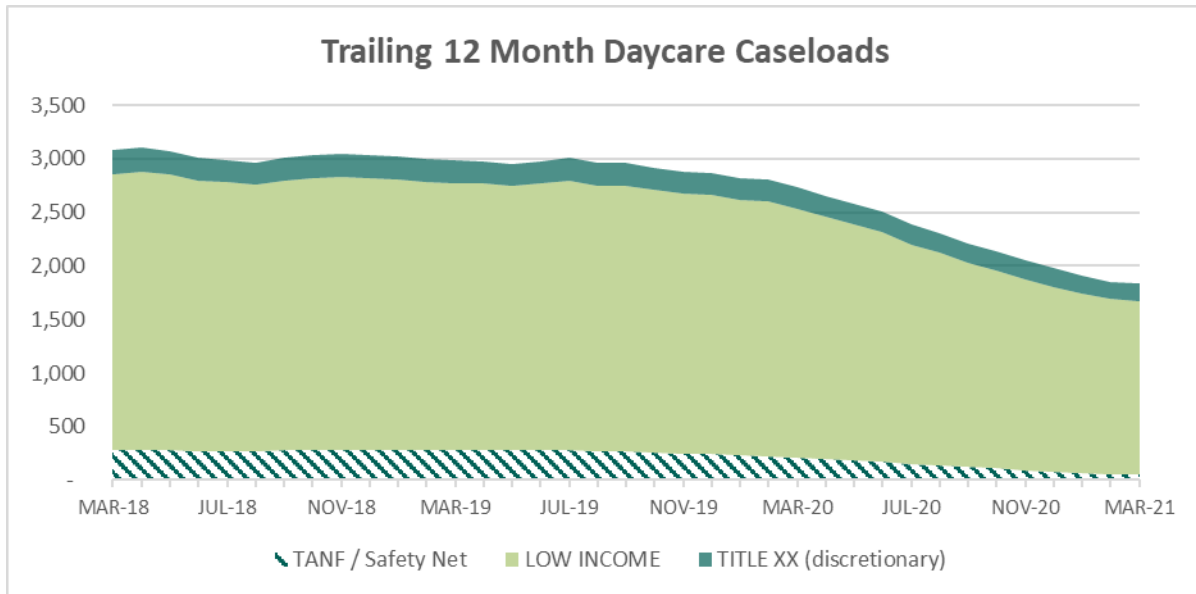
GENERAL FUND SOCIAL SERVICES RELIEF SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Emerg Assist To Fam & Child - Non Homeless	12,156	12,156	471	9,796	(2,360)
Emerg Assist to Fam & Child - Foster Care	11,790	11,790	1,457	11,172	(618)
Emerg Assist to Adults	1,500	1,500	96	1,338	(162)
Old Age Assist - MA	4,281	4,051	18	4,281	230
Aid to Disabled - MA	-	10	-	-	(10)
Family Assistance - MA	-	250	4	-	(250)
Medicaid - Regular	202,654	199,654	-	194,937	(4,717)
Medicaid - Disproportionate Share	80,000	80,000	-	80,000	-
Temp Assist to Needy Families (TANF)	31,175	31,214	4,923	28,776	(2,438)
Safety Net	58,923	59,051	6,396	55,521	(3,530)
Child Welfare - Foster Care	26,650	26,669	2,192	25,878	(791)
Child Welfare - AO Services	7,729	7,729	(67)	7,442	(287)
Child Welfare - Independent Living	1,580	1,580	(3)	1,570	(10)
Child Welfare - Adoption Subsidies	10,699	10,699	2,514	10,652	(47)
Social Svcs Spec Items	420	516	14	420	(96)
Indirect Social Service	20,008	20,121	176	18,295	(1,826)
Day Care Subsidies	32,351	32,351	3,845	31,300	(1,051)
Emergency SS Relief	-	3,000	733	4,119	1,119
<b>TOTAL</b>	<b>501,916</b>	<b>502,343</b>	<b>22,769</b>	<b>485,497</b>	<b>(16,846)</b>

Emergency assistance expenditures are projected below budget due to lower student transportation expenses as more schools continued modified schedules and remote learning than anticipated. The projected County share of regular Medicaid has been lowered to \$194.9 million due to the continuation of the COVID enhanced FMAP (eFMAP) period implemented by the Families First Act. The extension of enhanced federal unemployment benefits has resulted in lower than budgeted caseloads for TANF and Safety Net. The projection for indirect social services has been reduced as expenses food insecurity assistance are being forecasted as emergency social services relief. Also included in emergency relief are expenses associated with quarantining COVID infected individuals. Across all three programs, daycare subsidy expenditures are now projected \$1.1 million below budgeted appropriations as a result of lower than anticipated caseloads.

Despite the reduced expenses, state aid reimbursements within DSS have been increased by approximately \$2 million due to the increase in aid to localities spending from 80 to 95 percent of normal levels to be implemented by NYS DOB.

## 2021 FIRST QUARTER PROJECTIONS

Effective February 2020, the County reduced the parent daycare contribution from 27 percent to 25 percent of income above the federal poverty level (FPL). Additionally, the County has elected to offer a temporary emergency waiver of the parent share since March 2020. Daycare caseloads have trended downward over the past three years. State minimum wage increases of \$1 per hour each year, facility closures due to the COVID-19 pandemic beginning in March 2020, and high unemployment rates over the past year drive the decline. During the year ending March 2021, the County provided subsidized daycare to an average of 1,836 children per month across the three programs. This is a decline in the average of 895 children as compared to the year ending March 2020.





SPECIAL DISTRICTS FUNDS FORECAST

On December 16, 2020, the County adopted a Special Districts Operating Budget in the amount of \$225.5 million for Fiscal Year 2021 (FY21). \$122.8 million was appropriated for sewer district operations, \$25.6 million for water district operations, and \$77.2 million for refuse district operations. This section will present the Department of Budget’s (DOB) First Quarter Update for FY 2021.

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 2021 Budget has been modified upward by \$2.6 million to allow for the expenditure of funds in FY21 for items that were contracted for in FY20. DOB expects a similar amount to roll from FY21 to FY21 resulting in a negligible effect to the FY21 Financial Plan.

CONSOLIDATED SEWER OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	20,002	20,002	4,127	19,857	(145)
Other Personal Services	17,981	17,981	4,165	19,657	1,676
Equipment	853	1,039	0	853	(186)
Materials & Supplies	18,702	19,204	3,069	18,214	(990)
Contractual Expenses	18,799	20,743	3,925	19,052	(1,691)
Inter-Departmental Charge	3,555	3,555	123	3,555	-
<b>Gross Expenditures</b>	<b>79,891</b>	<b>82,524</b>	<b>15,409</b>	<b>81,188</b>	<b>(1,336)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>79,891</b>	<b>82,524</b>	<b>15,409</b>	<b>81,188</b>	<b>(1,336)</b>
Departmental Income	3,769	3,769	327	3,769	-
Interest on Investments	2	2	-	2	-
Miscellaneous Revenue	859	859	(1)	859	-
Agency & Trust Revenue	-	-	-	733	733
Interfund Revenue	75,222	77,855	11,959	75,222	(2,633)
<b>REVENUES</b>	<b>79,891</b>	<b>82,524</b>	<b>12,285</b>	<b>80,623</b>	<b>(1,901)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(3,124)</b>	<b>(565)</b>	<b>(565)</b>

Offsetting the projected rolls of \$2.6 million, DOB anticipates \$1.5 million of increased personal service expenditures due to the assumption that the County will no longer amortize a portion of its SFY 2021-22 pension contribution and additional overtime expenses caused by COVID related absences. The forecast assumes application of \$733,000 of Local Fiscal Recovery Funds provided by ARPA.

