

2007

PROPOSED COUNTY

CURRENT OPERATING BUDGETS

ANDREW J. SPANO

COUNTY EXECUTIVE

KATHLEEN M. CARRANO

Budget Director

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Andrew J. Spano
County Executive

November 15, 2006

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

Honorable Members;

I am pleased to submit my Proposed 2007 Westchester County Operating Budget. The tax levy increase is 3.98% over 2006, which is lower than last year and also lower than the current rate of inflation. We have controlled our expenditure growth to 3.2% for all county operations, for an increase of \$49,159,955. However, we anticipate a \$4 million decline in mortgage tax revenues due to the housing market.

The gross budget for 2007 is \$1,692,337,149. However, due to a new ruling by the State Comptroller, this number includes for the first time (in both revenue and expense lines) \$103,000,000 that we receive in sales tax that we then distribute to the county's schools, towns, villages and the cities of Rye and Peekskill. Without this mandated addition to the budget, the gross budget would have been shown as \$1,589,337,149.

This budget continues our commitment to provide services to protect the health and safety of our residents and our most vulnerable populations, while, at the same time reaffirms our goal of instituting strong fiscal controls and good management procedures. We continue to be recognized as one of the few AAA bond rated counties in the nation.

Office of the County Executive

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White Plains, New York 10601

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The budget includes:

- ✓ No increase in any County fees or permits.
- ✓ No increase in bus fares or reductions in service. In April of 2007 the Bee-line system will implement the Metro card system which will reduce the cost of bus transportation for many of our residents.
- ✓ A 5% increase for all contract agencies, which represents the first increase for these non-profit groups since the 2002 budget.
- ✓ A further reduction in parental day care co-pay to 15%, which was reduced last year to 20%, and an additional \$500,000 in day care scholarships.
- ✓ New positions in the Department of Public Safety, Emergency Services, Probation and the District Attorney's Office for investigations, law enforcement, overall security and emergency preparedness.
- ✓ \$5.1 million has been added for the implementation of HAVA and the centralization of the elections process, now mandated by law.
- ✓ We will continue to replace the County's fleet with fuel efficient and hybrid vehicles.
- ✓ We will continue our Westchester Medical Center support, budgeted at \$15.3 million.

For the second consecutive year, the Department of Social Services tax levy is reduced. This decrease of \$7.5 million comes despite providing for 41 new positions in the Child Welfare Unit to meet the potential recommendations of the Child Welfare Workload Study.

As in previous years, the State and Federal governments are eliminating or failing to provide adequate funding for many essential services formally paid for by grants in Public Safety, Probation and Labs. As a result, the County will have to pick up more of the staff costs of these worthwhile programs.

The 2007 proposed budget institutionalizes two important Public Health Programs: Teen Aware to prevent teen pregnancy and Healthy Beginnings which provides pre-natal home visits to at risk women and continues to fund the Health Care Disparities Initiative.

The 2007 budget continues to adequately fund those mandated and fixed expenditures of county government. While the managed growth cap on Medicaid implemented during 2006 has helped control the county's Medicaid expense, the program continues to escalate at 3.25%, costing taxpayers \$189.8 million in 2007. But even though capped, this amount is too much for our residents. We are continuing to aggressively pursue and combat Medicaid fraud, waste and abuse to provide relief to our taxpayers who pay the bill for this State Mandated program.

Not capped yet at the county level is the State Program for Children for Special Needs (Early Intervention and Pre-K). This program will grow to \$139.2 million in 2007 up from \$130.9 million last year.

As in years past, we continue to propose a budget that is prudent and judicious supporting and funding programs that have proven to be beneficial to the public and vital to their health and safety. We will not let up on continuing to achieve greater efficiencies. While County taxes make up between 15% and 20% of a homeowner's total property tax bill, we are ever mindful of the increasing tax burden our residents pay to their schools and local governments. Our goal, therefore, is to provide the best services to our residents at the lowest possible expense.

As always, my administration is ready to assist your Honorable Board in its review of my proposed budget. I respectfully request its adoption.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Andrew J. Spargo". The signature is written in a cursive, flowing style with a long horizontal tail stroke extending to the right.

