



# **WESTCHESTER COUNTY**

## **SECOND QUARTER UPDATE FOR FISCAL YEAR 2025**

**KEN JENKINS**  
COUNTY EXECUTIVE

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

**AUGUST 15, 2025**





Kenneth W. Jenkins  
County Executive

Department of the Budget

Lawrence C. Soule  
Director

August 15, 2025

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

Honorable Members:

The enclosed Second Quarter Financial Report presents an annualized forecast for the twelve months ending December 31, 2025, based on actual results through June 30, 2025.

The Department of Budget currently projects a **\$30.16 million shortfall** in the General Fund for the 2025 fiscal year. This gap is driven primarily by a downward revision to projected sales tax collections and higher-than-anticipated employee healthcare costs.

On July 4, the *One Big Beautiful Bill Act* (OBBBA) was signed into law. Several provisions in this legislation are expected to negatively impact the County's finances. The full magnitude of these effects remains uncertain, as much will depend on how New York State responds to federal cuts affecting Medicaid and SNAP programs. We also anticipate reductions in certain federal grants that the County relies on to deliver essential public services, further straining our budget.

While recent data indicates that inflation is easing—potentially leading to future interest rate reductions by the Federal Reserve—ongoing uncertainty from fluctuating tariff policies continues to cloud the economic outlook. In this environment, close monitoring of expenditures will be essential to maintaining a balanced budget.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lawrence C. Soule".

Lawrence C. Soule  
Budget Director

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**SECOND QUARTER UPDATE FOR  
FISCAL YEAR 2025**

**KEN JENKINS**  
COUNTY EXECUTIVE

**VEDAT GASHI**  
CHAIRMAN, BOARD OF LEGISLATORS

**JEWEL WILLIAMS JOHNSON**  
CHAIRWOMAN, COMMITTEE ON BUDGET AND APPROPRIATIONS

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

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### INTRODUCTION

This document presents the Second Quarter (Q2) Update for Fiscal Year 2025 (FY25). The Department of Budget (DOB) will also release a Third Quarter Update in conjunction with the Executive's 2026 Proposed Budget in November. The County operates on a calendar fiscal year, and all projections are shown fully annualized based on information currently available.

The Q2 Update presents financial data in five columns:

1. The budget as originally Adopted in December of 2024 (2025 Adopted)
2. The current budget as modified by rolled encumbrances, amendments, and transfers (2025 Modified)
3. Expenditures and revenues posted to the County's general ledger as of June 30, 2025 (YTD Jun 30)
4. DOB's fully annualized projections (2025 Projected)
5. DOB's projections (4) less the current modified budget (2) (Proj. less Modified)

The 'YTD Jun 30' data is required to be presented by local law 7 of 2014, and is a snapshot of the transactions posted to the County's general ledger through June 30, 2025. These figures are not audited. Readers are cautioned from drawing conclusions based on the 'YTD Jun 30' data due to the timing of transactions, and the seasonal nature of certain expenditures and revenues.

Since many factors may materially affect the fiscal and economic conditions of the County, the forecasts, projections, and estimates contained in this document should not be regarded as a representation that such forecasts, projections, and estimates will occur. Statements regarding future outcomes contained herein are based on the County's expectations and are necessarily dependent upon assumptions, estimates, and data that it believes are reasonable as of the date made but that may be incorrect, incomplete or imprecise, or not reflective of actual results. Forecasts, projections and estimates are not intended as representations of fact or guarantees of results.

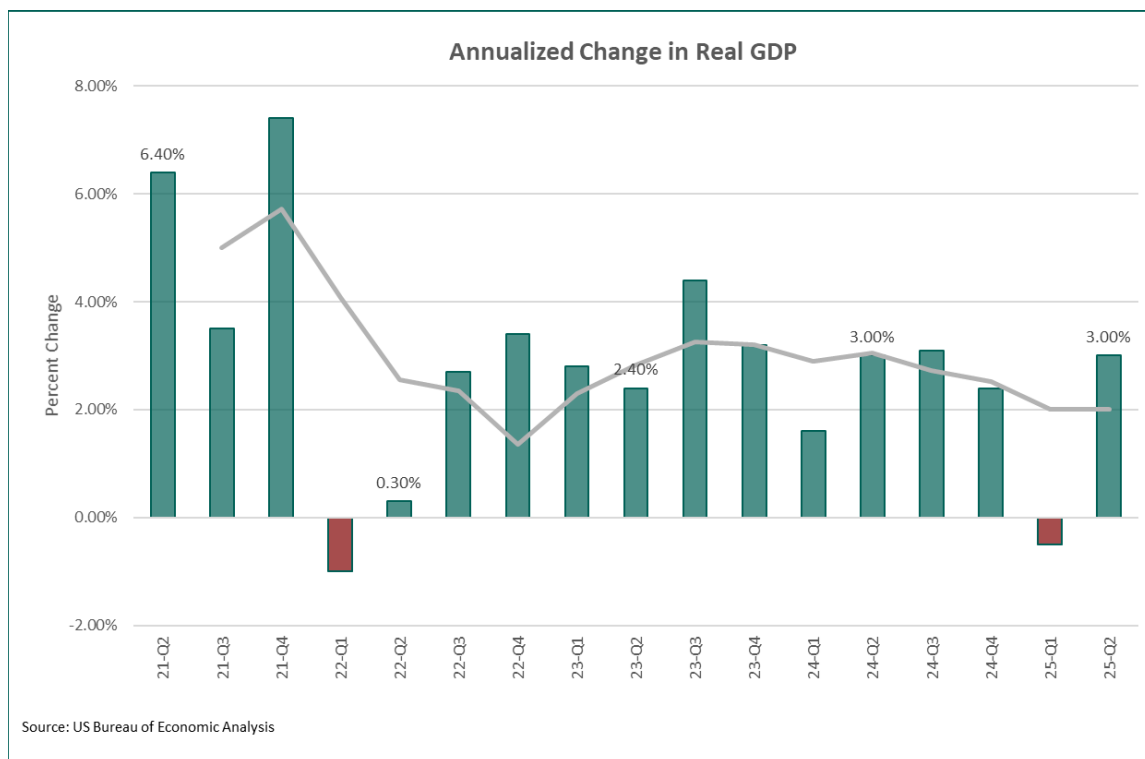
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## GROSS DOMESTIC PRODUCT (GDP)

US Real GDP grew at an annual rate of 3.0% for the second quarter of 2025. The main components of this expansion were a reduction in imports as well as an increase in consumer spending. A large portion of the decline in second quarter imports is attributable to additional tariffs that have been implemented on several US trading partners. This policy also explains the 51.6% surge in imports in the first quarter, as many countries unloaded goods into the United States before the tariffs took effect. Consumer spending, which accounts for approximately two-thirds of GDP, grew at 1.4%, versus 2.8% one year ago. Offsetting these increases to the GDP were a 16% decrease in private investments, a 3.7% decrease in federal spending, and a 1.8% decrease in US exports. The reduction in federal spending was mainly attributable to cuts in nondefense expenditures.



Prior to the release of the latest GDP reading, the Federal Open Market Committee (FOMC) projected real GDP to grow at 2.1% in 2025, and 2.0% in 2026. As of the second quarter, these growth targets have been revised downward to 1.4% and 1.6% respectively. The FOMC influences economic activity through the federal funds rate, which directly impacts borrowing costs for consumers and businesses. Between March 2022 and July 2023, the Fed raised rates aggressively to combat persistent inflation. Since then, the FOMC has cut the federal funds rate on three different occasions as inflationary pressures began to ease. Although the Fed has suggested further cuts to interest rates in 2025, a determination will ultimately be made based on market driven data. The table on the following page illustrates FOMC rate changes from 2022 through the present.

FEDERAL OPEN MARKET COMMITTEE RATE CHANGES		
FOMC MEETING DATE	CHANGE IN BASIS POINTS	TARGET RATE
March 17, 2022	25	0.25% to 0.50%
May 5, 2022	50	0.75% to 1.00%
June 16, 2022	75	1.50% to 1.75%
July 27, 2022	75	2.25% to 2.50%
September 21, 2022	75	3.00% to 3.25%
November 2, 2022	75	3.75% to 4.00%
December 14, 2022	50	4.25% to 4.50%
February 1, 2023	25	4.50% to 4.75%
March 2, 2023	25	4.75% to 5.00%
May 3, 2023	25	5.00% to 5.25%
July 26, 2023	25	5.25% to 5.50%
September 18, 2024	-50	4.75% to 5.00%
November 7, 2024	-25	4.50% to 4.75%
December 18, 2024	-25	4.25% to 4.50%
Source: NYS Department of Labor		

## TARIFFS

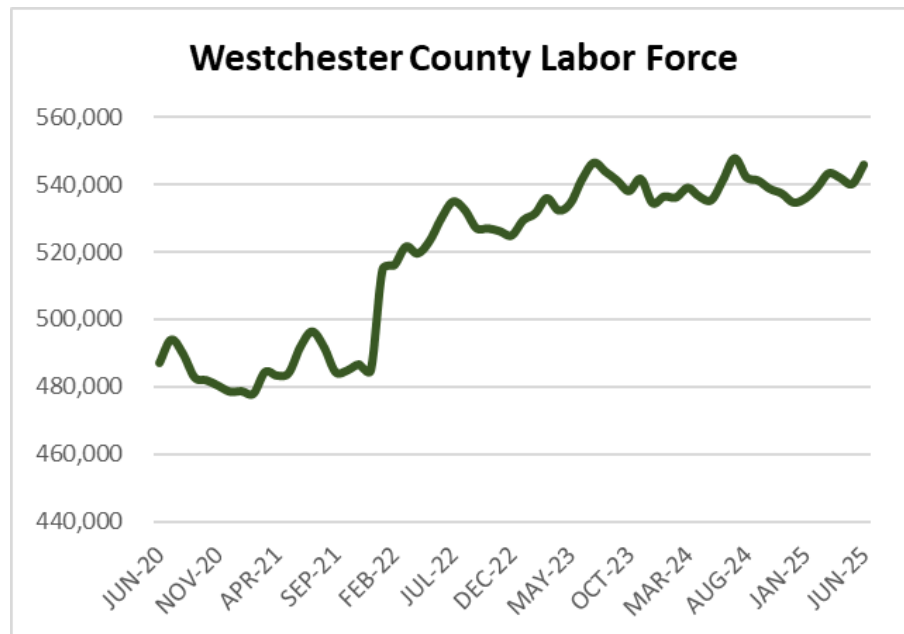
On April 5<sup>th</sup>, 2025 the United States implemented tariffs on a majority of its trading partners. Tariffs, which are a tax on imported goods, are often intended to protect domestic industries that boost government revenues. However, tariffs have historically shown that these costs are typically passed from exporting companies to the end consumer. The shift in trade policy has created additional uncertainty and volatility in markets, leading many businesses and consumers to alter their investing and spending habits. As noted earlier, the prospect of tariffs drove a surge in imports during the first quarter, as companies sought to minimize the impact. On April 2<sup>nd</sup>, 2025, the federal administration announced additional “reciprocal tariffs” on many of its trading partners. By July 31<sup>st</sup>, several of these had been renegotiated on a country-by-country basis. However, the baseline rate for many of the US trading partners remained unchanged at 10%. These new tariffs rates went into effect on August 7<sup>th</sup>, with the exception of goods in transit taking effect on October 5<sup>th</sup>. Although many countries now have different tariff rates, certain products including steel, aluminum, copper still have ongoing negotiations, and may see a much steeper tax rate. Another concern from the shift in trade policy is the potential strains on U.S. relations with key allies. It is yet to be determined what sort of lasting impact tariffs will have for the domestic as well as global economy.

## EMPLOYMENT / UNEMPLOYMENT

Unemployment rates across the State have returned to their pre-covid levels (see table below). Westchester, Long Island, and the remaining 54 non-NYC counties exhibited unemployment rates around 3.0%, while the unemployment rate for NYC residents fell to 4.8% as compared to one year ago at 5.4%. The national unemployment rate for June stood at 4.1%, which is in the range of the FOMC's long run full employment target and 0.1 percentage points below the 2025 estimate of 4.2%. While there will be volatility in the unemployment rate due to labor market shifts and seasonality, it is not anticipated that the unemployment rate will drop much below current levels for any sustained period of time.

JUNE UNEMPLOYMENT WITHIN NEW YORK STATE				
YEAR	NYC	WESTCHESTER	LONG ISLAND	54 REMAINING
2016	5.2%	4.3%	4.0%	4.7%
2017	4.5%	4.5%	4.2%	4.8%
2018	4.2%	3.9%	3.6%	4.1%
2019	3.9%	3.5%	3.2%	3.7%
2020	17.2%	11.2%	11.5%	10.2%
2021	10.9%	5.3%	5.0%	5.3%
2022	5.6%	3.0%	3.1%	3.3%
2023	5.3%	2.9%	3.0%	3.0%
2024	5.4%	3.3%	3.3%	3.5%
2025	4.8%	2.9%	3.0%	3.2%

In June, the County unemployment rate fell to 2.9% from 3.3% one year ago. Comparatively, Long Island unemployment was 3.0%, while the remaining counties outside New York City averaged 3.2%.



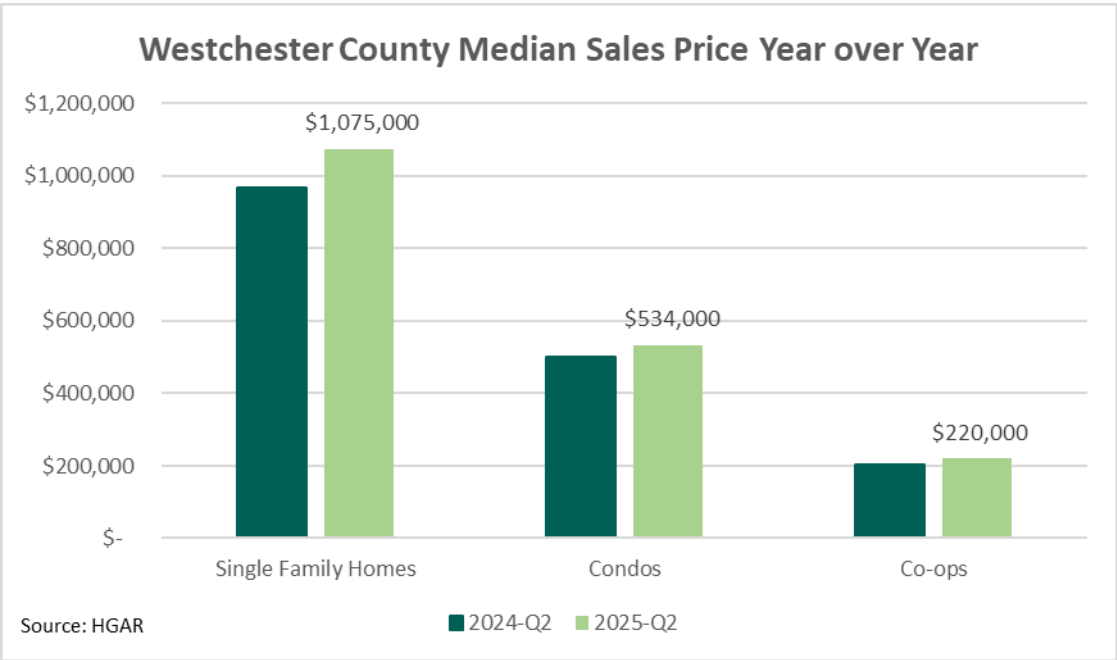
# ECONOMIC OUTLOOK

The above on the previous page illustrates Westchester County’s labor force for the past five years. The labor force is comprised of people currently working or those actively looking for work. In June, the County’s labor pool increased by 1.1% from the prior year to 545,801. The unemployment rate fell during the same period, indicating a tight labor market within Westchester County.