## 2021 FIRST QUARTER PROJECTIONS

### SEWER DISTRICTS FUNDS

The \$0.6 million projected deficit of the operations fund flows through to the individual districts as an increase in transfers out. DOB projects that the sewer districts will utilize approximately \$0.6 million more fund balance than was included in the budget as originally adopted.

SEWER DISTRICT FUNDS SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Contractual Expenses	48,966	48,966	7,557	48,966	-
Transfer to Operations Fund	73,819	73,819	11,809	74,384	565
<b>Gross Expenditures</b>	<b>122,785</b>	<b>122,785</b>	<b>19,366</b>	<b>123,350</b>	<b>565</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>122,785</b>	<b>122,785</b>	<b>19,366</b>	<b>123,350</b>	<b>565</b>
Real Property Taxes	97,279	97,279	-	97,279	-
Departmental Income	250	250	-	250	-
Interest on Investments	5,753	5,753	(4,670)	5,753	-
Capital Revenue	1,671	1,671	-	1,671	-
Appropriated Fund Balance	17,821	17,821	-	-	(17,821)
Interfund Revenue	11	11	-	11	-
<b>REVENUES</b>	<b>122,785</b>	<b>122,785</b>	<b>(4,670)</b>	<b>104,964</b>	<b>(17,821)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(24,036)</b>	<b>(18,386)</b>	<b>(18,386)</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 United Water of 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 2021 WD#1 Budget has been modified upward by \$237,000 to allow for the expenditure of funds in FY21 for items that were contracted for in FY20. DOB expects a similar amount to roll from FY21 to FY22 resulting in a negligible effect to the FY21 Financial Plan.

WATER DISTRICT #1 FUND SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	303	303	53	273	(30)
Other Personal Services	253	253	71	341	88
Equipment	15	22	-	15	(7)
Materials & Supplies	18,652	18,660	987	18,647	(13)
Contractual Expenses	2,924	3,147	480	2,890	(257)
Inter-Departmental Charge	299	299	0	299	-
<b>Gross Expenditures</b>	<b>22,446</b>	<b>22,683</b>	<b>1,591</b>	<b>22,465</b>	<b>(218)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>22,446</b>	<b>22,683</b>	<b>1,591</b>	<b>22,465</b>	<b>(218)</b>
Real Property Taxes	4,099	4,099	-	4,099	-
Departmental Income	17,820	17,820	-	17,820	-
Capital Revenue	81	81	-	81	-
Appropriated Fund Balance	-	237	-	-	(237)
Miscellaneous Revenue	447	447	-	447	-
Agency & Trust Revenue	-	-	-	170	170
<b>REVENUES</b>	<b>22,446</b>	<b>22,683</b>	<b>-</b>	<b>22,616</b>	<b>(67)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(1,591)</b>	<b>152</b>	<b>152</b>

DOB projects additional overtime expenses of \$88,000 caused by vacancies and COVID related absences. Offsetting the additional overtime wages are salary savings of \$30,000. The forecast also assumes application of \$170,000 of Local Fiscal Recovery Funds provided by ARPA. DOB anticipates that WD#1 will run an operating surplus of \$152,000 at this time.

## 2021 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 2021 WD#3 Budget has been modified upward by \$107,000 to allow for the expenditure of funds for items in FY21 that were contracted for in FY20. DOB expects a similar amount to roll from FY21 to FY22 resulting in a negligible effect to the FY21 Financial Plan.

<b>WATER DISTRICT #3 FUND SUMMARY</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	258	258	43	243	(15)
Other Personal Services	248	248	45	247	(1)
Equipment	5	12	-	5	(7)
Materials & Supplies	706	713	57	696	(17)
Contractual Expenses	1,644	1,736	143	1,678	(58)
Inter-Departmental Charge	232	232	2	232	-
<b>Gross Expenditures</b>	<b>3,093</b>	<b>3,200</b>	<b>290</b>	<b>3,102</b>	<b>(98)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>3,093</b>	<b>3,200</b>	<b>290</b>	<b>3,102</b>	<b>(98)</b>
Departmental Income	2,400	2,400	15	2,400	-
Capital Revenue	1	1	-	1	-
Appropriated Fund Balance	692	798	-	-	(798)
Agency & Trust Revenue	-	-	-	225	225
<b>REVENUES</b>	<b>3,093</b>	<b>3,200</b>	<b>15</b>	<b>2,626</b>	<b>(573)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(275)</b>	<b>(476)</b>	<b>(476)</b>

DOB projects personal service savings of \$16,000, primarily due to position vacancies. The forecast also assumes application of \$225,000 of Local Fiscal Recovery Funds provided by ARPA. DOB anticipates that WD#3 will utilize \$216,000 less fund balance to fund operations than 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 2021 Refuse District Budget has been modified upward by \$180,000 to allow for the expenditure of funds in FY21 for items that were contracted for in FY20. DOB expects a similar amount to roll from FY21 to FY22 resulting in a negligible effect to the FY21 Financial Plan.

REFUSE DISTRICT FUND SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	1,730	1,730	328	1,665	(65)
Other Personal Services	1,463	1,463	272	1,420	(43)
Materials & Supplies	877	894	102	877	(17)
Contractual Expenses	70,550	70,714	14,422	70,519	(195)
Inter-Departmental Charge	2,590	2,590	3	2,590	-
<b>Gross Expenditures</b>	<b>77,210</b>	<b>77,390</b>	<b>15,128</b>	<b>77,071</b>	<b>(319)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>77,210</b>	<b>77,390</b>	<b>15,128</b>	<b>77,071</b>	<b>(319)</b>
Real Property Taxes	47,718	47,718	-	47,718	-
Payments in Lieu of Taxes	294	294	-	294	-
Departmental Income	16,862	16,862	2,625	16,862	-
Interest on Investments	101	101	11	101	-
Capital Revenue	756	756	-	756	-
Appropriated Fund Balance	11,343	11,524	-	-	(11,524)
Miscellaneous Revenue	85	85	15	85	-
Interfund Revenue	50	50	50	50	-
<b>REVENUES</b>	<b>77,210</b>	<b>77,390</b>	<b>2,702</b>	<b>65,867</b>	<b>(11,524)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(12,426)</b>	<b>(11,204)</b>	<b>(11,204)</b>

In addition to the \$180,000 of anticipated rolls, vacancies and lower overtime reduce the personal service projection by \$0.1 million. DOB anticipates that the refuse district will utilize \$139,000 less fund balance to fund operations than was assumed in the budget as originally adopted.

## 2021 FIRST QUARTER PROJECTIONS

### AIRPORT FUND FORECAST

The 2021 Airport Budget has been modified upward by \$1.4 million to allow for the expenditure of funds in FY21 for items that were contracted for in FY20. DOB does not expect this full amount of expenditures to roll from FY21 to FY22. This anticipation is reflected in the Q1 expense projections.

AIRPORT OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	8,457	8,457	3,102	9,200	743
Other Personal Services	4,337	4,337	629	4,662	324
Equipment	510	561	7	510	(51)
Materials & Supplies	1,844	1,887	319	1,819	(68)
Contractual Expenses	23,082	24,338	5,138	23,931	(408)
Inter-Departmental Charge	13,074	13,074	20	13,074	-
<b>Gross Expenditures</b>	<b>51,304</b>	<b>52,655</b>	<b>9,216</b>	<b>53,195</b>	<b>541</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>51,304</b>	<b>52,655</b>	<b>9,216</b>	<b>53,195</b>	<b>541</b>
Departmental Income	40,958	40,958	6,001	40,798	(159)
Interest on Investments	90	90	-	90	-
Appropriated Fund Balance	6,175	7,526	-	-	(7,526)
Federal Aid	4,082	4,082	1,583	12,202	8,121
<b>REVENUES</b>	<b>51,304</b>	<b>52,655</b>	<b>7,585</b>	<b>53,091</b>	<b>436</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(1,631)</b>	<b>(105)</b>	<b>(105)</b>

Expenditures are projected \$0.5 million above modified appropriations on personal service increases of \$1.1 million, and the anticipation the \$0.5 million of expenditures included in the modified budget will not occur until FY22.

