

# Budget & Appropriations Meeting Agenda



Committee Chair: Tyrae Woodson-Samuels

800 Michaelian Office Bldg.  
148 Martine Avenue, 8th Floor  
White Plains, NY 10601  
WestchesterLegislatorsNY.gov

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**Monday, June 8, 2026**

**10:00 AM**

**Committee Room**

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## CALL TO ORDER

Please note: Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, 8th Floor, White Plains, New York, 10601, and livestreamed via the WebEx video conferencing system. Legislators may participate in person or via Webex. Members of the public may attend meetings in person at any of its locations, or view the meeting and its video recording online on the Westchester County Legislature's website: <https://westchestercountyny.legistar.com/>. This website also provides the links to documents to be discussed at a given meeting.

## MINUTES APPROVAL

Monday, May 18, 2026 at 10 AM

Tuesday, May 26, 2026 at 10 AM

## I. ITEMS FOR DISCUSSION

[2026-264](#)

### **BOND ACT-RB250-Various County Roads Rehabilitation Program-2026**

A BOND ACT authorizing the issuance of ELEVEN MILLION, EIGHT HUNDRED FIVE THOUSAND (\$11,805,000) DOLLARS in bonds of Westchester County to finance Capital Project RB250 - Various County Roads Rehabilitation Program (2026).

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND INFRASTRUCTURE & HOUSING**

Guest: Department of Public Works & Transportation: Deputy Commissioner Hernane DeAlmeida, Director of Operations for the Capital Planning Program Robert Abbamont

[2026-266](#)

### **ACT-Sexual Risk Avoidance Education Program**

AN ACT authorizing the County of Westchester to enter into (i) a grant agreement with the New York State Office of Children and Family Services to accept grant funds to continue a Sexual Risk Avoidance Education Program and (ii) to enter into municipal agreements with the Cities and/or Villages of Mount Vernon , New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers for services to be funded with the grant funds.

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS, SENIORS & YOUTH AND HEALTH**

Guest: Youth Bureau: Executive Director: Ernest McFadden

[2026-271](#)      **BOND ACT-BDA03-Information Technology '25-'29**

A BOND ACT authorizing the issuance of ONE MILLION, TWO HUNDRED THIRTY-FIVE THOUSAND (\$1,235,000) DOLLARS in bonds of Westchester County to finance Capital Project BDA03 - Information Technology 2025-2029.

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS, INFRASTRUCTURE & HOUSING AND PUBLIC SAFETY & VETERANS**

Guests: Office of the District Attorney: Chief Administrator Charles Forzano, Manager of Network Operations Jason Carrow.

[2026-272](#)      **ACT-Regional Partnership Agreement-Putnam County**

AN ACT authorizing the County of Westchester to enter into a Regional Partnership Agreement with Putnam County in order to receive funding from the New York State Division of Homeland Security and Emergency Services under the FY 2023 Technical Rescue/Urban Search and Rescue Assets Grant Program.

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND PUBLIC SAFETY & VETERANS**

Guests: Dept of Emergency Services.: Commissioner Susan Spear; Deputy Chief, Fire Services and Special Operations Chris Johnson.

[2026-273](#)      **BOND ACT-BLR2F-Labs & Research Equipment Acquisition '26-'30**

A BOND ACT authorizing the issuance of FIVE HUNDRED FIFTY THOUSAND (\$550,000) DOLLARS to finance Capital Project BLR2F - Labs and Research Equipment Acquisition (2026-2030).

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS, INFRASTRUCTURE & HOUSING AND HEALTH**

Guests: Labs and Research: Chief Administrator Keith Hoffman

[2026-263](#)      **ACT - Sheppard Mullin Retainer for NGM Ins. Co. Surety Dispute**

AN ACT authorizing the County of Westchester to retain, at County expense, the law firm Sheppard, Mullin, Richter & Hampton LLP to provide outside counsel and legal services to the County in connection with a surety dispute concerning Department of Public Works & Transportation Contract No. 18-503.

**COMMITTEE REFERRAL: COMMITTEES BUDGET & APPROPRIATIONS AND LITIGATION**

Guests: Law Dept.: Senior Assistant County Attorney Mark Gardner; Sheppard Mullin: Ira Schulman, Esq.

[2026-269](#)      **CLERK OF THE BOARD - Westchester County First Quarter Update**

**for Fiscal Year 2026**

Forwarding the Westchester County First Quarter Update for Fiscal Year 2026.

**COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS**

Guest: Budget Department: Budget Director Larry Soule

**II. OTHER BUSINESS**

**III. RECEIVE & FILE**

**ADJOURNMENT**



Kenneth W. Jenkins  
Westchester County Executive

Date: May 18, 2026

To: The Honorable Members of the Board of Legislators

From: Kenneth W. Jenkins, Westchester County Executive

RE: Bond Act for capital project RB250 – Various County Roads Rehabilitation Program (2026)

Transmitted herewith for your review and approval is a bond act (“Bond Act”), which, if adopted, would authorize the County of Westchester (the “County”) to issue bonds in the amount of \$11,805,000.00 to finance the following capital project:

RB250 – Various County Roads Rehabilitation Program (2026) (“RB250”).

The Bond Act, in the amount of \$11,805,000.00, would finance the cost of the improvements to various County roads, including design, construction management, and construction to various sections of roadways, milling, resurfacing, drainage repairs, new traffic loops, new pavement markings, for Halstead Avenue/Theodore Fremd Avenue, CR 54, Harrison/Rye: Osborn Road to North Street (0.8 miles), Anderson Hill Road, CR 18, Harrison: Century Ridge Road to Blind Brook (2.4 miles), Aqueduct Road, CR 124, White Plains: Central Avenue to the Greenburgh Line (0.17 miles), Long Ridge Road, CR 3, Bedford: Pound Ridge Road to Pine Brook Road (1.2 miles), and all related work.

The Department of Public Works and Transportation (“Department”) has advised that the roads are in need of rehabilitation to provide a safe roadway for the traveling public. The associated pavement condition index (“PCI”) and average annual daily traffic count (“AADT”) for each road is shown below. The PCI rating is a pavement condition rating with a range of 0 to 100, with 0 signifying that the road requires reconstruction and 100 signifying that the road is new. Based on these ratings, the roads require corrective rehabilitation to extend the life of the roadway.

<u>County Road</u>	<u>Miles</u>	<u>PCI</u>	<u>AADT</u>	<u>Design</u>
Halstead Ave/Theodore Fremd Ave, CR 54, Harrison/Rye	0.8	73 (2022)	8,832	Consultant
Anderson Hill Rd, CR 18, Harrison	2.4	63 (2022)	6,248	Consultant
Aqueduct Rd, CR 124, White Plains	0.17	51 (2022)	13,698	Staff
Long Ridge Rd, CR 3, Bedford	1.2	71 (2022)	6,653	Consultant

Following bonding authorization, design will be scheduled and is anticipated to take 9 months. It is anticipated that the design work will be completed using both in-house staff and consultants. It is anticipated that construction will take approximately 9 months and will begin after award and execution of the construction contracts, subject to construction bonding authorization by your Honorable Board.

Based on the importance of this project to the County, favorable action on the proposed Bond Act is respectfully requested.

KWJ/HJG/mcz  
Attachments

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

Your Committee is in receipt of a transmittal from the County Executive recommending approval by the County of Westchester (the “County”) of a bond act (the “Bond Act”) in the amount of \$11,805,000.00 to finance capital project RB250 – Various County Roads Rehabilitation Program (2026) (“RB250”). The Bond Act, which was prepared by the law firm Harris Beach Murtha, will finance the cost of the improvements to various County roads, including design, construction management, and construction to various sections of roadways, milling, resurfacing, drainage repairs, new traffic loops, new pavement markings, for Halstead Avenue/Theodore Fremd Avenue, CR 54, Harrison/Rye: Osborn Road to North Street (0.8 miles), Anderson Hill Road, CR 18, Harrison: Century Ridge Road to Blind Brook (2.4 miles), Aqueduct Road, CR 124, White Plains: Central Avenue to the Greenburgh Line (0.17 miles), Long Ridge Road, CR 3, Bedford: Pound Ridge Road and all related work.

The Department of Public Works and Transportation (“Department”) has advised that the roads are in need of rehabilitation to provide a safe roadway for the traveling public. The associated pavement condition index (“PCI”) and average annual daily traffic count (“AADT”) for each road is shown below. The PCI rating is a pavement condition rating with a range of 0 to 100, with 0 signifying that the road requires reconstruction and 100 signifying that the road is new. Based on these ratings, the roads require corrective rehabilitation to extend the life of the roadway.

<u>County Road</u>	<u>Miles</u>	<u>PCI</u>	<u>AADT</u>	<u>Design</u>
Halstead Ave/Theodore Fremd Ave, CR 54, Harrison/Rye	0.8	73 (2022)	8,832	Consultant
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Aqueduct Rd, CR 124, White Plains	0.17	51 (2022)	13,698	Staff
Long Ridge Rd, CR 3, Bedford	1.2	71 (2022)	6,653	Consultant

Following bonding authorization, design will be scheduled and is anticipated to take 9 months. It is anticipated that the design work will be completed using both in-house staff and

consultants. It is anticipated that construction will take approximately 9 months and will begin after award and execution of the construction contracts, subject to construction bonding authorization by your Honorable Board.

The Department of Planning has advised your Committee that based on its review, RB250 may be classified as a Type "II" action pursuant to the State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617 ("SEQR"). Therefore, no environmental review is required. Your Committee has reviewed the annexed SEQR documentation, and concurs with this recommendation.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act. Your Committee recommends the adoption of the proposed Bond Act.

Dated: \_\_\_\_\_, 20\_\_\_\_.  
White Plains, New York

**COMMITTEE ON**

TO: Michelle Greenbaum, Senior Assistant County Attorney  
Carla Chaves, Senior Assistant County Attorney  
Maximilian Zorn, Assistant County Attorney  
Maria Baratta, Assistant County Attorney

FROM: David S. Kvinge, AICP, RLA, CFM   
Assistant Commissioner

DATE: April 6, 2026

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR CAPITAL PROJECT:  
RB250 VARIOUS COUNTY ROADS REHABILITATION PROGRAM (2026)**

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**PROJECT/ACTION:** Per Capital Project Fact Sheet as approved by the Planning Department on 04/02/2026 (Unique ID: 3205)

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required for the proposed action, because the project or component of the project for which funding is requested may be classified as a **TYPE II action** pursuant to section(s):

- **617.5(c)(2):** replacement, rehabilitation or reconstruction of a structure or facility, in kind, on the same site, including upgrading buildings to meet building, energy, or fire codes unless such action meets or exceeds any of the thresholds in section 617.4 of this Part; and
  - **617.5(c)(5):** repaving of existing highways not involving the addition of new travel lanes; and
  - **617.5(c)(6):** street openings and right-of-way openings for the purpose of repair or maintenance of existing utility facilities; and
  - **617.5(c)(22):** installation of traffic control devices on existing streets, roads and highways.
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**COMMENTS:** None.

DSK/oav

cc: Emily Saltzman, Director of Operations  
Paula Friedman, Assistant to the County Executive  
Tami Altschiller, Assistant Chief Deputy County Attorney  
Dianne Vanadia, Associate Budget Director  
Robert Abbamont, Director of Operations, Department of Public Works & Transportation  
Susan Darling, Chief Planner  
Claudia Maxwell, Principal Environmental Planner

ACT NO. -20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$11,805,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE IMPROVEMENTS TO VARIOUS COUNTY ROADS; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$11,805,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$11,805,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the "Law"), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, to the provisions of other laws applicable thereto, \$11,805,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost of the improvements to various County roads, including design, construction management, and construction to various sections of roadways, milling, resurfacing, drainage repairs, new traffic loops, new pavement markings, for Halstead Avenue/Theodore Fremd Avenue, CR 54, Harrison/Rye: Osborn Road to North Street (0.8 miles), Anderson Hill Road, CR 18, Harrison: Century Ridge Road to Blind

Brook (2.4 miles), Aqueduct Road, CR 124, White Plains: Central Avenue to the Greenburgh Line (0.17 miles), Long Ridge Road, CR 3, Bedford: Pound Ridge Road and all related work; all as set forth in the County's current year Capital Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the current year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said objects or purposes, including preliminary costs and costs incidental thereto and the financing thereof is \$11,805,000. The plan of financing includes the issuance of \$11,805,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness applicable to the class of objects or purposes for which bonds authorized by this resolution is to be issued within the limitations of Section 11.00 a. 20(c) of the Law, is fifteen (15) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$11,805,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes

or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 5. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 6. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

- (a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

\* \* \*

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on \_\_\_\_\_, 20\_\_ and approved by the County Executive on \_\_\_\_\_, 20\_\_ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. \_\_\_\_\_-20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$11,805,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE IMPROVEMENTS TO VARIOUS COUNTY ROADS, STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$11,805,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$11,805,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

object or purpose: improvements to various County roads, including design, construction management, and construction to various sections of roadways, milling, resurfacing, drainage repairs, new traffic loops, new pavement markings, for Halstead Avenue/Theodore Fremd Avenue, CR 54, Harrison/Rye: Osborn Road to North Street (0.8 miles), Anderson Hill Road, CR 18, Harrison: Century Ridge Road to Blind Brook (2.4 miles), Aqueduct Road, CR 124, White Plains: Central Avenue to the Greenburgh Line (0.17 miles), Long Ridge Road, CR 3, Bedford: Pound Ridge Road and all related work; all as set forth in the County’s current year Capital Budget, as amended.