## HOUSING

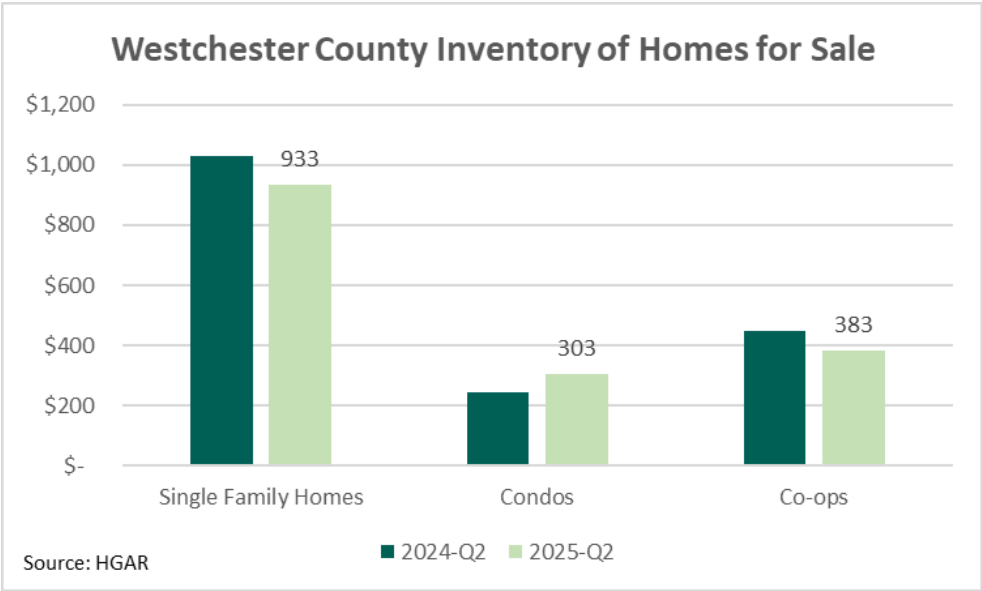
Housing affordability remains a concern in Westchester County and throughout the region. A higher federal funds rate generally leads to elevated mortgage rates, which can often depress prices. However, the ongoing lack of available housing in Westchester has made it difficult to find any relief for homebuyers.

The graph below illustrates the second quarter median price of homes sold in Westchester County. In all three categories, prices have risen compared to the second quarter of 2024. The median sales prices for single family homes grew by 11.0% or \$106,500. Condos were up by \$35,000 or 7.0%, while co-op prices rose by \$17,500 or 8.6%.



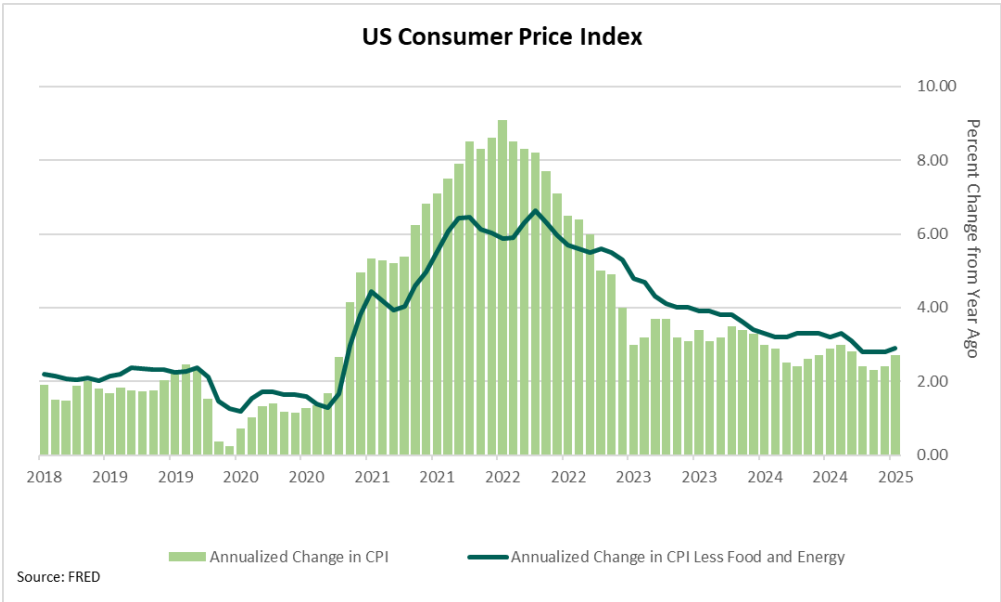


Comparing the second quarter of 2025 to one year prior, inventories for single family homes and co-ops fell, while condos showed a large increase. Inventories for single family homes fell by 9.2%, or 94 units, while co-ops fell by 14.9%, or 67 units. Condo inventories increased by 60 units or 24.7%.



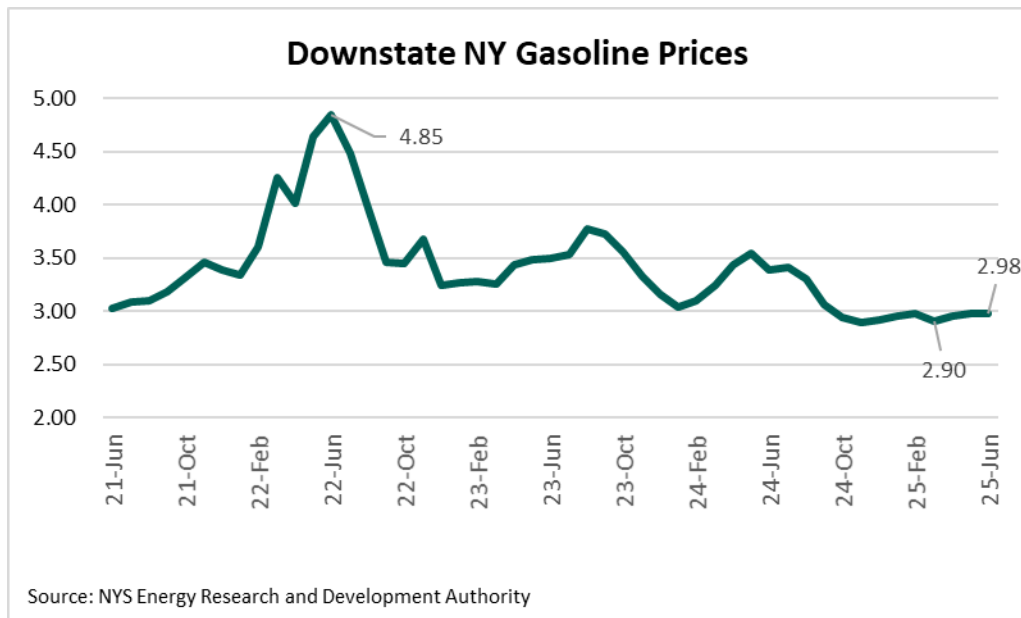
INFLATION AND PRICES

The inflationary effects of the 2017 Tax Cuts and Jobs Act, the several COVID stimulus bills, expansionary monetary policy by the Federal Reserve, COVID induced supply disruptions, and geopolitical instability have all been major contributors to the rise in inflation.



## ECONOMIC OUTLOOK

The US Consumer Price Index (CPI) rose 2.7% in the 12 months ending June 2025, up from the 2.4% increase in the 12 months ending May. Food at home increased by 2.4%, while food away from home increased by 3.8%. Within the energy category, gasoline decreased by 8.3%, while electricity and natural gas grew by 5.8% and 14.2% respectively. Core CPI, which excludes food and energy, increased by 2.9% on an annualized basis. Apparel decreased by 0.5% while new vehicles increased by 0.2%. Shelter, which accounts for approximately one third of the CPI measurement, was up 3.8% in June on an annualized basis.



The chart above represents the monthly average cost of gasoline in the New York-Newark-Jersey City region. Over the past five years, prices have ranged from a high of \$4.85 in June 2022, a low of \$2.90 in March of this year. As of June, the average downstate gasoline price came in at \$2.98. Although gas prices have come down since their peak almost three years ago, ongoing global political conflict may cause additional volatility in energy markets for the remainder of the year. According to the U.S. Energy Information Administration (USEIA), national gas prices are forecasted to average \$3.10 for 2025 and \$3.00 for 2026.

### ECONOMIC RISKS TO THE FINANCIAL PLAN

The current forecast reflects a deterioration in the economic outlook compared to the projections used to develop the County's 2025 budget. Uncertainty in federal economic policy adds another layer of complexity to the County's financial planning. Reduced federal funding, newly implemented tariffs, and the potential for additional policy shifts all make accurate forecasting more challenging and increase the risks to the County's fiscal stability.



**FY 2025  
SECOND QUARTER PROJECTIONS**

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## GENERAL FUND FORECAST

On December 9<sup>th</sup>, 2024, the County adopted a General Fund Operating Budget in the amount of \$2.485 billion for Fiscal Year 2025 (CFY25). This section will present the Department of Budget's (DOB) Second Quarter (Q2) Projections for Fiscal Year 2025.

The 2025 Budget has been modified upward by \$20.63 million to allow for the expenditure of funds in 2025 for items that were contracted in 2024. DOB expects a similar amount to roll at the end of 2025 into 2026, which is reflected in the Q2 expense projections.

GENERAL FUND PROJECTIONS					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
<b>REVENUES</b>					
Tax Levy on Real Property	542,196	542,196	325,318	542,196	-
Sales and Use Tax	969,795	969,795	363,571	948,000	(21,795)
Federal and State Aid	615,022	615,022	45,888	624,224	9,202
Departmental Income	145,048	145,048	58,996	140,610	(4,438)
Other Revenues	212,765	248,765	106,651	248,200	(565)
<b>Sub-Total</b>	<b>2,484,826</b>	<b>2,520,826</b>	<b>900,425</b>	<b>2,503,230</b>	<b>(17,596)</b>
Use of General Fund Balance	-	20,633	-	-	(20,633)
<b>TOTAL</b>	<b>2,484,826</b>	<b>2,541,459</b>	<b>900,425</b>	<b>2,503,230</b>	<b>(38,230)</b>
<b>NET EXPENDITURES</b>					
General Government and Support	92,375	96,747	11,413	92,396	(4,352)
Home and Community Services	763,728	764,771	298,525	758,955	(5,815)
Health Services	220,248	224,088	100,829	227,515	3,427
Education	25,850	25,850	21,542	25,850	-
Public Safety, Correction, and Courts	357,002	364,865	152,147	349,697	(15,168)
Roads, Transportation, and Parks	318,691	322,190	123,955	326,829	4,639
Miscellaneous and Fixed	706,932	742,948	305,437	752,150	9,201
<b>TOTAL</b>	<b>2,484,826</b>	<b>2,541,459</b>	<b>1,013,847</b>	<b>2,533,391</b>	<b>(8,068)</b>
<b>GENERAL FUND (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(113,422)</b>	<b>(30,161)</b>	<b>(30,161)</b>

As of the second quarter, DOB projects a general fund operating gap of \$30.16 million. Available resources are decreased by \$38.23 million from the modified budget as a result of revenues being projected below modified budget targets by \$17.60 million, and \$20.63 million of appropriated fund balance included in the modified budget being excluded from the projection. These resource decreases are partially offset by lower projected expenditures in the amount of \$8.07 million below modified appropriations.

## 2025 SECOND QUARTER PROJECTIONS

The major variance components of the \$30.16 million projected operating gap are highlighted in the table below:

2025 Q2 PROJECTED GENERAL FUND VARIANCE ANALYSIS		
Thousands of Dollars		
	Variance to Modified	Reconciliation to 1st Qtr
<b>STARTING BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>(24,251)</b>
<b>UNFAVORABLE</b>		
Sales & Use Tax (net)	(16,630)	3,052
Employee Healthcare Benefits	(14,413)	(14,413)
Playland operations (net)	(5,652)	(4,402)
Transportation Metrocard Revenue	(3,571)	(489)
DOT Bus expenditures and MTA Maintenance	(1,401)	(1,401)
Children with Special Needs (net)	(3,270)	(1,284)
Sale of Property 25 Moore	(2,000)	(2,000)
Department and Correction 207-C	(1,875)	(1,875)
Mental Health Criminal Law Procedure cases	(1,500)	(1,500)
DA Special Prosecutors	(1,000)	-
Correction SCAAP Funding	(679)	-
Water and Utilities (net)	(647)	(647)
<b>Sub-Total</b>	<b>(52,638)</b>	<b>(24,959)</b>
<b>FAVORABLE</b>		
Social Services Non-Personal (net)	9,266	9,266
State Transportation Operating Assistance (STOA)	4,189	-
Vacancy Savings (net)	7,365	4,801
Overtime Savings (net)	2,851	1,393
Health Department Move	-	1,512
<b>Sub-Total</b>	<b>23,671</b>	<b>16,972</b>
<b>Other Adjustments (net)</b>	<b>(1,194)</b>	<b>2,077</b>
<b>PROJECTED Q2 (GAP) / SURPLUS</b>	<b>(30,161)</b>	<b>(30,161)</b>

### UNFAVORABLE

- Sales and Use Tax: Decrease of \$21.80 million – Q1-Q2 actual with a 3.5% growth from 2024 for remaining Q3-Q4 ; Municipal sales tax distribution decreased by \$5.17 million for net change of \$16.63 million
- Employee Health Benefits: Increase of \$14.41 million due to increase in usage and multiple catastrophic cases
- Playland Operations (net): Includes \$5.19 million of additional expenditures for staffing, general supplies, contractual services, and repairs and maintenance of rides ; \$0.46 million reduction in revenue due to loss of reimbursements, lower revenue projections, partially offset by additional revenues from opening the Playland park, beach and pool
- DOT Metrocard Revenue: Fare evasion impact MetroCard including Student (\$2.1m), and lowered estimate for fare evasion enforcement and lack of MTA fare increase (\$1.5m)
- Children with Special Needs (CSN) net increase for \$3.27 million for increase in anticipated caseloads as well as rate increases for tuition and transportation
- Playland Beach and Pool Staffing: For hourly and overtime needs \$2.42 million
- Sale of Property 25 Moore: Due to the delay of this sale, \$2.00 million reduction
- Department of Correction increase of \$1.875 million for 207-c employees
- Mental Health Criminal Law Procedures: Increase of \$1.50 million in costs due to an increase in the number of and length of cases
- DOT Bus Expenditures and MTA Maintenance: MTA Station Maintenance \$400k, BOA \$1.4m MAW and service hours, Contract oversight \$286k - offset by savings in other accounts
- DA Special Prosecutors: Required for ongoing cases of current DA \$1.00 million
- Department of Corrections SCAAP Federal Funding: Loss of State Criminal Alien Assistance Program Funding \$0.68 million
- Water and Utilities (net): Increase of \$0.65 million based on actuals which is offset by additional revenue from the Medical Center

### FAVORABLE

- The state has now allowed a greater amount of EAF admin expense to be claimed under the general admin reimbursable category, resulting in a \$4.1 million increase in the projection of federal aid.
- State Transportation Operating Assistance (STOA): Increase of \$4.19 million based on 2025-26 NYS Budget
- Vacancy Savings (net): Savings from vacancies, less reimbursements \$7.37 million
- Overtime (net): Department of Correction decrease of ~\$4.03 million, offset by slight increases in various County departments
- Health Department move: This expense is now eligible to be charged to the capital budget.

## 2025 SECOND QUARTER PROJECTIONS

### GENERAL FUND OPERATIONS AND UNRESTRICTED FUND BALANCE

Below is a summary of the audited general fund operations for 2024, and the projected general fund operations for 2025. General fund operations resulted in a \$7.60 million surplus for 2024, increasing the unrestricted balance to \$531.92 million as of the end of 2024.

PROJECTED UNRESTRICTED GENERAL FUND BALANCE		
Thousands of Dollars		
	2024 Act.	2025 Proj.
<b>UNRESTRICTED FUND BALANCE JAN 1st</b>	<b>527,595</b>	<b>531,919</b>
Revenues	2,473,481	2,503,230
<b>REVENUES</b>	<b>2,473,481</b>	<b>2,503,230</b>
Gross Expenditures	2,596,731	2,673,798
Inter-Departmental Revenues	(130,851)	(140,407)
<b>NET EXPENDITURES</b>	<b>2,465,881</b>	<b>2,533,391</b>
<b>OPERATING (GAP) / SURPLUS</b>	<b>7,600</b>	<b>(30,161)</b>
Fund Balance Reclassifications	(3,275)	(5,574)
<b>UNRESTRICTED FUND BALANCE DEC 31st</b>	<b>531,919</b>	<b>496,184</b>
As a % of Net Expenditures	21.57%	19.59%

As previously mentioned, DOB is projecting a \$30.16 million operating gap for 2025. DOB anticipates unrestricted fund balance to approximate 19.6 percent of operations at the end of 2025.