Revenues are projected \$0.4 million above modified budget targets due to the removal of the use of fund balance from the projection, and an additional \$8.1 million of federal aid provided by the FAA through the CARES and CRRSAA Acts. DOB projects the airport to run essentially balanced operations at this time.

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

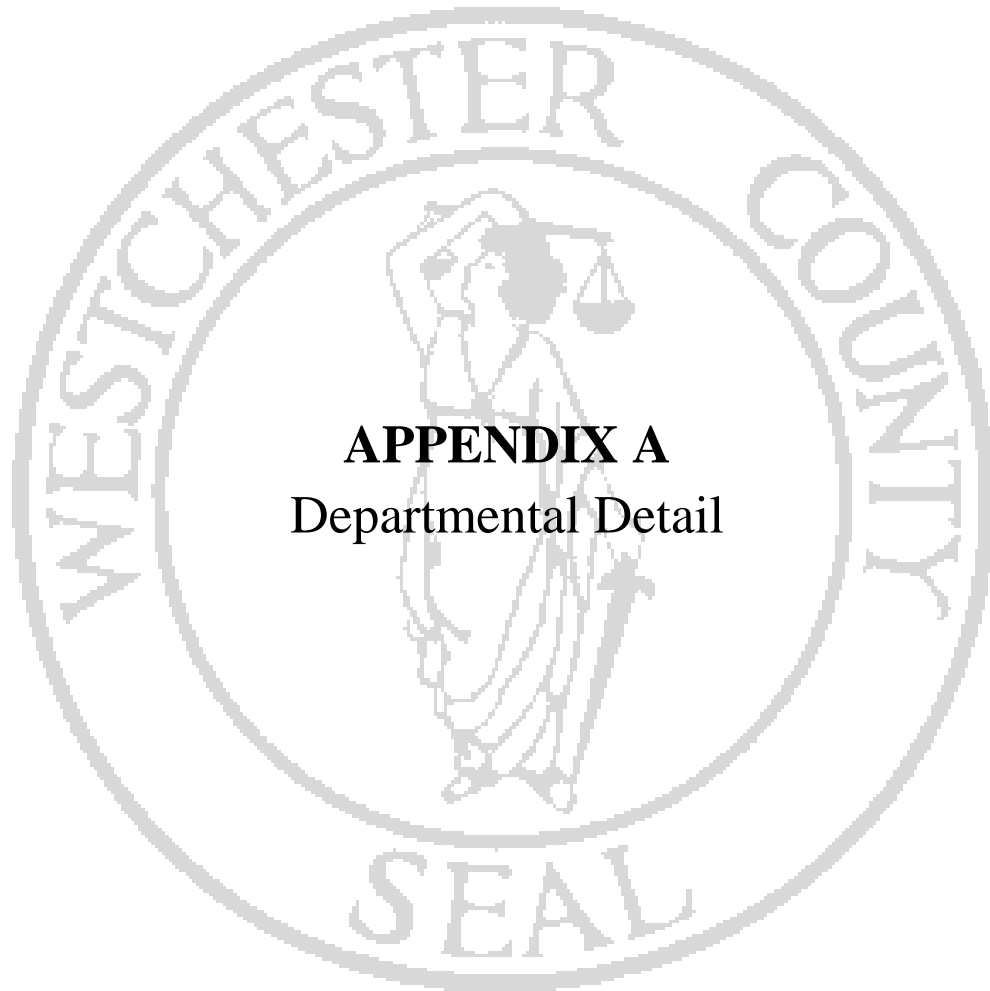
The County is self-insured for both workers compensation and general liability. The net position for each reserve fund as of March 31<sup>st</sup> of the past five years is shown below.

<b>WORKERS COMPENSATION (6J) &amp; GENERAL LIABILITY (6N) FUNDS AS OF MAR 30</b>		
Thousands of Dollars		
	<u>6J FUND</u>	<u>6N FUND</u>
Net Position 3/31/2017	(41,165)	16,288
Net Position 3/31/2018	(46,535)	15,593
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

The general liability reserve (6N) fund is in a positive net position of \$8.2 million, while the workers compensation reserve (6J) fund is in a negative net position of \$50.6 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. Additionally, the County has not made a contribution to the 6N fund since 2009.

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**APPENDIX A**  
Departmental Detail

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BOARD OF LEGISLATORS					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	4,141	4,141	711	4,141	-
Other Personal Services	360	360	56	360	-
Equipment	41	47	7	41	(7)
Materials & Supplies	154	154	5	154	(0)
Contractual Expenses	437	437	27	437	(0)
Inter-Departmental Charge	2	2	1	2	-
<b>Gross Expenditures</b>	<b>5,135</b>	<b>5,142</b>	<b>806</b>	<b>5,135</b>	<b>(7)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,135</b>	<b>5,142</b>	<b>806</b>	<b>5,135</b>	<b>(7)</b>
<b>TAX LEVY</b>	<b>5,135</b>	<b>5,142</b>	<b>806</b>	<b>5,135</b>	<b>(7)</b>

FIRST QUARTER HIGHLIGHTS

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

## DEPARTMENTAL DETAIL

COUNTY EXECUTIVE					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	6,767	6,767	1,409	6,767	0
Other Personal Services	147	147	44	147	-
Materials & Supplies	73	162	13	169	8
Contractual Expenses	10,854	10,938	915	14,096	3,159
Inter-Departmental Charge	579	579	20	579	-
<b>Gross Expenditures</b>	<b>18,420</b>	<b>18,593</b>	<b>2,401</b>	<b>21,759</b>	<b>3,167</b>
Inter-Departmental Revenue	(1,510)	(1,510)	-	(1,510)	-
<b>NET EXPENDITURES</b>	<b>16,910</b>	<b>17,082</b>	<b>2,401</b>	<b>20,249</b>	<b>3,167</b>
Departmental Income	(800)	(800)	-	(800)	-
Interfund Revenue	(452)	(452)	-	(452)	-
Undistributed Revenues	-	-	(0)	-	-
State Aid	(142)	(142)	-	(142)	-
<b>REVENUES</b>	<b>(1,394)</b>	<b>(1,394)</b>	<b>(0)</b>	<b>(1,394)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>15,516</b>	<b>15,688</b>	<b>2,401</b>	<b>18,855</b>	<b>3,167</b>

### FIRST QUARTER HIGHLIGHTS

The County Executive is projected above modified appropriation levels as the Youth Bureau has extended contracts for the provision of remote learning centers for school-aged children through the end of the 2020-21 school year. These additional expenses are anticipated to be reimbursed by Local Fiscal Recovery Funds provided by the federal government through ARPA (revenues included in miscellaneous budgets).

DEPARTMENT OF HUMAN RESOURCES					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	3,987	3,987	821	3,846	(141)
Other Personal Services	50	50	2	50	-
Materials & Supplies	28	30	3	28	(2)
Contractual Expenses	1,014	1,014	108	1,014	(0)
Inter-Departmental Charge	650	650	33	650	-
<b>Gross Expenditures</b>	<b>5,728</b>	<b>5,731</b>	<b>968</b>	<b>5,587</b>	<b>(143)</b>
Inter-Departmental Revenue	(523)	(523)	(2)	(523)	-
<b>NET EXPENDITURES</b>	<b>5,205</b>	<b>5,207</b>	<b>966</b>	<b>5,064</b>	<b>(143)</b>
Departmental Income	(562)	(562)	(418)	(562)	-
<b>REVENUES</b>	<b>(562)</b>	<b>(562)</b>	<b>(418)</b>	<b>(562)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>4,643</b>	<b>4,646</b>	<b>548</b>	<b>4,502</b>	<b>(143)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Human Resources (HR) to expend below its personal service appropriations by \$141,000. This is a result of additional vacancy savings beyond those included in adopted appropriation levels.

