

TO THE HONORABLE BOARD OF LEGISLATORS  
COUNTY OF WESTCHESTER, NEW YORK

Your committee is in receipt of an act authorizing the amendment of the 2021 County Operating Budget in the amount of \$41,202,415, and the 2021 County Special Districts Budget in the amount of \$876,000.

Pursuant to Section 167.121 of the Laws of Westchester County, this Act requires authorization by the Board of Legislators.

The attached Act contains an increase of \$8,658,000 in appropriations on an all funds basis for the County's State Fiscal Year (SFY) 2022 pension contribution to the Office of the State Comptroller. This increase is required to effectuate the change to the County financial plan to not amortize a portion of the County's SFY 2022 pension contribution.

Pursuant to Section 2 of Act 197 of 2011 of the Laws of Westchester County, prior approval by the Board of Legislators is required to execute actions that would result in a deviation in the pension contribution greater than four million dollars (\$4,000,000.00) from the finally adopted County Budget. Approval of this act would constitute such prior approval.

Also included in this requested amendment are appropriations increases for additional other personal service costs within the Departments of Correction and Public Safety due to higher than anticipated absences due to the COVID-19 pandemic, and a higher municipal and school district sales and use tax distribution resulting from higher collections.

The aforementioned increases are fully funded by a lower County share of Medicaid resulting from the extension of the Enhanced FMAP period originally authorized by the Families First Act, and additional revenues resulting from higher than anticipated state and federal aid, and sales and use and mortgage recording tax collections.

This amendment also removes the budgeted appropriation of general fund balance in the amount of \$103,633,585 as this resource is no longer required to fund 2021 operations.

Therefore, your committee recommends the approval of the attached Act amending the 2021 County Operating Budget in the amount of \$41,202,415, and the 2021 County Special Districts Budget in the amount of \$876,000.

Dated: December 7, 2021

White Plains, New York

**COMMITTEE ON**

*David N. Katz*

*Arthur B.*

*Benjamin Boylan*

**Budget & Appropriations**

Dated: December 7, 2021  
White Plains, New York

*The following members attended the meeting remotely, as per Governor Cuomo's Executive Order 202.1 and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below.*

**COMMITTEE ON**

Catherine F. Parker	Alfreda Willis
Nancy E. Pan	Vedat Palini
Ruth Walker	Margaret A. Cunzio
Ty H. C.	

**Budget & Appropriations**

# FISCAL IMPACT STATEMENT

SUBJECT: 2021 Budget Amendment  NO FISCAL IMPACT PROJECTED

## OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

### SECTION A - FUND

GENERAL FUND  AIRPORT FUND  SPECIAL DISTRICTS FUND

### SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$ 42,078,415

Total Current Year Revenue \$ 42,078,415

Source of Funds (check one):  Current Appropriations  Transfer of Existing Appropriations

Additional Appropriations  Other (explain)

Identify Accounts: SEE ATTACHED ACT

Potential Related Operating Budget Expenses: Annual Amount \$ -

Describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Potential Related Operating Budget Revenues: Annual Amount \$ -

Describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: \_\_\_\_\_  
\_\_\_\_\_

Next Four Years: The County would save \$1,712,000 in total interest costs over the next 10 years by not amortizing a portion of its State Fiscal Year 2022 pension contribution.

Prepared by: Gideon Grande

Title: Deputy Director

Department: Budget

Date: November 17, 2021

Reviewed By:   
Budget Director

Date: 11/17/21

BE IT ENACTED by the Board of Legislators of the County of Westchester as follows:

SECTION 1. The 2021 County Operating Budget shall be amended as follows:

**EXPENDITURES:**

Department of Social Services	
Medicaid - Regular (101-22-8900-5760)	- 4,774,585
Department of Correction	
Overtime (101-35-2000-1400)	+ 10,223,000
207-c Disability (101-35-1000-1520)	+ 1,000,000
Department of Public Safety	
Overtime (101-38-2000-1400)	+ 5,158,000
Miscellaneous Budgets	
NYS Pension (101-52-1500-1650)	+ 7,782,000
Muni and School SUT Distribution (101-52-2102-5100)	+ 21,814,000
<b>TOTAL GENERAL FUND EXPENSE</b>	<b>41,202,415</b>

**REVENUES:**

Department of Transportation	
State Transit Aid (101-44-2100-9734)	+ 12,173,000
Federal Transit Aid (101-44-2100-9818)	+ 26,087,000
Miscellaneous Budget	
Mortgage Recording Tax (101-52-1000-9031)	+ 9,703,000
Sales and Use Tax (101-52-1000-9032)	+ 96,873,000
Appropriated Fund Balance (101-52-1000-9652)	- 103,633,585
<b>TOTAL GENERAL FUND REVENUE</b>	<b>41,202,415</b>

SECTION 2. The 2021 County Special Districts Budget shall be amended as follows:

**EXPENDITURES:**

Environmental Facilities	
NYS Pension (221-60-0110-1650)	+ 876,000

**REVENUES:**

Environmental Facilities	
Extraordinary Federal Aid (221-60-0110-9898)	+ 876,000

SECTION 3. This ACT shall take effect immediately.