## GENERAL FUND REVENUES

The general fund revenue projection has been revised downward by \$17.60 million from the modified budget to \$2.503 billion. Sales and use tax revenues have been decreased by \$21.80 million, which can be attributed to slower economic activity than originally anticipated in the budget. The \$4.44 million reduction in departmental income is mainly attributable to lower bus fare collections within Transportation. See the departmental revenues section for more detail.

These projected decreases are offset by increases in federal aid, agency revenue, state aid, and hotel occupancy tax. Federal aid has been increased by \$4.44 million mainly due to Emergency Assistance to Families (EAF) admin expenditures being eligible for a higher rate of reimbursement than was presumed in the adopted budget. Agency revenues were increased by \$1.45 million to reflect ARPA funding for the Neighborhood Health Center appropriations that rolled from CFY24 into CFY25. The State Aid increase of \$0.82 million includes \$4.19 million of additional State Aid Operating Assistance (STOA), as well as increases for Children with Special Needs (CSN) reimbursements within the Health Department, which are offset by decreases in Social Services and Public Safety. Please see individual sections below to see further detail of any variances.

GENERAL FUND REVENUE SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Tax Levy on Real Property	542,196	542,196	325,318	542,196	-
Payments in Lieu of Taxes	8,849	8,849	4,722	8,849	-
Sales and Use Tax	969,795	969,795	363,571	948,000	(21,795)
Mortgage Recording Tax	17,003	17,003	6,254	17,003	-
Auto Use Tax (DMV Registrations)	17,948	17,948	7,493	17,948	-
Hotel Occupancy Tax	8,503	8,503	3,024	8,303	(200)
State Aid	360,484	360,484	45,763	361,301	817
Federal Aid	251,421	251,421	58,099	258,357	6,936
Agency Revenue	3,117	3,117	125	4,566	1,449
Departmental Income	145,048	145,048	58,996	140,610	(4,438)
Capital Revenues	-	36,000	-	36,000	-
Other Revenues	160,462	160,462	27,059	160,097	(365)
<b>Sub-Total</b>	<b>2,484,826</b>	<b>2,520,826</b>	<b>900,425</b>	<b>2,503,230</b>	<b>(17,596)</b>
Use / (Deposit) of General Fund Balance	-	20,633	-	-	(20,633)
<b>TOTAL</b>	<b>2,484,826</b>	<b>2,541,459</b>	<b>900,425</b>	<b>2,503,230</b>	<b>(38,230)</b>

## NON-PROPERTY TAXES

Sales and use tax is the largest general fund revenue source, and is levied on most goods and services purchased within the County. The County imposes a 1.5 percent tax within the Cities of Mount Vernon, New Rochelle, White Plains, and Yonkers; and a 4.0 percent tax in the remainder of the County which is

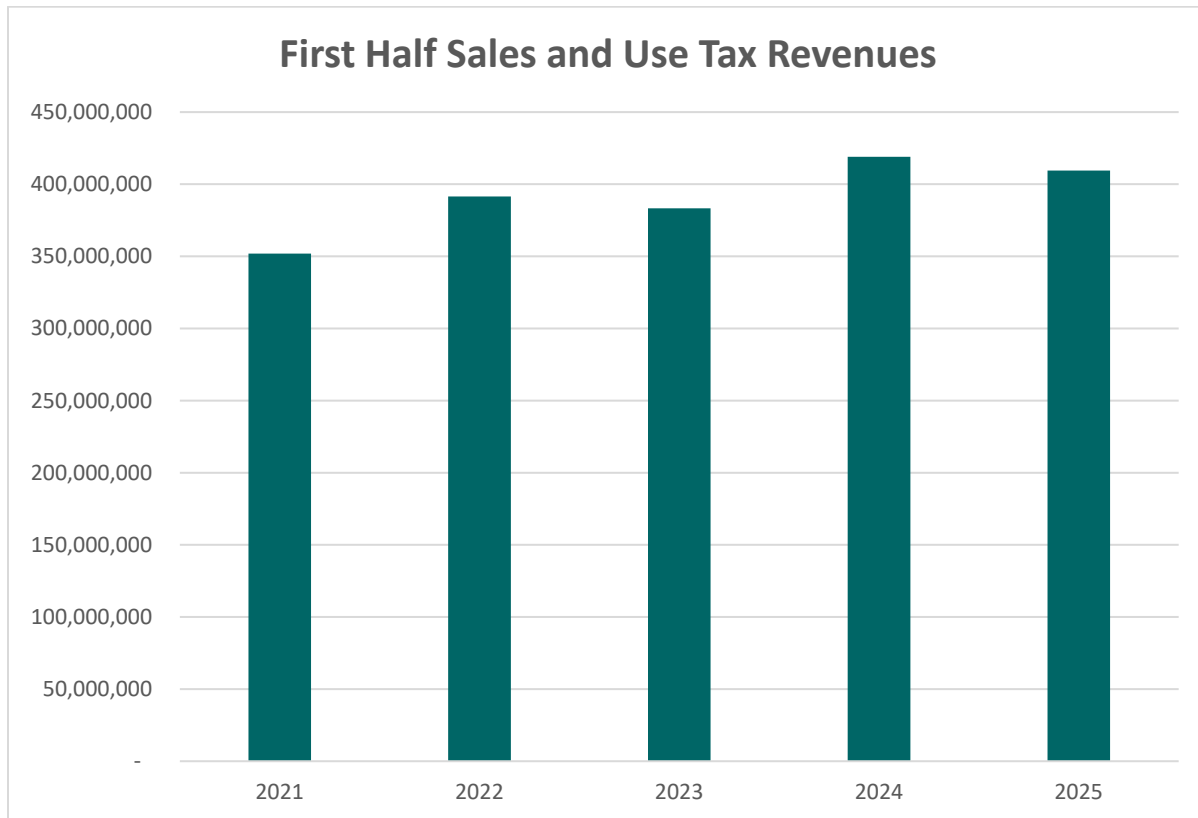
## 2025 SECOND QUARTER PROJECTIONS

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shared with the other municipalities and school districts. The NYS Department of Taxation and Finance collects the tax on behalf of the County and remits the collections to the County each month. m

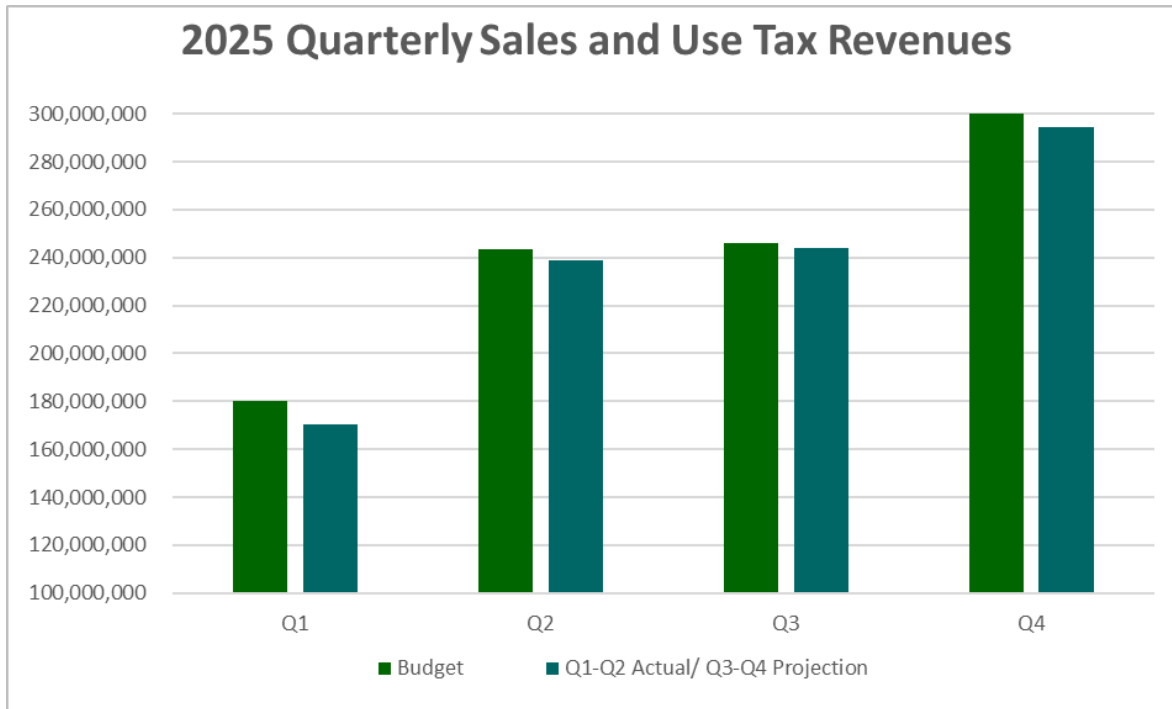
The County also imposes a mortgage recording tax administered by the County Clerk, an auto use tax administered by the NYS Department of Motor Vehicles, and a room occupancy tax remitted directly to the County Department of Finance.

Sales and use tax revenues through the second quarter decreased by 2.3% over the prior year to \$409.5 million as reflected below.

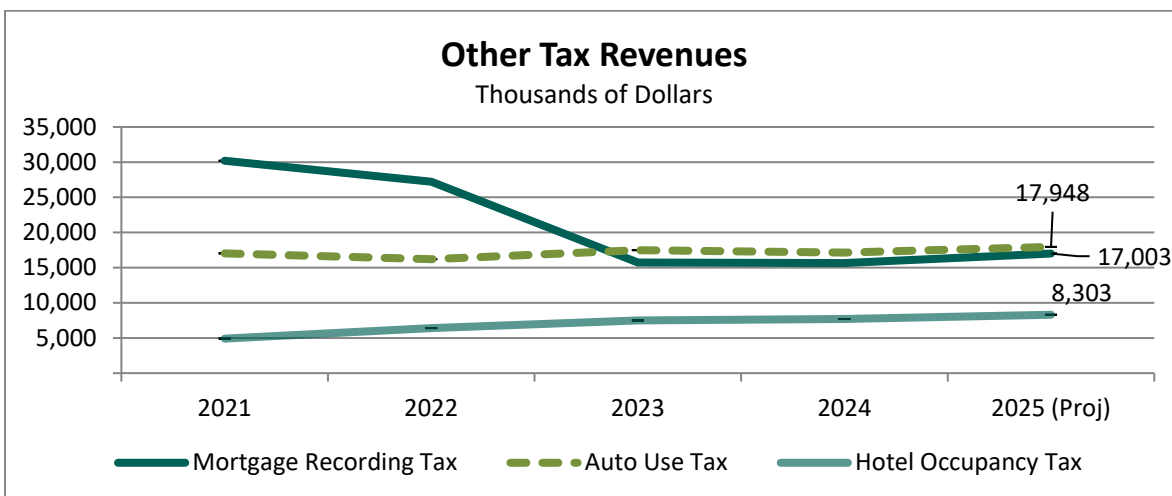


## 2025 SECOND QUARTER PROJECTIONS

County DOB has decreased its sales and use tax forecast by \$21.80 million from the Adopted Budget target of \$969.8 million due to lower than budgeted collections in the first half of the year. The new target of \$948.0 million now represents a 0.9% increase in collections from 2024 results. This downward revision results in lower projected distribution payments to the municipalities and school districts of \$5.17 million.



The mortgage tax and auto use tax have been maintained at the targets included in the budget as originally adopted. Hotel occupancy tax has been revised downwards by \$200,000, based on actual collections through the first half of the year.



## 2025 SECOND QUARTER PROJECTIONS

### FEDERAL AND STATE AID

Comprising approximately one-quarter of general fund revenues, federal and state aid are the County's second largest revenue source after sales and use taxes. The Departments of Social Services (DSS), Health (DOH), and Transportation (DOT) receive approximately 90% of the County's federal and state aid.

GENERAL FUND FEDERAL AID SUMMARY (INCLUDES AGENCY AND TRUST)					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
County Executive	1,027	1,027	-	1,027	-
Information Technology	90	90	-	90	-
Planning	140	140	110	140	-
Emergency Services	359	359	225	359	-
Social Services	226,985	226,985	56,644	234,541	7,556
Community Mental Health	909	909	801	971	61
Health	-	-	-	1,449	1,449
Human Rights Commission	220	220	208	220	-
Correction	692	692	5	10	(682)
District Attorney	50	50	-	50	-
Public Safety Services	162	162	63	162	-
Probation	-	-	13	-	-
Transportation	21,904	21,904	152	21,904	-
Miscellaneous	2,000	2,000	-	2,000	-
<b>TOTAL</b>	<b>254,538</b>	<b>254,538</b>	<b>58,222</b>	<b>262,923</b>	<b>8,385</b>

DOB projects an increase in federal aid of \$8.39 million (3.3%) above the adopted budget. Within Social Services, the net increase is driven by certain EAF expenditures that are now eligible for reimbursement at a higher rate than what was assumed in the budget (see Social Services page in Appendix A for more detail). The federal aid revision for Health is a result of bringing ARPA funding into the department for Federally Qualified Health Centers (FQHC) contracts. Community Mental Health increased federal aid to due to Medicaid Admin through the NYS Office of Mental Health. Within the Department of Correction, federal aid was reduced to reflect the loss of State Criminal Alien Assistance Program (SCAAP) funding.

Departments with changes in their state aid projection are included in the table below:

GENERAL FUND STATE AID SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Social Services	99,703	99,703	9,171	96,100	(3,603)
Health	89,829	89,829	-	90,427	598
Public Safety Services	4,821	4,821	-	4,454	(367)
Transportation	103,087	103,087	26,194	107,276	4,189
Other	63,045	63,045	7,561	63,045	-
<b>TOTAL</b>	<b>360,484</b>	<b>360,484</b>	<b>42,925</b>	<b>361,301</b>	<b>817</b>

Transportation has been increased by \$4.19 million, a result of additional STOA in the enacted 2024-25 State Budget. The Health Department reflects an increase of \$0.60 million from the modified budget mainly due to anticipated increases in expenses within the children with special needs division. The department of Social Services includes a \$3.60 million reduction due to various expense reductions, primarily safety net, raise the age, as well as the education and transport portion of the Children with Special Needs (CSN) Program. The Public Safety State Aid projection was decreased due to a smaller class size, as well as a reduction in discovery grant revenues.

## DEPARTMENTAL REVENUES

Certain County departments collect departmental income. This income is generally derived in one of two ways: (1) the department charges for services provided to other governmental entities not within the general fund, or (2) the department charges for services provided to the public in the form of rent or user fees. Overall, a downward revision of \$4.44 million (3.3%) in departmental income is projected in the Q2 Update. Departments with changes in their departmental revenue projection are included in the table below:

GENERAL FUND DEPARTMENTAL REVENUE					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Emergency Services	993	993	393	577	(416)
Health	14,455	14,455	4,679	14,566	112
Human Rights Commission	-	-	150	149	149
Correction	10,206	10,206	2,517	9,904	(301)
Probation	120	120	192	(309)	(429)
Parks, Recreation, and Conservation	25,508	25,508	10,029	25,527	19
Transportation	12,626	12,626	8,843	9,056	(3,571)
Other	71,036	71,036	32,581	70,606	-
<b>TOTAL</b>	<b>134,823</b>	<b>134,823</b>	<b>59,193</b>	<b>130,385</b>	<b>(4,438)</b>

The Department of Transportation has a downward revision of \$3.57 million due to lower fare collections. Probation departmental revenues were brought down to reflect lower projected funding for Raise The Age (RTA). The Department of Correction has lowered their forecast due to a reduction in inmate phone income, while Emergency Services' reduction is due to a decrease in the American Medical Response (AMR) contract. The Human Rights Commission currently projects \$0.15 million of departmental income due to civil penalties for fair housing settlements. The Health Department also increased their projection to reflect an increase in early intervention fees within the division of Children with Special Needs (CSN).

## 2025 SECOND QUARTER PROJECTIONS

### GENERAL FUND EXPENDITURES

As of the end of the 2<sup>nd</sup> quarter, general fund net expenditures are projected \$8.07 million below modified appropriations. Salary savings, lower overtime, lower utility usage, net Social Services Relief, and the anticipation that departments will have a similar expenditure roll from FY25 to FY26 drive this projection. The largest offset to these decreases are increased projections to employee healthcare costs.