## DEPARTMENTAL DETAIL

DEPARTMENT OF BUDGET					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	1,638	1,638	348	1,638	(0)
Other Personal Services	13	13	1	13	-
Materials & Supplies	4	4	1	4	(0)
Contractual Expenses	13	13	1	13	-
Inter-Departmental Charge	279	279	23	279	-
<b>Gross Expenditures</b>	<b>1,946</b>	<b>1,947</b>	<b>375</b>	<b>1,946</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,946</b>	<b>1,947</b>	<b>375</b>	<b>1,946</b>	<b>(0)</b>
Departmental Income	(788)	(788)	-	(788)	-
<b>REVENUES</b>	<b>(788)</b>	<b>(788)</b>	<b>-</b>	<b>(788)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>1,158</b>	<b>1,158</b>	<b>375</b>	<b>1,158</b>	<b>(0)</b>

### FIRST QUARTER HIGHLIGHTS

DOB anticipates to approximate the budget as originally adopted at this time.

<b>BOARD OF ELECTIONS</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	9,023	9,023	1,843	9,023	0
Other Personal Services	1,180	1,180	56	1,180	-
Equipment	80	80	-	80	-
Materials & Supplies	2,721	2,761	29	2,721	(40)
Contractual Expenses	6,679	6,715	153	6,679	(37)
Inter-Departmental Charge	2,308	2,308	31	2,308	-
<b>Gross Expenditures</b>	<b>21,990</b>	<b>22,066</b>	<b>2,112</b>	<b>21,990</b>	<b>(76)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>21,990</b>	<b>22,066</b>	<b>2,112</b>	<b>21,990</b>	<b>(76)</b>
Departmental Income	(1,679)	(1,679)	(2)	(1,679)	-
State Aid	(160)	(160)	-	(160)	-
<b>REVENUES</b>	<b>(1,839)</b>	<b>(1,839)</b>	<b>(2)</b>	<b>(1,839)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>20,152</b>	<b>20,228</b>	<b>2,110</b>	<b>20,152</b>	<b>(76)</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					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	4,289	4,289	863	4,289	0
Other Personal Services	9	9	7	9	-
Materials & Supplies	34	34	7	34	(0)
Contractual Expenses	113	156	3	113	(43)
Inter-Departmental Charge	975	975	49	975	-
<b>Gross Expenditures</b>	<b>5,421</b>	<b>5,464</b>	<b>928</b>	<b>5,421</b>	<b>(43)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,421</b>	<b>5,464</b>	<b>928</b>	<b>5,421</b>	<b>(43)</b>
Departmental Income	(2,444)	(2,444)	(1,123)	(2,444)	-
Undistributed Revenues	-	-	0	-	-
<b>REVENUES</b>	<b>(2,444)</b>	<b>(2,444)</b>	<b>(1,122)</b>	<b>(2,444)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>2,977</b>	<b>3,020</b>	<b>(195)</b>	<b>2,977</b>	<b>(43)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures for the Department of Finance to approximate the budget as originally adopted at this time.



DEPARTMENT OF INFORMATION TECHNOLOGY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	14,308	14,308	2,952	14,308	0
Other Personal Services	4,529	4,529	1,013	4,529	-
Equipment	161	1,365	978	1,291	(74)
Materials & Supplies	277	301	31	278	(23)
Contractual Expenses	29,624	31,820	5,162	30,778	(1,042)
Inter-Departmental Charge	1,509	1,509	194	1,509	-
<b>Gross Expenditures</b>	<b>50,409</b>	<b>53,833</b>	<b>10,331</b>	<b>52,693</b>	<b>(1,139)</b>
Inter-Departmental Revenue	(38,921)	(38,921)	(1,424)	(38,921)	-
<b>NET EXPENDITURES</b>	<b>11,488</b>	<b>14,912</b>	<b>8,906</b>	<b>13,773</b>	<b>(1,139)</b>
Departmental Income	(8,610)	(8,610)	(580)	(8,610)	-
State Aid	(177)	(177)	-	(177)	-
<b>REVENUES</b>	<b>(8,787)</b>	<b>(8,787)</b>	<b>(580)</b>	<b>(8,787)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>2,701</b>	<b>6,125</b>	<b>8,327</b>	<b>4,985</b>	<b>(1,139)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Information Technology \$1.1 million below modified appropriations time. Expenditures against re-appropriations of \$3.4 million, primarily for COVID mitigation and response efforts, are anticipated to be offset by \$2.3 million of expense savings resulting from these expenditures not occurring until FY 2022.

## DEPARTMENTAL DETAIL

BOARD OF ACQUISITION & CONTRACT					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	264	264	57	264	(0)
Materials & Supplies	1	1	0	1	-
Contractual Expenses	2	2	0	2	-
Inter-Departmental Charge	54	54	3	54	-
<b>Gross Expenditures</b>	<b>321</b>	<b>321</b>	<b>60</b>	<b>321</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>321</b>	<b>321</b>	<b>60</b>	<b>321</b>	<b>(0)</b>
Departmental Income	(2)	(2)	(0)	(2)	-
<b>REVENUES</b>	<b>(2)</b>	<b>(2)</b>	<b>(0)</b>	<b>(2)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>319</b>	<b>319</b>	<b>60</b>	<b>319</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					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	9,704	9,704	2,095	9,704	0
Other Personal Services	1	1	31	41	40
Equipment	38	38	22	38	(0)
Materials & Supplies	66	67	11	66	(1)
Contractual Expenses	3,162	3,336	949	3,162	(175)
Inter-Departmental Charge	932	932	31	932	-
<b>Gross Expenditures</b>	<b>13,902</b>	<b>14,079</b>	<b>3,140</b>	<b>13,942</b>	<b>(136)</b>
Inter-Departmental Revenue	(11,963)	(11,963)	(1,005)	(11,963)	-
<b>NET EXPENDITURES</b>	<b>1,939</b>	<b>2,115</b>	<b>2,134</b>	<b>1,979</b>	<b>(136)</b>
Departmental Income	(3,860)	(3,860)	(233)	(3,860)	-
<b>REVENUES</b>	<b>(3,860)</b>	<b>(3,860)</b>	<b>(233)</b>	<b>(3,860)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,921)</b>	<b>(1,745)</b>	<b>1,902</b>	<b>(1,881)</b>	<b>(136)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Law \$136,000 below the modified budget levels. This is due to the expectation that \$176,000 of these expenditures will occur in FY 2022. This projected savings is anticipated to be offset by additional hourly wage expenses for temporary workers.

## DEPARTMENTAL DETAIL

DEPARTMENT OF PLANNING					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	3,030	3,030	623	3,030	0
Other Personal Services	6	6	4	16	10
Equipment	40	40	-	40	-
Materials & Supplies	53	53	3	53	(0)
Contractual Expenses	7,662	7,674	6	7,662	(12)
Inter-Departmental Charge	1,099	1,099	31	1,099	-
<b>Gross Expenditures</b>	<b>11,891</b>	<b>11,903</b>	<b>667</b>	<b>11,901</b>	<b>(2)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>11,891</b>	<b>11,903</b>	<b>667</b>	<b>11,901</b>	<b>(2)</b>
Departmental Income	(400)	(400)	(14)	(400)	-
State Aid	(60)	(60)	(60)	(60)	-
Federal Aid	(275)	(275)	-	(275)	-
<b>REVENUES</b>	<b>(735)</b>	<b>(735)</b>	<b>(74)</b>	<b>(735)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>11,156</b>	<b>11,168</b>	<b>593</b>	<b>11,166</b>	<b>(2)</b>

