



Kenneth W. Jenkins
County Executive

November 7, 2025

Honorable Members:

I am pleased to submit for your review and consideration the 2026 Proposed Westchester County Operating Budget.

Westchester County faces significant fiscal challenges, many driven by recent Federal actions. These changes have imposed new administrative burdens on programs such as SNAP and Medicaid, creating an unprecedented level of uncertainty in our financial planning. While the County cannot fully offset potential reductions in Federal funding, we must remain prepared to respond to the pressures these actions will place on our residents and the essential services they rely upon.

Economic conditions mirror this uncertainty. Sales tax revenue, which accounts for more than 40% of the County's total revenues, remains essentially flat compared to the prior year. On the expenditure side, health care costs for our workforce are nearing double-digit growth and the costs of mandated programs—including preschool services and social service relief—continue to rise sharply. We have also seen an increase in debt service as we make progress in addressing our capital project backlog, with inflation and tariff-related cost volatility contributing to higher project expenses.

Fortunately, Westchester continues to benefit from its exceptionally strong credit ratings—Aa1 (Positive Outlook) from Moody's, AAA (Stable) from Standard & Poor's, and AAA (Stable) from Fitch—which allow us to borrow at favorable rates and help contain these additional costs.

To close an anticipated \$200 million budget gap, this proposal includes targeted expense reductions across all departments, including a hiring freeze and the elimination of 180 vacant positions, while avoiding layoffs. Despite these necessary measures, this budget maintains strong funding for essential and mandated services, including low-income daycare and daycare scholarships, the Access to Counsel Program for those facing eviction, mental health clinics, criminal justice initiatives, and the full array of state and federally mandated programs administered by the County.

I look forward to working closely with your Honorable Board to enact a budget that upholds Westchester's long-standing tradition of fiscal discipline, responsible governance, and steadfast commitment to the programs and services our residents depend upon.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "K. Jenkins", written over a horizontal line.

Kenneth W. Jenkins
Westchester County Executive

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BUDGET ACT

ACT NO. _____ of 2025

AN ACT adopting the County Budget and making appropriations and levying real property taxes for the conduct of the County Government for the year Two Thousand Twenty-Six.

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 Twenty-Six:

County of Westchester

Environmental Facilities, Department of

Blind Brook Sanitary Sewer District

Bronx Valley Sanitary Sewer District

Central Yonkers Sanitary Sewer District

Hutchinson Valley Sanitary Sewer District

Mamaroneck Valley Sanitary Sewer District

New Rochelle Sanitary Sewer District

North Yonkers Sanitary Sewer District

Ossining Sanitary Sewer District

Peekskill Sanitary Sewer District

Port Chester Sanitary Sewer District

Saw Mill Valley Sanitary Sewer District

South Yonkers Sanitary Sewer District

Upper Bronx Valley Sanitary Sewer District

North Yonkers Pump Station

Joint Treatment Plant (Yonkers)

Water Agency

County Water District No. 1

County Water District No. 2

County Water District No. 3

County Water District No. 4

Refuse Disposal District No. 1

Section 2. During the Calendar Year 2026, 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.

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Section 3. The several amounts specified in the above mentioned budget under the column heading "Allowed 2026" 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 100 and 101)
Purchase of Equipment (Code 200)
Materials and Supplies (Code 300)
Expenses (Code 400 and 599)
Relief (Code 501)
County Debt Service (Agency 51)
Miscellaneous (Agency 52)
Capital Projects

Section 4. Within 30 days after the close of the Second Quarter and the Fourth Quarter for the Calendar Year 2026, 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.

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Section 8. 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 9. The Commissioner of Finance is hereby authorized to advance from funds on hand to Year 2026 Budget accounts such amounts as may be required, pending receipt of taxes and/or other revenues.

Section 10. Transfer of appropriations between departments and transfer of appropriations between a department and the Miscellaneous Budget are made upon the prior recommendation of the County Executive with the prior authorization of the County Board of Legislators.

Section 11. Transfer of appropriations between general classifications of expenditures within the same department and transfers of appropriations between account lines in the Miscellaneous Budget 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 12. 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 13. 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 14. The amounts of the County and Special District Taxes for 2026 resulting from the County Budget are hereby fixed and determined as indicated below:

County of Westchester:		
Metropolitan Transportation Authority	34,314,252	
County Operating Purposes	536,467,407	
Total County		570,781,659

Special Districts:

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Blind Brook Sanitary Sewer District	11,460,850
Bronx Valley Sanitary Sewer District	33,249,689
Central Yonkers Sanitary Sewer District	2,545,761
Hutchinson Valley Sanitary Sewer District	9,449,820
Mamaroneck Valley Sanitary Sewer District	23,601,744
New Rochelle Sanitary Sewer District	20,656,660
North Yonkers Sanitary Sewer District	6,819,297
Ossining Sanitary Sewer District	5,927,644
Peekskill Sanitary Sewer District	6,848,638
Port Chester Sanitary Sewer District	3,938,328
Saw Mill Valley Sanitary Sewer District	21,632,931
South Yonkers Sanitary Sewer District	2,774,481
Upper Bronx Valley Sanitary Sewer District	1,977,288
County Water District No. 1	4,698,623
Refuse Disposal District No. 1	62,216,478

Section 15. 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 16. Section 2 of Act 2-2004, as subsequently amended, is hereby amended to read as follows: "All other applicants for examination for a position in the competitive or non-competitive class shall pay a fee of ~~forty~~ fifty dollars to the Department of Human Resources of the County of Westchester."

Section 17. This ACT shall take effect immediately and Section 16 shall take effect beginning with the first application period that opens for applications for examinations after the adoption of this ACT.

DATED: December _____, 2025
White Plains, New York