Andrew J. Spargo
County Executive

AN ACT adopting the County Budget and making appropriations for the conduct of the County Government for the year 2007.

Be it enacted by the Board of Legislators of the County of Westchester as follows:

Section 1. The accompanying County Budget including the current plan and the capital program for the County of Westchester and the several districts therein, as listed below, is hereby adopted for the fiscal year Two Thousand and Seven:

County of Westchester	
Environmental Facilities, Department of	Saw Mill Valley Sanitary Sewer District
Blind Brook Sanitary Sewer District	South Yonkers Sanitary Sewer District
Bronx Valley Sanitary Sewer District	Upper Bronx Valley Sanitary Sewer District
Central Yonkers Sanitary Sewer District	North Yonkers Pump Station
Hutchinson Valley Sanitary Sewer District	Joint Treatment Plant (Yonkers)
Mamaroneck Valley Sanitary Sewer District	Water Agency
New Rochelle Sanitary Sewer District	County Water District No. 1
North Yonkers Sanitary Sewer District	County Water District No. 2
Ossining Sanitary Sewer District	County Water District No. 3
Peekskill Sanitary Sewer District	County Water District No. 4
Port Chester Sanitary Sewer District	Refuse Disposal District No. 1

Section 2. During the Calendar Year 2007, the Commissioner of Finance shall verify and provide the Board of Legislators quarterly with a statement of the County's cash flow for the General Fund.

Section 3. The several amounts specified in the above mentioned budget under the column heading "Allowed 2007" or so much of such amount as shall be sufficient to accomplish the purposes designated are hereby appropriated for such purposes under the following general classifications:

- Personal Service (Code 1)
- Purchase of Equipment (Code 2)
- Materials and Supplies (Code 3)
- Expenses (Code 4 and 5)
- Relief (Code 5)
- County Debt Service (Agency 51)
- Miscellaneous (Agency 52)
- Capital Projects
- Special Certiorari and Contingency
- Reserve Fund (Agency 53)
- PBC Credit Support (Agency 54)

Section 4. Within 30 days after the close of the Second Quarter and the Fourth Quarter for the Calendar Year 2007, the Commissioner of Finance shall verify and provide the Board of Legislators with:

- (i) A combined statement of the County's cash balances for all accounts
- (ii) A statement of the County's cash balances for all enterprise funds

Section 5. With respect to the Executive Branch of County government, the positions shown in the budget are hereby authorized, created and/or continued and the number appearing on the line items of the positions shall be the number of positions under such title.

Section 6. All elective officers, appointive officers and other positions are to be paid at salaries set in accordance with the provisions of the personnel rules and amendments thereto adopted by this Board and with respect to the Executive Branch of County government, may be filled only in accordance with procedures approved by the County Executive.

Section 7. Where personal service is required to accomplish the intended purpose of an appropriation, such personal service may be employed in accordance with the provision of the personnel rules and amendments thereto adopted by the Board, when approved and allocated by the Budget Director as appropriate.

Section 8. With respect to the Executive Branch of County government, any position shown in the budget with the word "abolish" following the same is hereby abolished.

Section 9. Where a title of a position appearing in the budget is followed by a second title in parenthesis, the title of such position, subject to the provision of the civil service law and the personnel rules, is hereby changed from that appearing in parenthesis to the title immediately preceding it.

Section 10. Where personnel are employed under a trust or grant, such employment shall terminate at the expiration of the funds provided by the trust or grant.

Section 11. The Commissioner of Finance is hereby authorized to advance from funds on hand to Year 2007 Budget accounts such amounts as may be required, pending receipt of taxes and/or other revenues.

Section 12. Transfer of appropriations between departments are made upon the prior recommendation of the County Executive with the prior authorization of the County Board of Legislators.

Section 13. Transfer of appropriations between general classifications of expenditures within the same department are made with the prior authorization of the County Executive on the recommendation of the Budget Director and with the prior approval of the Committee of the County Board designated by resolution of such Board.

Section 14. The "Trusts" section presented after the operating budget of a department is provided for informational purposes only. Adoption of this budget act shall not be considered to be acceptance of any grant requiring the expenditure of County funds.