### FIRST QUARTER HIGHLIGHTS

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

DEPARTMENT OF EMERGENCY SERVICES					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	1,921	1,921	489	1,921	(0)
Other Personal Services	310	310	109	645	335
Equipment	240	756	44	729	(27)
Materials & Supplies	838	2,705	195	2,676	(29)
Contractual Expenses	929	977	111	965	(12)
Inter-Departmental Charge	3,544	3,544	73	3,544	-
<b>Gross Expenditures</b>	<b>7,782</b>	<b>10,213</b>	<b>1,021</b>	<b>10,480</b>	<b>268</b>
Inter-Departmental Revenue	(364)	(364)	-	(364)	-
<b>NET EXPENDITURES</b>	<b>7,418</b>	<b>9,849</b>	<b>1,021</b>	<b>10,116</b>	<b>268</b>
Departmental Income	(77)	(77)	-	(77)	-
Federal Aid	(1,012)	(1,012)	-	(1,012)	-
<b>REVENUES</b>	<b>(1,089)</b>	<b>(1,089)</b>	<b>-</b>	<b>(1,089)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>6,329</b>	<b>8,760</b>	<b>1,021</b>	<b>9,027</b>	<b>268</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Emergency Services to exceed modified appropriation levels by \$0.3 million this time. These additional expenditures arise from the County’s response to the COVID-19 pandemic. These additional expenses are anticipated to be reimbursed by Local Fiscal Recovery Funds provided by the federal government through ARPA (revenues included in miscellaneous budgets).

## DEPARTMENTAL DETAIL

<b>COUNTY CLERK</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	4,587	4,587	921	4,587	0
Other Personal Services	20	20	3	20	-
Equipment	2	2	0	2	-
Materials & Supplies	102	102	27	102	-
Contractual Expenses	156	156	16	156	(0)
Inter-Departmental Charge	1,783	1,783	93	1,783	-
<b>Gross Expenditures</b>	<b>6,650</b>	<b>6,650</b>	<b>1,060</b>	<b>6,650</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,650</b>	<b>6,650</b>	<b>1,060</b>	<b>6,650</b>	<b>(0)</b>
Departmental Income	(8,501)	(8,501)	(1,892)	(8,501)	-
<b>REVENUES</b>	<b>(8,501)</b>	<b>(8,501)</b>	<b>(1,892)</b>	<b>(8,501)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,851)</b>	<b>(1,851)</b>	<b>(832)</b>	<b>(1,851)</b>	<b>(0)</b>

### FIRST QUARTER HIGHLIGHTS

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

DEPARTMENT OF SOCIAL SERVICES					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	74,963	74,963	14,914	71,603	(3,360)
Other Personal Services	3,180	3,180	465	3,040	(140)
Equipment	-	319	16	319	(0)
Materials & Supplies	569	599	82	580	(19)
Contractual Expenses	21,222	21,978	3,807	21,976	(1)
Social Services Relief	501,916	502,343	22,769	485,497	(16,846)
Inter-Departmental Charge	41,215	41,215	2,089	41,215	(0)
<b>Gross Expenditures</b>	<b>643,065</b>	<b>644,597</b>	<b>44,142</b>	<b>624,230</b>	<b>(20,367)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>643,065</b>	<b>644,597</b>	<b>44,142</b>	<b>624,230</b>	<b>(20,367)</b>
Departmental Income	(4,300)	(4,300)	(288)	(4,300)	-
Miscellaneous Revenue	-	-	(5)	-	-
Agency & Trust Revenue	(1,500)	(1,500)	-	(3,707)	(2,207)
Undistributed Revenues	-	-	(2,564)	-	-
State Aid	(92,879)	(92,879)	(31)	(94,877)	(1,998)
Federal Aid	(166,165)	(166,165)	(8,059)	(157,542)	8,623
<b>REVENUES</b>	<b>(264,844)</b>	<b>(264,844)</b>	<b>(10,947)</b>	<b>(260,426)</b>	<b>4,418</b>
<b>TAX LEVY</b>	<b>378,221</b>	<b>379,753</b>	<b>33,194</b>	<b>363,804</b>	<b>(15,949)</b>

### FIRST QUARTER HIGHLIGHTS

As of the first quarter, DOB is projecting a decrease in DSS's tax levy of \$16.0 million on expenditure reductions of \$20.4 million and revenue reductions of \$4.4 million.

DOB projects expenditure savings of \$16.8 million to occur in the relief category. Enhanced Federal Medical Assistance Percentage (eFMAP) funding authorized by the Families First Act reduces the county share of basic Medicaid by \$7.7 million. Caseloads for all non-COVID relief programs are below budgeted levels, resulting in total relief category expense savings of \$12.8 million in addition to the aforementioned Medicaid savings. COVID relief expenditures, primarily for food assistance and quarantine housing, offset these savings by \$4.1 million.

The lower expense projection yields a reduction in reimbursement of \$4.4 million. Agency revenues have been increased to reflect FEMA reimbursement for the aforementioned COVID relief expenditures, federal aid has been reduced \$8.6 million on the lower expenses, and despite the lower expenditure projection, state aid has been increased by \$2.0 million due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB.

## DEPARTMENTAL DETAIL

DEPARTMENT OF SENIOR PROGRAMS & SERVICES					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Contractual Expenses	3,603	3,603	-	3,603	-
Inter-Departmental Charge	845	845	22	845	-
<b>Gross Expenditures</b>	<b>4,448</b>	<b>4,448</b>	<b>22</b>	<b>4,448</b>	<b>-</b>
Inter-Departmental Revenue	(291)	(291)	-	(291)	-
<b>NET EXPENDITURES</b>	<b>4,157</b>	<b>4,157</b>	<b>22</b>	<b>4,157</b>	<b>-</b>
<b>TAX LEVY</b>	<b>4,157</b>	<b>4,157</b>	<b>22</b>	<b>4,157</b>	<b>-</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					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	1,777	1,777	367	1,777	(0)
Other Personal Services	15	15	2	15	-
Equipment	5	5	-	5	-
Materials & Supplies	51	54	4	51	(3)
Contractual Expenses	38	38	7	38	(0)
Inter-Departmental Charge	325	325	11	325	-
<b>Gross Expenditures</b>	<b>2,211</b>	<b>2,214</b>	<b>391</b>	<b>2,211</b>	<b>(3)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,211</b>	<b>2,214</b>	<b>391</b>	<b>2,211</b>	<b>(3)</b>
Departmental Income	(3,709)	(3,709)	(1,120)	(3,709)	-
Miscellaneous Revenue	-	-	0	-	-
<b>REVENUES</b>	<b>(3,709)</b>	<b>(3,709)</b>	<b>(1,120)</b>	<b>(3,709)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,498)</b>	<b>(1,495)</b>	<b>(729)</b>	<b>(1,498)</b>	<b>(3)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Consumer Protection to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF MENTAL HEALTH					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	2,940	2,940	587	2,940	0
Other Personal Services	16	16	0	16	-
Materials & Supplies	29	29	2	29	(0)
Contractual Expenses	5,457	5,559	106	5,196	(362)
Inter-Departmental Charge	1,508	1,508	248	1,508	-
<b>Gross Expenditures</b>	<b>9,949</b>	<b>10,052</b>	<b>944</b>	<b>9,689</b>	<b>(363)</b>
Inter-Departmental Revenue	(1,052)	(1,052)	-	(1,052)	-
<b>NET EXPENDITURES</b>	<b>8,898</b>	<b>9,000</b>	<b>944</b>	<b>8,637</b>	<b>(363)</b>
Departmental Income	(5)	(5)	-	(5)	-
State Aid	(1,317)	(1,317)	(329)	(1,556)	(239)
Federal Aid	(909)	(909)	(281)	(909)	-
<b>REVENUES</b>	<b>(2,231)</b>	<b>(2,231)</b>	<b>(610)</b>	<b>(2,470)</b>	<b>(239)</b>
<b>TAX LEVY</b>	<b>6,667</b>	<b>6,769</b>	<b>334</b>	<b>6,168</b>	<b>(601)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures \$363,000 below modified appropriations for the Department of Mental Health at this time. The majority of the projected savings arises from reduced County matches to NYS grants due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB. State Aid is also projected higher by \$239,000 due to the restoration of NYS aid to localities.