GENERAL FUND EXPENDITURE SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	427,320	427,320	191,721	417,396	(9,923)
Other Personal Service	362,278	362,278	175,837	377,346	15,069
Equipment	5,716	8,901	1,486	5,466	(3,435)
Materials and Supplies	46,952	48,057	19,719	48,736	679
Contractual Expenses	1,063,349	1,115,429	413,697	1,107,183	(8,246)
Social Services Relief	586,031	586,295	214,680	583,883	(2,412)
Inter-Departmental Expense	133,658	133,658	87,485	133,787	129
<b>Gross Expenditures</b>	<b>2,625,304</b>	<b>2,681,937</b>	<b>1,104,624</b>	<b>2,673,798</b>	<b>(8,139)</b>
Inter-Departmental Revenue	(140,478)	(140,478)	(90,778)	(140,407)	71
<b>NET EXPENDITURES</b>	<b>2,484,826</b>	<b>2,541,459</b>	<b>1,013,847</b>	<b>2,533,391</b>	<b>(8,068)</b>

### PERSONAL SERVICE

Approximating one-third of the general fund budget, personal service expenses are the largest single County expense. Below is a table summarizing the contracts of the County's eight unionized bargaining units.

LABOR CONTRACT SUMMARY							
	CONTRACT EXPIRATION	2021	2022	2023	2024	2025	2026
Civil Service Employees Assoc.	12/31/2027	2.25%	2.00%	2.75%	2.75%	2.75%	2.75%
New York State Nurses Assoc.	12/31/2026	2.50%	2.00%	2.50%	2.50%	2.00%	2.00%
International Brotherhood of Teamsters	12/31/2025	2.00%	2.00%	2.50%	2.50%	2.00%	TBD
Police Benevolent Assoc.	12/31/2023	2.00%	2.00%	3.00%	TBD	TBD	TBD
Superior Officers Police Benevolent Assoc.	12/31/2023	2.00%	2.00%	3.00%	TBD	TBD	TBD
District Attorney Criminal Investigators	12/31/2024	0.00%	Varies	3.00%	3.00%	TBD	TBD
Correction Officers Benevolent Assoc.	12/31/2027	3.00%	2.00%	2.00%	2.75%	3.00%	3.00%
Correction Superior Officer Assoc.	12/31/2027	3.00%	2.00%	2.00%	2.75%	3.00%	3.00%

## 2025 SECOND QUARTER PROJECTIONS

DOB now projects salary expenses \$9.92 million (2.3%) below modified appropriations, mainly due to additional vacancies beyond what was assumed in the Adopted Budget. Please see Appendix A for more detail on these adjustments.

Departments with changes in their salary projection are shown in the table below:

GENERAL FUND SALARY SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Human Resources	4,956	4,956	2,256	4,806	(150)
Budget	2,097	2,097	903	1,997	(100)
Finance	4,924	4,924	2,248	4,763	(161)
Law	11,093	11,093	5,444	11,621	527
Emergency Services	5,446	5,446	2,417	5,396	(50)
Social Services	85,106	85,106	38,554	82,956	(2,150)
Community Mental Health	4,882	4,882	1,999	4,397	(485)
Health	19,197	19,197	7,943	17,397	(1,800)
Labs and Research	9,745	9,745	4,644	9,824	79
Correction	95,289	95,289	42,538	91,065	(4,224)
Public Safety Services	42,437	42,437	18,263	42,137	(300)
Probation	19,389	19,389	8,399	18,889	(500)
Office of Assigned Counsel	861	861	337	746	(115)
Transportation	2,206	2,206	983	2,136	(70)
Public Works	18,668	18,668	8,483	18,243	(425)
Other	101,023	101,023	46,311	101,023	-
<b>TOTAL</b>	<b>427,320</b>	<b>427,320</b>	<b>191,721</b>	<b>417,396</b>	<b>(9,923)</b>

Other personal service (OPS) expenditures are projected \$15.07 million (4.2%) above modified appropriations. This revision is driven by a \$14.40 million increase in employee healthcare benefits. Other increases include \$1.12 million in hourly wages due to staffing needs at Playland, and a \$1.88 million increase in 207-C expenditures. The overtime adjustment includes a \$4.03 million reduction within the Corrections Department, which is offset by small increases in various County departments.

## 2025 SECOND QUARTER PROJECTIONS

GENERAL FUND OTHER PERSONAL SERVICE SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Hourly Wages	14,563	14,566	5,532	16,738	2,172
Fees and Officers Pay	767	767	337	767	-
Overtime & Holiday	43,209	43,206	15,311	40,035	(3,171)
207-C Disability	4,904	4,904	2,766	6,779	1,875
Shift and Detective Differentials	5,733	5,733	2,525	5,513	(220)
Pension	86,123	86,123	40,859	86,123	-
Social Security and Medicare	34,207	34,207	16,277	34,207	-
Healthcare	164,421	164,421	89,239	178,821	14,401
MCTD Mobility Tax	1,720	1,720	757	1,720	-
Benefit Fund	6,063	6,063	2,001	6,063	-
Unemployment Insurance	568	568	234	580	12
<b>TOTAL</b>	<b>362,278</b>	<b>362,278</b>	<b>175,837</b>	<b>377,346</b>	<b>15,069</b>

## EQUIPMENT

Overall, DOB projects equipment expenditures \$3.44 million (38.6%) below modified budget appropriations. The Health Department decrease is a result of certain expenditures that can now be absorbed by the capital budget. The reduction in transportation is due to some purchases being delayed until CFY26. The remaining variances below are a result of the assumption that departments will have a comparable roll from CFY 2025 into CFY 2026. Departments with adjustments are shown in the table below:

GENERAL FUND EQUIPMENT SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Board Of Legislators	28	30	4	28	(3)
Information Technology	246	289	25	246	(42)
Emergency Services	117	145	(43)	117	(28)
County Clerk	14	16	2	14	(2)
Social Services	217	318	99	217	(100)
Community Mental Health	-	98	25	-	(98)
Health	163	163	-	63	(100)
Labs and Research	101	182	88	101	(82)
Correction	816	1,233	193	816	(418)
District Attorney	92	129	56	92	(37)
Public Safety Services	1,927	4,101	443	1,927	(2,173)
Probation	115	164	54	115	(49)
Parks, Recreation, and Conservation	430	488	351	430	(57)
Transportation	366	461	39	216	(245)
Public Works	798	799	90	798	(1)
Other	286	286	60	286	-
<b>TOTAL</b>	<b>5,716</b>	<b>8,901</b>	<b>1,486</b>	<b>5,466</b>	<b>(3,435)</b>



## MATERIALS AND SUPPLIES

The materials and supplies expenditure class consists mostly of utilities as energy (\$24.58 million) and water (\$3.08 million), which comprise approximately 60% of the category. The remainder of the expenditure class consists of items such as postage, motor fuel, office, laboratory, and facility repair supplies.

Overall, DOB projects materials and supplies expenditures to be \$0.68 million (1.4%) below modified budget appropriations. Below is a summary of the departments with adjustments to their materials and supplies expense projection in the Q2 Update:

GENERAL FUND MATERIALS AND SUPPLIES SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
County Executive	74	83	52	74	(9)
Board Of Elections	2,956	3,038	777	2,956	(82)
Information Technology	257	278	97	257	(21)
Law	68	72	29	68	(4)
Planning	27	35	7	26	(9)
Emergency Services	772	976	135	772	(204)
Social Services	849	895	269	849	(46)
Community Mental Health	65	68	14	65	(3)
Health	347	353	75	327	(26)
Labs and Research	1,364	1,426	639	1,496	70
Human Rights Commission	8	9	1	8	(1)
Correction	1,799	1,999	772	1,784	(215)
District Attorney	281	300	116	281	(20)
Public Safety Services	2,711	2,819	1,153	2,771	(47)
Probation	228	236	40	228	(8)
Parks, Recreation, and Conservation	10,602	10,677	4,006	11,462	785
Transportation	2,288	2,288	1,373	2,294	6
Public Works	21,611	21,859	9,974	22,373	514
Other	645	646	189	645	(1)
<b>TOTAL</b>	<b>46,952</b>	<b>48,057</b>	<b>19,719</b>	<b>48,736</b>	<b>679</b>

The largest increase is attributable to Parks for supplies related to the operation of the Playland amusement park, beach and pool. Materials and Supplies within the Departments of Public Works and Transportation have been increased to reflect higher projected utility usage. Labs and Research shows an increase to reflect increased costs for certain medical supplies. The Health Department includes a reduction which is related to moving charges now being transferred to the capital budget. Other departments with projected savings from the modified budget are mainly due to DOB's expectation that a similar expense roll will occur from CFY 2025 into CFY 2026.

## 2025 SECOND QUARTER PROJECTIONS

### CONTRACTUAL EXPENSES

The County utilizes outside vendors to provide a variety of services for both County operations and public services across nearly every department. In addition to service contracts, the County is contractually obligated to pay bond holders for the debt the County has issued in prior years, and statutorily mandated to distribute a share of the sales and use tax (SUT) to the non-city municipalities and school districts.

Overall, DOB projects contractual expenses \$8.25 million (0.7%) below modified appropriations.

Below is a summary of the departments with adjustments to their contractual expense projection in the Q2 Update:

GENERAL FUND CONTRACTUAL EXPENSES SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
11 County Executive	9,385	9,463	1,768	9,385	(78)
12 Human Resources	1,390	1,391	452	1,390	(1)
14 Board Of Elections	11,407	11,493	2,520	11,407	(86)
16 Information Technology	40,997	43,840	14,567	40,997	(2,843)
18 Law	2,923	3,088	1,302	2,923	(165)
19 Planning	1,790	2,819	649	1,790	(1,029)
20 Emergency Services	5,334	5,790	1,883	4,656	(1,134)
22 Social Services	26,184	26,814	9,815	25,509	(1,305)
26 Community Mental Health	8,576	8,643	2,631	10,076	1,433
27 Health	159,142	162,614	68,751	166,913	4,299
31 Labs and Research	1,284	1,333	508	1,284	(49)
35 Correction	25,084	28,459	10,415	25,001	(3,458)
37 District Attorney	3,884	4,016	753	4,884	869
38 Public Safety Services	5,674	6,107	1,765	5,287	(820)
39 Probation	20,881	21,105	2,549	20,831	(274)
42 Parks, Recreation, and Conservation	23,004	23,443	6,022	26,022	2,579
44 Transportation	217,491	217,691	89,615	219,099	1,408
46 Public Works	31,366	33,748	11,332	31,370	(2,379)
52 Miscellaneous Budgets	329,238	365,254	161,368	360,043	(5,211)
Other	138,315	138,316	25,031	138,315	(1)
<b>TOTAL</b>	<b>1,063,349</b>	<b>1,115,429</b>	<b>413,697</b>	<b>1,107,183</b>	<b>(8,246)</b>

Please see Appendix A for more detail.

## SOCIAL SERVICES RELIEF

DOB projects an overall expense decrease of \$2.41 million (0.4%) from the modified budget within the social services relief appropriation.

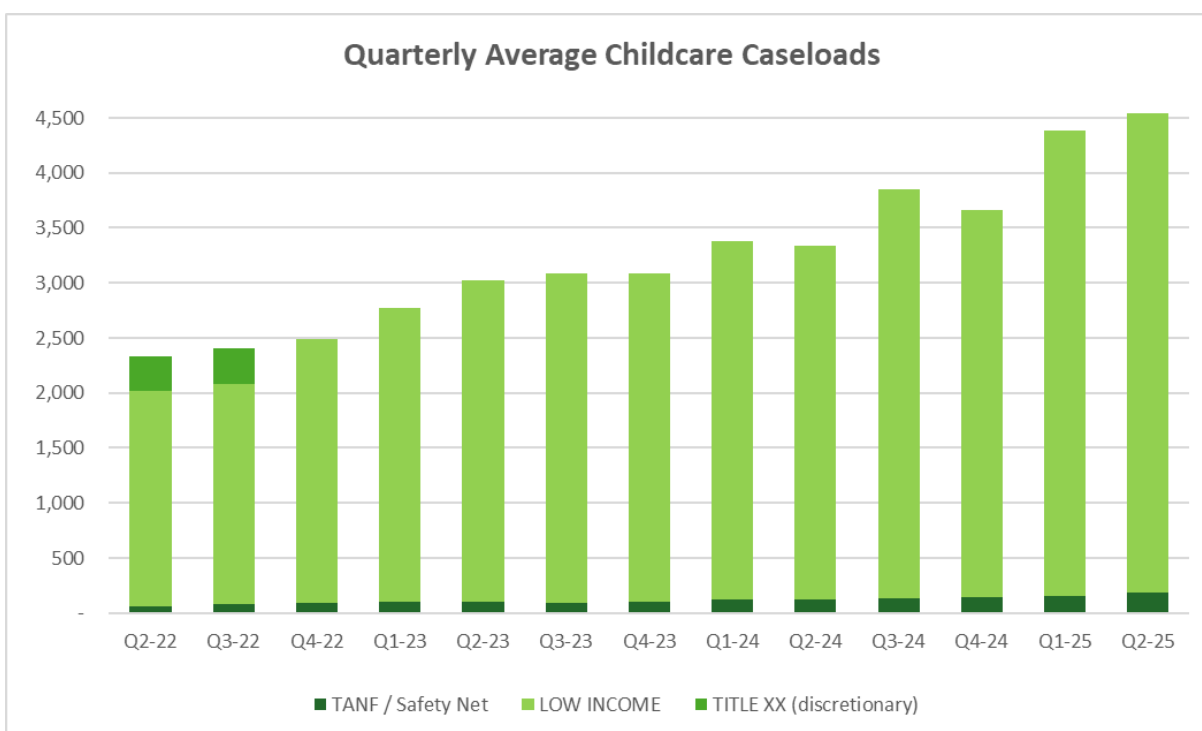
GENERAL FUND SOCIAL SERVICES RELIEF SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Emerg Assist To Fam & Child - Non Homeless	9,838	9,838	3,694	10,354	516
Emerg Assist to Fam & Child - Foster Care	11,051	11,051	3,822	11,648	597
Emerg Assist to Adults	946	946	481	1,114	168
Old Age Assist - MA	4,483	4,485	955	4,153	(332)
Aid to Disabled - MA	15	15	-	5	(10)
Family Assistance - MA	150	150	74	110	(40)
Medicaid - Regular	221,192	221,192	109,675	221,192	-
Medicaid - Disproportionate Share	100,000	100,000	15,636	100,000	-
Temp Assist to Needy Families (TANF)	29,560	29,566	11,463	28,036	(1,530)
Safety Net	57,628	57,856	17,639	54,310	(3,546)
Child Welfare - Foster Care	23,095	23,112	9,043	25,199	2,087
Child Welfare - AO Services	4,691	4,691	633	2,825	(1,866)
Child Welfare - Independent Living	612	613	54	608	(5)
Child Welfare - Adoption Subsidies	15,783	15,783	5,888	14,541	(1,242)
Social Svcs Spec Items	399	399	77	334	(65)
Indirect Social Service	26,651	26,660	4,170	25,651	(1,009)
Day Care Subsidies	79,937	79,937	31,375	83,803	3,866
Emergency SS Relief	-	1	-	-	(1)
<b>TOTAL</b>	<b>586,031</b>	<b>586,295</b>	<b>214,680</b>	<b>583,883</b>	<b>(2,412)</b>

Year-to-date, caseloads for many programs have not grown at budgeted levels. In TANF and Safety Net, DOB is projecting a \$5.08 million savings due to lower caseloads. In addition, we are seeing a \$1.01 million increase in Child Welfare programs. Also, daycare subsidies are projected to come in \$3.87 million over budget.

## CHILDCARE SUBSIDIES

Effective 2023, the County reduced the parent daycare contribution to 5% of the amount of their income above the federal poverty level. Subsequently, the parent share was reduced to 1% of FPL effective October 2023 in conformance with State requirements. This was a significant reduction in the parent share from the 2019 level of 27 percent. Daycare caseloads have increased dramatically from the low of 1,700 in 2020 right after COVID, to the current average of 4,540 in Q2 2025. In the summer of 2022 eligibility for low income daycare was raised to 300% of FPL which eliminated the need for Title XX program. In October of 2023 the eligibility was adjusted to 85% of the State Median Income (SMI), allowing for greater eligibility for Low Income Daycare. The County was able to utilize carry-forward money from the federal block grant to cover the increase in daycare subsidies. If daycare subsidies continue to grow at current trends, all of the carry forward block grant will be exhausted by Q1 2026 leading to reliance on County tax levy.

