

ACT 281 - 2025 (as amended)

**HONORABLE BOARD OF LEGISLATORS
THE COUNTY OF WESTCHESTER, NEW YORK**

Your Committee on Budget and Appropriations is in receipt of a transmittal from the County Executive of his proposed 2026 County Budget and Budget Act making appropriations and levying real property taxes for the support of County Government for the year Two Thousand Twenty-six.

The Department of Budget has advised that this legislation is necessary for the conduct of County Government for the fiscal year beginning January 1, 2026.

Therefore, the Committee recommends the adoption of the attached Budget Act making appropriations and levying real property taxes for the support of County Government for the year Two Thousand Twenty-six.

ACT NO. 281 of 2025 (as amended)

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

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

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

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

Section 2. During the Calendar Year 2026, the Commissioner of Finance shall verify and provide the Board of Legislators quarterly with a statement of the County's cash flow for the General Fund.

Section 3. The several amounts specified in the above mentioned budget under the column heading "Allowed 2026" or so much of such amount as shall be sufficient to accomplish the purposes designated are hereby appropriated for such purposes under the following general classifications:

Personal Service (Code 100 and 101)
Purchase of Equipment (Code 200)
Materials and Supplies (Code 300)
Expenses (Code 400 and 599)
Relief (Code 501)
County Debt Service (Agency 51)
Miscellaneous (Agency 52)
Capital Projects

Section 4. Within 30 days after the close of the Second Quarter and the Fourth Quarter for the Calendar Year 2026, the Commissioner of Finance shall verify and provide the Board of Legislators with:

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

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

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

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

Section 8. Where personnel are employed under a trust or grant, such employment shall terminate at the expiration of the funds provided by the trust or grant.

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

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

Section 11. Transfer of appropriations between general classifications of expenditures within the same department and transfers of appropriations between account lines in the Miscellaneous Budget are made with the prior authorization of the County Executive on the recommendation of the Budget Director and with the prior approval of the Committee of the County Board designated by resolution of such Board.

Section 12. The "Trusts" section presented after the operating budget of a department is provided for informational purposes only. Adoption of this budget act shall not be considered to be acceptance of any grant requiring the expenditure of County funds.

Section 13. The invalidity of any provisions, paragraphs, or portions of this Act shall have no effect upon the validity of any other part or portion hereof. Should any provision(s) of this Act be held by a court of competent jurisdiction to be invalid or for any reason unenforceable, the remainder shall nonetheless be of full force and effect.

Section 14. The amounts of the County and Special District Taxes for 2026 resulting from the County Budget are hereby fixed and determined as indicated below:

County of Westchester:

Metropolitan Transportation Authority	34,314,252
County Operating Purposes	527,978,407
Total County	562,301,659

Special Districts:

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

Section 15. The foregoing amounts are hereby levied and assessed upon the real property liable therefore in the County, and in the several special districts indicated.

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

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

DATED: December _____, 2025
White Plains, New York

Voice of the People of Westchester County for over 300 years



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WESTCHESTER COUNTY
BOARD OF LEGISLATORS

COMMITTEE ON BUDGET AND APPROPRIATIONS REPORT

CONCERNING THE 2026 COUNTY BUDGET (Final Report)

December 4, 2025

Honorable Board of Legislators
County of Westchester
800 Michaelian Office Building
White Plains, New York 10601

Honorable Colleagues:

On October 15, 2025, County Executive Kenneth W. Jenkins forwarded his proposed 2026 County Capital Budget and on November 7, 2025 forwarded his proposed 2026 County Operating and Special Districts Budgets to the Committee on Budget & Appropriations. The Budget & Appropriations Committee of this Honorable Board has devoted full attention to analyze and discuss them.

The Budget & Appropriations Committee held a duly noticed public hearing, as required by the County's Charter, on Wednesday, December 3, 2025. Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, White Plains, New York, 10601, and remotely via the WebEx video conferencing system allowing both in-person and remote participation via WebEx. The hearing was attended by concerned residents. In addition, the Budget & Appropriations Committee has benefited from the testimony of Commissioners and heads of major departments, as well as from analysis of the proposed budgets by the Citizens' Budget Advisory Committee and by our auditors.