DEPARTMENT OF HEALTH					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	16,124	16,124	3,330	16,124	0
Other Personal Services	507	507	429	957	450
Equipment	129	129	-	129	-
Materials & Supplies	431	444	41	431	(13)
Contractual Expenses	139,110	139,156	20,653	130,861	(8,295)
Inter-Departmental Charge	5,774	5,774	312	5,774	-
<b>Gross Expenditures</b>	<b>162,075</b>	<b>162,134</b>	<b>24,765</b>	<b>154,276</b>	<b>(7,858)</b>
Inter-Departmental Revenue	(172)	(172)	-	(172)	-
<b>NET EXPENDITURES</b>	<b>161,903</b>	<b>161,962</b>	<b>24,765</b>	<b>154,104</b>	<b>(7,858)</b>
Departmental Income	(8,827)	(8,827)	(1,335)	(8,737)	90
Miscellaneous Revenue	-	-	7	-	-
Agency & Trust Revenue	(1,925)	(1,925)	-	-	1,925
Undistributed Revenues	-	-	(37)	-	-
State Aid	(66,253)	(66,253)	-	(67,669)	(1,416)
<b>REVENUES</b>	<b>(77,004)</b>	<b>(77,004)</b>	<b>(1,365)</b>	<b>(76,406)</b>	<b>599</b>
<b>TAX LEVY</b>	<b>84,899</b>	<b>84,957</b>	<b>23,400</b>	<b>77,698</b>	<b>(7,259)</b>

## FIRST QUARTER HIGHLIGHTS

Overall, DOB projects Department of Health to expend \$7.9 million less than modified appropriation levels at this time. Within the public health unit, expenditures are anticipated to exceed modified appropriations by \$0.3 million due to additional expenditures associated with COVID-19 pandemic mitigation and response. Children with special needs programs are now projected \$8.2 million below budget due to lower caseloads as a result of slower than originally anticipated school re-openings. Despite this lower expenditure projection, state aid has been increased by \$1.4 million due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB.

## DEPARTMENTAL DETAIL

DEPARTMENT OF LABORATORIES & RESEARCH					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	8,338	8,338	1,733	8,238	(100)
Other Personal Services	358	358	71	373	15
Equipment	129	177	14	162	(15)
Materials & Supplies	1,155	1,386	197	1,185	(201)
Contractual Expenses	934	1,034	68	962	(73)
Inter-Departmental Charge	3,765	3,765	87	3,765	-
<b>Gross Expenditures</b>	<b>14,679</b>	<b>15,059</b>	<b>2,171</b>	<b>14,685</b>	<b>(374)</b>
Inter-Departmental Revenue	(5)	(5)	-	(5)	-
<b>NET EXPENDITURES</b>	<b>14,674</b>	<b>15,054</b>	<b>2,171</b>	<b>14,680</b>	<b>(374)</b>
Departmental Income	(2,476)	(2,476)	(45)	(2,476)	-
State Aid	(1,066)	(1,066)	(1)	(1,212)	(146)
<b>REVENUES</b>	<b>(3,542)</b>	<b>(3,542)</b>	<b>(45)</b>	<b>(3,688)</b>	<b>(146)</b>
<b>TAX LEVY</b>	<b>11,131</b>	<b>11,512</b>	<b>2,125</b>	<b>10,991</b>	<b>(520)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures \$374,000 below the modified budget within the Department of Laboratories and Research at this time. Projected salary savings, and the anticipation that some expenditures will not take place until FY 2022 drive this lower projection. Despite this lower expenditure projection, state aid has been increased by \$146,000 due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB.

HUMAN RIGHTS COMMISSION					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	771	771	152	751	(20)
Other Personal Services	5	5	4	31	26
Equipment	1	1	-	1	-
Materials & Supplies	7	9	-	7	(2)
Contractual Expenses	180	180	0	172	(8)
Inter-Departmental Charge	107	107	4	107	-
<b>Gross Expenditures</b>	<b>1,070</b>	<b>1,072</b>	<b>160</b>	<b>1,068</b>	<b>(4)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,070</b>	<b>1,072</b>	<b>160</b>	<b>1,068</b>	<b>(4)</b>
Federal Aid	(165)	(165)	-	(165)	-
<b>REVENUES</b>	<b>(165)</b>	<b>(165)</b>	<b>-</b>	<b>(165)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>905</b>	<b>907</b>	<b>160</b>	<b>903</b>	<b>(4)</b>

FIRST QUARTER HIGHLIGHTS

The Human Rights Commission is projected to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF CORRECTION					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	86,341	86,341	17,061	84,083	(2,259)
Other Personal Services	14,124	14,124	3,879	19,913	5,789
Equipment	329	756	104	329	(427)
Materials & Supplies	1,466	1,590	210	1,445	(145)
Contractual Expenses	20,184	21,003	2,796	20,243	(759)
Inter-Departmental Charge	11,375	11,375	744	11,375	-
<b>Gross Expenditures</b>	<b>133,819</b>	<b>135,189</b>	<b>24,794</b>	<b>137,388</b>	<b>2,199</b>
Inter-Departmental Revenue	(145)	(145)	-	(145)	-
<b>NET EXPENDITURES</b>	<b>133,674</b>	<b>135,044</b>	<b>24,794</b>	<b>137,243</b>	<b>2,199</b>
Departmental Income	(14,268)	(14,268)	(2,791)	(16,327)	(2,058)
Federal Aid	(35)	(35)	(2)	(29)	6
<b>REVENUES</b>	<b>(14,303)</b>	<b>(14,303)</b>	<b>(2,793)</b>	<b>(16,355)</b>	<b>(2,052)</b>
<b>TAX LEVY</b>	<b>119,371</b>	<b>120,740</b>	<b>22,000</b>	<b>120,888</b>	<b>148</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects a small unfavorable tax levy variance of \$0.1 million versus the modified budget within the Department of Correction (DOC). Expenditures are projected above modified appropriations on a \$3.5 million increase in personal service due to an increase in overtime of \$5 million resulting from the continued enforcement of social distancing protocols and higher than anticipated absences. These increases are offset by a \$1.3 million savings across non-personal service categories resulting from the anticipation that these expenditures will not occur until FY 2022. The departmental income has been increased by \$2.1 million as a result of a higher federal prisoner census.

<b>TAX COMMISSION</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	193	193	34	193	-
Other Personal Services	46	46	5	46	-
Materials & Supplies	0	0	-	0	(0)
Contractual Expenses	4	4	0	4	-
Inter-Departmental Charge	32	32	2	32	-
<b>Gross Expenditures</b>	<b>275</b>	<b>275</b>	<b>41</b>	<b>275</b>	<b>(0)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>275</b>	<b>275</b>	<b>41</b>	<b>275</b>	<b>(0)</b>
Departmental Income	(0)	(0)	-	(0)	-
State Aid	(1)	(1)	-	(1)	-
<b>REVENUES</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>275</b>	<b>275</b>	<b>41</b>	<b>275</b>	<b>(0)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Tax Commission to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

<b>DISTRICT ATTORNEY</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	26,974	26,974	5,278	26,824	(150)
Other Personal Services	395	395	73	394	(1)
Equipment	116	119	7	116	(3)
Materials & Supplies	286	303	52	284	(19)
Contractual Expenses	2,689	2,739	112	2,684	(56)
Inter-Departmental Charge	1,120	1,120	76	1,120	-
<b>Gross Expenditures</b>	<b>31,580</b>	<b>31,651</b>	<b>5,598</b>	<b>31,422</b>	<b>(229)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>31,580</b>	<b>31,651</b>	<b>5,598</b>	<b>31,422</b>	<b>(229)</b>
Miscellaneous Revenue	-	-	(0)	-	-
State Aid	(580)	(580)	-	(580)	-
Federal Aid	(134)	(134)	-	(134)	-
<b>REVENUES</b>	<b>(714)</b>	<b>(714)</b>	<b>(0)</b>	<b>(714)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>30,866</b>	<b>30,937</b>	<b>5,597</b>	<b>30,708</b>	<b>(229)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditure savings of \$229,000 versus the modified budget within the District Attorney's Office primarily due to vacancies and savings associated with the expectation that \$71,000 of expenditures will not occur until FY 2022.