amount of obligations to be issued:  
and period of probable usefulness: \$11,805,000; fifteen (15) years

Dated: \_\_\_\_\_, 20\_\_  
White Plains, New York

\_\_\_\_\_  
Clerk and Chief Administrative Officer of the County  
Board of Legislators of the County of Westchester, New York

**FISCAL IMPACT STATEMENT**

<b>CAPITAL PROJECT #:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>SECTION A - CAPITAL BUDGET IMPACT</b> To be completed by Budget		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>Source of County Funds (check one):</b>		CURRENT APPROPRIATIONS
		CAPITAL BUDGET AMENDMENT
<b>SECTION B - BONDING AUTHORIZATIONS</b> To be completed by Finance		
<b>Total Principal:</b>	<b>PPU:</b>	<b>Anticipated Interest Rate:</b>
<b>Anticipated Annual Cost (Principal and Interest):</b>		
<b>Total Debt Service (Annual cost x Term):</b>		
<b>Finance Department:</b>		
<b>SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)</b> To be completed by submitting department and reviewed by Budget		
Potential Related Expenses (Annual):		
Potential Related Revenues (Annual):		
Anticipated savings to County and/or impact of department operations (describe in detail for current and next four years):		
_____		
_____		
<b>SECTION D - Employment</b> As per federal guidelines, each \$92,000 of appropriation funds one FTE Job		
<b>Number of Full Time Equivalent (FTE) Jobs Funded:</b> _____		
<b>Prepared by:</b> _____	<b>Approved By:</b> _____	
<b>Title:</b> _____	<b>Budget Director</b>	
<b>Department:</b> _____	<b>Date:</b> _____	
<b>Date:</b> _____		



Memorandum  
Office of the County Executive  
Michaelian Office Building

To: Honorable Board of Legislators

From: Kenneth W. Jenkins  
Westchester County Executive

Date: April 27, 2026

Re: AN Act authorizing the County of Westchester to enter into (i) a grant agreement with the New York State Office of Children and Family Services to accept grant funds to continue a Sexual Risk Avoidance Education Program and (ii) to enter into inter-municipal agreements with the Cities and/or Villages of Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers for services to be funded with the grant funds.

Transmitted herewith for your review and approval is an Act which, if adopted by your Honorable Board, would authorize the County of Westchester ("County"), acting by and through its Youth Bureau, to:

1) enter into a grant agreement with the New York State Office of Children and Family Services to accept grant funds to continue a Sexual Risk Avoidance Education Program (the "Program") to address the need for teen pregnancy prevention, promoting healthy choices and lifestyle and youth engagement in the seven highest-need municipalities in Westchester, which includes Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers, and related administrative activities in the total aggregate amount of \$260,000, for a term commencing on May 15, 2026 and continuing through December 31, 2026 (the "Grant Agreement"); and

2) enter into inter-municipal agreements ("IMAs") with the Cities and/or Villages of Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers (the "Municipalities"), for services to be funded with the grant funds, in the total aggregate not-to-exceed amount of \$227,983, comprised of an amount not to exceed \$32,569 per Municipality, for a term commencing on May 15, 2026 and continuing through December 31, 2026.

I have been advised that the proposed IMA is exempt from the Westchester County Procurement Policy and Procedures pursuant to Section 3(a)xviii thereof, which exempts "Any procurement for the purpose of entering into a contract or contracts with persons for the creation and support of recreation projects, youth service projects and other appropriate programs and services for the prevention of delinquency and youth crime and the advancement of the moral, physical, mental and social well-being of the youth of Westchester County."

Based on the importance of this Program to the County, your favorable action on the proposed Act is respectfully requested.

KWJ/jmq

Attachments

**HONORABLE BOARD OF LEGISLATORS  
THE COUNTY OF WESTCHESTER**

Your Committee is in receipt of a communication from the County Executive recommending the approval of an Act which would authorize the County of Westchester (the “County”), acting by and through its Youth Bureau (the “Youth Bureau”), to: 1) enter into a grant agreement with the New York State Office of Children and Family Services to accept grant funds to continue a Sexual Risk Avoidance Education Program (the “Program”) to address the need for teen pregnancy prevention, promoting healthy choices and lifestyle and youth engagement in the seven highest-need municipalities in Westchester, which includes Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers, and related administrative activities in the total aggregate amount of \$260,000, for a term commencing on May 15, 2026 and continuing through December 31, 2026 (the “Grant Agreement”) and 2) enter into inter-municipal agreements (“IMAs”) with the Cities and/or Villages of Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers (the “Municipalities”), for services to be funded with the grant funds, in the total aggregate not-to-exceed amount of \$227,983, comprised of an amount not to exceed \$32,569 per Municipality, for a term commencing on May 15, 2026 and continuing through December 31, 2026.

Pursuant to the IMAs, the Municipalities will each deliver services to at least 15 youth on sexual risk avoidance education, healthy relationships and lifestyle choices, and youth engagement work readiness skills development. The Programs will operate during after school hours in person.

In addition to the IMAs, the remainder of the funds will be used to enter into an agreement with a not-for-profit agency, which agreement will be individually processed subject to all necessary legal approvals, pursuant to which said entity will provide workshops on topics including but not limited to healthy relationships, communicating, practicing consent designed to promote awareness about healthy choices and lifestyle among youth.

Your Committee is advised that the proposed IMA is exempt from the Westchester County Procurement Policy and Procedures pursuant to Section 3(a)xviii thereof, which exempts “Any procurement for the purpose of entering into a contract or contracts with persons for the creation and support of recreation projects, youth service projects and other appropriate programs and services for the prevention of delinquency and youth crime and the advancement of the moral, physical, mental and social well-being of the youth of Westchester County.”

In addition, the Department of Planning has advised that the proposed IMA does not meet the definition of an action under the New York State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January 9, 2026, which is on file with the Clerk of the Board of Legislators. Your Committee concurs with this recommendation.

It should be noted that an affirmative vote of a majority of the members of your Honorable Board is required in order to adopt the attached Act. Accordingly, your Committee recommends the adoption of the proposed Act.

Dated: \_\_\_\_\_, 2026  
White Plains, New York

**COMMITTEE ON**

**ACT NO. 2026 - \_\_\_\_\_**

AN ACT authorizing the County of Westchester to enter into (i) a grant agreement with the New York State Office of Children and Family Services to accept grant funds to continue a Sexual Risk Avoidance Education Program and (ii) to enter into inter-municipal agreements with the Cities and/or Villages of Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers for services to be funded with the grant funds.

**BE IT ENACTED**, by the County Board of the County of Westchester as follows:

**Section 1.** The County of Westchester (the “County”) be and hereby is authorized to enter into a grant agreement with the New York State Office of Children and Family Services to accept grant funds to continue a Sexual Risk Avoidance Education Program (the “Program”) to address the need for teen pregnancy prevention, promoting healthy choices and lifestyle and youth engagement in the seven highest-need municipalities in Westchester, which includes Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers, and related administrative activities in the total aggregate amount of \$260,000.00, for a term commencing on May 15, 2026 and continuing through December 31, 2026 (the “Grant Agreement”).

**§2.** The County be and hereby is authorized to enter into inter-municipal agreements (“IMAs”) with the Cities and/or Villages of Mount Vernon, New Rochelle, Ossining, Peekskill, Port Chester, White Plains and Yonkers (the “Municipalities”), for services to be funded with the grant funds, in the total aggregate not-to-exceed amount of \$227,983, comprised of an amount not to exceed \$32,569 per Municipality, for a term commencing on May 15, 2026 and continuing through December 31, 2026.

**§3.** In addition to the IMAs, the remainder of the funds will be used to enter into agreement with other a not-for-profit agency, which agreement will be individually processed subject to all necessary legal approvals.

**§4.** Pursuant to the IMAs, the Municipalities will each deliver services, to at least 15 youth, on sexual risk avoidance education, healthy relationships and lifestyle choices and youth engagement work readiness skills development. The Programs will operate during after school hours in person.

**§5.** The County Executive or his duly authorized designee is hereby authorized and empowered to execute any and all documents appropriate and necessary to effectuate the purposes hereof.

**§6.** This Act shall take effect immediately.

# FISCAL IMPACT STATEMENT

**SUBJECT:** \_\_\_\_\_

**NO FISCAL IMPACT PROJECTED**

## OPERATING BUDGET IMPACT

### SECTION A - FUND

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

### SECTION B - EXPENSES AND REVENUES

**Total Current Year Expense** \_\_\_\_\_

**Total Current Year Revenue** \_\_\_\_\_

**Source of Funds** (check one):  
Current Appropriations                      Transfer of Existing  
Additional Appropriations                      Appropriations Other (explain)

**Identify Accounts:** \_\_\_\_\_

**Potential Related Operating Budget Expenses:**                      Annual Amount \_\_\_\_\_

**Describe:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Potential Related Operating Budget Revenues:**                      Annual Amount \_\_\_\_\_

**Describe:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Anticipated Savings to County and/or Impact on Department Operations:**

**Current Year:** \_\_\_\_\_

\_\_\_\_\_

**Next Four Years:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Prepared by:** \_\_\_\_\_ **Approved by:** \_\_\_\_\_

**Title:** \_\_\_\_\_ **Budget Director**

**Department:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Date:** \_\_\_\_\_



Kenneth W. Jenkins  
Westchester County Executive

Date: June 1, 2026

To: The Honorable Members of the Board of Legislators

From: Kenneth W. Jenkins, Westchester County Executive

RE: Bond act for capital project BDA03 – Information Technology 2025-2029

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Transmitted herewith for your review and approval is a bond act (the “Bond Act”), which, if adopted, would authorize the County of Westchester (the “County”) to issue bonds in the amount of \$1,235,000.00 to finance the following capital project:

BDA03 – Information Technology 2025-2029 (“BDA03”).

The Bond Act, in the amount of \$1,235,000.00, would finance the cost of the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment.

As chief law enforcement officer of Westchester County, the Westchester County District Attorney is responsible for the investigation and prosecution of all crimes and offenses committed in the County. This project will enable the District Attorney’s Office to carry out this mandate by continuing to allow for the purchase, upgrade and maintenance of equipment, software and systems to support the various District Attorney’s Office locations throughout the County. This project includes, but is not limited to, the upgrade of hardware and software for forensics, surveillance, security systems, server and storage equipment, networking equipment, desktop systems, off the shelf proprietary software applications, peripherals and hand-held devices.

Based on the importance of this project to the County, favorable action on the proposed Bond Act is respectfully requested.

KWJ/SC/CF/mcz  
Attachment

Michaelian Office Building  
148 Martine Avenue  
White Plains, New York 10601

Telephone: (914) 995-2900    CE@westchestercounty.gov

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

Your Committee is in receipt of a transmittal from the County Executive recommending approval by the County of Westchester (the “County”) of a bond act (the “Bond Act”) in the amount of \$1,235,000.00 to finance capital project BDA03 – Information Technology 2025-2029 (“BDA03”). The Bond Act, which was prepared by the law firm Harris Beach Murtha, will finance the cost of the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment.

Your Committee is advised that, as the chief law enforcement officer of Westchester County, the Westchester County District Attorney is responsible for the investigation and prosecution of all crimes and offenses committed in the County. This project will enable the District Attorney’s Office to carry out this mandate by continuing to allow for the purchase, upgrade and maintenance of equipment, software and systems to support the various District Attorney’s Office locations throughout the County. This project includes, but is not limited to, the upgrade of hardware and software for forensics, surveillance, security systems, server and storage equipment, networking equipment, desktop systems, off the shelf proprietary software applications, peripherals and hand-held devices.

The Department of Planning has advised your Committee that based on its review, BDA03 may be classified as a Type “II” action pursuant to the State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617 (“SEQR”). Therefore, no

environmental review is required. Your Committee has reviewed the annexed SEQR documentation, and concurs with this recommendation.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act. Your Committee recommends the adoption of the proposed Bond Act.

Dated: \_\_\_\_\_, 20\_\_\_\_\_.

White Plains, New York

TO: Michelle Greenbaum, Senior Assistant County Attorney  
Jeffrey Goldman, Senior Assistant County Attorney  
Carla Chaves, Senior Assistant County Attorney  
Maximilian Zorn, Assistant County Attorney

FROM: David S. Kvinge, AICP, RLA, CFM   
Assistant Commissioner

DATE: June 17, 2025

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR CAPITAL PROJECT:  
BDA03 INFORMATION TECHNOLOGY 2025-2029**

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**PROJECT/ACTION:** Per Capital Project Fact Sheet as approved by the Planning Department on 5/29/2025 (Unique ID: 2937)

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required for the proposed action, because the project or component of the project for which funding is requested may be classified as a **TYPE II action** pursuant to section(s):

- **617.5(c)(31):** purchase or sale of furnishings, equipment or supplies, including surplus government property, other than the following: land, radioactive material, pesticides, herbicides, or other hazardous materials

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**COMMENTS:** None.