On Monday, December 1, 2025, pursuant to Section 167.81 of the Westchester County Charter as amended by Local Law 8-1994, the Committee on Budget & Appropriations filed a memorandum of proposed additions to the proposed 2026 Budgets.

The Board of Legislators will continue to debate the legally required balanced budgets for 2026. We are committed to continuing to find the balance between investment in our residents, services and infrastructure while stabilizing the tax levy.

Your Committee finds that amounts appropriated in the 2026 County Budgets pursuant to the policies of this Board are for the purposes of performing the operations of the County and

providing essential services to County residents. Therefore, the Budget & Appropriations Committee offers the attached amendments at this time.

Dated: December 4, 2025

White Plains, New York

Am
Tawfik Williams John Jr
Donald Zell
Kwame Egan
Vedat Farhi
Mark
Patricia
Slynn

**Westchester County
2026 Budget Deletions**

2026 OPERATING BUDGET DELETIONS LIST

DEPARTMENT	ORG	ACCOUNT DESCRIPTION	AMOUNT
2026 OPERATING BUDGET REVENUE DELETIONS			
MISCELLANEOUS REVENUES (52)	101 52 1000	9012 County Property Tax	\$8,480,000
MISCELLANEOUS REVENUES (52)	101 52 1000	9032 County Sales Tax	\$1,025,000
TOTAL 2026 OPERATING BUDGET REVENUE DELETIONS			\$9,505,000
2026 OPERATING BUDGET APPROPRIATION DELETIONS			
WESTCHESTER COUNTY BOARD OF LEGISLATORS (10)			
BOARD OF LEGISLATORS (10)	101 10 1000	1010 Net Annual Regular Salaries	\$109,400
BOARD OF LEGISLATORS (10)	101 10 1000	2300 Equipment Replacement	\$20,250
BOARD OF LEGISLATORS (10)	101 10 1000	2400 Additional Equipment	\$5,000
BOARD OF LEGISLATORS (10)	101 10 1000	3600 Printing and Office Supplies	\$18,000
BOARD OF LEGISLATORS (10)	101 10 1000	4070 Equipment Service and Rental	\$150
BOARD OF LEGISLATORS (10)	101 10 1000	4100 Membership Fees	\$4,000
BOARD OF LEGISLATORS (10)	101 10 1000	4360 Educational Training	\$3,000
BOARD OF LEGISLATORS (10)	101 10 1000	4380 Contractual Services	\$20,200
BOARD OF LEGISLATORS TOTAL			\$180,000
OFFICE OF THE DISTRICT ATTORNEY (37)			
DISTRICT ATTORNEY (37)	101 37 0010	1010 Net Annual Regular Salaries - Pay Plan Amendment	\$500,000
DISTRICT ATTORNEY TOTAL			\$500,000
MISCELLANEOUS BUDGET ITEMS (52)			
MISCELLANEOUS BUDGET (52)	101 52 2004	4937 Casualty Reserve Fund Contribution (6N Fund)	\$1,000,000
MISCELLANEOUS BUDGET (52)	101 52 2102	5100 Miscellaneous Budget Expense - Municipal Sales Tax Distribution	\$250,000
MISCELLANEOUS BUDGET (52)	101 52 1500	1651 Miscellaneous Budget Expense - FICA (Social Security/Medicare)	\$180,000
MISCELLANEOUS BUDGET TOTAL			\$1,430,000

**Westchester County
2026 Budget Deletions**

DEPARTMENT	ORG	ACCOUNT DESCRIPTION	AMOUNT
EMPLOYEE FRINGE BENEFIT ITEMS (52)			
EMPLOYEE FRINGE BENEFITS (52)	101 52 1500	1680 Employee Fringe Benefits - Employee Health Insurance	\$1,160,000
EMPLOYEE FRINGE BENEFITS TOTAL			
TOTAL 2026 OPERATING BUDGET APPROPRIATION DELETIONS			
NET AMOUNT			
(\$6,235,000)			