## 2025 SECOND QUARTER PROJECTIONS



Launched in early April of 2022, the Westchester Works Childcare Scholarship program offers childcare subsidies for families making up to 500 percent of the FPL. As of June 30<sup>th</sup>, 406 children are approved to receive subsidies under this program.

Since the second quarter of 2022, caseloads have increased by 2,210, or 94.8%. This is due to artificially low caseloads during the pandemic, a reduction in the parent share, an increase in allowable absences and expansion of eligibility to higher income levels.

Below is a table summarizing the income limits for the County's childcare subsidy programs:

CHILD CARE SUBSIDY PROGRAM INCOME LIMITS			
Level Dollars			
FAMILY SIZE	TANF & SN 100% FPL	LOW INCOME 85% SMI	WEST WORKS 500% FPL
2	21,150	73,870	105,750
3	26,650	91,251	133,250
4	32,150	108,632	160,750
5	37,650	126,013	188,250
6	43,150	143,394	215,750

## SPECIAL DISTRICTS FUNDS FORECAST

On December 9, 2024, the County adopted a Special Districts Operating Budget in the amount of \$270.1 million for Fiscal Year 2025 (FY25). \$155.2 million was appropriated for sewer district operations, \$26.0 million for water district operations, and \$88.9 million for refuse district operations. This section will present the Department of Budget's (DOB) Second Quarter Update for FY 2025.

Beginning with Fiscal Year 2007, the County consolidated sewer district operations into a single fund. This fund contains all of the operations and maintenance expenses of the districts while the district funds themselves retained district specific costs such as debt service, tax certioraris, and the district's full equalized value share of the consolidated fund's expenditures.

## CONSOLIDATED SEWER OPERATIONS FUND

The 2025 Budget has been modified upward by \$2.7 million to allow for the expenditure of funds in FY25 for items that were contracted for in FY24. DOB expects a similar amount to roll from FY25 to FY26.

CONSOLIDATED SEWER OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	23,227	23,227	10,709	24,102	875
Other Personal Services	22,763	22,763	11,487	23,108	345
Equipment	2,056	2,357	416	2,056	(301)
Materials & Supplies	26,590	26,892	10,672	26,430	(462)
Contractual Expenses	26,714	28,810	8,503	25,929	(2,881)
Inter-Departmental Charge	4,407	4,407	3,572	4,407	-
<b>Gross Expenditures</b>	<b>105,759</b>	<b>108,457</b>	<b>45,359</b>	<b>106,034</b>	<b>(2,423)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>105,759</b>	<b>108,457</b>	<b>45,359</b>	<b>106,034</b>	<b>(2,423)</b>
Departmental Income	4,050	4,050	932	4,050	-
Interest on Investments	2	2	1	2	-
Miscellaneous Revenue	500	500	27	500	-
Agency & Trust Revenue	-	-	-	-	-
Interfund Revenue	101,207	103,905	37,362	101,207	(2,698)
<b>REVENUES</b>	<b>105,759</b>	<b>108,457</b>	<b>38,322</b>	<b>105,759</b>	<b>(2,698)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(7,037)</b>	<b>(275)</b>	<b>(275)</b>

Offsetting the projected rolls of \$2.7 million, DOB anticipates savings of \$160,000 in materials and supplies for chemicals and general supplies as well as \$785,000 of savings in contractual expenses primarily due to sludge contracts coming in lower than anticipated. However, these savings are more than offset by increases in personal services due to the pay plan amendment.

## 2025 SECOND QUARTER PROJECTIONS

### SEWER DISTRICTS FUNDS

DOB projects the Sewer District Funds to approximate the adopted budget at this time.

SEWER DISTRICT FUNDS SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Contractual Expenses	54,347	54,347	27,429	54,347	-
Transfer to Operations Fund	100,878	100,878	37,224	100,878	-
<b>Gross Expenditures</b>	<b>155,225</b>	<b>155,225</b>	<b>64,653</b>	<b>155,225</b>	-
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>155,225</b>	<b>155,225</b>	<b>64,653</b>	<b>155,225</b>	-
Real Property Taxes	145,883	145,883	87,530	145,883	-
Departmental Income	250	250	-	250	-
Interest on Investments	7,234	7,234	2,758	7,234	-
Capital Revenue	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-
Interfund Revenue	1,858	1,858	-	1,858	-
<b>REVENUES</b>	<b>155,225</b>	<b>155,225</b>	<b>90,288</b>	<b>155,225</b>	-
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>25,634</b>	<b>-</b>	-

## WATER DISTRICTS FORECAST

Four water districts are under the jurisdiction of the County. Districts #1 and #3 are directly operated by the County while districts #2 and #4 are operated by Northern Westchester Joint Waterworks and Suez Westchester, respectively. This section will present the Department of Budget's (DOB) Second Quarter Update for Water Districts #1 and #3.

## WATER DISTRICT #1

Water District #1 (WD#1) encompasses the municipalities of Mount Vernon, Scarsdale, White Plains, and Yonkers. The 2025 WD#1 Budget has been modified upward by \$305,000 to allow for the expenditure of funds in FY25 for items that were contracted for in FY24. DOB expects a similar amount to roll from FY25 to FY26 resulting in a negligible effect to the FY25 Financial Plan.

WATER DISTRICT #1 FUND SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	407	407	180	407	-
Other Personal Services	351	351	171	340	(11)
Equipment	62	63	39	62	-
Materials & Supplies	18,511	18,518	4,244	18,568	51
Contractual Expenses	2,973	3,271	768	2,813	(458)
Inter-Departmental Charge	314	314	30	314	-
<b>Gross Expenditures</b>	<b>22,619</b>	<b>22,924</b>	<b>5,432</b>	<b>22,505</b>	<b>(418)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>22,619</b>	<b>22,924</b>	<b>5,432</b>	<b>22,505</b>	<b>(418)</b>
Real Property Taxes	4,699	4,699	2,819	4,699	-
Departmental Income	17,250	17,250	3,812	17,325	75
Interest on Investments	30	30	-	30	-
Appropriated Fund Balance	192	497	-	192	(305)
Miscellaneous Revenue	447	447	420	447	-
<b>REVENUES</b>	<b>22,619</b>	<b>22,924</b>	<b>7,058</b>	<b>22,694</b>	<b>(230)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>1,625</b>	<b>189</b>	<b>189</b>

Offsetting the projected rolls are savings of \$160,000 in contractual expenses, primarily due to technical services. Within Materials and Supplies, there was a \$75,000 increase for water, which results in an offsetting increase in water sales of the same amount within departmental income. DOB also expects savings of \$11,000 within other personal services for overtime and fringe.

## 2025 SECOND QUARTER PROJECTIONS

### WATER DISTRICT #3

Water District #3 (WD#3) encompasses the County's Valhalla Campus at Grasslands within the Town of Mount Pleasant. The 2024 WD#3 Budget has been modified upward by \$170,000 to allow for the expenditure of funds for items in FY25 that were contracted for in FY24. DOB expects a similar amount to roll from FY25 to FY26 resulting in a negligible effect to the FY25 Financial Plan.

WATER DISTRICT #3 FUND SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	430	430	164	335	(95)
Other Personal Services	344	344	143	336	(8)
Equipment	66	66	22	66	-
Materials & Supplies	906	912	207	950	38
Contractual Expenses	1,311	1,476	241	1,310	(165)
Inter-Departmental Charge	286	286	24	286	-
<b>Gross Expenditures</b>	<b>3,343</b>	<b>3,514</b>	<b>801</b>	<b>3,284</b>	<b>(229)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>3,343</b>	<b>3,514</b>	<b>801</b>	<b>3,284</b>	<b>(229)</b>
Departmental Income	2,835	2,835	-	2,835	-
Interest on Investments	27	27	-	27	-
Appropriated Fund Balance	482	652	-	482	(170)
<b>REVENUES</b>	<b>3,343</b>	<b>3,514</b>	<b>-</b>	<b>3,343</b>	<b>(170)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(801)</b>	<b>60</b>	<b>60</b>

DOB anticipates \$102,500 savings in personal services due to ongoing vacancies. A net increase of \$44,000 within Materials and Supplies is a result of an increase in water service.



## REFUSE DISTRICT

Created in 1982, the County Refuse District encompasses 36 municipalities in the southern and western portions of the County representing 90 percent of the County population. The 2025 Refuse District Budget has been modified upward by \$113,000 to allow for the expenditure of funds in FY25 for items that were contracted for in FY24. DOB expects a similar amount to roll from FY25 to FY26 resulting in a negligible effect to the FY25 Financial Plan.

REFUSE DISTRICT FUND SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	2,189	2,189	959	2,109	(80)
Other Personal Services	1,714	1,714	848	1,708	(6)
Materials & Supplies	1,051	1,058	447	971	(87)
Contractual Expenses	80,786	80,892	30,211	79,386	(1,506)
Inter-Departmental Charge	3,187	3,187	465	3,187	-
<b>Gross Expenditures</b>	<b>88,927</b>	<b>89,040</b>	<b>32,929</b>	<b>87,361</b>	<b>(1,679)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>88,927</b>	<b>89,040</b>	<b>32,929</b>	<b>87,361</b>	<b>(1,679)</b>
Real Property Taxes	62,716	62,716	37,630	62,716	-
Payments in Lieu of Taxes	59	59	59	59	-
Departmental Income	23,925	23,925	6,269	23,675	(250)
Interest on Investments	573	573	32	573	-
Appropriated Fund Balance	1,560	1,673	-	1,560	(113)
Miscellaneous Revenue	90	90	135	90	-
Interfund Revenue	4	4	-	4	-
<b>REVENUES</b>	<b>88,927</b>	<b>89,040</b>	<b>44,125</b>	<b>88,677</b>	<b>(363)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>11,196</b>	<b>1,316</b>	<b>1,316</b>

Offsetting the rolls of \$113,000, DOB is projecting \$1.57 million in expense savings. This is predominantly contractual services due to tonnage coming in slightly below budget (\$1.40 million), as well as \$86,000 of savings in personal services from ongoing vacancies. Revenues are projected to come in \$250,000 less than budget primarily due to the lower tonnage projections of \$500,000, which is slightly offset by an increase in recycling revenue of \$250,000.

## 2025 SECOND QUARTER PROJECTIONS

### AIRPORT FUND FORECAST

The 2025 Airport Budget has been modified upward by \$1.94 million to allow for the expenditure of funds in FY25 for items that were contracted for in FY24. Materials and supplies have been revised upward in anticipation of increases to utility rates, as well as actual expenses in the first half of the year. Within contractual expenses, DOB projects an increase of approximately \$1.35 million from the adopted budget. These include additional costs of a water treatment project, as well as increases for environmental services as well as passenger curbside services. These increases are more than offset with the expectation that the department will have a similar appropriation roll from CFY25 to CFY26 as they did from CFY24 into CFY25. On the revenue side, \$1.42 million of departmental income has been added to the forecast to reflect additional \$0.36 million in airport rentals, \$0.35 million cost recovery for additional passenger curbside services, as well as \$0.70 million for conveyance of property.

AIRPORT OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	11,197	11,197	4,865	11,197	-
Other Personal Services	5,809	5,809	2,830	5,809	-
Equipment	918	1,056	82	918	(139)
Materials & Supplies	3,315	3,409	1,446	3,515	106
Contractual Expenses	38,921	40,632	16,362	40,271	(361)
Inter-Departmental Charge	16,152	16,152	8,060	16,152	-
<b>Gross Expenditures</b>	<b>76,313</b>	<b>78,257</b>	<b>33,645</b>	<b>77,863</b>	<b>(394)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>76,313</b>	<b>78,257</b>	<b>33,645</b>	<b>77,863</b>	<b>(394)</b>
Departmental Income	81,037	81,037	25,556	82,454	1,417
Interest on Investments	1,110	1,110	-	1,110	-
Appropriated Fund Balance	-	-	-	-	-
Interfund Revenue	1,406	1,406	-	1,406	-
Federal Aid	-	-	-	-	-
<b>REVENUES</b>	<b>83,553</b>	<b>83,553</b>	<b>25,568</b>	<b>84,970</b>	<b>1,417</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>7,240</b>	<b>5,296</b>	<b>(8,077)</b>	<b>7,107</b>	<b>1,811</b>

### WORKERS COMPENSATION (6J) AND GENERAL LIABILITY (6N) FUNDS

The County is self-insured for both workers compensation and general liability. The net position for each reserve fund as of June 30<sup>th</sup> of the past five years is shown below.

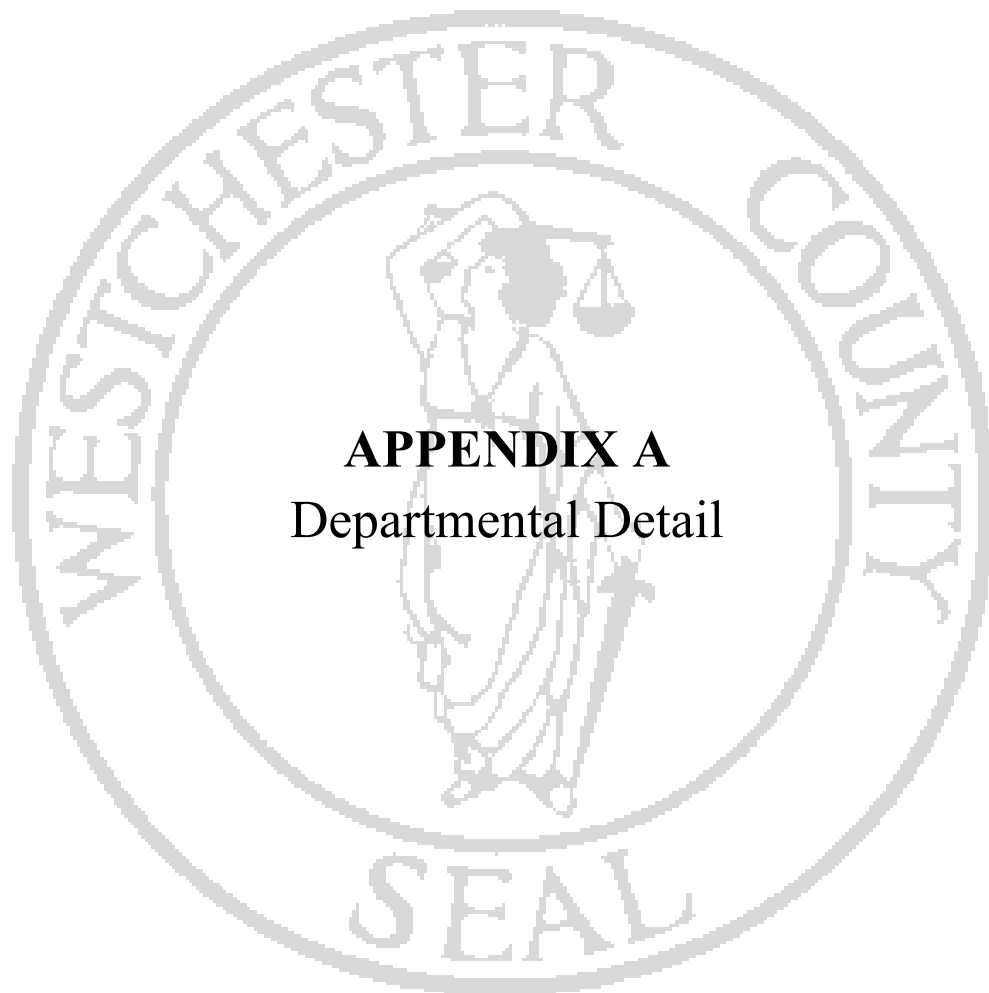
WORKERS COMPENSATION (6J) & GENERAL LIABILITY (6N) FUNDS AS OF JUN 30		
Thousands of Dollars		
	6J FUND	6N FUND
Net Position 6/30/2021	(49,822)	6,960
Net Position 6/30/2022	(49,813)	(948)
Net Position 6/30/2023	(47,406)	(2,264)
Net Position 6/30/2024	(40,466)	834
Net Position 6/30/2025	(40,993)	(6,926)

The general liability reserve (6N) fund is in a negative net position of \$6.93 million, while the workers compensation reserve (6J) fund is in a negative net position of \$40.99 million. Below are the two funds net position for each reserve fund as of December 31<sup>st</sup> is shown below.

