

Budget & Appropriations Meeting Agenda



Committee Chair: Vedat Gashi

800 Michaelian Office Bldg.
148 Martine Avenue, 8th Floor
White Plains, NY 10601
www.westchesterlegislators.com

Monday, November 28, 2022

10:00 AM

Committee Room

CALL TO ORDER

Please note: Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, White Plains, New York, 10601, and remotely via the WebEx video conferencing system. Legislators may participate in person or via Webex. Members of the public may attend meetings in person at any of its locations, or view it online on the Westchester County Legislature's website: <https://westchestercountyny.legistar.com/> This website also provides links to materials for all matters to be discussed at a given meeting.

Chairwoman Catherine Borgia will be participating remotely from Clear View School and Day Treatment Center, 480 Albany Post Road, Briarcliff, NY, 10510

MINUTES APPROVAL

Tuesday, November 15, 2022 at 10:00 AM Minutes

Tuesday, November 15, 2022 at 1:00 PM Minutes

Wednesday, November 16, 2022 at 10:00 AM Minutes

Thursday, November 17, 2022 at 10:00 AM Minutes

Friday, November 18, 2022 at 10:00 AM Minutes

Monday, November 21, 2022 at 10:00 AM Minutes

Tuesday, November 22, 2022 at 10:00 AM Minutes

Monday, October 3, 2022 at 10:00 AM Minutes

I. ITEMS FOR DISCUSSION

10:00 AM - County Attorney's Office & Risk Management - Presentation on the 2023 Operating Budget

Guests:

County Attorney John Nonna

Chief Deputy County Attorney Stacey Dolgin-Kmetz

Mary Broege

Kandy Davenport

11:00 AM - Department of Community Mental Health - Presentation on the 2023 Operating Budget

Guests:

Commissioner Michael Orth

Deputy Commissioner Joseph Glazer

Director of Administration Thomas Poovappallil

1. [2022-528](#) ACT-Mortgage Tax Receipts-4-1-22 through 9-30-22

AN ACT to authorize the Commissioner of the Westchester County Department of Finance to pay Mortgage Tax Receipts to Cities, Towns and Villages.

COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS

Guests: Finance Department

Commissioner Karin Hablow

Deputy Commissioner Cesar Vargas

Deputy Commissioner Mario Arena

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT

George Latimer
County Executive

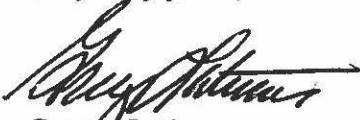
November 1, 2022

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

Members of the Board of Legislators:

Attached for your consideration is an Act which would authorize and direct the Commissioner of Finance to pay the Mortgage Tax Receipts, apportioned according to and as mandated by Section 261(3) of the New York State Tax Law, to the cities, town and villages listed in the attached report. The Mortgage Taxes received by the County Clerk during the period April 1, 2022 through September 30, 2022 totaled \$29,614,380.43.

Very truly yours,



George Latimer
County Executive

GL/MA/db
Attachments

Office of the County Executive

Michaelian Office Building
148 Martine Avenue
White Plains, New York 10601

Telephone: (914)995-2900

E-mail: ce@westchestergov.com



ACT NO. -2022

HONORABLE BOARD OF LEGISLATORS
THE COUNTY OF WESTCHESTER

Your Committee is in receipt of a communication from the County Executive recommending the adoption of an Act authorizing and directing the Commissioner of Finance of the County of Westchester to pay Mortgage Tax receipts to cities, towns and villages. The Mortgage Taxes to be distributed to the cities, town and villages for the period from April 1, 2022 through September 30, 2022 totals \$29,614,380.43 and will be apportioned as prescribed in the attached report of the County Clerk and the Commissioner of Finance in accordance with the requirements of Section 261(3) of the New York State Tax Law.

Approval of this Act requires an affirmative vote by a majority of all members of the Board of Legislators. After due consideration, your Committee recommends the adoption of the attached Act.

Dated: _____ 2022
White Plains, New York

COMMITTEE ON BUDGET & APPROPRIATION

FISCAL IMPACT STATEMENT

SUBJECT: Mtge Tax Receipts to Cities, Towns & Villages

NO FISCAL IMPACT PROJECTED

OPERATING BUDGET IMPACT

(To be completed by operating department and reviewed by Budget Department)

A) GENERAL FUND AIRPORT SPECIAL REVENUE FUND (Districts)

B) EXPENSES AND REVENUES

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 0

Source of Funds (check one): Current Appropriations

Transfer of Existing Appropriations Additional Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount \$ none

Describe: 711-5574

Potential Related Revenues: Annual Amount \$ _____

Describe: Pass Through

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

Current Year: None

Next Four years: None

Prepared by: Mario Arena 10-21-22

Title: Manager - Fiscal Ops

Department: Finance

Reviewed By: 

Budget Director

10/31/22

If you need more space, please attach additional sheets.