DSK/oav

cc: Andrew Ferris, Chief of Staff  
Paula Friedman, Assistant to the County Executive  
Lawrence Soule, Budget Director  
Tami Altschiller, Assistant Chief Deputy County Attorney  
Dianne Vanadia, Associate Budget Director  
Robert Abbamont, Director of Operations, Department of Public Works & Transportation  
Susan Darling, Chief Planner  
Michael Lipkin, Associate Planner  
Claudia Maxwell, Principal Environmental Planner

ACT NO. -20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$1,235,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE ACQUISITION OF INFORMATION AND TECHNOLOGY EQUIPMENT, SOFTWARE AND SYSTEMS FOR THE DISTRICT ATTORNEY’S OFFICES LOCATED THROUGHOUT THE COUNTY; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$1,235,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$1,235,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the “Law”), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, to the provisions of other laws applicable thereto, \$1,235,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost of the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment; all as set forth in the County’s current year Capital

Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the current year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said objects or purposes, including preliminary costs and costs incidental thereto and the financing thereof is \$1,235,000. The plan of financing includes the issuance of \$1,235,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness applicable to the class of objects or purposes for which bonds authorized by this resolution is to be issued within the limitations of Section 11.00 a. 32 of the Law, is five (5) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$1,235,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing

for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 5. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 6. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with, and an

action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

\* \* \*

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on \_\_\_\_\_, 20\_\_ and approved by the County Executive on \_\_\_\_\_, 20\_\_ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. \_\_\_\_\_-20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$1,235,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE ACQUISITION OF INFORMATION AND TECHNOLOGY EQUIPMENT, SOFTWARE AND SYSTEMS FOR THE DISTRICT ATTORNEY’S OFFICES LOCATED THROUGHOUT THE COUNTY; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$1,235,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$1,235,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

object or purpose:       the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment; all as set forth in the County’s current year Capital Budget, as amended.

amount of obligations to be issued:

and period of probable usefulness:       \$1,235,000; five (5) years

Dated: \_\_\_\_\_, 20\_\_  
White Plains, New York

\_\_\_\_\_  
Clerk and Chief Administrative Officer of the County  
Board of Legislators of the County of Westchester, New York

# FISCAL IMPACT STATEMENT

<b>CAPITAL PROJECT #:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>SECTION A - CAPITAL BUDGET IMPACT</b> To be completed by Budget		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>Source of County Funds (check one):</b>		CURRENT APPROPRIATIONS
		CAPITAL BUDGET AMENDMENT
<b>SECTION B - BONDING AUTHORIZATIONS</b> To be completed by Finance		
<b>Total Principal:</b>	<b>PPU:</b>	<b>Anticipated Interest Rate:</b>
<b>Anticipated Annual Cost (Principal and Interest):</b>		
<b>Total Debt Service (Annual cost x Term):</b>		
<b>Finance Department:</b>		
<b>SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)</b> To be completed by submitting department and reviewed by Budget		
Potential Related Expenses (Annual):		
Potential Related Revenues (Annual):		
Anticipated savings to County and/or impact of department operations (describe in detail for current and next four years):		
_____		
_____		
<b>SECTION D - Employment</b> As per federal guidelines, each \$92,000 of appropriation funds one FTE Job		
<b>Number of Full Time Equivalent (FTE) Jobs Funded:</b> _____		
<b>Prepared by:</b> _____	<b>Approved By:</b> _____	
<b>Title:</b> _____	<b>Budget Director</b>	
<b>Department:</b> _____	<b>Date:</b> _____	
<b>Date:</b> _____		



Kenneth W. Jenkins  
Westchester County Executive

Date: June 1, 2026

To: The Honorable Members of the Board of Legislators

From: Kenneth W. Jenkins, Westchester County Executive

RE: Bond act for capital project BDA03 – Information Technology 2025-2029

---

Transmitted herewith for your review and approval is a bond act (the “Bond Act”), which, if adopted, would authorize the County of Westchester (the “County”) to issue bonds in the amount of \$1,235,000.00 to finance the following capital project:

BDA03 – Information Technology 2025-2029 (“BDA03”).

The Bond Act, in the amount of \$1,235,000.00, would finance the cost of the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment.

As chief law enforcement officer of Westchester County, the Westchester County District Attorney is responsible for the investigation and prosecution of all crimes and offenses committed in the County. This project will enable the District Attorney’s Office to carry out this mandate by continuing to allow for the purchase, upgrade and maintenance of equipment, software and systems to support the various District Attorney’s Office locations throughout the County. This project includes, but is not limited to, the upgrade of hardware and software for forensics, surveillance, security systems, server and storage equipment, networking equipment, desktop systems, off the shelf proprietary software applications, peripherals and hand-held devices.

Based on the importance of this project to the County, favorable action on the proposed Bond Act is respectfully requested.

KWJ/SC/CF/mcz  
Attachment

Michaelian Office Building  
148 Martine Avenue  
White Plains, New York 10601

Telephone: (914) 995-2900    CE@westchestercounty.gov

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

Your Committee is in receipt of a transmittal from the County Executive recommending approval by the County of Westchester (the “County”) of a bond act (the “Bond Act”) in the amount of \$1,235,000.00 to finance capital project BDA03 – Information Technology 2025-2029 (“BDA03”). The Bond Act, which was prepared by the law firm Harris Beach Murtha, will finance the cost of the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment.

Your Committee is advised that, as the chief law enforcement officer of Westchester County, the Westchester County District Attorney is responsible for the investigation and prosecution of all crimes and offenses committed in the County. This project will enable the District Attorney’s Office to carry out this mandate by continuing to allow for the purchase, upgrade and maintenance of equipment, software and systems to support the various District Attorney’s Office locations throughout the County. This project includes, but is not limited to, the upgrade of hardware and software for forensics, surveillance, security systems, server and storage equipment, networking equipment, desktop systems, off the shelf proprietary software applications, peripherals and hand-held devices.

The Department of Planning has advised your Committee that based on its review, BDA03 may be classified as a Type “II” action pursuant to the State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617 (“SEQR”). Therefore, no

environmental review is required. Your Committee has reviewed the annexed SEQR documentation, and concurs with this recommendation.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act. Your Committee recommends the adoption of the proposed Bond Act.

Dated: \_\_\_\_\_, 20\_\_\_\_\_.

White Plains, New York

TO: Carla Chaves, Senior Assistant County Attorney  
Maximilian Zorn, Assistant County Attorney  
Maria Baratta, Assistant County Attorney

FROM: David S. Kvinge, AICP, RLA, CFM  
Assistant Commissioner



DATE: June 4, 2026

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR CAPITAL PROJECT  
BDA03 INFORMATION TECHNOLOGY 2025 - 2029**

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**PROJECT/ACTION:** Per Capital Project Fact Sheet as approved by the Planning Department  
05/05/2026 (Unique ID: 3216)

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required for the proposed action, because the project or component of the project for which funding is requested may be classified as a **TYPE II action** pursuant to section(s):

- **617.5(c)(31):** purchase or sale of furnishings, equipment or supplies, including surplus government property, other than the following: land, radioactive material, pesticides, herbicides, or other hazardous materials.
- 

**COMMENTS:** None.

DSK/oav

cc: Emily Saltzman, Director of Operations  
Paula Friedman, Assistant to the County Executive  
Tami Altschiller, Assistant Chief Deputy County Attorney  
Dianne Vanadia, Associate Budget Director  
Robert Abbamont, Director of Operations, Department of Public Works & Transportation  
Matthew Castro, Chief Planner  
Claudia Maxwell, Principal Environmental Planner

ACT NO. -20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$1,235,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE ACQUISITION OF INFORMATION AND TECHNOLOGY EQUIPMENT, SOFTWARE AND SYSTEMS FOR THE DISTRICT ATTORNEY’S OFFICES LOCATED THROUGHOUT THE COUNTY; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$1,235,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$1,235,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the “Law”), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, to the provisions of other laws applicable thereto, \$1,235,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost of the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment; all as set forth in the County’s current year Capital

Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the current year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said objects or purposes, including preliminary costs and costs incidental thereto and the financing thereof is \$1,235,000. The plan of financing includes the issuance of \$1,235,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness applicable to the class of objects or purposes for which bonds authorized by this resolution is to be issued within the limitations of Section 11.00 a. 32 of the Law, is five (5) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$1,235,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing

for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 5. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 6. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with, and an

action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

\* \* \*

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on \_\_\_\_\_, 20\_\_ and approved by the County Executive on \_\_\_\_\_, 20\_\_ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. \_\_\_\_\_-20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$1,235,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE ACQUISITION OF INFORMATION AND TECHNOLOGY EQUIPMENT, SOFTWARE AND SYSTEMS FOR THE DISTRICT ATTORNEY’S OFFICES LOCATED THROUGHOUT THE COUNTY; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$1,235,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$1,235,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

object or purpose:       the acquisition of information and technology equipment, software and systems for the District Attorney’s offices located throughout the County, including laptop replacement, data storage upgrade, data center towers and forensic surveillance equipment; all as set forth in the County’s current year Capital Budget, as amended.

amount of obligations to be issued:

and period of probable usefulness:       \$1,235,000; five (5) years

Dated: \_\_\_\_\_, 20\_\_  
White Plains, New York

\_\_\_\_\_  
Clerk and Chief Administrative Officer of the County  
Board of Legislators of the County of Westchester, New York

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

Your Committee is in receipt of a communication from the County Executive recommending the approval of an Act, which, if adopted, would authorize the County of Westchester (the “County”), acting by and through its Department of Emergency Services (“Department”), to enter into a Regional Partnership Agreement (“RPA”) with Putnam County (“Participating Partner”) in order to receive funding from the New York State Division of Homeland Security and Emergency Services (“DHSES”) under DHSES’s FY 2023 Technical Rescue/Urban Search and Rescue Assets Grant Program (“2023 Technical Rescue & USAR Program” or “Program”). As your Honorable Board is aware, Section 119-o of the New York State General Municipal Law requires your Honorable Board’s approval whenever the County enters into intermunicipal agreements (“IMA”) with other municipalities which involve shared services or performing services one for the other.

Your Committee is advised that DHSES is awarding One Hundred Thousand (\$100,000.00) Dollars to the County, as the principal point of contact with DHSES for application, management and administration of grant agreement - TR23-1006-E00 (“Grant Agreement”), in order for the Department to draft specifications and purchase Technical Rescue equipment for the Department’s Technical Rescue Response Team and the Participating Partner’s Technical Rescue Team. Funding for this initiative is provided by the United States Department of Homeland Security through its State Homeland Security Program.

Your Committee is further advised that under the RPA, the Department will, amongst other things, purchase stabilization and shoring equipment, rope rescue equipment and related items and structural collapse rescue equipment to provide shared search and rescue services within Westchester County and/or Putnam County, as required by the Grant Agreement. Also, pursuant to the RPA, the Department is to take delivery of the equipment, perform repair and maintenance of same under warranty and maintenance contract(s), and distribute same to the Participating Partner as well as establish an equipment inventory process to be used by the Participating Partner.

In addition, the Department will be responsible to continue to train with regional partners, maintain all title and interest to the Technical Rescue Equipment, submit all required fiscal reporting documents and maintain all appropriate records pertaining to the Program. Furthermore, the Participating Partner shall be responsible for coordinating with the Department to implement all projects funded under the 2023 Technical Rescue & USAR Program.

Your Committee is also advised that the term of the RPA will commence upon execution and remain in effect for a period of five (5) years.

The Department has informed your Committee that implementation of the 2023 Tech Rescue & USAR Program between the Department and the Participating Partner will enhance regional response during critical search and rescue operations as well as promote the development, sustainment and/or enhancement of technical rescue/urban search and rescue assets amongst the County and the Participating Partner which will greatly assist in critical search and rescue operations within Westchester and Putnam counties.

The Department of Planning has advised your Committee that based on its review, the authorization of the proposed RPA may be classified as a Type “IP” action pursuant to the State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617 (“SEQR”). Therefore, no environmental review is required. Your Committee has reviewed the annexed SEQR documentation and concurs with this recommendation.

Your Committee has been advised that a majority of the voting strength of the Board of Legislators is required to adopt the annexed Act. After review and careful consideration, your Committee recommends favorable action upon the proposed legislation.

Dated: \_\_\_\_\_, 2026  
White Plains, New York

COMMITTEE ON

Cmc/05.19.2026

**ACT NO. 2026- \_\_\_\_**

**AN ACT** authorizing the County of Westchester to enter into a Regional Partnership Agreement with Putnam County in order to receive funding from the New York State Division of Homeland Security and Emergency Services under the FY 2023 Technical Rescue/Urban Search and Rescue Assets Grant Program.

**BE IT ENACTED** by the County Board of the County of Westchester as follows:

**Section 1.** The County of Westchester (“County”), acting by and through its Department of Emergency Services (“Department”), is hereby authorized to enter into a Regional Partnership Agreement (“RPA”) with Putnam County, acting by and through its Department of Emergency Services (“Participating Partner”) in order to receive funding from the New York State Division of Homeland Security and Emergency Services (“DHSES”) under DHSES’s FY 2023 Technical Rescue/Urban Search and Rescue Assets Grant Program (“2023 Technical Rescue & USAR Program” or “Program”) to draft specifications and purchase Technical Rescue equipment such as stabilization and shoring equipment, rope rescue equipment and related items and structural collapse rescue equipment, for the Department’s Technical Rescue Response Team and the Participating Partner’s Technical Rescue Team.

**§2.** The RPA will commence upon execution and remain in effect for a period of five (5) years.

**§3.** The County Executive or his authorized designee be and hereby is authorized and empowered to execute any and all instruments and to take all action necessary and appropriate to effectuate the purposes hereof.