Westchester County
2026 Budget Deletions

2026 SPECIAL DISTRICTS BUDGET DELETIONS LIST

DEPARTMENT	ORG	ACCOUNT DESCRIPTION	AMOUNT
2026 SPECIAL DISTRICTS BUDGET APPROPRIATION DELETIONS			
DEPARTMENT OF ENVIRONMENTAL FACILITIES - SAW MILL VALLEY SEWER DISTRICT (60)			
ENVIRONMENTAL FACILITIES - SAW MILL VALLEY SEV	230 60 1010	5101 Tax Certiorari Expenses	\$60,000
ENVIRONMENTAL FACILITIES - SAW MILL VALLEY SEWER DISTRICT TOTAL			
TOTAL 2026 SPECIAL DISTRICTS BUDGET APPROPRIATION DELETIONS			
NET AMOUNT			

**Westchester County
2026 Budget Deletions**

2026 CAPITAL BUDGET DELETIONS LIST

PROJECT	NUMBER	AMOUNT
2026 CAPITAL BUDGET APPROPRIATION DELETIONS		
Port Chester Waste Water Treatment Plant - Electrical System Upgrade	SPC03	\$4,000,000
Port Chester Waste Water Treatment Plant - HVAC Systems Upgrade	SPC09	\$2,000,000
Quaker Ridge Road Improvement Project	TBD	\$16,125,600
TOTAL 2026 CAPITAL BUDGET APPROPRIATION DELETIONS		\$22,125,600

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WESTCHESTER COUNTY
BOARD OF LEGISLATORS

Voice of the People of Westchester County for over 300 years

COMMITTEE ON BUDGET & APPROPRIATIONS

CONCERNING THE 2026 COUNTY BUDGET (Additions)

December 1, 2025

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

Honorable Colleagues:

On October 15, 2025 County Executive Kenneth W. Jenkins forwarded his proposed 2026 County Capital Budget and on November 7, 2025 he forwarded his proposed 2026 County Operating and Special Districts Budget to the Committee on Budget and Appropriations. The Budget & Appropriations Committee of this Honorable Board immediately began to analyze and discuss them.

Pursuant to Section 167.81 of the Laws of Westchester County as amended by Local Law 8-1994, your Committee on Budget & Appropriations, within a specified time period, has the authority to file with the Board a memorandum of any proposed additions to the Proposed Budget. In keeping with Board policy, your Committee on Budget & Appropriations notes that any additions contained in this Memorandum, as well as any other item, may still subsequently be reduced or entirely deleted from the Proposed 2026 County Operating, Capital, and Special Districts Budget prior to their adoption.

As is its practice during the process of considering additions, your Committee on Budget & Appropriations has called on various County departments and agencies to testify.

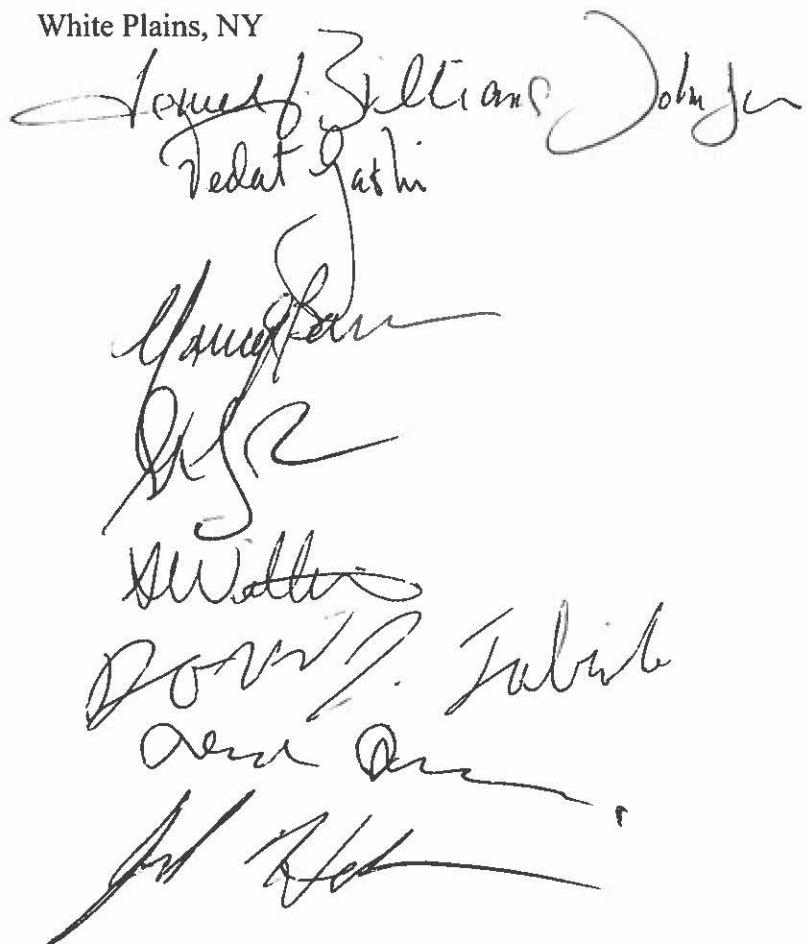
It has also relied on the expertise of its auditors and has taken into account the views of all Legislators, the Citizens Budget Advisory Committee, numerous groups and organizations, individual citizens, and has held two in-person Public Input Sessions. Additionally, meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, White Plains, New York, 10601, and remotely via the WebEx video conferencing system allowing both in-person and remote participation via Webex. All of these perspectives have been factored into this Memorandum, ensuring that it is the product of government decision-making truly shared by all those affected.