2021 FIXED-DOLLAR PARTIAL EXEMPTIONS ADDED BACK TO ADJUSTED COUNTY TAXABLE VALUE

MUNICIPALITY	REPORTED TAXABLE		VETERANS	CLERGY	VOLUNTEER		ADJUSTED TAXABLE VALUE
	ASSESSED VALUE				FIRE COMPANIES		
City of Mount Vernon	\$ 145,320,029	\$	\$ 223,048	\$ 40,500	\$ -	\$	\$ 145,583,577
City of New Rochelle	\$ 264,584,608	\$	\$ 229,886	\$ 28,500	\$ -	\$	\$ 264,842,994
City of Peekskill	\$ 63,379,190	\$	\$ 29,660	\$ 7,500	\$ -	\$	\$ 63,416,350
City of Rye	\$ 142,476,564	\$	\$ 115,092	\$ 4,500	\$ -	\$	\$ 142,596,156
City of White Plains	\$ 283,556,273	\$	\$ 335,052	\$ 31,500	\$ -	\$	\$ 283,922,825
City of Yonkers	\$ 458,768,416	\$	\$ 1,054,686	\$ 19,500	\$ -	\$	\$ 459,842,602
Town of Bedford	\$ 594,315,694	\$	\$ -	\$ 1,500	\$ -	\$	\$ 594,317,194
Town of Cortlandt	\$ 109,794,455	\$	\$ 426,842	\$ 12,000	\$ -	\$	\$ 110,233,297
Town of Eastchester	\$ 100,764,729	\$	\$ 285,144	\$ 9,000	\$ -	\$	\$ 101,058,873
Town of Greenburgh	\$ 21,765,769,396	\$	\$ 36,231,453	\$ 22,500	\$ -	\$	\$ 21,802,023,349
Town of Harrison	\$ 126,546,241	\$	\$ 156,600	\$ 1,500	\$ -	\$	\$ 126,704,341
Town of Lewisboro	\$ 294,915,383	\$	\$ 22,700	\$ 1,500	\$ -	\$	\$ 294,939,583
Town of Mamaroneck	\$ 10,157,060,432	\$	\$ 11,824,935	\$ 1,500	\$ -	\$	\$ 10,168,886,867
Town of Mount Kisco	\$ 291,310,428	\$	\$ -	\$ 1,500	\$ -	\$	\$ 291,311,928
Town of Mount Pleasant	\$ 143,410,445	\$	\$ 303,512	\$ 6,000	\$ -	\$	\$ 143,719,957
Town of New Castle	\$ 1,066,331,054	\$	\$ -	\$ 1,500	\$ -	\$	\$ 1,066,332,554
Town of North Castle	\$ 121,452,054	\$	\$ 60,300	\$ 1,500	\$ -	\$	\$ 121,513,854
Town of North Salem	\$ 1,464,542,440	\$	\$ 35,978	\$ 1,500	\$ -	\$	\$ 1,464,579,918
Town of Ossining	\$ 5,213,541,434	\$	\$ 3,708,244	\$ 9,000	\$ -	\$	\$ 5,217,258,678
Town of Pelham	\$ 3,531,561,598	\$	\$ 1,569,963	\$ 1,500	\$ -	\$	\$ 3,533,133,061
Town of Pound Ridge	\$ 376,456,387	\$	\$ 4,600	\$ -	\$ -	\$	\$ 376,460,987
Town of Rye	\$ 8,256,545,220	\$	\$ 12,403,412	\$ 4,500	\$ -	\$	\$ 8,268,953,132
Town of Scarsdale	\$ 9,016,294,862	\$	\$ 13,377,689	\$ -	\$ -	\$	\$ 9,029,672,551
Town of Somers	\$ 502,332,626	\$	\$ 24,658	\$ 3,000	\$ -	\$	\$ 502,360,284
Town of Yorktown	\$ 130,674,962	\$	\$ 478,972	\$ 4,500	\$ -	\$	\$ 131,158,434
TOTALS:	\$ 64,621,704,920	\$	\$ 82,902,426	\$ 216,000	\$ -	\$	\$ 64,704,823,346