Section 15. The invalidity of any provisions, paragraphs, or portions of this Act shall have no effect upon the validity of any other part or portion hereof. Should any provision(s) of this Act be held by a court of competent jurisdiction to be invalid or for any reason unenforceable, the remainder shall nonetheless be of full force and effect.

Section 16. This Act shall take effect January 1, 2007.

Dated:
White Plains, New York

ACT NO. - 2006

AN ACT fixing and determining the amounts of the County and Special District Taxes for 2007 and levying such amounts upon the real property liable therefore,

Be it enacted by the Board of Legislators of the County of Westchester as follows:

Section 1. The amounts of the County and Special District Taxes for 2007 resulting from the County Budget are hereby fixed and determined as indicated below:

County of Westchester:		
MTA	24,462,136	
County Operating Purposes	493,397,923	
Total Tax Levy		517,860,059
Blind Brook Sanitary Sewer District		5,379,000
Bronx Valley Sanitary Sewer District		14,450,000
Central Yonkers Sanitary Sewer District		1,062,000
Hutchinson Valley Sanitary Sewer District		5,400,000
Mamaroneck Valley Sanitary Sewer District		13,171,600
New Rochelle Sanitary Sewer District		10,695,000
North Yonkers Sanitary Sewer District		3,505,000
Ossining Sanitary Sewer District		5,400,000
Peekskill Sanitary Sewer District		5,200,000
Port Chester Sanitary Sewer District		4,200,000
Saw Mill Valley Sanitary Sewer District		13,900,000
South Yonkers Sanitary Sewer District		890,000
Upper Bronx Valley Sanitary Sewer District		1,116,000
County Water District No. 1		1,600,000
Refuse Disposal District No. 1		49,695,000

Section 2. The foregoing amounts are hereby levied and assessed upon the real property liable therefore in the County, and in the several special districts indicated.

Section 3. This Act shall take effect immediately.

DATED:
White Plains, New York

General Explanation of the County's Budget Format

The format of the County's budget is determined primarily by Chapter 167 of the Westchester County Charter and Local Law No. 4 1986. Accordingly, the County Budget consists of:

County Current Operating Budget (Section C), which provides funds for current governmental services.

Westchester County Airport Special Revenue Fund (Section D) which provides funds for current operations of the County Airport.

Special Revenue District Current Operating Budget (issued as a separate document), which provides funds for current operations of county managed sewer, water and solid waste districts.

Capital Budget (issued as a separate document) which provides funds for long term physical improvements, i.e., the acquisition or construction of buildings, roads, etc.

The Community College Operating and Capital Budget, as established by Local Law No. 4 1986, is adopted in August of each year and is issued as a separate document at that time.

Supplementary and explanatory information for the County and for the Airport Special Revenue Fund is provided in the following sections of the budget document:

- A Budget Message by the County Executive which reviews the budget development policy and highlights the budget's major aspects; enabling Acts.
- B Summaries of the County current operating budgets, expenditures and revenues, and supporting schedules.
- C -Operating Budgets, including trusts and grants for informational purposes.
- D Airport Special Revenue Fund established January 1, 1998.
- E Salary scales in effect at the time of budget submission.

The County Operating Budget is supported by a combination of Federal and State aid, departmental revenues from fees and charges for services, a County wide tax on real property, reduced by the proceeds of the 1.5% basic County wide sales tax, the County's 1/3 share of a 1% sales tax levied in the towns and cities of Peekskill and Rye (2/3 balance is shared with towns, cities of Rye and Peekskill, villages and school districts), the County's 70% share of the ½% sales tax enacted in 2004 (levied in the same manner as the 1% sales tax with the 30% balance similarly shared), a Hotel Occupancy Tax, Motor Vehicle Use Fee, a Mortgage Recording tax, balances and reserves from prior years' operations (surplus or fund balance), and other miscellaneous revenues.

General Explanation of the County's Budget Format

Special Revenue District Operating Budgets are supported by a district tax on real property within the boundaries of the district serviced, limited state aid, balances and reserves from prior years' operations, charges to other budgets or funds for services rendered, fees collected for special services to the public and other miscellaneous revenues.