WORKERS COMPENSATION (6J) & GENERAL LIABILITY (6N) FUNDS AS OF DEC 31		
Thousands of Dollars		
	6J FUND	6N FUND
Net Position 12/31/2023	(46,442)	1,747
Net Position 12/31/2024	(46,525)	(5,048)

The 2024 year end general liability reserve (6N) fund was in a net negative net position of \$5.05 million, while the workers compensation reserve (6J) fund was in a net negative net position of \$46.52 million. The general liability reserve decreased due to an increase in liabilities, while the workers compensation fund showed negligible variance from the prior year.

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**APPENDIX A**  
Departmental Detail

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## DEPARTMENTAL DETAIL

BOARD OF LEGISLATORS					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	5,239	5,239	2,317	5,239	-
Other Personal Services	304	304	106	304	-
Equipment	28	30	4	28	(3)
Materials & Supplies	348	348	88	348	(0)
Contractual Expenses	485	485	205	485	-
Social Services Relief	-	-	-	-	-
Inter-Departmental Charge	9	9	0	9	-
<b>Gross Expenditures</b>	<b>6,413</b>	<b>6,416</b>	<b>2,719</b>	<b>6,413</b>	<b>(3)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,413</b>	<b>6,416</b>	<b>2,719</b>	<b>6,413</b>	<b>(3)</b>
<b>TAX LEVY</b>	<b>6,413</b>	<b>6,416</b>	<b>2,719</b>	<b>6,413</b>	<b>(3)</b>

### SECOND QUARTER HIGHLIGHTS

The Board of Legislators is projected at appropriation levels as originally adopted at this time.

COUNTY EXECUTIVE					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	8,987	8,987	3,968	8,987	-
Other Personal Services	290	290	137	290	-
Materials & Supplies	74	83	52	74	(9)
Contractual Expenses	9,385	9,463	1,768	9,385	(78)
Inter-Departmental Charge	773	773	669	773	-
<b>Gross Expenditures</b>	<b>19,510</b>	<b>19,597</b>	<b>6,594</b>	<b>19,510</b>	<b>(87)</b>
Inter-Departmental Revenue	(1,964)	(1,964)	(304)	(1,964)	-
<b>NET EXPENDITURES</b>	<b>17,546</b>	<b>17,632</b>	<b>6,290</b>	<b>17,546</b>	<b>(87)</b>
Departmental Income	(1,742)	(1,742)	(119)	(1,742)	-
Agency & Trust Revenue	(1,027)	(1,027)	-	(1,027)	-
Interfund Revenue	(124)	(124)	-	(124)	-
State Aid	(490)	(490)	(11)	(490)	-
<b>REVENUES</b>	<b>(3,383)</b>	<b>(3,383)</b>	<b>(130)</b>	<b>(3,383)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>14,163</b>	<b>14,250</b>	<b>6,160</b>	<b>14,163</b>	<b>(87)</b>

## SECOND QUARTER HIGHLIGHTS

The County Executive department is projected at appropriation levels as originally adopted at this time.



## DEPARTMENTAL DETAIL

DEPARTMENT OF HUMAN RESOURCES					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	4,956	4,956	2,256	4,806	(150)
Other Personal Services	175	175	41	169	(6)
Materials & Supplies	23	23	6	23	-
Contractual Expenses	1,390	1,391	452	1,390	(1)
Inter-Departmental Charge	865	865	798	865	-
<b>Gross Expenditures</b>	<b>7,409</b>	<b>7,409</b>	<b>3,552</b>	<b>7,253</b>	<b>(156)</b>
Inter-Departmental Revenue	(758)	(758)	(37)	(758)	-
<b>NET EXPENDITURES</b>	<b>6,651</b>	<b>6,651</b>	<b>3,515</b>	<b>6,495</b>	<b>(156)</b>
Departmental Income	(562)	(562)	(379)	(562)	-
Miscellaneous Revenue	-	-	0	-	-
<b>REVENUES</b>	<b>(562)</b>	<b>(562)</b>	<b>(378)</b>	<b>(562)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>6,089</b>	<b>6,090</b>	<b>3,137</b>	<b>5,933</b>	<b>(156)</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects the Department of Human Resources to expend below its personal service appropriations. \$150,000 is due to vacancy savings, while \$6,000 is a result of hourly and overtime savings.

DEPARTMENT OF BUDGET					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	2,097	2,097	903	1,997	(100)
Other Personal Services	13	13	1	13	-
Materials & Supplies	4	4	0	4	-
Contractual Expenses	208	208	59	208	-
Inter-Departmental Charge	590	590	655	590	-
<b>Gross Expenditures</b>	<b>2,911</b>	<b>2,911</b>	<b>1,618</b>	<b>2,811</b>	<b>(100)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,911</b>	<b>2,911</b>	<b>1,618</b>	<b>2,811</b>	<b>(100)</b>
Departmental Income	(1,040)	(1,040)	-	(1,040)	-
<b>REVENUES</b>	<b>(1,040)</b>	<b>(1,040)</b>	<b>-</b>	<b>(1,040)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>1,871</b>	<b>1,871</b>	<b>1,618</b>	<b>1,771</b>	<b>(100)</b>

## SECOND QUARTER HIGHLIGHTS

DOB anticipates to achieve vacancy savings approximating \$100,000 for CFY 2025.

## DEPARTMENTAL DETAIL

BOARD OF ELECTIONS						
Thousands of Dollars						
		2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
<b>14</b>						
100S	Annual Regular Salaries	9,915	9,915	4,504	9,915	-
101S	Other Personal Services	2,700	2,700	844	2,700	-
200S	Equipment	78	78	-	78	-
300S	Materials & Supplies	2,956	3,038	777	2,956	(82)
400S	Contractual Expenses	11,407	11,493	2,520	11,407	(86)
599S	Inter-Departmental Charge	3,967	3,967	3,651	3,967	-
	<b>Gross Expenditures</b>	<b>31,024</b>	<b>31,192</b>	<b>12,296</b>	<b>31,024</b>	<b>(168)</b>
99S	Inter-Departmental Revenue	-	-	-	-	-
	<b>NET EXPENDITURES</b>	<b>31,024</b>	<b>31,192</b>	<b>12,296</b>	<b>31,024</b>	<b>(168)</b>
50S	Departmental Income	(1,888)	(1,888)	(1,879)	(1,888)	-
	<b>REVENUES</b>	<b>(1,888)</b>	<b>(1,888)</b>	<b>(1,890)</b>	<b>(1,888)</b>	<b>-</b>
	<b>TAX LEVY</b>	<b>29,136</b>	<b>29,304</b>	<b>10,406</b>	<b>29,136</b>	<b>(168)</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects the Board of Elections to approximate the budget as originally adopted at this time.

DEPARTMENT OF FINANCE						
Thousands of Dollars						
		2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
<b>15</b>						
100S	Annual Regular Salaries	4,924	4,924	2,248	4,763	(161)
101S	Other Personal Services	26	26	38	82	56
300S	Materials & Supplies	40	40	14	40	-
400S	Contractual Expenses	243	243	84	243	-
599S	Inter-Departmental Charge	1,161	1,161	1,001	1,161	-
	<b>Gross Expenditures</b>	<b>6,394</b>	<b>6,394</b>	<b>3,385</b>	<b>6,289</b>	<b>(105)</b>
99S	Inter-Departmental Revenue	-	-	-	-	-
	<b>NET EXPENDITURES</b>	<b>6,394</b>	<b>6,394</b>	<b>3,385</b>	<b>6,289</b>	<b>(105)</b>
50S	Departmental Income	(2,579)	(2,579)	(267)	(2,579)	-
91S	Undistributed Revenues	-	-	-	-	-
	<b>REVENUES</b>	<b>(2,579)</b>	<b>(2,579)</b>	<b>(267)</b>	<b>(2,579)</b>	<b>-</b>
	<b>TAX LEVY</b>	<b>3,814</b>	<b>3,814</b>	<b>3,117</b>	<b>3,710</b>	<b>(105)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects the Finance Department to expend \$105,000 below adopted appropriations. This is driven by savings of \$161,000 in salaries, which is offset by an increase of hourly expenses within the other personal services line.

## DEPARTMENTAL DETAIL

DEPARTMENT OF INFORMATION TECHNOLOGY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	14,897	14,897	6,671	14,897	-
Other Personal Services	3,078	3,078	1,224	3,078	-
Equipment	246	289	25	246	(42)
Materials & Supplies	257	278	97	257	(21)
Contractual Expenses	40,997	43,840	14,567	40,997	(2,843)
Inter-Departmental Charge	1,774	1,774	1,420	1,774	-
<b>Gross Expenditures</b>	<b>61,250</b>	<b>64,157</b>	<b>24,005</b>	<b>61,250</b>	<b>(2,907)</b>
Inter-Departmental Revenue	(51,714)	(51,714)	(48,666)	(51,714)	-
<b>NET EXPENDITURES</b>	<b>9,536</b>	<b>12,443</b>	<b>(24,660)</b>	<b>9,536</b>	<b>(2,907)</b>
Departmental Income	(9,273)	(9,273)	(5,059)	(9,273)	-
State Aid	(157)	(157)	(157)	(157)	-
<b>REVENUES</b>	<b>(9,520)</b>	<b>(9,520)</b>	<b>(5,216)</b>	<b>(9,520)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>16</b>	<b>2,923</b>	<b>(29,876)</b>	<b>16</b>	<b>(2,907)</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects the department of Information Technology to approximate the budget as originally adopted at this time. The variances included in the modified budget are not reflected in the projection as the department plans to roll a similar amount into CFY 2026.

BOARD OF ACQUISITION & CONTRACT					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	332	332	156	332	-
Materials & Supplies	2	2	0	2	-
Contractual Expenses	2	2	0	2	-
Inter-Departmental Charge	66	66	62	66	-
<b>Gross Expenditures</b>	<b>401</b>	<b>401</b>	<b>218</b>	<b>401</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>401</b>	<b>401</b>	<b>218</b>	<b>401</b>	<b>-</b>
Departmental Income	-	-	(21)	-	-
<b>REVENUES</b>	<b>-</b>	<b>-</b>	<b>(21)</b>	<b>-</b>	<b>-</b>
<b>TAX LEVY</b>	<b>401</b>	<b>401</b>	<b>197</b>	<b>401</b>	<b>-</b>

## SECOND QUARTER HIGHLIGHTS

DOB is projecting the Board of Acquisition and Contract to approximate both the adopted and modified budgets at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF LAW					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	11,093	11,093	5,444	11,621	527
Other Personal Services	41	41	37	41	-
Equipment	85	85	60	85	-
Materials & Supplies	68	72	29	68	(4)
Contractual Expenses	2,923	3,088	1,302	2,923	(165)
Inter-Departmental Charge	1,174	1,174	1,110	1,174	-
<b>Gross Expenditures</b>	<b>15,384</b>	<b>15,553</b>	<b>7,982</b>	<b>15,912</b>	<b>358</b>
Inter-Departmental Revenue	(11,628)	(11,628)	(5,615)	(11,708)	(79)
<b>NET EXPENDITURES</b>	<b>3,756</b>	<b>3,925</b>	<b>2,367</b>	<b>4,204</b>	<b>279</b>
Departmental Income	(4,411)	(4,411)	(1,806)	(4,411)	-
<b>REVENUES</b>	<b>(4,411)</b>	<b>(4,411)</b>	<b>(1,806)</b>	<b>(4,411)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(655)</b>	<b>(486)</b>	<b>560</b>	<b>(207)</b>	<b>279</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects net expenditures within the Department of Law to be \$279,000 above modified budget levels. \$527,000 is due to an increase in personal service costs, while the increase in inter-departmental revenue is attributable to services provided to Labs and Research. The remaining variances are result of the department forecasting a similar roll occurring from CFY25 into CFY26.

DEPARTMENT OF PLANNING					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	3,081	3,081	1,366	3,081	-
Equipment	-	-	-	-	-
Materials & Supplies	27	35	7	26	(9)
Contractual Expenses	1,790	2,819	649	1,790	(1,029)
Inter-Departmental Charge	959	959	844	959	-
<b>Gross Expenditures</b>	<b>5,985</b>	<b>7,022</b>	<b>2,872</b>	<b>5,919</b>	<b>(1,104)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>5,985</b>	<b>7,022</b>	<b>2,872</b>	<b>5,919</b>	<b>(1,104)</b>
Departmental Income	(307)	(307)	(139)	(307)	-
Agency & Trust Revenue	-	-	(110)	-	-
Interfund Revenue	(125)	(125)	(128)	(125)	-
State Aid	(60)	(60)	(60)	(60)	-
Federal Aid	(140)	(140)	(0)	(140)	-
<b>REVENUES</b>	<b>(632)</b>	<b>(632)</b>	<b>(437)</b>	<b>(632)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>5,353</b>	<b>6,390</b>	<b>2,435</b>	<b>5,286</b>	<b>(1,104)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects the Department of Planning to be \$1.10 million below modified appropriations at this time. Savings are reflective of the department expecting a similar roll to occur from CFY 2025 to CFY 2026.



## DEPARTMENTAL DETAIL

DEPARTMENT OF EMERGENCY SERVICES					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	5,446	5,446	2,417	5,396	(50)
Other Personal Services	1,893	1,893	1,126	2,205	312
Equipment	117	145	(43)	117	(28)
Materials & Supplies	772	976	135	772	(204)
Contractual Expenses	5,334	5,790	1,883	4,656	(1,134)
Inter-Departmental Charge	5,375	5,375	4,893	5,375	-
<b>Gross Expenditures</b>	<b>18,937</b>	<b>19,625</b>	<b>10,411</b>	<b>18,521</b>	<b>(1,104)</b>
Inter-Departmental Revenue	(708)	(708)	(471)	(708)	-
<b>NET EXPENDITURES</b>	<b>18,228</b>	<b>18,916</b>	<b>9,940</b>	<b>17,812</b>	<b>(1,104)</b>
Departmental Income	(993)	(993)	(393)	(577)	416
Federal Aid	(359)	(359)	(225)	(359)	-
<b>REVENUES</b>	<b>(1,351)</b>	<b>(1,351)</b>	<b>(618)</b>	<b>(935)</b>	<b>416</b>
<b>TAX LEVY</b>	<b>16,877</b>	<b>17,565</b>	<b>9,321</b>	<b>16,877</b>	<b>(688)</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects Department of Emergency Services \$0.69 million below net tax levy. Vacancy and hourly savings are offset by projected increases in overtime. Contractual expenses were lowered by \$678,000 due to a reduction in the American Medical Response of New York (AMR) contract. as a result of the removal of a Basic Life Support ambulance. The ambulance was removed due to lower call volumes and lower service needs. Contractual expenses were reduced by an additional \$10,000 to reflect savings in rental costs. The remaining expenditure variances are due to a similar anticipated roll occurring from CFY 2025 to CFY 2026. Revenues were lowered by \$416,000 reflect less reimbursable revenue from the AMR contract within departmental income.