**§4.** This Act shall take effect immediately.

# FISCAL IMPACT STATEMENT

<b>SUBJECT:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>OPERATING BUDGET IMPACT</b>		
<b>SECTION A - FUND</b>		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>SECTION B - EXPENSES AND REVENUES</b>		
<b>Total Current Year Expense</b>	_____	
<b>Total Current Year Revenue</b>	_____	
<b>Source of Funds</b> (check one):	Current Appropriations	Transfer of Existing
	Additional Appropriations	Appropriations Other (explain)
<b>Identify Accounts:</b>	_____	
_____		
<b>Potential Related Operating Budget Expenses:</b>	Annual Amount	_____
<b>Describe:</b>	_____	
_____		
_____		
<b>Potential Related Operating Budget Revenues:</b>	Annual Amount	_____
<b>Describe:</b>	_____	
_____		
_____		
<b>Anticipated Savings to County and/or Impact on Department Operations:</b>		
<b>Current Year:</b>	_____	
_____		
<b>Next Four Years:</b>	_____	
_____		
_____		
_____		
<b>Prepared by:</b>	_____	<b>Approved by:</b> _____
<b>Title:</b>	_____	<b>Budget Director</b>
<b>Department:</b>	_____	<b>Date:</b> _____
<b>Date:</b>	_____	

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

Your Committee is in receipt of a transmittal from the County Executive recommending approval by the County of Westchester (“County”) of a bond act (“Bond Act”) in the amount of \$550,000 to finance capital project BLR2F – Labs and Research Equipment Acquisition (2026-2030) (“BLR2F”). The Bond Act, which was prepared by the law firm Harris Beach Murtha, will finance the cost of replacement and acquisition of equipment for the County Department of Labs and Research (“Department”) located at the Grasslands Campus in Valhalla, New York.

The Department has advised that the financing is necessary to acquire equipment such as but not limited to a robotic biochemical oxygen demand, purge and trap concentrator, microwave digestion system, tissue processor, and an automated slide stainer.

Following bonding authorization, acquisition and installation will be scheduled and is anticipated to take six months to complete. It is anticipated that no design work or consulting services will be required for installation.

The Department of Planning has advised your Committee that based on its review, BLR2F may be classified as a Type “II” action pursuant to the State Environmental Quality Review Act (“SEQR”) and its implementing regulations, 6 NYCRR Part 617. Therefore, no environmental review is required. Your Committee has reviewed the SEQR documentation and concurs with this recommendation.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act. Your Committee recommends the adoption of the proposed Bond Act.

Dated: \_\_\_\_\_, 20\_\_\_\_  
White Plains, New York

**COMMITTEE ON**

c/mg/5-2-26

ACT NO. -20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$550,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE REPLACEMENT AND ACQUISITION OF EQUIPMENT FOR THE COUNTY DEPARTMENT OF LABS AND RESEARCH LOCATED AT THE COUNTY'S VALHALLA CAMPUS AT GRASSLANDS; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$550,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$550,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted , 20\_\_)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the "Law"), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, to the provisions of other laws applicable thereto, \$550,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost of the replacement and acquisition of equipment for the County Department of Labs and Research located at the County's Valhalla Campus at Grasslands; all as set forth in the County's current year Capital Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the current year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said specific object or purpose, including preliminary costs and costs incidental thereto, and the financing thereof is \$550,000. The plan of financing includes the issuance of \$550,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness applicable to the specific object or purpose for which the bonds authorized by this resolution is to be issued within the limitations of Section 11.00 a. 32 of the Law, is five (5) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of

\$550,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 5. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property within the County. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 6. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

- a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or
- b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or
- c) such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

\* \* \*

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on \_\_\_\_\_, 20\_\_ and approved by the County Executive on \_\_\_\_\_, 20\_\_ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. \_\_\_\_\_-20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$550,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE REPLACEMENT AND ACQUISITION OF EQUIPMENT FOR THE COUNTY DEPARTMENT OF LABS AND RESEARCH LOCATED AT THE COUNTY’S VALHALLA CAMPUS AT GRASSLANDS; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$550,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$550,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

object or purpose: to finance the cost of the replacement and acquisition of equipment for the County Department of Labs and Research located at the County’s Valhalla Campus at Grasslands; all as set forth in the County’s current year Capital Budget, as amended

amount of obligations to be issued:

and period of probable usefulness: \$550,000; five (5) years

Dated: \_\_\_\_\_, 20\_\_

White Plains, New York

\_\_\_\_\_  
Clerk and Chief Administrative Officer of the  
County Board of Legislators of the County of  
Westchester, New York

# FISCAL IMPACT STATEMENT

<b>CAPITAL PROJECT #:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>SECTION A - CAPITAL BUDGET IMPACT</b> To be completed by Budget		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>Source of County Funds (check one):</b>		CURRENT APPROPRIATIONS
		CAPITAL BUDGET AMENDMENT
<b>SECTION B - BONDING AUTHORIZATIONS</b> To be completed by Finance		
<b>Total Principal:</b>	<b>PPU:</b>	<b>Anticipated Interest Rate:</b>
<b>Anticipated Annual Cost (Principal and Interest):</b>		
<b>Total Debt Service (Annual cost x Term):</b>		
<b>Finance Department:</b>		
<b>SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)</b> To be completed by submitting department and reviewed by Budget		
Potential Related Expenses (Annual):		
Potential Related Revenues (Annual):		
Anticipated savings to County and/or impact of department operations (describe in detail for current and next four years):		
_____		
_____		
<b>SECTION D - Employment</b> As per federal guidelines, each \$92,000 of appropriation funds one FTE Job		
<b>Number of Full Time Equivalent (FTE) Jobs Funded:</b> _____		
<b>Prepared by:</b> _____	<b>Approved By:</b> _____	
<b>Title:</b> _____	<b>Budget Director</b>	
<b>Department:</b> _____	<b>Date:</b> _____	
<b>Date:</b> _____		



**Kenneth W. Jenkins**  
County Executive

Department of Law

John M. Nonna  
County Attorney

Date: June 1, 2026

To: The Honorable Members of the Board of Legislators

From: John M. Nonna, County Attorney *s/JMN*

RE: Sheppard Mullin Retainer for NGM Insurance Company Surety Dispute

Attached for your consideration is an Act, which, if approved by your Honorable Board, would authorize the County of Westchester (the "County") to retain, at County expense, the law firm Sheppard, Mullin, Richter & Hampton LLP ("Sheppard Mullin" or the "Firm") to provide outside counsel and legal services to the County in connection with a dispute the County is having with NGM Insurance Company ("NGM"), as the surety (the "Surety") under Department of Public Works & Transportation (the "Department") Contract No. 18-503.

On October 4, 2018, the County, acting by and through the Department, entered into Contract No. 18-503 with MVM Construction LLC ("MVM") for Golf Course Improvements, New Maintenance Facility and Golf Cart Storage Facility Upgrades at Maple Moor Golf Course, White Plains, in the amount of \$11,598,373.00. MVM provided Performance and Payment Bond No. S308480 (the "Bond"), issued by NGM, as Surety on behalf of MVM, in favor of the County.

MVM defaulted on Contract No. 18-503 in 2022. The County terminated and entered into a Takeover Agreement with NGM dated September 21, 2022 to complete performance under the Bond. NGM has failed to complete the work, and is now claiming that there are underlying design defects which void its obligations to complete the work under the Takeover Agreement. The County seeks to compel NGM to fulfill its Bond obligation to complete the project on behalf of MVM.

Due to the complex and special nature of construction law litigation, and the evaluation and analysis of damages related to such claims, it is in the best interests of the County to retain counsel qualified to handle such litigation. Sheppard Mullin is a firm that specializes in this type of litigation. Moreover, its lead attorney, Ira M. Schulman, Esq., is a nationally-recognized construction law attorney with over 40 years of experience in the field and has successfully represented the County in the past on similar matters. The Firm will be retained to provide legal advice to the County concerning the Surety dispute, and will represent the County in prosecuting

Michaelian Office Building  
148 Martine Avenue  
White Plains, New York 10601

Telephone: (914) 995-2660 Fax (914) 995-2831

any legal actions commenced by it regarding the dispute. Additionally, the Firm will be retained to defend the County in any legal action commenced by NGM against the County, and, if necessary, prosecute on the County's behalf, any appropriate counterclaims, cross claims, and/or the impleader of third parties (the "Services").

For the Services rendered, the Firm will be paid at the agreed upon rates as follows: \$650.00 per hour for the services of Ira M. Schulman, Esq.; \$500.00 per hour for Sophia Cahill, Esq.; \$475.00 per hour for Michelle Cooper, Esq.; \$375.00 per hour for Haley Adams, Esq.; and \$275.00 per hour for paralegal services; or personnel with comparable experience and ability as those mentioned at the same rate of pay. In no event shall the total amount payable to the Firm under the retainer exceed Fifty Thousand (\$50,000.00) Dollars. In addition, the Firm will be reimbursed, at cost, for reasonable and necessary out of pocket expenses and disbursements. The term of the agreement will commence on May 14, 2026 and will continue until the matter has been resolved.

Accordingly, your Honorable Board's approval of the annexed proposed Act is most respectfully requested.

JMN/MLG/mcz  
Attachments



**HONORABLE BOARD OF LEGISLATORS  
COUNTY OF WESTCHESTER**

Your Committee is in receipt of a proposed Act transmitted by the County Attorney, which, if adopted, would authorize the County of Westchester (the “County”) to retain, at County expense, the law firm Sheppard, Mullin, Richter & Hampton LLP (“Sheppard Mullin” or the “Firm”) to provide outside counsel and legal services to the County in connection with a dispute the County is having with NGM Insurance Company (“NGM”), as the surety (the “Surety”) under Department of Public Works & Transportation (the “Department”) Contract No. 18-503.

The County Attorney has advised your Committee that on October 4, 2018, the County, acting by and through the Department, entered into Contract No. 18-503 with MVM Construction LLC (“MVM”) for Golf Course Improvements, New Maintenance Facility and Golf Cart Storage Facility Upgrades at Maple Moor Golf Course, White Plains, in the amount of \$11,598,373.00. MVM provided Performance and Payment Bond No. S308480 (the “Bond”), issued by NGM, as Surety on behalf of MVM, in favor of the County.

MVM defaulted on Contract No. 18-503 in 2022. The County terminated and entered into a Takeover Agreement with NGM dated September 21, 2022 to complete performance under the Bond. NGM has failed to complete the work, and is now claiming that there are underlying design defects which void its obligations to complete the work under the Takeover Agreement. The County seeks to compel NGM to fulfill its Bond obligation to complete the project on behalf of MVM.

Your Committee is advised that due to the complex and special nature of construction law litigation, and the evaluation and analysis of damages related to such claims, it is in the best interests of the County to retain counsel qualified to handle such litigation. Sheppard Mullin is a firm that specializes in this type of litigation. Moreover, its lead attorney, Ira M. Schulman, Esq., is a nationally-recognized construction law attorney with over 40 years of experience in the field and has successfully represented the County in the past on similar matters. The Firm will be retained to provide legal advice to the County concerning the Surety dispute, and will represent the County in prosecuting any legal actions commenced by it regarding the dispute. Additionally, the Firm will be retained to defend the County in any legal action commenced by NGM against the County, and, if necessary, prosecute on the County's behalf, any appropriate counterclaims, cross claims, and/or the impleader of third parties (the "Services").

For the Services rendered, the Firm will be paid at the agreed upon rates as follows: \$650.00 per hour for the services of Ira M. Schulman, Esq.; \$500.00 per hour for Sophia Cahill, Esq.; \$475.00 per hour for Michelle Cooper, Esq.; \$375.00 per hour for Haley Adams, Esq.; and \$275.00 per hour for paralegal services; or personnel with comparable experience and ability as those mentioned at the same rate of pay. In no event shall the total amount payable to the Firm under the retainer exceed Fifty Thousand (\$50,000.00) Dollars. In addition, the Firm will be reimbursed, at cost, for reasonable and necessary out of pocket expenses and disbursements. The term of the agreement will commence on May 14, 2026 and will continue until the matter has been resolved.

The Planning Department has advised that the proposed retainer agreement does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January 9, 2026, which is on file with the Clerk of the Board of Legislators.

An affirmative vote of a majority of the voting strength of the Board is required for approval of the attached Act.

Your Committee recommends approval of the attached Act.

Dated: \_\_\_\_\_, 2026

White Plains, New York

**COMMITTEE ON**

c:MCZ 06.01.2026

ACT NO. 2026 - \_\_\_\_\_

**AN ACT** authorizing the County of Westchester to retain, at County expense, the law firm Sheppard, Mullin, Richter & Hampton LLP to provide outside counsel and legal services to the County in connection with a surety dispute concerning Department of Public Works & Transportation Contract No. 18-503.

**BE IT ENACTED** by the County Board of the County of Westchester as follows:

Section 1. The County of Westchester (the "County") is hereby authorized to retain, at County expense, the law firm Sheppard, Mullin, Richter & Hampton LLP ("Sheppard Mullin" or the "Firm") to provide outside counsel and legal services to the County in connection with a dispute the County is having with NGM Insurance Company ("NGM"), as the surety (the "Surety") under Department of Public Works & Transportation (the "Department") Contract No. 18-503.