The Capital Budget is financed by direct contributions from both county and district current operating budgets, federal and state aid, municipal or private contributions, and borrowing. The amortization and interest charges resulting from approved borrowing are provided for in the debt service sections of the appropriate county and district current operating budgets in the years in which payments are due.

The County's fiscal year is January 1st through December 31st except for the Community College where the fiscal year is September 1st through August 31st. The appropriations for current operating budgets expire at the end of each fiscal year. Any excess of revenues over expenditures is used to finance subsequent budgets. Capital budget appropriations, however, do not expire until the project is completed or otherwise ended.

County and district budgets have the same basic detail. Each department or district is captioned with the name of the unit, followed in parenthesis by a code number unique for that unit. Appropriations are subdivided to show Personal Service (Annual Regular and Other Personal Service), Purchase of Equipment, Materials and Supplies, Expenses, Expenditure Transfers and Reimbursements, Relief and Debt Service. Within these categories is a further breakdown showing the objects of expenditures. Six columns of information are provided from left to right. For 2007 they are:

"Expended", showing the actual expenditures for the last completed fiscal year.

"Adopted", showing the amounts originally adopted for each account as of January 1st of the current year.

"Appropriated", showing the amounts allotted in the current budget for each account as of September 30 of the year in which the budget is presented by the County Executive to the Board of Legislators. It thus represents the budget as originally adopted but with all amendments and transfers subsequently made up through September 30, 2006.

"Projected", representing estimates only of current year end figures based upon financial data for nine months of the current year. These estimates do not include post closing adjustments and/or audit adjustments to expenditures or revenues which occur each year as a result of the examination of the County's financial records by the independent auditors only when the fiscal year is "closed out". Traditionally post closing and other audit adjustments have substantially changed the County's actual year end position when compared to the projected year end position.

"Requested", lists the amounts requested by each department for the ensuing fiscal year.

"Allowed", represents in the Proposed Budget the amounts recommended to be allowed by the County Executive and in the Adopted Budget the amounts actually appropriated or allowed by the Board of Legislators for the ensuing year.

General Explanation of the County's Budget Format

The Personal Service section shows position titles, the job groups in the pay plans to which those positions are allocated, and the numbers of each position. To determine the compensation of a particular position, find the Roman numeral job group next to the position title. Then, using the salary scales printed at the end of the budget document, find the corresponding Roman numeral job group and applicable salary scale. Salaries of flat rated positions are shown opposite their respective titles. The salaries of elected officials have been budgeted at the maximum of the job group indicated. The actual compensation paid is dependent upon appropriate provision of law.

The appropriations for Annual Regular in the Requested and Allowed columns reflect the salary scales in effect and the compensation for which the incumbents of the titles are eligible at the time the budget is prepared. Savings have been taken to reflect part year increments to produce the total appropriation required. Adjustments may be made to reflect funding for current union contracts. Certain annualized positions are budgeted under Expenses. County wide position totals in all categories by department are presented in tabular form in Section B.

The Capital Budget which is issued as a separate document details the amount authorized and/or appropriated for the current and past year for each of the capital projects and the amount allowed for the ensuing year. The total of these amounts may not be the ultimate cost of these projects, but only that which is appropriated during the particular years cited. The method of financing these appropriations is shown in a similar manner. In addition, the County's capital and debt policies are enumerated in the Capital Budget introduction.