COUNTY CLERK					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	4,772	4,772	2,139	4,772	-
Other Personal Services	20	20	12	20	-
Equipment	14	16	2	14	(2)
Materials & Supplies	101	102	56	101	-
Contractual Expenses	100	100	46	100	-
Inter-Departmental Charge	1,925	1,925	1,528	1,925	-
<b>Gross Expenditures</b>	<b>6,933</b>	<b>6,935</b>	<b>3,782</b>	<b>6,933</b>	<b>(2)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,933</b>	<b>6,935</b>	<b>3,782</b>	<b>6,933</b>	<b>(2)</b>
Departmental Income	(6,904)	(6,904)	(3,326)	(6,904)	-
<b>REVENUES</b>	<b>(6,904)</b>	<b>(6,904)</b>	<b>(3,326)</b>	<b>(6,904)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>29</b>	<b>31</b>	<b>456</b>	<b>29</b>	<b>(2)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects expenditures for the County Clerk to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF SOCIAL SERVICES					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	85,106	85,106	38,554	82,956	(2,150)
Other Personal Services	5,162	5,162	2,219	5,362	200
Equipment	217	318	99	217	(100)
Materials & Supplies	849	895	269	849	(46)
Contractual Expenses	26,184	26,814	9,815	25,509	(1,305)
Social Services Relief	586,031	586,295	214,680	583,883	(2,412)
Inter-Departmental Charge	45,810	45,810	26,859	45,810	-
<b>Gross Expenditures</b>	<b>749,359</b>	<b>750,399</b>	<b>292,495</b>	<b>744,587</b>	<b>(5,813)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>749,359</b>	<b>750,399</b>	<b>292,495</b>	<b>744,587</b>	<b>(5,813)</b>
Departmental Income	(4,805)	(4,805)	(713)	(4,805)	-
Miscellaneous Revenue	-	-	(316)	-	-
Agency & Trust Revenue	-	-	(0)	-	-
Undistributed Revenues	-	-	(6,036)	-	-
State Aid	(99,703)	(99,703)	(9,171)	(96,100)	3,603
Federal Aid	(226,985)	(226,985)	(56,644)	(234,541)	(7,556)
<b>REVENUES</b>	<b>(331,493)</b>	<b>(331,493)</b>	<b>(72,880)</b>	<b>(335,446)</b>	<b>(3,953)</b>
<b>TAX LEVY</b>	<b>417,866</b>	<b>418,906</b>	<b>219,615</b>	<b>409,141</b>	<b>(9,766)</b>

### SECOND QUARTER HIGHLIGHTS

As of the second quarter, DOB is projecting a reduction in DSS's tax levy of \$9.77 million on expenditure decreases of \$5.81 million and revenue increases of \$3.95 million.

DSS has incurred a large number of vacancies through the second quarter, resulting in a \$2.15 million in salary savings, which is slightly offset by a \$0.20 million increase in overtime.

DOB projects expenditure decreases of \$2.41 million to occur within the relief category. The number of children in daycare subsidies have grown faster than anticipated, resulting in an additional \$3.87 million in daycare expenses. In addition, Child Welfare – Foster Care saw increases of \$2.09 million. This was more than offset by reductions in caseloads in TANF (\$1.53 million) and Safety Net (\$3.55 million), as well as the cost per case. Child Welfare Adoption Subsidies and Raise the Age expenditures went down a combined \$3.11 million due to lower caseloads. The reduction in Safety Net and Raise the Age expenditures due to lower than anticipated caseloads resulted in a \$2.9 million decrease in State Aid. The state has now allowed a greater amount of EAF admin expense to be claimed under the general admin reimbursable category, resulting in a \$4.1 million increase in the projection of federal aid.

DEPARTMENT OF SENIOR PROGRAMS & SERVICES					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	100	100	-	100	-
Contractual Expenses	3,917	3,917	186	3,917	-
Inter-Departmental Charge	1,017	1,017	661	1,017	-
<b>Gross Expenditures</b>	<b>5,033</b>	<b>5,033</b>	<b>847</b>	<b>5,033</b>	-
Inter-Departmental Revenue	(291)	(291)	-	(291)	-
<b>NET EXPENDITURES</b>	<b>4,743</b>	<b>4,743</b>	<b>847</b>	<b>4,743</b>	-
<b>TAX LEVY</b>	<b>4,743</b>	<b>4,743</b>	<b>847</b>	<b>4,743</b>	-

## SECOND QUARTER HIGHLIGHTS

DOB projects the Department of Senior Programs and Services to approximate the budget as originally adopted at this time.

## DEPARTMENTAL DETAIL

DEPARTMENT OF CONSUMER PROTECTION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	2,046	2,046	966	2,046	-
Other Personal Services	35	35	8	35	-
Equipment	8	8	-	8	-
Materials & Supplies	63	63	8	63	-
Contractual Expenses	108	108	21	108	-
Inter-Departmental Charge	433	433	398	433	-
<b>Gross Expenditures</b>	<b>2,693</b>	<b>2,694</b>	<b>1,400</b>	<b>2,693</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,693</b>	<b>2,694</b>	<b>1,400</b>	<b>2,693</b>	<b>-</b>
Departmental Income	(4,320)	(4,320)	(2,110)	(4,320)	-
Undistributed Revenues	-	-	(33)	-	-
<b>REVENUES</b>	<b>(4,320)</b>	<b>(4,320)</b>	<b>(2,143)</b>	<b>(4,320)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,626)</b>	<b>(1,626)</b>	<b>(742)</b>	<b>(1,626)</b>	<b>-</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Consumer Protection to be level with the modified budget at this time.

DEPARTMENT OF MENTAL HEALTH					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	4,882	4,882	1,999	4,397	(485)
Other Personal Services	62	62	16	62	-
Equipment	-	98	25	-	(98)
Materials & Supplies	65	68	14	65	(3)
Contractual Expenses	8,576	8,643	2,631	10,076	1,433
Inter-Departmental Charge	1,698	1,698	1,502	1,698	-
<b>Gross Expenditures</b>	<b>15,283</b>	<b>15,451</b>	<b>6,187</b>	<b>16,298</b>	<b>847</b>
Inter-Departmental Revenue	(1,344)	(1,344)	(95)	(1,344)	-
<b>NET EXPENDITURES</b>	<b>13,939</b>	<b>14,107</b>	<b>6,092</b>	<b>14,954</b>	<b>847</b>
Departmental Income	(301)	(301)	-	(301)	-
State Aid	(2,237)	(2,237)	(709)	(2,237)	-
Federal Aid	(909)	(909)	(801)	(971)	(61)
<b>REVENUES</b>	<b>(3,923)</b>	<b>(3,923)</b>	<b>(1,706)</b>	<b>(3,985)</b>	<b>(61)</b>
<b>TAX LEVY</b>	<b>10,016</b>	<b>10,184</b>	<b>4,386</b>	<b>10,969</b>	<b>785</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects the department of Mental Health to have a tax levy of \$10.97 million at this time. Personal services have been reduced by \$485,000 to reflect ongoing vacancy savings. Contractual expenses have been revised upward due to an increase in Criminal Law procedure cases. Federal aid has been increased due to Medicaid Admin through OMH (NYS Office of Mental Health). The remaining expenditure variances are due to a similar anticipated roll occurring from CFY 2025 to CFY 2026.

## DEPARTMENTAL DETAIL

DEPARTMENT OF HEALTH					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	19,197	19,197	7,943	17,397	(1,800)
Other Personal Services	720	720	392	830	110
Equipment	163	163	-	63	(100)
Materials & Supplies	347	353	75	327	(26)
Contractual Expenses	159,142	162,614	68,751	166,913	4,299
Inter-Departmental Charge	9,167	9,167	8,846	9,167	-
<b>Gross Expenditures</b>	<b>188,736</b>	<b>192,214</b>	<b>86,007</b>	<b>194,697</b>	<b>2,483</b>
Inter-Departmental Revenue	(5)	(5)	-	(5)	-
<b>NET EXPENDITURES</b>	<b>188,731</b>	<b>192,209</b>	<b>86,007</b>	<b>194,692</b>	<b>2,483</b>
Departmental Income	(14,455)	(14,455)	(4,696)	(14,566)	(112)
Miscellaneous Revenue	-	-	17	-	-
Agency & Trust Revenue	-	-	-	(1,449)	(1,449)
Undistributed Revenues	-	-	(200)	-	-
State Aid	(89,829)	(89,829)	(2,128)	(90,427)	(598)
<b>REVENUES</b>	<b>(104,283)</b>	<b>(104,283)</b>	<b>(7,006)</b>	<b>(106,442)</b>	<b>(2,159)</b>
<b>TAX LEVY</b>	<b>84,448</b>	<b>87,925</b>	<b>79,000</b>	<b>88,250</b>	<b>325</b>

### SECOND QUARTER HIGHLIGHTS

As of the second quarter, DOB projects Department of Health to have a tax levy of \$88.25 million, or \$325,000 over the modified budget. Salaries have been lowered by \$1.80 million as a result of higher than anticipated vacancies. Vacancy savings are offset by slight increases in overtime and shift differential within the other personal services account.

Within the Division of Health, expenditures associated with the new lease space at 11 Martine will now be recognized in the capital budget. This includes equipment costs of \$100,000 as well as contractual expenses of \$240,000. Materials and supplies have been reduced by \$20,000 from savings in medical supplies. Revenues were increased to reflect the funding for contracts that rolled from CFY24 into CFY25.

Within the Division of Children with Special Needs (CSN), contractual expenses are forecasted to be \$4.78 million above the modified budget. This is mainly driven by increases in anticipated caseloads for children with special needs, as well as rate increases for tuition and transportation. Revenues within CSN reflect higher anticipated costs.

DEPARTMENT OF LABORATORIES & RESEARCH					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	9,745	9,745	4,644	9,824	79
Other Personal Services	555	555	228	555	-
Equipment	101	182	88	101	(82)
Materials & Supplies	1,364	1,426	639	1,496	70
Contractual Expenses	1,284	1,333	508	1,284	(49)
Inter-Departmental Charge	4,536	4,536	2,626	4,615	79
<b>Gross Expenditures</b>	<b>17,584</b>	<b>17,778</b>	<b>8,733</b>	<b>17,874</b>	<b>96</b>
Inter-Departmental Revenue	(6)	(6)	(2)	(6)	-
<b>NET EXPENDITURES</b>	<b>17,578</b>	<b>17,772</b>	<b>8,731</b>	<b>17,868</b>	<b>96</b>
Departmental Income	(2,662)	(2,662)	(1,044)	(2,662)	-
State Aid	(2,517)	(2,517)	(802)	(2,517)	-
<b>REVENUES</b>	<b>(5,179)</b>	<b>(5,179)</b>	<b>(1,846)</b>	<b>(5,179)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>12,398</b>	<b>12,592</b>	<b>6,885</b>	<b>12,689</b>	<b>96</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects expenditures \$96,000 above the modified budget within the Department of Laboratories and Research. Personal services have been revised upward by \$79,000 to reflect an increase in full time staffing levels. Materials and supplies have been revised upward due to increased costs in medical and lab supplies. Inter-departmental charges have also been adjusted to reflect increased services rendered by the Department of Law. The remaining variances are due to a similar roll expected to occur from CFY 2025 into CFY 2026.



## DEPARTMENTAL DETAIL

HUMAN RIGHTS COMMISSION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Mar 31	2025 Projected	Proj. less Modified
Annual Regular Salaries	854	854	184	854	-
Other Personal Services	15	15	8	15	-
Equipment	8	8	-	8	-
Materials & Supplies	8	9	0	8	(1)
Contractual Expenses	254	254	10	254	-
Inter-Departmental Charge	171	171	73	171	-
<b>Gross Expenditures</b>	<b>1,309</b>	<b>1,310</b>	<b>276</b>	<b>1,309</b>	<b>(1)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,309</b>	<b>1,310</b>	<b>276</b>	<b>1,309</b>	<b>(1)</b>
Departmental Income	-	-	(149)	(149)	(149)
Federal Aid	(220)	(220)	(208)	(220)	-
<b>REVENUES</b>	<b>(220)</b>	<b>(220)</b>	<b>(357)</b>	<b>(369)</b>	<b>(149)</b>
<b>TAX LEVY</b>	<b>1,089</b>	<b>1,090</b>	<b>(81)</b>	<b>940</b>	<b>(150)</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects the Human Rights Commission to approximate adopted appropriations at this time. On the revenue side, departmental income has been revised upward as a result of civil penalties being collected in relation to fair housing.

DEPARTMENT OF CORRECTION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	95,289	95,289	42,538	91,065	(4,224)
Other Personal Services	23,659	23,659	9,547	21,205	(2,454)
Equipment	816	1,233	193	816	(418)
Materials & Supplies	1,799	1,999	772	1,784	(215)
Contractual Expenses	25,084	28,459	10,415	25,001	(3,458)
Inter-Departmental Charge	14,053	14,053	7,376	14,103	50
<b>Gross Expenditures</b>	<b>160,699</b>	<b>164,692</b>	<b>70,842</b>	<b>153,972</b>	<b>(10,720)</b>
Inter-Departmental Revenue	(170)	(170)	(53)	(170)	-
<b>NET EXPENDITURES</b>	<b>160,529</b>	<b>164,522</b>	<b>70,789</b>	<b>153,802</b>	<b>(10,720)</b>
Departmental Income	(8,660)	(8,660)	(2,607)	(8,358)	301
State Aid	(400)	(400)	(400)	(400)	-
Federal Aid	(692)	(692)	(5)	(10)	682
<b>REVENUES</b>	<b>(11,297)</b>	<b>(11,297)</b>	<b>(3,012)</b>	<b>(10,315)</b>	<b>983</b>
<b>TAX LEVY</b>	<b>149,232</b>	<b>153,224</b>	<b>67,776</b>	<b>143,488</b>	<b>(9,737)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects a favorable tax levy variance of \$9.74 million versus the modified budget within the Department of Correction (DOC). Personal services have been net decreased by \$6.68 million to reflect ongoing vacancy savings, as well as reductions in overtime due to a lower inmate population and the Department closing some units. Salaries, overtime and shift differential have been reduced by \$4.22 million, \$4.03 million, and \$0.30 million respectively. These reductions are offset by an increase of 207-C costs of \$1.87 million. The majority of remaining expenditure variances are due to the anticipation that DOC will roll a similar amount from CFY 2025 into CFY 2026. Revenues are projected \$0.98 million lower than the modified budget at this time. Revenue reductions include the removal of State Criminal Alien Assistance Program (SCAAP) funding, as well as a reduction in inmate phone income.

## DEPARTMENTAL DETAIL

TAX COMMISSION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	279	279	131	279	-
Other Personal Services	-	-	-	-	-
Materials & Supplies	0	1	0	0	-
Contractual Expenses	131	131	127	131	-
Inter-Departmental Charge	39	39	37	39	-
<b>Gross Expenditures</b>	<b>450</b>	<b>450</b>	<b>295</b>	<b>450</b>	-
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>450</b>	<b>450</b>	<b>295</b>	<b>450</b>	-
Departmental Income	-	(0)	-	-	-
<b>REVENUES</b>	-	<b>(0)</b>	-	-	-
<b>TAX LEVY</b>	<b>450</b>	<b>450</b>	<b>295</b>	<b>450</b>	-

### SECOND QUARTER HIGHLIGHTS

DOB anticipates expenditures for the Tax Commission to be level with the modified budget at this time.

DISTRICT ATTORNEY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	29,001	29,001	13,706	29,001	-
Other Personal Services	445	445	198	445	-
Equipment	92	129	56	92	(37)
Materials & Supplies	281	300	116	281	(20)
Contractual Expenses	3,884	4,016	753	4,884	869
Inter-Departmental Charge	1,382	1,382	911	1,382	-
<b>Gross Expenditures</b>	<b>35,084</b>	<b>35,272</b>	<b>15,740</b>	<b>36,084</b>	<b>813</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>35,084</b>	<b>35,272</b>	<b>15,740</b>	<b>36,084</b>	<b>813</b>
Miscellaneous Revenue	-	-	(0)	-	-
State Aid	(4,119)	(4,119)	-	(4,119)	-
Federal Aid	(50)	(50)	-	(50)	-
<b>REVENUES</b>	<b>(4,169)</b>	<b>(4,169)</b>	<b>(0)</b>	<b>(4,169)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>30,915</b>	<b>31,103</b>	<b>15,740</b>	<b>31,915</b>	<b>813</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects expenditure savings of \$813,000 versus the modified budget within the District Attorney's Office. Contractual services have been increased by \$1.00 million to reflect the hiring of special prosecutors within the department. Other variances from the modified budget are due to the expectation that the department will have a similar roll from CFY 2025 to CFY 2026.