NOTE:

Chapter 280 of the Laws of 1985 requires that counties wishing to use equalization rates calculated by the then Office of Real Property Services add certain "fixed-dollar" exemptions back to stated taxable value when apportioning the county tax levy. Individual municipalities will, however, continue to use the stated taxable value to set the tax rate.

use

County of Westchester
Mortgage Tax Allocation - Dept of Finance
4-01-22 thru 9-30-22

Town/City	Village	2021 Taxable Assessed Value	2021 Detail taxable Village/town Outside Breakdown	12/15/2021 Tax to be Distributed	% of Distribution	12/15/2021 Distribution
Bedford		594,315,694		903,164.63	1.000000	\$ 903,164.63
Cortlandt		109,794,455	81,921,380	1,116,640.99	0.873067	\$ 974,902.42
	Buchanan		6,947,552		0.031639	\$ 35,329.29
	Croton		20,925,523		0.095294	\$ 106,409.28
Eastchester		100,764,729	54,276,505	1,195,079.90	0.769323	\$ 919,402.38
	Bronxville		33,305,618		0.165264	\$ 197,504.00
	Tuckahoe		13,182,606		0.065413	\$ 78,173.52
Greenburgh		21,765,769,396	11,007,617,713	4,408,879.11	0.752865	\$ 3,319,292.31
	Ardsley		1,190,321,060		0.027344	\$ 120,555.85
	Dobbs Ferry		2,259,533,460		0.051906	\$ 228,845.80
	Elmsford		1,070,270,219		0.024586	\$ 108,397.09
	Hastings		2,019,687,025		0.046396	\$ 204,554.13
	Irvington		1,923,197,998		0.044179	\$ 194,781.71
	Tarrytown		2,295,141,921		0.052724	\$ 232,452.23
Harrison		126,546,241		1,325,769.65	0.500000	\$ 662,884.83
	Harrison				0.500000	\$ 662,884.83
Lewisboro		294,915,383		423,577.17	1.000000	\$ 423,577.17
Mamaroneck		10,157,060,432	4,441,733,030	1,731,186.37	0.718652	\$ 1,244,121.39
	Larchmont		2,971,813,434		0.146293	\$ 253,260.43
	Mamaroneck		2,743,513,968		0.135055	\$ 233,804.55 (1)
Mt. Kisco		291,310,428		170,187.43	0.500000	\$ 85,093.72
	Mt. Kisco				0.500000	\$ 85,093.72
Mt. Pleasant		143,410,445	104,445,961	1,235,575.96	0.864150	\$ 1,067,723.54
	Briarcliff Manor		2,568,699		0.008956	\$ 11,065.52 (2)
	Pleasantville		20,081,703		0.070015	\$ 86,508.59
	Sleepy Hollow		16,314,082		0.056879	\$ 70,278.31
Mt. Vernon		145,320,029		980,189.24	1.000000	\$ 980,189.24
New Castle		1,066,331,054		1,149,321.21	1.000000	\$ 1,149,321.21
New Rochelle		264,584,608		1,377,875.47	1.000000	\$ 1,377,875.47
No. Castle		121,452,054		792,652.27	1.000000	\$ 792,652.27
No. Salem		1,464,542,440		158,837.27	1.000000	\$ 158,837.27
Ossining		5,213,541,434	1,009,480,884	1,002,728.95	0.596813	\$ 598,442.03
	Briarcliff Manor		1,947,267,999		0.186751	\$ 187,260.62 (2)
	Ossining		2,256,792,551		0.216436	\$ 217,026.30
Peekskill		63,379,190		436,815.82	1.000000	\$ 436,815.82
Pelham		3,531,561,598		550,097.82	0.500000	\$ 275,048.91
	Pelham		1,584,508,561		0.224335	\$ 123,406.41
	Pelham Manor		1,947,053,037		0.275665	\$ 151,642.50
Pound Ridge		376,456,387		379,499.59	1.000000	\$ 379,499.59
Rye City		142,476,564		1,406,095.00	1.000000	\$ 1,406,095.00
Rye Town		8,256,545,220		1,223,994.94	0.500000	\$ 611,997.47
	Mamaroneck		1,774,578,880		0.107465	\$ 131,536.59 (1)
	Port Chester		3,443,329,766		0.208521	\$ 255,228.92
	Rye Brook		3,038,636,574		0.184014	\$ 225,231.96
Scarsdale		9,016,294,862		1,844,707.60	0.500000	\$ 922,353.80
	Scarsdale				0.500000	\$ 922,353.80
Somers		502,332,626		576,607.00	1.000000	\$ 576,607.00
White Plains		283,556,273		1,314,449.49	1.000000	\$ 1,314,449.49
Yonkers		458,768,416		3,062,072.05	1.000000	\$ 3,062,072.05
Yorktown		130,674,962		848,375.50	1.000000	\$ 848,375.50
		<u>64,621,704,920.00</u>	<u>49,278,447,709.00</u>	<u>29,614,380.43</u>		<u>\$ 29,614,380.43</u>
		64,621,704,920.00		29,614,380.43		