DEPARTMENT OF PUBLIC SAFETY					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	37,153	37,153	7,458	36,734	(420)
Other Personal Services	12,870	12,870	2,544	17,853	4,983
Equipment	1,160	2,465	19	1,985	(480)
Materials & Supplies	1,715	1,869	467	1,715	(154)
Contractual Expenses	2,756	3,111	250	2,756	(355)
Inter-Departmental Charge	5,142	5,142	320	5,142	(0)
<b>Gross Expenditures</b>	<b>60,797</b>	<b>62,611</b>	<b>11,059</b>	<b>66,185</b>	<b>3,575</b>
Inter-Departmental Revenue	(12,824)	(12,824)	-	(12,824)	-
<b>NET EXPENDITURES</b>	<b>47,973</b>	<b>49,787</b>	<b>11,059</b>	<b>53,361</b>	<b>3,575</b>
Departmental Income	(15,956)	(15,956)	(893)	(15,956)	-
State Aid	(2,813)	(2,813)	-	(2,813)	-
Federal Aid	(275)	(275)	-	(275)	-
<b>REVENUES</b>	<b>(19,045)</b>	<b>(19,045)</b>	<b>(892)</b>	<b>(19,045)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>28,928</b>	<b>30,742</b>	<b>10,167</b>	<b>34,316</b>	<b>3,575</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Public Safety (DPS) above modified appropriations by \$3.6 million. The largest driver of this change is additional personal service expenditures arising from the COVID-19 pandemic. Additional overtime wage expenses of \$5.0 million are projected due to vaccine clinic staffing needs and higher than anticipated absences. This additional expense is offset by vacancy savings and the expectation that some non-personal service expenditures included in the modified budget will not occur until FY 2022.

## DEPARTMENTAL DETAIL

DEPARTMENT OF PROBATION					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	17,328	17,328	3,534	16,754	(574)
Other Personal Services	416	416	26	416	-
Equipment	126	195	18	126	(69)
Materials & Supplies	250	258	2	250	(8)
Contractual Expenses	23,786	23,812	305	23,786	(26)
Inter-Departmental Charge	3,458	3,458	92	3,458	-
<b>Gross Expenditures</b>	<b>45,363</b>	<b>45,466</b>	<b>3,977</b>	<b>44,789</b>	<b>(677)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>45,363</b>	<b>45,466</b>	<b>3,977</b>	<b>44,789</b>	<b>(677)</b>
Departmental Income	(340)	(340)	(72)	(340)	-
State Aid	(22,516)	(22,516)	0	(23,699)	(1,183)
<b>REVENUES</b>	<b>(22,856)</b>	<b>(22,856)</b>	<b>(71)</b>	<b>(24,039)</b>	<b>(1,183)</b>
<b>TAX LEVY</b>	<b>22,507</b>	<b>22,609</b>	<b>3,906</b>	<b>20,749</b>	<b>(1,860)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects a favorable expenditure variance of \$0.7 million versus the modified budget within the Department of Probation at this time. Higher than anticipated vacancies result in projected salary savings of \$0.6 million. Despite this lower expenditure projection, state aid has been increased by \$1.2 million due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB.

<b>PUBLIC ADMINISTRATOR</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	631	631	127	631	(0)
Equipment	1	1	-	1	-
Materials & Supplies	6	6	0	6	(1)
Contractual Expenses	40	40	11	40	-
Inter-Departmental Charge	110	110	5	110	-
<b>Gross Expenditures</b>	<b>788</b>	<b>788</b>	<b>143</b>	<b>788</b>	<b>(1)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>788</b>	<b>788</b>	<b>143</b>	<b>788</b>	<b>(1)</b>
Departmental Income	(397)	(397)	(10)	(397)	-
<b>REVENUES</b>	<b>(397)</b>	<b>(397)</b>	<b>(10)</b>	<b>(397)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>391</b>	<b>391</b>	<b>133</b>	<b>391</b>	<b>(1)</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>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	925	925	156	925	0
Other Personal Services	472	472	88	472	-
Equipment	5	5	-	5	-
Materials & Supplies	19	22	4	19	(3)
Contractual Expenses	168	168	29	168	(0)
Inter-Departmental Charge	492	492	33	492	-
<b>Gross Expenditures</b>	<b>2,081</b>	<b>2,083</b>	<b>309</b>	<b>2,081</b>	<b>(3)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,081</b>	<b>2,083</b>	<b>309</b>	<b>2,081</b>	<b>(3)</b>
Departmental Income	(2,081)	(2,081)	(681)	(2,081)	-
<b>REVENUES</b>	<b>(2,081)</b>	<b>(2,081)</b>	<b>(681)</b>	<b>(2,081)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(0)</b>	<b>3</b>	<b>(371)</b>	<b>-</b>	<b>(3)</b>

### FIRST QUARTER HIGHLIGHTS

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

DEPARTMENT OF PARKS					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	16,897	16,897	3,519	16,897	0
Other Personal Services	10,508	10,508	1,051	11,115	607
Equipment	307	307	121	307	-
Materials & Supplies	8,688	8,734	1,092	8,688	(46)
Contractual Expenses	11,212	11,823	2,352	12,562	739
Inter-Departmental Charge	5,668	5,668	246	5,668	-
<b>Gross Expenditures</b>	<b>53,280</b>	<b>53,937</b>	<b>8,381</b>	<b>55,237</b>	<b>1,300</b>
Inter-Departmental Revenue	(400)	(400)	-	(400)	-
<b>NET EXPENDITURES</b>	<b>52,879</b>	<b>53,537</b>	<b>8,381</b>	<b>54,837</b>	<b>1,300</b>
Departmental Income	(27,798)	(27,798)	(1,509)	(24,560)	3,238
Undistributed Revenues	-	-	(12)	-	-
State Aid	(45)	(45)	-	(45)	-
<b>REVENUES</b>	<b>(27,843)</b>	<b>(27,843)</b>	<b>(1,521)</b>	<b>(24,605)</b>	<b>3,238</b>
<b>TAX LEVY</b>	<b>25,036</b>	<b>25,693</b>	<b>6,860</b>	<b>30,231</b>	<b>4,538</b>

FIRST QUARTER HIGHLIGHTS

Parks Department expenditures are anticipated to exceed modified appropriations levels by \$1.3 million. This is due to the operation of the vaccine clinic at the County Center. These additional expenses are anticipated to be reimbursed by Local Fiscal Recovery Funds provided by the federal government through ARPA (revenues included in miscellaneous budgets).

Departmental income is now projected \$3.2 million below budgeted targets primarily due to a reduction in Playland associated fee revenues. DOB is projecting Playland revenues at approximately 60% of normal operations resulting from the current State regulation limiting outdoor amusement parks to one-third capacity.