§2. The Firm shall be retained to provide legal advice to the County concerning the Surety dispute, and shall represent the County in prosecuting any legal actions commenced by it regarding the dispute. Additionally, the Firm shall be retained to defend the County in any legal action commenced by NGM against the County, and, if necessary, prosecute on the County's behalf, any appropriate counterclaims, cross claims, and/or the impleader of third parties (the "Services").

§3. For the Services rendered, the Firm shall be paid at the agreed upon rates as follows: \$650.00 per hour for the services of Ira M. Schulman, Esq.; \$500.00 per hour for Sophia Cahill, Esq.; \$475.00 per hour for Michelle Cooper, Esq.; \$375.00 per hour for Haley Adams, Esq.; and \$275.00 per hour for paralegal services; or personnel with comparable experience and ability as those mentioned at the same rate of pay. In no event shall the total amount payable to the Firm

under the retainer exceed Fifty Thousand (\$50,000.00) Dollars. In addition, the Firm shall be reimbursed, at cost, for reasonable and necessary out of pocket expenses and disbursements. The term of the agreement shall commence on May 14, 2026 and shall continue until the matter has been resolved.

§4. This Act shall take effect immediately.



**WESTCHESTER COUNTY**

**FIRST QUARTER UPDATE FOR**

**FISCAL YEAR 2026**

**KENNETH W. JENKINS**  
COUNTY EXECUTIVE

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

**MAY 15, 2026**

# WESTCHESTER COUNTY



**Kenneth W. Jenkins**  
County Executive

Department of the Budget

Lawrence C. Soule  
Budget Director

May 15, 2026

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

Honorable Members:

The following first quarter financial report provides an annualized forecast for the twelve months ending December 31, 2026, based on actual financial results through March 31, 2026.

The Department of Budget projects a \$16.64 million gap in the general fund for the 2026 fiscal year. This is primarily attributable to higher than budgeted costs for employee healthcare benefits, daycare subsidies, children with special needs programs, and lower than anticipated bus fare collections. Partially offsetting these unfavorable variances is approximately \$5 million in additional State Transportation Operating Assistance included in the proposed New York State budget.

Uncertainty surrounding tariffs has moderated somewhat following recent court decisions limiting portions of the Executive Branch's authority to impose tariffs without congressional approval. However, ongoing tensions involving Iran and broader instability in the Middle East have introduced additional uncertainty into the economy. Inflationary pressures have remained persistent, largely driven by increased energy costs, while unemployment rates at the County, State, and national levels have increased modestly.

U.S. equity markets have continued to reach record highs, largely driven by gains within the technology sector, contributing to increases in Wall Street bonuses that help support economic activity within Westchester County. At the same time, economic conditions remain uneven across income groups, as higher-income households have generally benefited from asset appreciation while many lower-income households continue to face financial pressures associated with elevated debt levels and persistent inflation.

There have also been ongoing efforts by the federal government to reduce funding for certain federal programs. At this time, many of these proposed actions have been delayed or challenged through court proceedings. It remains uncertain whether any of these proposed funding reductions will ultimately be implemented. We will continue to closely monitor financial performance relative to budget and keep your Honorable Board apprised of any significant developments.

Respectfully submitted,

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

Lawrence C. Soule  
Budget Director

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**FIRST QUARTER UPDATE FOR  
FISCAL YEAR 2026**

**KENNETH W. JENKINS**  
COUNTY EXECUTIVE

**VEDAT GASHI**  
CHAIRMAN, BOARD OF LEGISLATORS

**TYRAE WOODSON-SAMUELS**  
CHAIRMAN, COMMITTEE ON BUDGET AND APPROPRIATIONS

**LAWRENCE C. SOULE**  
BUDGET DIRECTOR

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## TABLE OF CONTENTS

Introduction.....	3
Economic Outlook .....	5
First Quarter Projections for Fiscal Year 2026.....	17
General Fund .....	19
Special District Funds .....	34
Airport Fund.....	39
Workers' Compensation (6J) and General Liability (6N) Funds.....	40
Appendix A – Departmental Detail .....	41

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### INTRODUCTION

This document presents the First Quarter (Q1) Update for Fiscal Year 2026 (FY26). The Department of Budget (DOB) will also release a Second Quarter Update in August, and a Third Quarter Update in conjunction with the Executive's 2027 Proposed Budget in November. The County operates on a calendar fiscal year, and all projections are fully annualized based on information currently available.

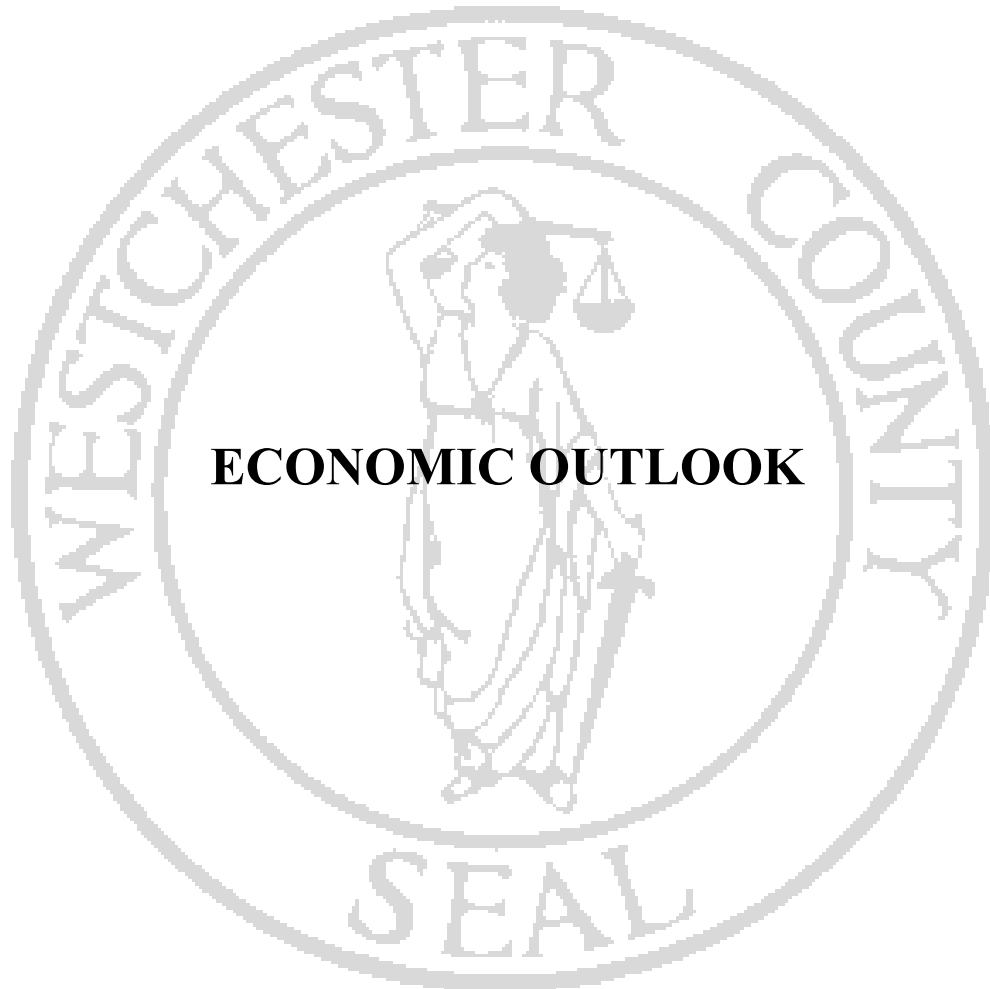
The Q1 Update presents financial data in five columns:

1. The budget as originally Adopted in December of 2025 (2026 Adopted)
2. The current budget as modified by rolled encumbrances, amendments, and transfers (2026 Modified)
3. Expenditures and revenues posted to the County's general ledger as of March 31, 2026 (YTD Mar 31)
4. DOB's fully annualized projections (2026 Projected)
5. DOB's projections (4) less the current modified budget (2) (Proj. less Modified)

The 'YTD Mar 31' 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 March 31, 2026. These figures are not audited. Readers are cautioned from drawing conclusions based on the 'YTD Mar 31' 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.





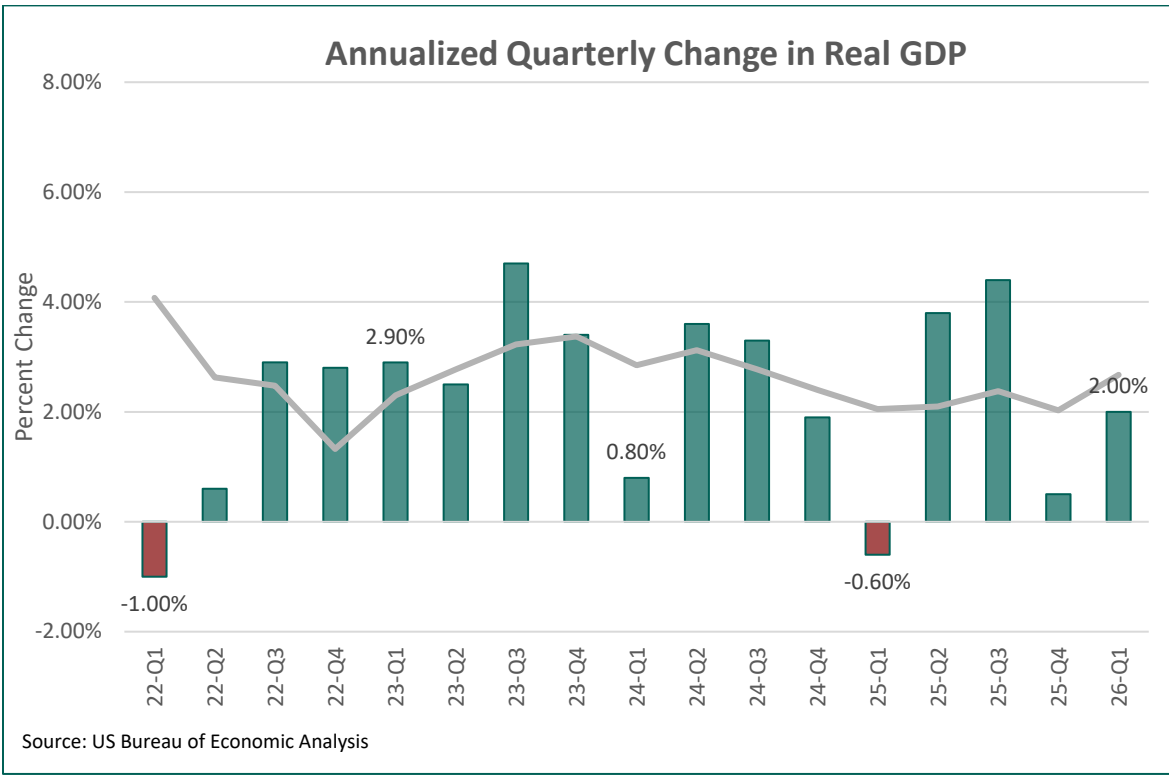
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### GROSS DOMESTIC PRODUCT (GDP)

Real Gross Domestic Product (GDP) increased at an annualized rate of 2.0% during the first quarter of 2026, up from the 0.5% growth rate recorded in the fourth quarter of 2025. Economic growth during the quarter was primarily driven by increases in gross private domestic investment, exports, and government expenditures.

Gross private domestic investment accelerated from 2.3% in the fourth quarter of 2025 to 8.7% in the first quarter of 2026, supported by strong gains in equipment spending and nonresidential investment. Exports also rebounded sharply during the quarter, increasing 12.9% following a 3.2% decline in the prior quarter. Government expenditures and gross investment increased 4.4% after declining 5.6% in the fourth quarter of 2025.

Personal consumption expenditures, which represent the largest component of GDP, moderated slightly from 1.9% in the fourth quarter of 2025 to 1.6% in the first quarter of 2026. Residential investment remained weak, declining 8.0% during the quarter, reflecting continued pressure from elevated borrowing costs and affordability challenges within the housing market.



Prior to the release of the latest GDP reading, the Federal Open Market Committee (FOMC) projected real GDP growth of approximately 2.4% for 2026 and 2.3% for 2027 in its March 2026 Summary of Economic Projections (SEP). These projections reflect expectations for continued moderate economic growth despite persistent inflationary pressures and elevated economic uncertainty.

## ECONOMIC OUTLOOK

The FOMC controls the federal funds rate, which directly influences borrowing costs for consumers and businesses throughout the economy. Between March 2022 and July 2023, the Federal Reserve aggressively increased interest rates in an effort to combat elevated inflation. Since late 2024, the Federal Reserve has shifted toward a more accommodative monetary policy stance as inflationary pressures moderated from peak levels.

While the Federal Reserve has indicated that additional interest rate adjustments may occur in 2026, future monetary policy decisions will continue to depend on incoming economic data, including inflation, employment conditions, consumer spending, and overall economic growth. The table below illustrates FOMC federal funds 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 22, 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%
September 17, 2025	-25	4.00% to 4.25%
October 29, 2025	-25	3.75% to 4.00%
December 10, 2025	-25	3.50% to 3.75%

Source: Board of Governors of the Federal Reserve, Federal Open Market Committee (FOMC)

## TARIFFS

In April 2025, the United States implemented a broad series of tariffs on many of its major trading partners, significantly shifting U.S. trade policy. Tariffs are taxes imposed on imported goods and are generally intended to protect domestic industries, encourage domestic production, and generate government revenue. Historically, however, tariffs have often resulted in increased costs being passed through to businesses and consumers in the form of higher prices.

