

deputy was doing all the computer work and when the new Sheriff began his administration he wanted that deputy to continue doing police work and requested the computer work be taken over by the IT Department. He stated he would love to have more employees. He stated the issue is not only the salaries; it has also been relayed that the employees would like the ability to work from home. He stated the County has always has good medical benefits, however other companies are offering good benefits as well; the employee who left that he referenced earlier got medical benefits that offered companion insurance, which was better for their situation.

Chairman Castellano stated Westchester County offers insurance coverage for domestic partners and he did not realize Putnam did not. He questioned line 54783, Licensing Software.

Director Lannon stated that budget line is almost all for Microsoft licensing. He stated Microsoft used to double the amount of licenses they provided to government (if the County had 400, they provided 800). He stated he does not know why they used to do this but they stopped. He stated the County has gone over its amount of licenses because of summer interns and part time workers. He stated there are different levels of licenses, but the employees who were on the lower level were having a difficult time and had to be upgraded. He stated some new licensing has also been added such as E-Sign through Adobe Acrobat.

Insurance Expense – Account 1915 (page 43)

Risk Manager Mat Bruno most lines are remaining the same, however there is an increase of about \$132,000 in line 54830, General and Excess Liability, which is an 8.4% increase from 2022. He stated the overall increase for municipalities without NYMIR (New York Municipal Insurance Reciprocal) is 12%-18% so the County is well beneath the norm. He stated the 8.4% increase is due to an increase in auto and healthcare insurance rates. He stated he has worked with Director Lannon on a Cyber Policy for the County. He NYMIR dropped the part of their policy that related to cyber security. He stated the County since went with an outside company to provide \$1 million coverage for cyber security. He stated the County has excellent protection, but if something were to happen, the County will be covered.

Legislator Albano questioned if there are any changes in the coverage.

Risk Manager Bruno stated no, the coverage and deductibles are remaining the same.

Legislator Goldman questioned the \$1 million cyber security coverage.

Risk Manager Bruno stated \$1 million coverage is the most the company would give the County and it would have to go out to bid for more. He stated the \$1 million coverage would cover the cost of an incident. He stated he is looking into the cost of a \$3 million policy and if it would benefit the County to have.

Legislator Gouldman requested that the Legislature be notified when the cost of a \$3 million policy is known.

Department of Finance – Account 1310 (pages 15-16)

Commissioner of Finance William Carlin stated during the Budget Address the County Executive proposed a budget that freezes the property tax levy, therefore 2023 Real Property Taxes, line 410010, is being raised the same amount as in 2022. He stated in line 411100, Sales & Use Tax, they included a revenue of \$74,750,000. He stated this year, the County is on track to bring in at least \$78 million in Sales & Use Tax revenue. He stated he believes there will be a recession next year, which is why a little less was budgeted for 2023. He stated about \$1.7 million was used from Use of Fund Balance, line 427161. He stated the County has a fund balance of about \$65 million; a strong fund a balance is necessary to protect the County in an unstable economy. He stated another revenue included in the budget is the standard \$300,000 in line 427705, Vacancy Control Factor. He stated line 424011, Interest and Earnings was increased in 2023 as compared to 2022 due to the increased interest rates.

Legislator Albano questioned if the interest is earned on fund balance.

Commissioner Carlin stated the interest is earned on cash on hand; fund balance is a part of this but not the whole amount.

Chairman Castellano questioned line 427201, OTB Distributed Earnings.

Commissioner Carlin stated \$0 was budgeted for OTB Distributed Earnings.

Legislator Albano requested clarification on the interest the County will earn.

Commissioner Carlin stated the County earns about 2% interest and the amount of cash fluctuates throughout the year.

Tax Advertising & Expense – Account 1362 (page 22)

Commissioner Carlin stated there have not been sales due to COVID, but there should be a sale next year.