(1) (2) combined payments

**2021 VILLAGE/TOWN-OUTSIDE BREAKDOWN
OF COUNTY TAXABLE ASSESSED VALUE**

MUNICIPALITY		TAXABLE ASSESSED VALUE (\$)
TOWN	VILLAGE	
Cortlandt	Buchanan	6,947,552
	Croton	20,925,523
	Unincorporated Area	81,921,380
Eastchester	Bronxville	33,305,618
	Tuckahoe	13,182,606
	Unincorporated Area	54,276,505
Greenburgh	Ardsley	1,190,321,060
	Dobbs Ferry	2,259,533,460
	Elmsford	1,070,270,219
	Hastings	2,019,687,025
	Irvington	1,923,197,998
	Tarrytown	2,295,141,921
	Unincorporated Area	11,007,617,713
Mamaroneck	Larchmont	2,971,813,434
	Mamaroneck	2,743,513,968
	Unincorporated Area	4,441,733,030
Mt. Pleasant	Briarcliff Manor	2,568,699
	Pleasantville	20,081,703
	Sleepy Hollow	16,314,082
	Unincorporated Area	104,445,961
Ossining	Briarcliff Manor	1,947,267,999
	Ossining	2,256,792,551
	Unincorporated Area	1,009,480,884
Pelham	Pelham	1,584,508,561
	Pelham Manor	1,947,053,037
Rye Town	Mamaroneck	1,774,578,880
	Port Chester	3,443,329,766
	Rye Brook	3,038,636,574

NOTE:

(1) Harrison, Mt. Kisco and Scarsdale are coterminous town/villages; therefore, there is no village/town outside breakdown for these municipalities.

(2) Unincorporated area represents area outside villages. Pelham and Rye Town do not have unincorporated areas.

DISTRIBUTION STATEMENT

(Columns 1 through 5)

The "taxes collected" shown in column 2 were produced by mortgages securing real property in the various tax districts. Additions and deductions to make adjustments and correct errors are reported in column 3 and 4, respectively. Authority for these additions and deductions is given by the orders of the Tax Department noted on the bottom of this part.

CREDIT STATEMENT

(Column 6)

The column is the net amount due each tax district for which the Board of Supervisors shall issue its warrant or warrants.

1	2	3	4	5	6
Tax districts	Taxes collected	*Additions	*Deductions	Amount of "Taxes Collected" as adjusted and corrected	Net Amount due each tax district
BEDFORD	908,480.02			908,480.02	903,164.63
CORTLANDT	1,123,212.75			1,123,212.75	1,116,640.99
EASTCHESTER	1,204,969.79		2,856.50	1,202,113.29	1,195,079.90
GREENBURGH	4,434,826.65			4,434,826.65	4,408,879.11
HARRISON	1,337,272.19		3,700.00	1,333,572.19	1,325,769.65
LEWISBORO	426,070.05			426,070.05	423,577.17
MAMARONECK	1,741,374.91			1,741,374.91	1,731,186.37
MT. KISCO	171,189.02			171,189.02	170,187.43
MT. PLEASANT	1,242,847.68			1,242,847.68	1,235,575.96
MT. VERNON	985,957.94			985,957.94	980,189.24
NEW CASTLE	1,156,085.30			1,156,085.30	1,149,321.21
NEW ROCHELLE	1,388,185.17		2,200.50	1,385,984.67	1,377,875.47
NORTH CASTLE	797,317.26			797,317.26	792,652.27
NORTH SALEM	159,772.06			159,772.06	158,837.27
OSSINING	1,008,630.30			1,008,630.30	1,002,728.95
PEEKSKILL	439,386.61			439,386.61	436,815.82
PELHAM	553,335.31			553,335.31	550,097.82
POUND RIDGE	381,733.06			381,733.06	379,499.59
RYE CITY	1,414,370.28			1,414,370.28	1,406,095.00
RYE TOWN	1,232,336.01		1,137.50	1,231,198.51	1,223,994.94
SCARSDALE	1,855,564.24			1,855,564.24	1,844,707.60
SOMERS	2,784,044.50		2,204,044.00	580,000.50	576,607.00
WHITE PLAINS	1,322,185.41			1,322,185.41	1,314,449.49
YONKERS	3,080,093.24			3,080,093.24	3,062,072.05
YORKTOWN	853,368.44			853,368.44	848,375.50
Total tax districts					
Totals	32,002,608.19	\$0.00	2,213,938.50	29,788,669.69	29,614,380.43

*see refund, adjustment and special adjustment orders of Commissioner of Taxation and Finance, case numbers.