Through its issuance of this Memorandum, your Committee on Budget & Appropriations hereby complies with the Westchester County Charter. While obviously it believes the actions contained within this Memorandum are prudent, that evaluation must ultimately be made by this Honorable Board. Likewise, the County tax rate can only be changed by a majority of this Honorable Board when it passes a budget and/or acts on a County Executive's veto (or vetoes) on specific, Charter-allowed items.

With these understandings, your Committee on Budget & Appropriations hereby recommends the following additions to this Honorable Board for its full deliberation and ultimate decision (see attached schedule):

Dated: December 1, 2025

White Plains, NY



Handwritten signatures of the members of the Committee on Budget & Appropriations, including Joseph William John Jr., Nedat Gashim, James Dan, KFC, Walter, Doreen P. Jubil, and Jim Bob.

Committee on Budget & Appropriations

Westchester County
2026 Budget Additions

2026 OPERATING BUDGET ADDITIONS LIST

DEPARTMENT	ORG	ACCOUNT DESCRIPTION	AMOUNT
2026 OPERATING BUDGET REVENUE ADDITIONS			
HEALTH (27)	101 27 2700	9704 State Aid: Children with Special Needs - Early Intervention	\$160,000
HEALTH (27)	101 27 2700	9705 State Aid: Children with Special Needs - S.E.D. Reimbursement	\$575,000
CORRECTIONS (35)			
	101 35 1000	9076 Inmate Housing - U.S Marshalls Service	\$500,000
PARKS, RECREATION & CONSERVATION (42)	165 42 3050	9240 Departmental Revenue: Golf Courses - Dunwoodie	\$76,560
PARKS, RECREATION & CONSERVATION (42)	165 42 3100	9240 Departmental Revenue: Golf Courses - Maple Moor	\$98,287
PARKS, RECREATION & CONSERVATION (42)	165 42 3150	9240 Departmental Revenue: Golf Courses - Mohansic	\$71,848
PARKS, RECREATION & CONSERVATION (42)	165 42 3200	9240 Departmental Revenue: Golf Courses - Saxon Woods	\$99,300
PARKS, RECREATION & CONSERVATION (42)	165 42 3250	9240 Departmental Revenue: Golf Courses - Sprain Lake	\$95,047
PARKS, RECREATION & CONSERVATION (42)	165 42 3300	9240 Departmental Revenue: Golf Courses - Hudson Hills	\$100,604
PARKS, RECREATION & CONSERVATION (42)	165 42 1100	9246 Departmental Revenue: Administration - Concessions	\$12,000
PARKS, RECREATION & CONSERVATION (42)	165 42 1100	9542 Departmental Revenue: Administration - License Fees	\$21,500
PARKS, RECREATION & CONSERVATION (42)	165 42 1100	9559 Departmental Revenue: Administration - Park Passes	\$56,500
PARKS, RECREATION & CONSERVATION (42)	165 42 4051	9160 Departmental Revenue: Blue Mountain Sportsman Center	\$58,354
MISCELLANEOUS BUDGET (52)	101 52 1000	9694 Transfer from Capital Fund	\$9,000,000
TOTAL 2026 OPERATING BUDGET REVENUE ADDITIONS			\$10,925,000
2026 OPERATING BUDGET APPROPRIATION ADDITIONS			
<u>DEPARTMENT OF SOCIAL SERVICES (22)</u>			
SOCIAL SERVICES (22)	101 22 8900	5990 Day Care: Increase in Child Care Scholarship Program	\$500,000
		SOCIAL SERVICES TOTAL	\$500,000