## DEPARTMENTAL DETAIL

DEPARTMENT OF TRANSPORTATION					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	1,895	1,895	356	1,710	(185)
Other Personal Services	24	24	25	114	90
Equipment	90	90	-	90	-
Materials & Supplies	1,669	1,669	307	1,669	(1)
Contractual Expenses	181,055	181,173	38,714	181,942	769
Inter-Departmental Charge	1,932	1,932	29	1,932	-
<b>Gross Expenditures</b>	<b>186,665</b>	<b>186,784</b>	<b>39,432</b>	<b>187,457</b>	<b>674</b>
Inter-Departmental Revenue	(499)	(499)	-	(499)	-
<b>NET EXPENDITURES</b>	<b>186,165</b>	<b>186,284</b>	<b>39,432</b>	<b>186,958</b>	<b>674</b>
Departmental Income	(24,392)	(24,392)	(15,258)	(23,622)	770
State Aid	(53,336)	(53,336)	-	(61,030)	(7,695)
Federal Aid	(13,894)	(13,894)	(3)	(66,577)	(52,683)
<b>REVENUES</b>	<b>(91,621)</b>	<b>(91,621)</b>	<b>(15,261)</b>	<b>(151,229)</b>	<b>(59,608)</b>
<b>TAX LEVY</b>	<b>94,544</b>	<b>94,663</b>	<b>24,171</b>	<b>35,729</b>	<b>(58,935)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Transportation (DOT) to utilize a county share tax levy of \$35.7 million, a reduction of \$58.9 million from the modified budget.

Revenues are projected \$59.6 million above modified budget targets. State Transportation Operating Assistance (STOA) has been increased by \$7.7 million due to additional appropriations included in the SFY 2021-22 Budget by the Legislature, and the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB. Federal aid has been increased by \$52.7 million due to the recognition of additional Urbanized Area Transit (5307) Aid allocated to the County by the Coronavirus Response and Relief Supplemental Appropriations (CRRSAA) and American Rescue Plan (ARPA) Acts. This amount represents the maximum 5307 Aid that can be recognized in FY 2021 due to local match requirements.

DEPARTMENT OF PUBLIC WORKS					
Thousands of Dollars					
	2021 Adopted	2021 Modified	YTD Mar 31	2021 Projected	Proj. less Modified
Annual Regular Salaries	15,642	15,642	3,177	15,642	0
Other Personal Services	1,138	1,138	274	1,311	173
Equipment	1,268	1,698	260	1,698	0
Materials & Supplies	17,831	18,058	2,736	16,628	(1,430)
Contractual Expenses	24,999	27,133	3,658	26,119	(1,014)
Inter-Departmental Charge	2,569	2,569	244	2,569	-
<b>Gross Expenditures</b>	<b>63,447</b>	<b>66,238</b>	<b>10,349</b>	<b>63,967</b>	<b>(2,271)</b>
Inter-Departmental Revenue	(44,664)	(44,664)	(2,674)	(43,735)	929
<b>NET EXPENDITURES</b>	<b>18,783</b>	<b>21,574</b>	<b>7,675</b>	<b>20,232</b>	<b>(1,342)</b>
Departmental Income	(9,011)	(9,011)	(405)	(9,011)	-
State Aid	(2,921)	(2,921)	-	(3,440)	(519)
<b>REVENUES</b>	<b>(11,932)</b>	<b>(11,932)</b>	<b>(405)</b>	<b>(12,451)</b>	<b>(519)</b>
<b>TAX LEVY</b>	<b>6,851</b>	<b>9,642</b>	<b>7,270</b>	<b>7,781</b>	<b>(1,861)</b>

## FIRST QUARTER HIGHLIGHTS

Overall, DOB projects expenditures at \$1.3 million below the modified budget within the Department of Public Works (DPW). This reduction is driven by the expectation that \$1.2 million of expenditures included in the modified budget will not occur until FY 2022, and net energy utility savings of \$0.3 million on lower than anticipated energy prices. These reductions are offset by a projected increase in overtime wage expense of \$0.2 million.

State aid has been increased by \$0.5 million due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB.

## DEPARTMENTAL DETAIL

<b>DEBT SERVICE</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	109,131	109,246	23,788	111,074	1,828
<b>Gross Expenditures</b>	<b>109,131</b>	<b>109,246</b>	<b>23,788</b>	<b>111,074</b>	<b>1,828</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>109,131</b>	<b>109,246</b>	<b>23,788</b>	<b>111,074</b>	<b>1,828</b>
Capital Revenue	(2,741)	(2,741)	-	(5,086)	(2,345)
Interfund Revenue	(1,538)	(1,538)	-	(1,538)	-
<b>REVENUES</b>	<b>(4,279)</b>	<b>(4,279)</b>	<b>-</b>	<b>(6,623)</b>	<b>(2,345)</b>
<b>TAX LEVY</b>	<b>104,852</b>	<b>104,967</b>	<b>23,788</b>	<b>104,451</b>	<b>(517)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects reduction of \$0.5 million in tax levy for the debt service budget versus the modified budget. This is primarily due to the County receiving more favorable pricing than was originally anticipated on the sale of tax anticipation notes.



<b>MISCELLANEOUS BUDGETS</b>					
Thousands of Dollars					
	<b>2021 Adopted</b>	<b>2021 Modified</b>	<b>YTD Mar 31</b>	<b>2021 Projected</b>	<b>Proj. less Modified</b>
Other Personal Services	247,816	247,816	53,255	255,098	7,283
Contractual Expenses	274,157	274,331	40,742	279,697	5,366
Inter-Departmental Charge	8,117	8,117	336	8,117	(0)
<b>Gross Expenditures</b>	<b>530,090</b>	<b>530,263</b>	<b>94,333</b>	<b>542,912</b>	<b>12,649</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>530,090</b>	<b>530,263</b>	<b>94,333</b>	<b>542,912</b>	<b>12,649</b>
Real Property Taxes	(568,579)	(568,579)	-	(568,579)	-
Payments in Lieu of Taxes	(10,160)	(10,160)	(392)	(10,160)	-
Non-Property Taxes	(735,518)	(735,518)	(83,637)	(770,476)	(34,958)
Departmental Income	(14,223)	(14,223)	(2,692)	(14,362)	(139)
Interest on Investments	(120)	(120)	(5)	(96)	24
Capital Revenue	(10,000)	(10,000)	-	-	10,000
Appropriated Fund Balance	(87,994)	(103,634)	-	-	103,634
Miscellaneous Revenue	(80,000)	(80,000)	(4,026)	(80,000)	-
Agency & Trust Revenue	-	-	-	(28,249)	(28,249)
Interfund Revenue	-	-	(242)	(242)	(242)
State Aid	(7,687)	(7,687)	(471)	(8,776)	(1,089)
Federal Aid	(225)	(225)	-	(225)	-
<b>REVENUES</b>	<b>(1,514,506)</b>	<b>(1,530,145)</b>	<b>(91,465)</b>	<b>(1,481,164)</b>	<b>48,981</b>
<b>TAX LEVY</b>	<b>(984,416)</b>	<b>(999,882)</b>	<b>2,868</b>	<b>(938,252)</b>	<b>61,630</b>

### FIRST QUARTER HIGHLIGHTS

Overall, DOB projects a tax levy increase from the modified budget within the Miscellaneous Budgets of \$61.6 million. The majority of this is as a result of the removal of the use of appropriated fund balance. \$88.0 million was included in the budget as originally adopted, and \$15.6 million 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 \$12.6 million due to increased pension expense resulting from the expectation that the County will no longer amortize a portion of its SFY 2021-22 pension contribution, and higher payments to municipalities and school districts caused by the upward revision to the sales and use tax projection.

Sales and use tax revenues have been revised upward by \$32.3 million to a new target of \$727.8 million on stronger than expected taxable sales activity. Capital revenues have been removed from the forecast as the County's updated financial position eliminates the necessity to finance tax certiorari payments with debt. DOB has identified \$28.2 million of expenditures included in the forecast as reimbursable from the County's Local Fiscal Recovery Funds authorized by ARPA. These items include business and housing assistance, vaccine administration costs, remote learning facilities, PPE acquisition, and other COVID mitigation measures. State aid has been increased by \$1.1 million due to the restoration of aid to localities to 95% of statutory levels pursuant to guidance issued by NYS DOB.

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