NEW YORK STATE MORTGAGE TAX SEMI-ANNUAL REPORT
 COUNTY OF WESTCHESTER FOR THE PERIOD
 CASH STATEMENT FOR TAXES COLLECTED PURSUANT TO ARTICLE 11

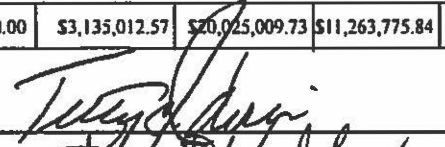
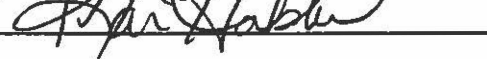
PART I

04/01/2022

THROUGH

09/30/2022

Months	BASIC TAX DISTRIBUTED					TREASURER			ALL OTHER TAXES DISTRIBUTED				
	1 Basic tax collected	2 Interest received by recording officer	3 Recording officer's expense	4 Refunds or adjustments	5 Amount paid treasurer (Col 1 + Col 2 - Col 3 - Col 4)	6 Interest received by treasurer	7 Treasurer's expense	8 Tax districts share (Col 5 + Col 6 - Col 7)	9 Local tax	10 Additional tax	11 Special assistance fund	12 Special additional tax	13 County Tax
Apr-22	\$4,294,126.06	\$800.98	\$29,392.94	(\$3,700.00)	\$4,261,834.10				\$571,687.08	\$2,934,378.56	\$1,781,783.43	\$296,683.81	\$2,131,717.01
May-22	\$4,453,125.23	\$832.55	\$29,408.46	(\$2,856.50)	\$4,421,692.82				\$769,395.75	\$2,866,728.67	\$1,675,843.52	\$475,060.21	\$2,211,339.51
Jun-22	\$4,949,094.81	\$886.33	\$29,832.81	\$0.00	\$4,920,148.33				\$417,721.61	\$3,457,729.34	\$1,905,604.10	\$462,878.09	\$2,460,154.92
Jul-22	\$5,840,616.14	\$924.01	\$29,842.67	\$0.00	\$5,811,697.48				\$523,687.09	\$4,039,071.65	\$2,210,045.39	\$594,361.80	\$2,911,340.47
Aug-22	\$8,289,509.45	\$1,266.93	\$30,339.00	(\$3,338.00)	\$8,257,099.38				\$459,614.55	\$5,599,372.04	\$3,237,965.74	\$798,774.21	\$4,132,370.79
Sep-22	\$4,176,136.50	\$843.17	\$31,027.35	(\$2,204,044.00)	\$1,941,908.32				\$392,906.49	\$1,127,729.47	\$452,533.66	\$423,627.00	\$970,954.17
Totals	\$32,002,608.19	\$5,553.97	\$179,843.23	(\$2,213,938.50)	\$29,614,380.43	\$0.00	\$0.00	\$0.00	\$3,135,012.57	\$20,025,009.73	\$11,263,775.84	\$3,051,385.12	\$14,817,876.87


 Recording Officer

 Treasurer

ACT NO. - 2022

An act to authorize the Commissioner
of the Westchester County Department
of Finance to pay Mortgage Tax Receipts
to Cities, Towns and Villages

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

Section 1. The County of Westchester is hereby authorized and directed to pay, pursuant to Section 261(3) of the New York State Tax Law, as amended, from money on hand applicable for distribution to the Cities, Towns and Villages, an amount totaling \$29,614,380.43 in accordance with the attached report of the County Clerk and Commissioner of Finance representing the statement of mortgage taxes received and expenses incurred by the County Clerk for the period of April 1, 2022 through September 30, 2022.

§2. The Commissioner of Finance, or her duly authorized designee is hereby authorized and directed to pay the amount set forth in Section 1 of this Act to the Cities, Towns and Villages, as set forth in the attached report.

§3. This Act shall take effect immediately.