## DEPARTMENTAL DETAIL

DEPARTMENT OF PUBLIC SAFETY					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	42,437	42,437	18,263	42,137	(300)
Other Personal Services	17,282	17,282	5,166	17,282	-
Equipment	1,927	4,101	443	1,927	(2,173)
Materials & Supplies	2,711	2,819	1,153	2,771	(47)
Contractual Expenses	5,674	6,107	1,765	5,287	(820)
Inter-Departmental Charge	7,979	7,979	6,634	7,979	-
<b>Gross Expenditures</b>	<b>78,012</b>	<b>80,726</b>	<b>33,424</b>	<b>77,385</b>	<b>(3,341)</b>
Inter-Departmental Revenue	(14,668)	(14,668)	(5,766)	(14,668)	-
<b>NET EXPENDITURES</b>	<b>63,344</b>	<b>66,059</b>	<b>27,658</b>	<b>62,717</b>	<b>(3,341)</b>
Departmental Income	(19,145)	(19,145)	(9,373)	(19,145)	-
State Aid	(4,821)	(4,821)	(709)	(4,454)	367
Federal Aid	(162)	(162)	(63)	(162)	-
<b>REVENUES</b>	<b>(24,128)</b>	<b>(24,128)</b>	<b>(10,142)</b>	<b>(23,760)</b>	<b>367</b>
<b>TAX LEVY</b>	<b>39,216</b>	<b>41,931</b>	<b>17,516</b>	<b>38,957</b>	<b>(2,974)</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects expenditures within the department of Public Safety to be \$3.34 million below modified appropriations at this time. Salaries have been reduced by \$300,000 due to ongoing vacancies. Within contractual expenses, educational training has been revised downward by \$287,000 while equipment rental has been decreased by \$100,000. The majority of the remaining variances reflect the anticipation of a similar roll occurring from CFY 2025 to CFY 2026. State aid has been decreased due to a smaller class size, as well as a reduction in discovery grant revenues.

DEPARTMENT OF PROBATION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	19,389	19,389	8,399	18,889	(500)
Other Personal Services	415	415	325	545	130
Equipment	115	164	54	115	(49)
Materials & Supplies	228	236	40	228	(8)
Contractual Expenses	20,881	21,105	2,549	20,831	(274)
Inter-Departmental Charge	5,220	5,220	4,354	5,220	-
<b>Gross Expenditures</b>	<b>46,248</b>	<b>46,529</b>	<b>15,721</b>	<b>45,828</b>	<b>(701)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>46,248</b>	<b>46,529</b>	<b>15,721</b>	<b>45,828</b>	<b>(701)</b>
Departmental Income	(697)	(697)	(102)	(268)	429
Agency & Trust Revenue	-	-	(3)	-	-
State Aid	(21,730)	(21,730)	-	(21,730)	-
<b>REVENUES</b>	<b>(22,427)</b>	<b>(22,427)</b>	<b>(195)</b>	<b>(21,998)</b>	<b>429</b>
<b>TAX LEVY</b>	<b>23,821</b>	<b>24,101</b>	<b>15,526</b>	<b>23,830</b>	<b>(272)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects a favorable expenditure variance of \$701,000 versus the modified budget within the Department of Probation at this time. Personal services have been decreased by \$370,000 due to ongoing vacancy savings, which are offset by increases in overtime. Contractual expenses have been reduced by \$50,000 in relation to pretrial services. The remaining expenditure variances are due to the expectation that the department will have a similar roll into CFY 2026 as they did in CFY 2025. The \$429,000 downward revision in revenues is a result of lower projected funding for Raise The Age (RTA).

## DEPARTMENTAL DETAIL

PUBLIC ADMINISTRATOR					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	794	794	374	794	-
Equipment	1	1	-	1	-
Materials & Supplies	6	6	1	6	-
Contractual Expenses	46	46	17	46	-
Inter-Departmental Charge	150	150	122	150	-
<b>Gross Expenditures</b>	<b>998</b>	<b>998</b>	<b>514</b>	<b>998</b>	-
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>998</b>	<b>998</b>	<b>514</b>	<b>998</b>	-
Departmental Income	(400)	(400)	(306)	(400)	-
<b>REVENUES</b>	<b>(400)</b>	<b>(400)</b>	<b>(306)</b>	<b>(400)</b>	-
<b>TAX LEVY</b>	<b>598</b>	<b>598</b>	<b>207</b>	<b>598</b>	-

### SECOND QUARTER HIGHLIGHTS

DOB projects the Public Administrator to approximate the adopted budget at this time.

SOLID WASTE COMMISSION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	1,095	1,095	495	1,095	-
Other Personal Services	780	780	336	780	-
Equipment	55	55	0	55	-
Materials & Supplies	39	39	12	39	-
Contractual Expenses	153	153	56	153	-
Inter-Departmental Charge	231	231	188	231	-
<b>Gross Expenditures</b>	<b>2,353</b>	<b>2,353</b>	<b>1,087</b>	<b>2,353</b>	-
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,353</b>	<b>2,353</b>	<b>1,087</b>	<b>2,353</b>	-
Departmental Income	(3,170)	(3,170)	(1,749)	(3,170)	-
<b>REVENUES</b>	<b>(3,170)</b>	<b>(3,170)</b>	<b>(1,749)</b>	<b>(3,170)</b>	-
<b>TAX LEVY</b>	<b>(817)</b>	<b>(817)</b>	<b>(662)</b>	<b>(817)</b>	-

## SECOND QUARTER HIGHLIGHTS

DOB projects the Solid Waste Commission to approximate the adopted budget at this time.



## DEPARTMENTAL DETAIL

DEPARTMENT OF PARKS					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	19,631	19,631	9,144	19,631	-
Other Personal Services	11,742	11,742	4,502	14,162	2,420
Equipment	430	488	351	430	(57)
Materials & Supplies	10,602	10,677	4,006	11,462	785
Contractual Expenses	23,004	23,443	6,022	26,022	2,579
Inter-Departmental Charge	7,677	7,677	3,136	7,677	-
<b>Gross Expenditures</b>	<b>73,085</b>	<b>73,657</b>	<b>27,160</b>	<b>79,383</b>	<b>5,726</b>
Inter-Departmental Revenue	(447)	(447)	(50)	(447)	-
<b>NET EXPENDITURES</b>	<b>72,638</b>	<b>73,210</b>	<b>27,111</b>	<b>78,936</b>	<b>5,726</b>
Departmental Income	(26,336)	(26,336)	(10,029)	(26,355)	(19)
Undistributed Revenues	-	-	(65)	-	-
State Aid	(45)	(45)	(2)	(45)	-
<b>REVENUES</b>	<b>(26,958)</b>	<b>(26,958)</b>	<b>(10,109)</b>	<b>(26,977)</b>	<b>(19)</b>
<b>TAX LEVY</b>	<b>45,680</b>	<b>46,251</b>	<b>17,002</b>	<b>51,959</b>	<b>5,707</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects expenditures \$5.73 million above modified appropriations and revenues lowered by \$0.19 million within the Department of Parks and Recreation at this time. The majority of these variances are due to the operation of Playland. Personal services have been increased to reflect staffing needs at both the Playland beach and pool, as well as the Playland amusement park. These additional expenses for Playland are offset by ongoing vacancy savings throughout other units of Parks. Other personal services have been increased by \$2.42 million for hourly and overtime costs at Playland amusement park, beach and pool. Materials and supplies has been revised upward by \$0.79 million for supplies related to the operation of the amusement park, beach and pool. Contractual services has been increased to reflect increases for contracts, rental and taxes as well as maintenance and repairs in relation to the operation of the Playland amusement park, beach and pool. The remaining expenditure variances are mainly due to the anticipation that the department will have a similar roll from CFY 2025 to CFY 2026.

OFFICE OF ASSIGNED COUNSEL					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	861	861	337	746	(115)
Equipment	52	52	0	52	-
Materials & Supplies	19	19	2	19	-
Contractual Expenses	29,072	29,072	10,164	29,072	-
Inter-Departmental Charge	201	201	192	201	-
<b>Gross Expenditures</b>	<b>30,218</b>	<b>30,218</b>	<b>10,698</b>	<b>30,103</b>	<b>(115)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>30,218</b>	<b>30,218</b>	<b>10,698</b>	<b>30,103</b>	<b>(115)</b>
State Aid	(12,683)	(12,683)	-	(12,683)	-
<b>REVENUES</b>	<b>(12,683)</b>	<b>(12,683)</b>	<b>-</b>	<b>(12,683)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>17,534</b>	<b>17,534</b>	<b>10,698</b>	<b>17,419</b>	<b>(115)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects the Office of Assigned Counsel to be \$155,000 below the modified budget at this time due to ongoing vacancies.

## DEPARTMENTAL DETAIL

DEPARTMENT OF TRANSPORTATION					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	2,206	2,206	983	2,136	(70)
Other Personal Services	115	115	32	95	(20)
Equipment	366	461	39	216	(245)
Materials & Supplies	2,288	2,288	1,373	2,294	6
Contractual Expenses	217,491	217,691	89,615	219,099	1,408
Inter-Departmental Charge	2,363	2,363	1,228	2,363	-
<b>Gross Expenditures</b>	<b>224,829</b>	<b>225,125</b>	<b>93,271</b>	<b>226,203</b>	<b>1,079</b>
Inter-Departmental Revenue	(878)	(878)	-	(471)	407
<b>NET EXPENDITURES</b>	<b>223,951</b>	<b>224,247</b>	<b>93,271</b>	<b>225,733</b>	<b>1,485</b>
Departmental Income	(23,327)	(23,327)	(8,850)	(19,757)	3,571
Miscellaneous Revenue	-	-	7	-	-
State Aid	(103,087)	(103,087)	(26,194)	(107,276)	(4,189)
Federal Aid	(21,904)	(21,904)	(152)	(21,904)	-
<b>REVENUES</b>	<b>(148,318)</b>	<b>(148,318)</b>	<b>(35,189)</b>	<b>(148,937)</b>	<b>(619)</b>
<b>TAX LEVY</b>	<b>75,633</b>	<b>75,929</b>	<b>58,082</b>	<b>76,796</b>	<b>867</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects the Department of Transportation (DOT) to utilize a county share tax levy of \$76.80 million, an increase of \$0.90 million from the modified budget.

Net expenditures are projected \$1.49 above the modified budget at this time. Personal services have been reduced by \$90,000 from ongoing vacancies as well as slight savings in overtime and hourly expenditures. Equipment savings is a result of certain expenditures not anticipated to occur until CFY26. Contractual expenses have been increased by \$1.41 million due to projected increases in bus expenditures and MTA station maintenance, which are offset from savings in paratransit and several other accounts. The remaining expense variances are a result of the department expecting a similar roll to occur from CFY 2025 into CFY 2026.

Revenues are projected \$0.62 million above modified budget targets. Departmental income has been decreased by \$3.57 million due to lower fare collections. State Transportation Operating Assistance (STOA) has been increased by \$4.19 million per the 2025-26 NYS Budget.

DEPARTMENT OF PUBLIC WORKS					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Annual Regular Salaries	18,668	18,668	8,483	18,243	(425)
Other Personal Services	2,135	2,135	964	2,109	(26)
Equipment	798	799	90	798	(1)
Materials & Supplies	21,611	21,859	9,974	22,373	514
Contractual Expenses	31,366	33,748	11,332	31,370	(2,379)
Inter-Departmental Charge	3,421	3,421	2,450	3,421	-
<b>Gross Expenditures</b>	<b>77,999</b>	<b>80,630</b>	<b>33,292</b>	<b>78,314</b>	<b>(2,316)</b>
Inter-Departmental Revenue	(55,897)	(55,897)	(29,720)	(56,153)	(257)
<b>NET EXPENDITURES</b>	<b>22,102</b>	<b>24,733</b>	<b>3,573</b>	<b>22,160</b>	<b>(2,573)</b>
Departmental Income	(8,476)	(8,476)	(3,588)	(8,476)	-
State Aid	(4,880)	(4,880)	(5,022)	(4,880)	-
<b>REVENUES</b>	<b>(13,356)</b>	<b>(13,356)</b>	<b>(8,610)</b>	<b>(13,356)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>8,746</b>	<b>11,378</b>	<b>(5,037)</b>	<b>8,805</b>	<b>(2,573)</b>

## SECOND QUARTER HIGHLIGHTS

DOB projects net expenditures to be \$2.57 million below the modified budget within the Department of Public Works (DPW). Personal services have been lowered by \$451,000 due to ongoing vacancy savings, as well as lower anticipated overtime and hourly costs. Due to higher utility usage projections, materials and supplies have been revised upward, resulting in the associated inter-departmental revenue increasing by \$257,000. The majority of the remaining variances are due to the department expecting a similar roll to occur from CFY 2025 into CFY 2026.

## DEPARTMENTAL DETAIL

DEBT SERVICE					
Thousands of Dollars					
	2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
Contractual Expenses	103,597	103,597	14,044	103,597	-
<b>Gross Expenditures</b>	<b>103,597</b>	<b>103,597</b>	<b>14,044</b>	<b>103,597</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>103,597</b>	<b>103,597</b>	<b>14,044</b>	<b>103,597</b>	<b>-</b>
Interfund Revenue	(10,701)	(10,701)	-	(10,701)	-
<b>REVENUES</b>	<b>(10,701)</b>	<b>(10,701)</b>	<b>-</b>	<b>(10,701)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>92,896</b>	<b>92,896</b>	<b>14,044</b>	<b>92,896</b>	<b>-</b>

### SECOND QUARTER HIGHLIGHTS

DOB projects the debt service budget to approximate the budget as adopted at this time.

MISCELLANEOUS BUDGETS						
Thousands of Dollars						
		2025 Adopted	2025 Modified	YTD Jun 30	2025 Projected	Proj. less Modified
<b>52</b>						
101S	Other Personal Services	290,475	290,475	148,308	304,888	14,413
400S	Contractual Expenses	329,238	365,254	161,368	360,043	(5,211)
599S	Inter-Departmental Charge	9,471	9,471	3,258	9,471	-
	<b>Gross Expenditures</b>	<b>629,185</b>	<b>665,201</b>	<b>312,935</b>	<b>674,403</b>	<b>9,202</b>
99S	Inter-Departmental Revenue	-	-	-	-	-
	<b>NET EXPENDITURES</b>	<b>629,185</b>	<b>665,201</b>	<b>312,935</b>	<b>674,403</b>	<b>9,202</b>
10S	Real Property Taxes	(542,196)	(542,196)	(325,318)	(542,196)	-
20S	Payments in Lieu of Taxes	(8,849)	(8,849)	(4,722)	(8,849)	-
30S	Non-Property Taxes	(1,014,532)	(1,014,532)	(380,520)	(992,272)	22,260
50S	Departmental Income	(21,123)	(21,123)	(933)	(19,323)	1,800
55S	Interest on Investments	(17,451)	(17,451)	(739)	(17,451)	-
57S	Appropriated Fund Balance	-	(20,633)	-	-	20,633
60S	Miscellaneous Revenue	(103,000)	(103,000)	(15,813)	(104,699)	(1,699)
90S	Interfund Revenue	(2,650)	(2,650)	(2,650)	(2,650)	-
97S	State Aid	(13,727)	(13,727)	(387)	(13,727)	-
	<b>REVENUES</b>	<b>(1,725,528)</b>	<b>(1,782,161)</b>	<b>(731,081)</b>	<b>(1,739,168)</b>	<b>42,994</b>
	<b>TAX LEVY</b>	<b>(1,096,343)</b>	<b>(1,116,960)</b>	<b>(418,146)</b>	<b>(1,064,765)</b>	<b>52,195</b>

## SECOND QUARTER HIGHLIGHTS

Overall, DOB projects a tax levy increase from the modified budget within the Miscellaneous Budgets of \$52.20 million.

On the revenue side, a large portion of the variance is attributable to the removal of appropriated fund balance, which assumes that the County will roll a similar amount of appropriations from CFY25 into CFY26. Due to slower than expected economic activity, several county-wide revenues have been reduced. Sales tax, hotel tax, adult use cannabis and medical marijuana excise tax have been lowered by \$21.80 million, \$0.20 million, \$0.25 million and \$.01 million respectively. Within departmental income, \$2 million has been removed to reflect a property acquisition that will no longer take place in 2025. Tobacco settlement revenues have also been reduced by \$0.30 million due to actual collections through the second quarter. These reductions in departmental income are slightly offset by increases in utility revenues as well as various smaller adjustments. Within miscellaneous revenues, revenues from grants are now forecasted to bring in an additional \$1.70 million into the operating budget.

On the expense sides, municipal sales tax distribution has been decreased to reflect the reduction in sales tax revenues. Personal services have been increased by \$14.41 million due to healthcare costs through the second quarter.