The implementation of tariffs and the subsequent retaliatory actions by several trading partners increased uncertainty and volatility across financial markets throughout 2025. In anticipation of higher import costs, many companies accelerated purchases and inventory accumulation during the first half of 2025, contributing to elevated import activity and supply chain disruptions. Tariff rates between the United States and China escalated significantly during portions of 2025 before temporary trade truces and negotiations moderated some of the proposed increases.

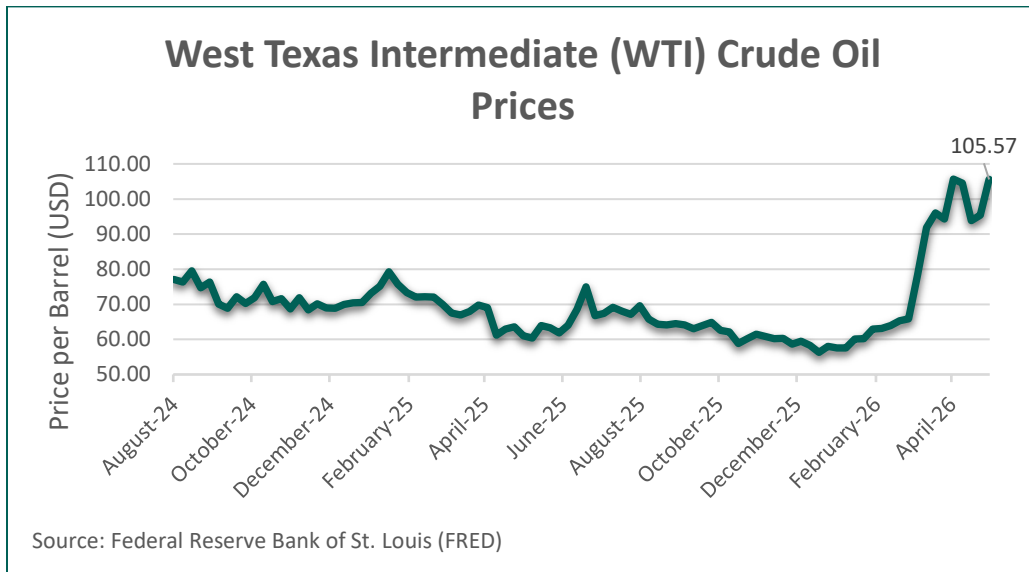
In early 2026, legal challenges curtailed the administration's ability to unilaterally impose tariffs on imported goods.

- **Supreme Court Limits IEEPA (Feb 20, 2026):** In a 6-3 decision, the Supreme Court ruled that the International Emergency Economic Powers Act (IEEPA) of 1977 does not authorize the President to impose sweeping, unilateral tariffs. This invalidated roughly 70% of the administration's active tariff architecture, including the "Liberation Day" reciprocal tariffs.
- **Trade Court Rejects Section 122 Tariffs (May 7, 2026):** Following the Supreme Court ruling, the President imposed a temporary 10% global tariff under Section 122 of the Trade Act of 1974. On May 7, 2026, the Court of International Trade (CIT) ruled this was an improper use of that statute, which is meant for specific balance-of-payments crises, not general trade deficits.
- **Congressional Authority Reaffirmed:** The rulings emphasized that the constitutional power to tax and levy duties rests with Congress, not the Executive Branch

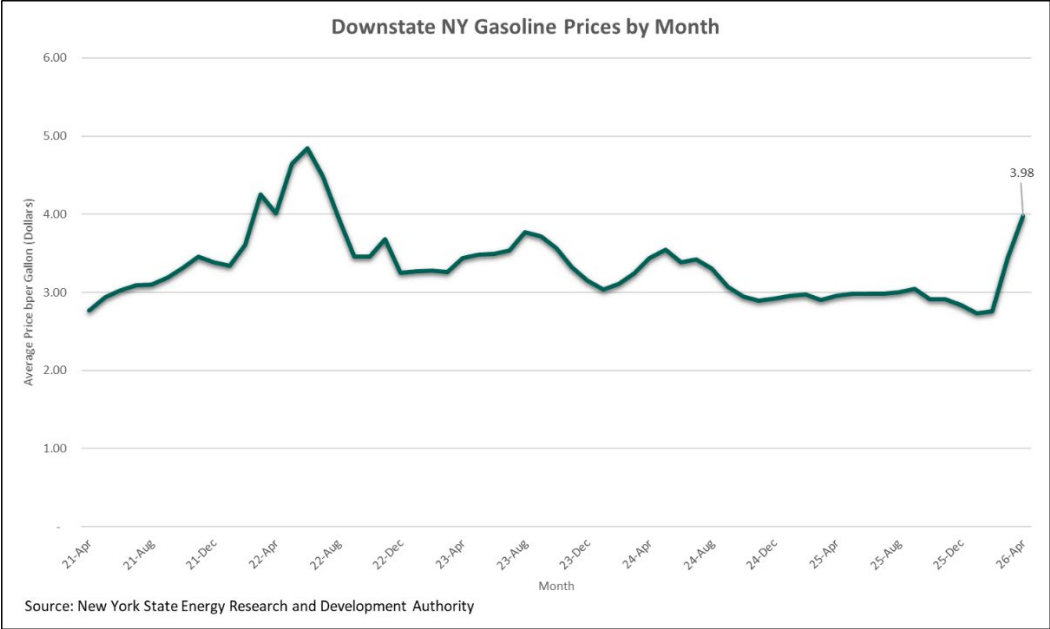
The long-term economic effects of these trade policies on inflation, consumer spending, supply chains, and global economic growth remain a concern.

## US IRAN CONFLICT AND OIL PRICES

Ongoing tensions involving the United States and Iran continue to contribute to significant volatility within global energy markets. Concerns regarding military conflict, sanctions, and potential disruptions to shipping activity through the Strait of Hormuz have created elevated uncertainty surrounding global oil supplies and energy prices. The Strait of Hormuz remains one of the world’s most critical energy trade routes, with a substantial portion of global oil exports passing through the region.



During periods of escalating geopolitical tensions, West Texas Intermediate (WTI) crude oil prices increased sharply as markets reacted to the possibility of supply disruptions throughout the Middle East. Increased volatility in crude oil markets has contributed to fluctuations in gasoline and transportation costs, while also creating additional inflationary concerns for consumers and businesses. The chart above illustrates recent increase in WTI crude oil prices, while the chart on the following page demonstrates the corresponding rise in gasoline prices throughout the New York-Newark-Jersey City metropolitan region. Gasoline prices increased sharply during the first quarter of 2026, with the latest reading reaching approximately \$3.98 per gallon in April 2026.



Higher energy prices may place additional financial pressure on households throughout Westchester County and the broader downstate region, particularly for commuters and transportation-dependent industries. Rising gasoline and transportation costs can also contribute to broader inflationary pressures, potentially impacting consumer spending and delaying anticipated interest rate reductions by the Federal Reserve. In addition, prolonged geopolitical instability may negatively affect consumer confidence, financial markets, and overall economic growth. Although diplomatic negotiations and temporary ceasefire discussions have periodically eased market concerns, uncertainty regarding the long-term stability of the region and global energy supply chains remains elevated.

**EMPLOYMENT / UNEMPLOYMENT**

Labor market conditions remained relatively stable entering 2026, although unemployment rates increased modestly across most regions compared to the prior year. The national unemployment rate stood at 4.3 percent in March 2026, compared to 4.2 percent one year earlier. Within New York State, the statewide unemployment rate increased to 4.4 percent from 4.1 percent in March 2025.

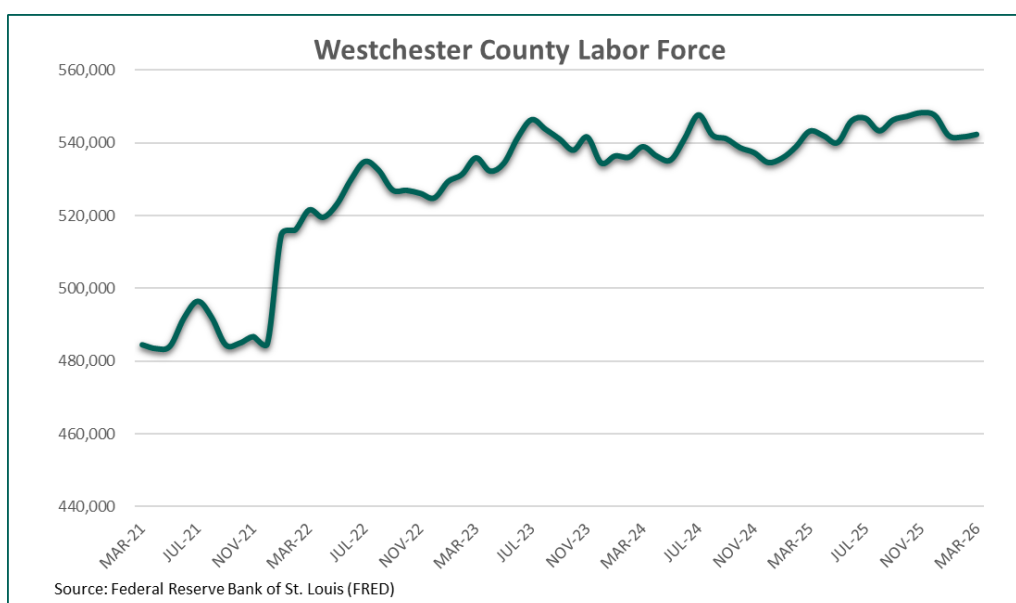
MARCH UNEMPLOYMENT BY PLACE OF RESIDENCE (NOT SEASONALLY ADJUSTED)			
REGION	UNEMPLOYED (IN THOUSANDS)	UNEMPLOYMENT RATE MAR 2026	UNEMPLOYMENT RATE MAR 2025
NASSAU COUNTY	25	3.5%	3.2%
ROCKLAND COUNTY	6	3.3%	3.2%
SUFFOLK COUNTY	32	3.9%	3.6%
<b>WESTCHESTER COUNTY</b>	20	3.6%	3.3%
NEW YORK CITY	218	4.9%	4.7%
NEW YORK STATE	446	4.4%	4.1%
UNITED STATES	7,337	4.3%	4.2%

Source: NYS Department of Labor – Local Area Unemployment Statistics

## ECONOMIC OUTLOOK

Among the downstate suburban counties, Westchester County reported an unemployment rate of 3.6 percent in March 2026, compared to 3.3 percent one year earlier. Nassau County and Rockland County reported unemployment rates of 3.5 percent and 3.3 percent, respectively, while Suffolk County reported a rate of 3.9 percent. New York City continued to experience comparatively elevated unemployment levels, with the unemployment rate increasing to 4.9 percent from 4.7 percent in the prior year.

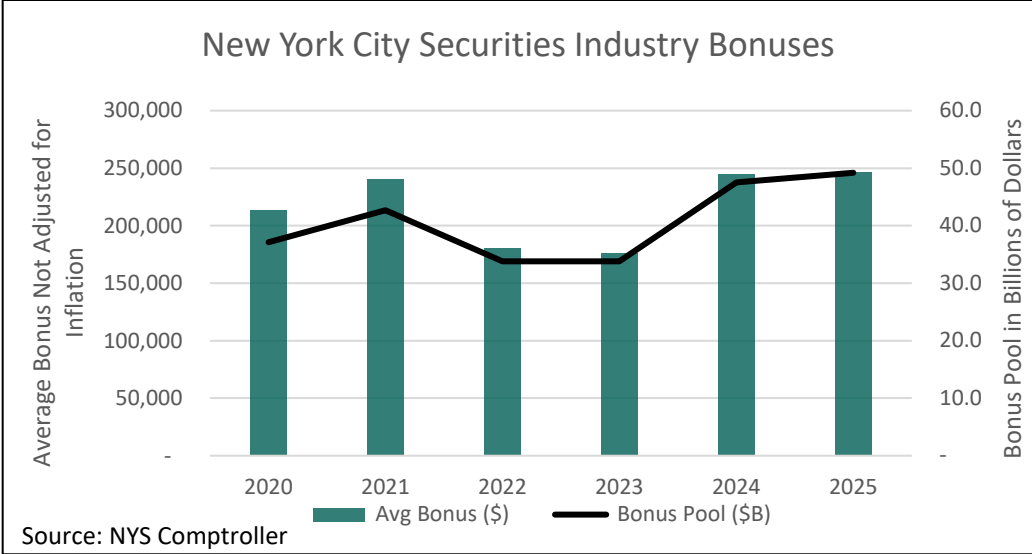
Despite the modest increase in unemployment rates, labor market conditions generally remain historically healthy throughout the region. Employment data continues to be a key factor in Federal Open Market Committee (FOMC) monetary policy decisions, as continued labor market resilience may contribute to ongoing wage and inflationary pressures throughout the economy.



As of March 2026, Westchester County's labor force remained above pre-pandemic levels, reflecting continued labor market participation and employment demand within the region. Although labor force growth has moderated in recent quarters, overall labor market conditions within the County continue to be relatively resilient. The County's unemployment rate increased modestly from the prior year but remains below both the New York State and national averages, indicating comparatively strong labor market conditions within Westchester County.