**Westchester County
2026 Budget Additions**

DEPARTMENT	ORG	ACCOUNT DESCRIPTION	AMOUNT
<u>DEPARTMENT OF HEALTH (27)</u>			
HEALTH (27)	101 27 0010	4380 Maternal Health	\$500,000
HEALTH (27)	101 27 2700	4535 Children with Special Needs: Related Services	\$295,000
HEALTH (27)	101 27 2700	4538 Children with Special Needs: Tuition	\$515,000
HEALTH (27)	101 27 2700	4539 Children with Special Needs: Transportation	\$340,000
HEALTH (27)	101 27 2700	4541 Children with Special Needs: Early Intervention	\$320,000
		HEALTH TOTAL	\$1,970,000
<u>DEPARTMENT OF PUBLIC SAFETY (38)</u>			
PUBLIC SAFETY (38)	101 38 3000	4360 Police Academy - Educational Training (Choice Matters)	\$20,000
		PUBLIC SAFETY TOTAL	\$20,000
<u>MISCELLANEOUS BUDGET ITEMS (52)</u>			
MISCELLANEOUS BUDGET (52)	101 52 2010	5100 Arts Westchester - Specific Funding	\$183,741
MISCELLANEOUS BUDGET (52)	101 52 2508	5100 Community Based Orgaizations: Various Contracts	\$2,016,259
		MISCELLANEOUS BUDGET ITEMS TOTAL	\$2,200,000
TOTAL 2026 OPERATING BUDGET APPROPRIATION ADDITIONS			\$4,690,000
NET AMOUNT			\$6,235,000

Westchester County
2026 Budget Additions
2026 CAPITAL BUDGET ADDITIONS LIST

PROJECT	NUMBER	AMOUNT
2026 COUNTY CAPITAL PROJECTS FUND CAPITAL BUDGET APPROPRIATION ADDITIONS		
Odell House Parking Lot - Ridge Road Park	TBD	\$2,000,000
Flood Mitigation	BPL26	\$5,000,000
Quaker Ridge Road Improvement Project	TBD	\$16,125,600
Pedestrian and Bicycle Improvements at Croton Point Park Entryway	RCP7F	\$1,000,000
Croton Nature Center Improvements	RCP7F	\$100,000
TOTAL 2026 COUNTY CAPITAL PROJECTS FUND CAPITAL BUDGET APPROPRIATION ADDITIONS		\$24,225,600

Westchester County
2026 Budget Additions

2026 SPECIAL DISTRICTS BUDGET ADDITIONS LIST

DEPARTMENT	ORG	ACCOUNT DESCRIPTION	AMOUNT
2026 SPECIAL DISTRICTS BUDGET APPROPRIATION ADDITIONS			
DEPARTMENT OF ENVIRONMENTAL FACILITIES - SAW MILL VALLEY SEWER DISTRICT (60)			
ENVIRONMENTAL FACILITIES - SAW MILL VALLEY SEV	230 60 1010	4420 Technical Services - Sewer District Addition Study	\$60,000
ENVIRONMENTAL FACILITIES - SAW MILL VALLEY SEWER DISTRICT TOTAL			\$60,000
TOTAL 2026 SPECIAL DISTRICTS APPROPRIATION ADDITIONS			
NET AMOUNT			
(\$60,000)			

I HEREBY CERTIFY that I have compared the foregoing Act, Act No. 281 - 2025 (as amended) with the original on file in my office, and that the same is a correct transcript therefrom, and of the whole, of the said original Act, which was duly adopted by the County Board of Legislators, of the County of Westchester on December 8, 2025, and approved by the County Executive on December 15, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 15th day of December, 2025.

Malik Von

**The Clerk of the Westchester County
Board of Legislators**

County of Westchester, New York