Expense on Property Acquired for Tax – Account 1364 (page 23)

Commissioner Carlin stated this is the school taxes the County pays on foreclosed properties, which is way down because foreclosures were frozen due to COVID.

Taxes/County Property – Account 1950 (page 47)

Commissioner Carlin stated this account is mainly sewer and water taxes. He stated the great majority is Sewer 2.

Chairman Castellano questioned the slight decrease for 2023.

Commissioner Carlin stated the sewer rates have been stable and one (1) property was sold.

MTA Mobility Tax – Account 1950 (page 48)

Commissioner Carlin stated this tax is based on a formula that is tied to wages.

Contingency Fund – Account 1990 (page 50)

Commissioner Carlin stated line 54980, General Contingencies shows a requested amount of about \$2.9 million and a tentative amount of about \$1.5 million. He stated this changed because the CSEA (Civil Service Employees Association) has agreed to the roll over of 3.5%, so the money that was budgeted here is now in the personnel budget lines. He stated this is pending approval of the Legislature and if it were not to pass, the funds would go back into Contingency. He stated line 54981, Suncontingency, includes \$30,000 to be used by the incoming County Executive. He stated this is money that was in the County Executive's contractual line, but it is unknown what the new administration will want to use it for. He stated once the new County Executive has a plan of what to use that money for, they will come to the Legislature for approval to move the money out of subcontingency.

Legislator Montgomery questioned if anything has been spent from the \$216,917 in subcontingency for 2022.

Commissioner Carlin stated no, nothing has been spent. He stated if it is not spent by the end of the year it will roll into the General Fund Balance. He stated the \$10,000 budgeted in line 54982, Subcontingency Salaries, is for a vacant Assistant District Attorney (ADA) position. He stated the starting salaries of the ADA positions are being increased, which will be spoken about in the Personnel Budget Meeting. He stated if a more experienced ADA applies for the position and District Attorney Tandy needs to increase the salary accordingly, he can request these funds be transferred.

Legislator Jonke questioned if District Attorney Tandy has been advised that this money is available.

Commissioner Carlin stated he will confirm that.

County Auditor Michele Sharkey stated the \$216,917 in subcontingency that has not been spent was for Emergency Services Advanced Life Support services. She stated there was also \$50,000 for Mental Health ERT (Emergency Response Team).

Commissioner Carlin stated the Emergency Services contract was not as high as the amount budgeted, which is why it has not been spent.

Debt Service – Account 9710 (pages 250-252)

Commissioner Carlin stated this is the only part of the budget that the Legislature cannot touch. He stated the County's debt has been cut in half over County Executive Odell's tenure.

Financing of Capital Projects

Commissioner Carlin stated the funding is from NYS CHIPS (Consolidated Highway Improvement Program), formula funding from Planning, and the interfund \$250,000 reserve for County buildings. He stated the County intends to borrow \$2.7 million for the following projects: Tilly Foster Farm fire suppression (estimated at \$500,000), bridges and culverts (\$500,000), Fair Street (\$2,321,000), Stoneleigh/Drewville Intersection (\$405,000). He stated this will leverage \$13.6 million in projects. He stated there is also a Terry Hill construction improvement project that \$1.8 million will be borrowed for. He stated they also borrow about \$500,000 to purchase new highway equipment. He stated they try to replace one big snow truck per year. He stated the total amount being borrowed is \$7,026,000 and about \$5 million will be coming off in principle. He stated a bond resolution for each of these projects will be submitted to the Legislature for approval prior to the work beginning.

Purchasing – Account 1345 (pages 18-19)

Commissioner Carlin stated the only change in this department is in regard to personnel, which will be discussed at the Personnel Budget Meeting.

Item #4 – Other Business – None

Item #5 – Adjournment

There being no further business, at 7:12pm Chairman Castellano made a motion to adjourn; Seconded by Legislator Albano. All in favor.

Respectfully submitted by Administrative Assistant, Beth Robinson.