### FINANCIAL SERVICES SECTOR

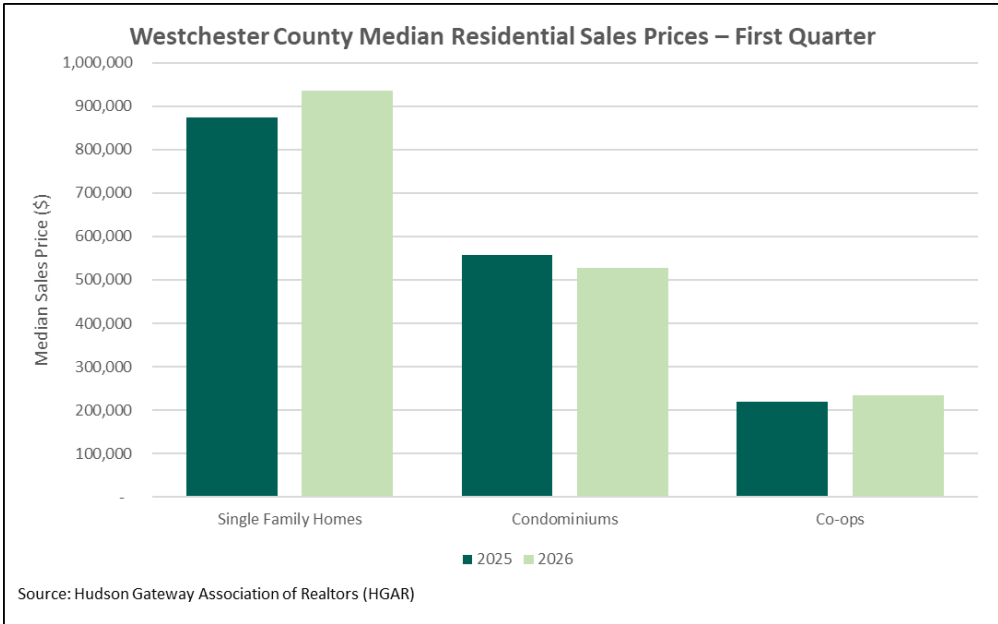
The financial services sector remains a major economic driver within the New York City metropolitan region. Due to the region's significant concentration of financial institutions and securities firms, economic activity within the downstate region is heavily influenced by financial market performance and investor activity. Compensation within the securities industry is largely performance-based, making bonus trends an important indicator of industry profitability and overall regional economic conditions.



According to the Office of the New York State Comptroller, the securities industry bonus pool increased to approximately \$49.2 billion in 2025, following a substantial increase in 2024. The average Wall Street bonus increased modestly from approximately \$244,700 in 2024 to approximately \$246,900 in 2025, reaching one of the highest levels on record.

**HOUSING**

Housing affordability continues to be a significant concern within Westchester County and throughout the downstate region. Elevated interest rates have continued to place upward pressure on mortgage borrowing costs, reducing affordability for many prospective homebuyers. Despite higher financing costs, limited housing supply throughout Westchester County has continued to support elevated residential sales prices, particularly within the single-family housing market.

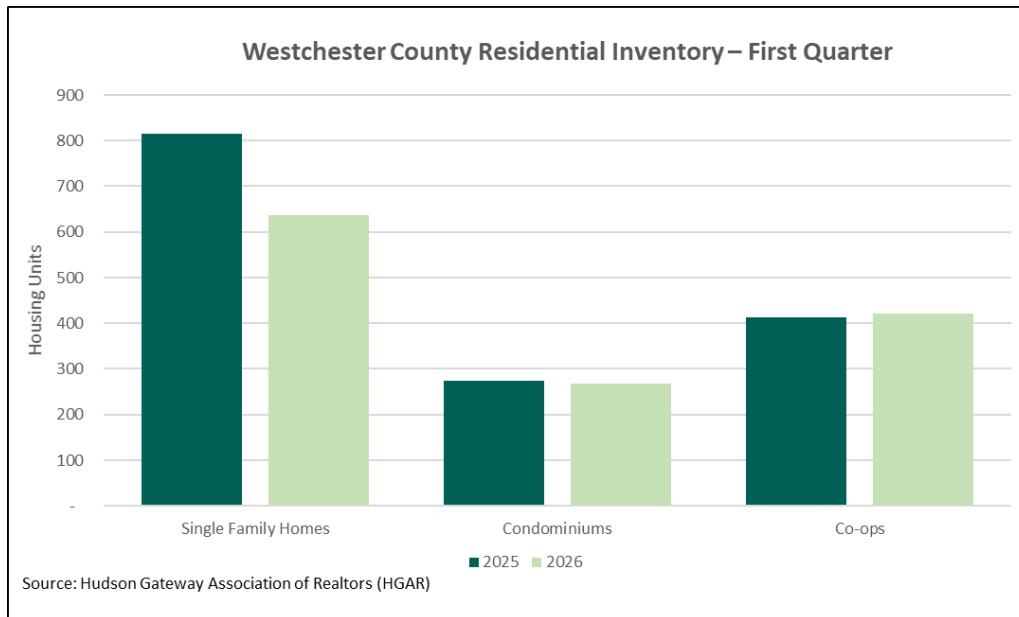


## ECONOMIC OUTLOOK

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Comparing first quarter 2026 median residential sales prices to the same period one year earlier, median sales prices for single-family homes increased from approximately \$875,000 to \$935,000, or 6.9%. Co-op median sales prices increased from approximately \$220,000 to \$235,000, while condominium median sales prices declined modestly from approximately \$555,000 to \$525,000.

The chart on the following page illustrates housing inventory levels for the same period. Inventories for single-family homes declined significantly from approximately 815 units in the first quarter of 2025 to approximately 635 units in the first quarter of 2026, reflecting continued supply constraints within the County's housing market. Condominium inventory levels remained relatively stable, while co-op inventories increased modestly from approximately 410 units to 420 units. Limited inventory levels, particularly within the single-family market, continue to contribute to elevated home prices throughout Westchester County.



**INFLATION AND PRICES**

Inflationary pressures remained persistent throughout 2025 and into the first quarter of 2026, as price growth across several major consumer categories continued to remain above the Federal Reserve’s long-term inflation target of 2.0%. Inflation trends continued to be influenced by monetary policy decisions, labor market conditions, energy prices, geopolitical instability, and ongoing supply constraints across portions of the economy. Although inflation moderated from the elevated levels experienced in prior years, prices for many everyday goods and services continued to remain high, impacting household budgets throughout Westchester County and the broader downstate region.

SELECTED CPI CATEGORIES APRIL 2026	
CATEGORY	ANNUAL CHANGE APRIL 2026
Consumer Price Index	3.8%
Core CPI (Less Food and Energy)	2.8%
Food	3.2%
Energy	17.9%
Gasoline	28.4%
Fuel Oil	54.3%
Electricity	6.1%
Shelter	3.3%

Source: U.S. Bureau of Labor Statistics (BLS), Consumer Price Index.

The latest Consumer Price Index (CPI) data released in April 2026 indicated renewed inflationary pressures across several major spending categories. On a year-over-year basis, headline CPI increased 3.8%, while core CPI, which excludes food and energy, increased 2.8%. The table above highlights several major CPI categories and subcategories; however, each category carries a different weighting within the overall CPI calculation based on its relative importance within average consumer spending patterns. Shelter costs, which represent one of the largest weighted components of CPI, increased 3.3% from one year earlier. Food prices increased 3.2% over the same period.

Energy prices continued to experience significant volatility during the first quarter of 2026 due in part to geopolitical tensions in the Middle East and uncertainty surrounding global oil supplies. Overall energy prices increased 17.9% from one year earlier, while gasoline prices increased 28.4% and fuel oil prices increased 54.3%. Electricity prices also increased 6.1% over the same period. Rising gasoline and energy costs continue to place additional financial pressure on consumers at the gas pump, while elevated transportation and shipping costs may also contribute to higher prices for goods and services throughout the broader economy.

Persistent inflation continues to remain a key factor in Federal Reserve monetary policy decisions, as ongoing price pressures may delay additional interest rate reductions throughout 2026. Elevated consumer prices, combined with higher borrowing costs and continued volatility within energy markets, continue to create economic uncertainty for households and businesses throughout the region.

### ECONOMIC RISKS TO THE FINANCIAL PLAN

The current forecast reflects a more uncertain economic outlook compared to the assumptions utilized in the development of the County's adopted financial plan. Inflationary pressures remain above the Federal Reserve's long-term target and continue to impact household budgets, borrowing costs, and overall economic activity. Elevated interest rates, slowing economic growth projections, and continued volatility within energy markets remain key risks to the County's financial outlook.

In addition, uncertainty surrounding federal economic policy continues to create challenges for long-term financial forecasting. Potential reductions in federal funding, ongoing trade disputes, tariff policies, and geopolitical instability all contribute additional risk to both the national and regional economic outlook. While some of the tariffs implemented during 2025 have since been reduced, trade barriers remain elevated relative to prior years and may continue to place upward pressure on consumer prices and business costs.

Geopolitical tensions involving the United States and Iran, as well as broader instability within the Middle East, have also contributed to increased volatility within global oil and gasoline markets. Rising energy prices may place additional financial pressure on consumers and businesses throughout Westchester County and the broader downstate region, while also contributing to inflationary pressures and volatility within financial markets.

Despite these risks, the regional economy has continued to demonstrate relative resilience, supported by a stable labor market, continued strength within the financial services sector, and a relatively strong housing market. However, economic conditions remain subject to rapid change, and the County will continue to closely monitor inflation trends, Federal Reserve policy decisions, energy markets, federal fiscal policy, and broader economic conditions throughout the remainder of the year.



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## 2026 FIRST QUARTER PROJECTIONS

### GENERAL FUND FORECAST

On December 15, 2025, the County adopted a General Fund Operating Budget totaling \$2.538 billion for Fiscal Year 2026 (CFY26). This section presents the Department of Budget's (DOB) First Quarter (Q1) projections for Fiscal Year 2026.

The 2026 Budget has been modified upward by \$16.42 million to allow for expenditures in 2026 related to items contracted in 2025. DOB anticipates a similar amount will roll over from 2026 into 2027, which is reflected in the Q1 expenditure projections.

GENERAL FUND PROJECTIONS					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
<b>REVENUES</b>					
Tax Levy on Real Property	562,302	562,302	-	562,302	-
Sales and Use Tax	969,401	969,401	98,698	969,401	-
Federal and State Aid	610,374	610,374	52,224	617,404	7,030
Departmental Income	164,821	164,821	19,643	163,750	(1,071)
Other Revenues	231,297	231,297	92,745	231,297	-
<b>Sub-Total</b>	<b>2,538,195</b>	<b>2,538,195</b>	<b>263,310</b>	<b>2,544,153</b>	<b>5,958</b>
Use of General Fund Balance	-	16,423	-	-	(16,423)
<b>TOTAL</b>	<b>2,538,195</b>	<b>2,554,618</b>	<b>263,310</b>	<b>2,544,153</b>	<b>(10,465)</b>
<b>NET EXPENDITURES</b>					
General Government and Support	88,283	93,518	(16,686)	87,961	(5,558)
Home and Community Services	758,966	759,340	164,080	767,971	8,631
Health Services	230,066	231,214	46,779	233,244	2,030
Education	26,200	26,200	15,283	26,200	-
Public Safety, Correction, and Courts	341,559	347,409	80,170	341,220	(6,189)
Roads, Transportation, and Parks	336,867	340,589	70,989	338,571	(2,018)
Miscellaneous and Fixed	756,255	756,348	133,100	765,632	9,284
<b>TOTAL</b>	<b>2,538,195</b>	<b>2,554,618</b>	<b>493,716</b>	<b>2,560,798</b>	<b>6,179</b>
<b>GENERAL FUND (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(230,405)</b>	<b>(16,644)</b>	<b>(16,644)</b>

As of the first quarter, DOB projects a General Fund operating gap of \$16.64 million. Available resources are projected to decrease by \$10.47 million from the modified budget, primarily due to the exclusion of \$16.42 million in appropriated fund balance included in the modified budget, partially offset by revenues projected to exceed modified budget targets by \$5.96 million. In addition, projected expenditures are expected to be \$6.18 million above modified appropriation levels.