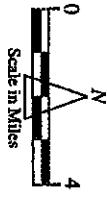
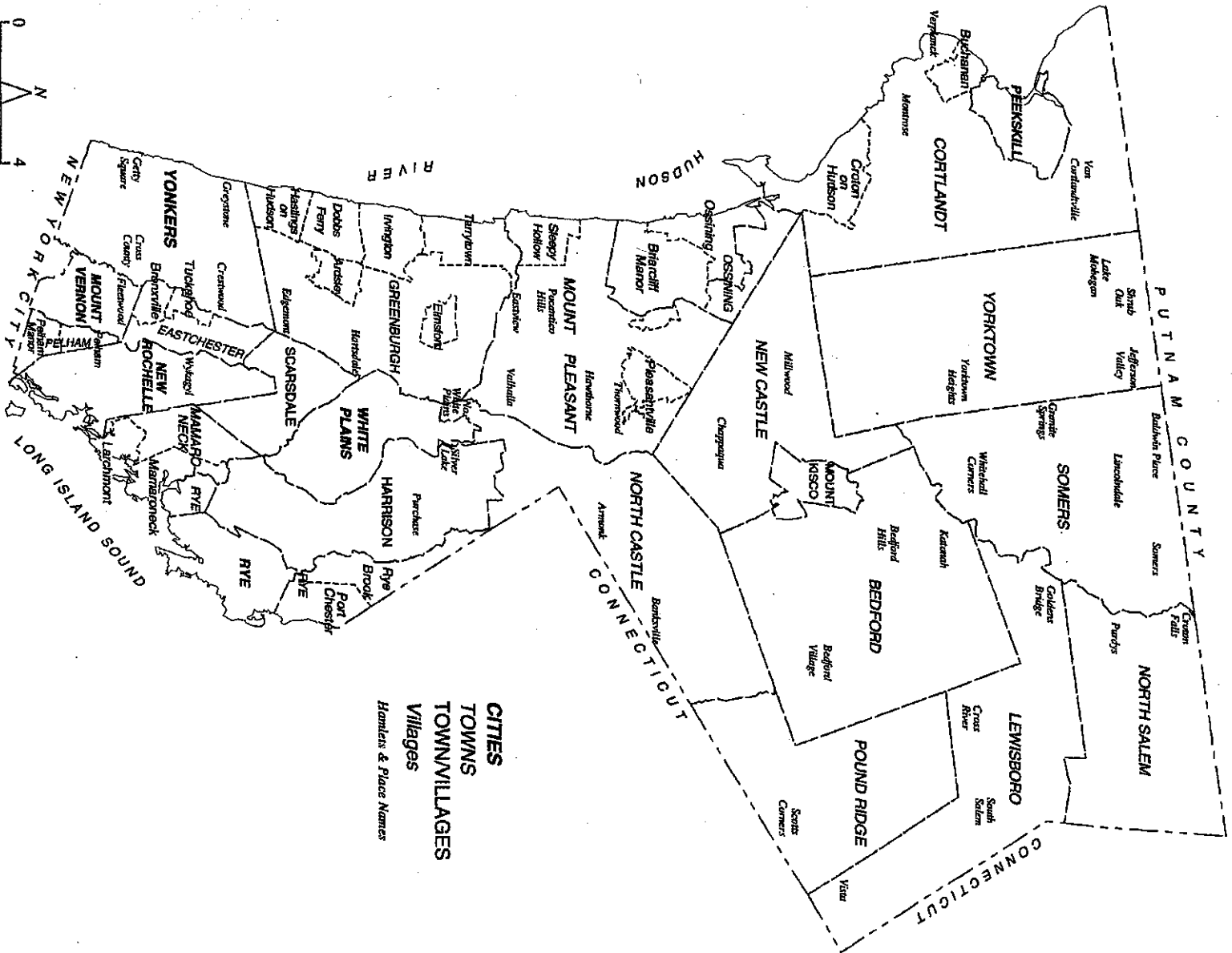
The Statement of Pending and Proposed Capital Projects consolidates information concerning estimated ultimate total cost, funds appropriated and expended to date, amounts allowed in the newly adopted budget as well as the financing. As required by the Charter, the Planning Board recommendations concerning each project are noted. The report of the Capital Projects Committee is also included.

In addition, a summary table of the Capital Budget expenditures and planned financing is presented to aid in analysis.

In 1991, the State Legislature authorized an additional one percent sales tax for the County on localities outside the cities and a corresponding spending cap limitation on all County non-mandated expenditures for fiscal years 1992 through 1996. This authorization has been extended through May 2008. The County's budgets for the years 1992 through 2007 comply, in all respects, with the spending cap limitation.

Kathleen M. Carrano

Budget Director



WESTCHESTER COUNTY DEPARTMENT OF PLANNING

Municipalities

CITIES
TOWNS
TOWN/VILLAGES
 Villages
 Hamlets & Place Names

WESTCHESTER COUNTY ORGANIZATION CHART