The major variance components of the \$16.64 million projected operating gap are highlighted in the table below:

<b>2026 Q1 PROJECTED GENERAL FUND VARIANCE ANALYSIS</b>	
Thousands of Dollars	
<b>UNFAVORABLE</b>	
Employee healthcare benefit costs (net)	(9,377)
Daycare subsidies (net)	(6,395)
Bus Operating Assistance (Lower farebox collections)	(2,275)
Children with special needs caseloads (net)	(1,986)
Transportation OMNY Collections	(999)
Overtime	(501)
<b>Sub-Total</b>	<b>(21,533)</b>
<b>FAVORABLE</b>	
State Transportation Operating Assistance (STOA)	4,975
Vacancy Savings (net)	1,726
<b>Sub-Total</b>	<b>6,701</b>
<b>Other Adjustments (net)</b>	<b>(1,812)</b>
<b>PROJECTED Q1 (GAP) / SURPLUS</b>	<b>(16,644)</b>

**UNFAVORABLE**

- Employee healthcare benefits costs (net): Increase expense projection for employee health benefits of \$9,377,000. Medical claims projected to exceed budget by approximately \$13,800,000, while prescription costs are trending favorably and are projected to generate approximately \$4,400,000 in savings
- Daycare subsidies (net): Increase of \$6,395,000 due to a higher than anticipated number of children in the program
- Bus Operating Assistance (lower farebox collections): Increase of \$2,275,000 in contractual expenses within the Department of Transportation due to a projected farebox collection shortfall
- Children with Special Needs (CSN) caseloads: net increase of \$1,986,000 for increase in anticipated caseloads as well as rate increases for tuition and transportation
- Transportation OMNY Collections: Lower departmental income of \$999,000 within the Department of Transportation due to lower OMNY (One Metro New York) collections
- Overtime: Expenditures are projected to increase within the Department of Social Services (\$500,000), Laboratories and Research (\$16,000), and the Department of Law (\$12,000), partially offset by projected savings within Human Resources (\$27,000)

**FAVORABLE**

- State Transportation Operating Assistance (STOA): Increase of \$4,975,000 based on 2026-27 NYS Budget
- Vacancy Savings (net): Savings from vacancies, less departments with reimbursements associated with positions \$1,726,000

## 2026 FIRST QUARTER PROJECTIONS

### GENERAL FUND OPERATIONS AND UNRESTRICTED FUND BALANCE

Below is a summary of preliminary, unaudited estimated general fund operations for 2025, as well as projected general fund operations for 2026. General fund operations resulted in an estimated \$4.28 million surplus for 2025, increasing the unrestricted fund balance to an estimated \$536.20 million at year-end 2025.

<b>PROJECTED UNRESTRICTED GENERAL FUND BALANCE</b>		
Thousands of Dollars		
	<u>2025 Est.</u>	<u>2026 Proj.</u>
<b>UNRESTRICTED FUND BALANCE JAN 1st</b>	<b>531,920</b>	<b>536,196</b>
Revenues	2,536,636	2,544,153
<b>REVENUES</b>	<b>2,536,636</b>	<b>2,544,153</b>
Gross Expenditures	2,670,894	2,706,877
Inter-Departmental Revenues	(138,534)	(146,079)
<b>NET EXPENDITURES</b>	<b>2,532,360</b>	<b>2,560,798</b>
<b>OPERATING (GAP) / SURPLUS</b>	<b>4,276</b>	<b>(16,644)</b>
<b>UNRESTRICTED FUND BALANCE DEC 31st</b>	<b>536,196</b>	<b>519,552</b>
As a % of Net Expenditures	21.17%	20.29%

As previously mentioned, DOB is projecting a \$16.64 million operating gap for 2026. DOB anticipates unrestricted fund balance to approximate 20.3 percent of operations at the end of 2026.

GENERAL FUND REVENUES

The General Fund revenue projection has been revised upward by \$5.96 million from the modified budget to \$2.544 billion. Departmental income has been reduced by \$1.07 million, primarily driven by lower OMNY collections within the Department of Transportation and reduced Children with Special Needs (CSN) reimbursements within the Department of Health.

These projected decreases are offset by increases in State Aid, Federal Aid, and Federal Agency revenue. State Aid increases include a \$4.98 million increase in State Transportation Operating Assistance (STOA), as well as additional Social Services reimbursements related to Raise the Age (RTA) and administrative State Aid. For additional State Aid variances, please refer to the State Aid section.

The increase in the Federal Aid projection is primarily attributable to higher Social Services reimbursements for Emergency Assistance to Families (EAF) and Day Care subsidies, while Agency revenues have been increased to recognize ARPA funds expected to be expended in 2026.

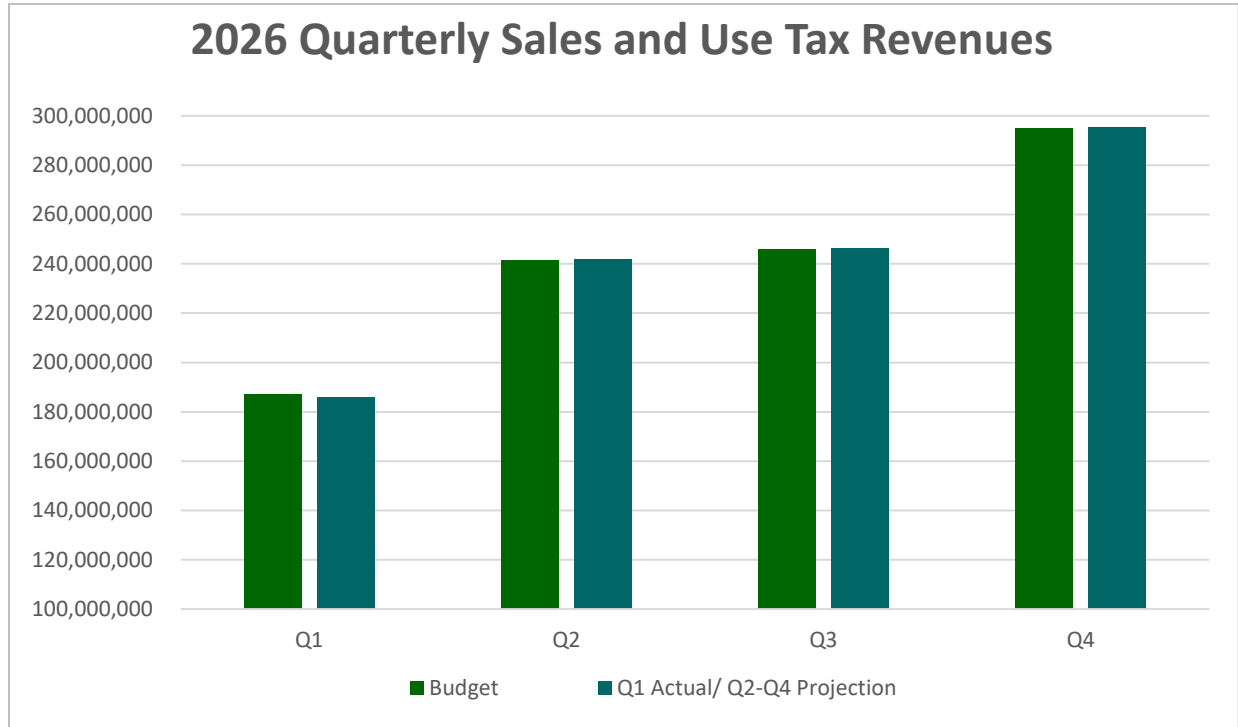
GENERAL FUND REVENUE SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Tax Levy on Real Property	562,302	562,302	-	562,302	-
Payments in Lieu of Taxes	8,775	8,775	1,366	8,775	-
Sales and Use Tax	969,401	969,401	98,698	969,401	-
Mortgage Recording Tax	20,083	20,083	2,837	20,083	-
Auto Use Tax (DMV Registrations)	17,740	17,740	1,365	17,740	-
Hotel Occupancy Tax	9,534	9,534	1,126	9,534	-
State Aid	376,561	376,561	52,224	382,401	5,840
Federal Aid	233,075	233,075	59,664	234,059	985
Agency Revenue	739	739	-	943	205
Departmental Income	164,821	164,821	19,643	163,750	(1,071)
Other Revenues	170,164	170,164	26,387	170,164	-
<b>Sub-Total</b>	<b>2,538,195</b>	<b>2,538,195</b>	<b>263,310</b>	<b>2,544,153</b>	<b>5,958</b>
Use / (Deposit) of General Fund Balance	-	16,423	-	-	(16,423)
<b>TOTAL</b>	<b>2,538,195</b>	<b>2,554,618</b>	<b>263,310</b>	<b>2,544,153</b>	<b>(10,465)</b>

NON-PROPERTY TAXES

Sales and use tax is the largest revenue source within the General Fund and is levied on most goods and services purchased within the County. The County imposes a 1.5% tax within the Cities of Mount Vernon, New Rochelle, White Plains, and Yonkers, and a 4.0% tax throughout the remainder of the County, which is shared with other municipalities and school districts. The New York State Department of Taxation and Finance collects the tax on behalf of the County and remits collections to the County on a monthly basis.

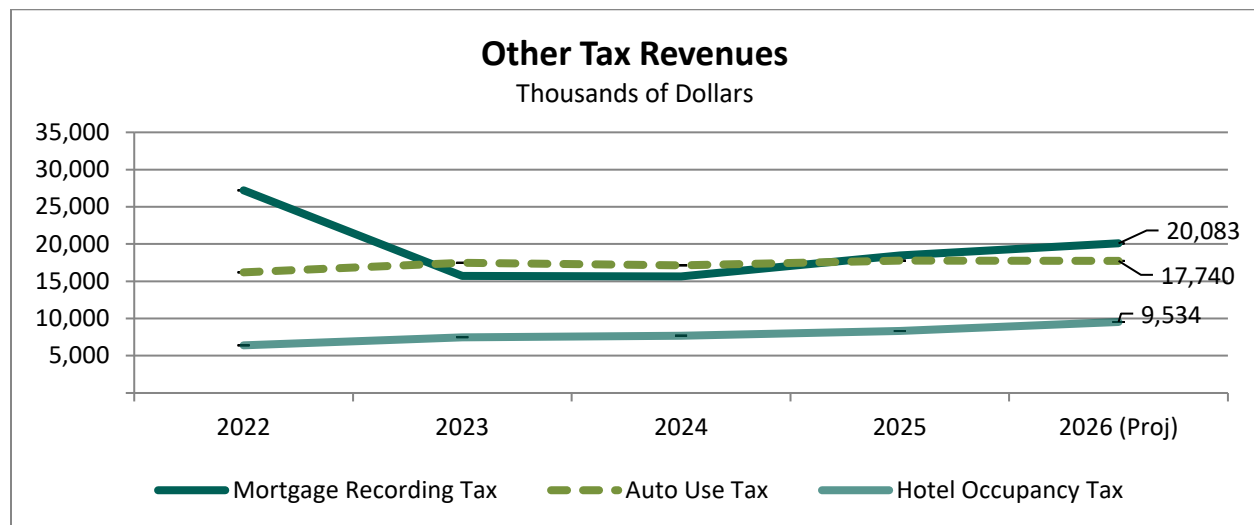
## 2026 FIRST QUARTER PROJECTIONS

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



As of the first quarter, DOB projects sales tax to approximate the budget as originally adopted.

The mortgage tax, auto use and room occupancy tax has been maintained at the targets included in the budget as originally adopted.



FEDERAL AND STATE AID

Comprising approximately one-quarter of General Fund revenues, Federal and State Aid represent 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 revenue.

<b>GENERAL FUND FEDERAL AID SUMMARY (INCLUDES AGENCY AND TRUST)</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
County Executive	-	-	-	205	205
Information Technology	50	50	-	50	-
Planning	-	-	-	-	-
Emergency Services	351	351	-	351	-
Social Services	209,417	209,417	58,616	210,056	639
Community Mental Health	910	910	1,046	1,256	346
Health	-	-	-	-	-
Human Rights Commission	100	100	-	100	-
Correction	10	10	2	10	-
District Attorney	50	50	-	50	-
Public Safety Services	172	172	-	172	-
Probation	3	3	-	3	-
Transportation	22,064	22,064	-	22,064	-
Miscellaneous	685.53	685.53	-	685.53	-
<b>TOTAL</b>	<b>233,813</b>	<b>233,813</b>	<b>59,871</b>	<b>235,003</b>	<b>1,190</b>

DOB projects Federal Aid to increase by \$1.19 million (0.5%) above the adopted budget. Increases within the Department of Social Services are primarily attributable to higher Emergency Assistance to Families (EAF) and Day Care subsidy reimbursements, partially offset by decreases in administrative reimbursements. Within the Department of Mental Health, Federal Aid increases are driven by additional Mental Health Block Grant and HUD reimbursement funding. The increase within the County Executive’s Office reflects revenue expected to be recognized in 2026 for ARPA contractual expenditures that rolled over from 2025 into 2026.

## 2026 FIRST QUARTER PROJECTIONS

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

<b>GENERAL FUND STATE AID SUMMARY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Social Services	113,114	113,114	51,868	113,820	706
Health	92,367	92,367	-	92,305	(62)
Public Safety Services	5,065	5,065	-	5,149	85
Office of Assigned Counsel	12,057	12,057	-	12,193	136
Transportation	110,105	110,105	-	115,080	4,975
<b>TOTAL</b>	<b>376,561</b>	<b>376,561</b>	<b>52,224</b>	<b>382,401</b>	<b>5,840</b>

Transportation state aid has been increased by \$4.98 million as a result of additional State Transportation Operating Assistance (STOA) included in the 2026–27 New York State Executive Budget. Social Services state aid has been increased by \$706,000, primarily due to higher Raise the Age (RTA) and administrative expenditures.

The Office of Assigned Counsel reflects an increase in state aid attributable to higher reimbursable salary expenses. Public Safety state aid has also increased due to additional discovery-related revenues.

Within the Department of Health, overall state aid revenue is projected to decrease by \$62,000. Children with Special Needs (CSN) Division revenues have been reduced by \$103,000. Pre-School revenue increased by \$445,000 due to higher projected expenditures; however, this increase was offset by a \$548,000 reduction in Early Intervention revenue resulting from lower expenditures and decreased transportation Medicaid reimbursements. Within the Division of Health (NYSDOH), a modest increase of \$40,000 reflects additional projected expenditures.

### DEPARTMENTAL REVENUES

Certain County departments generate departmental income, which is generally derived in one of two ways: (1) charges for services provided to governmental entities outside of the General Fund, or (2) charges for services provided directly to the public, including rent and user fees.

Overall, DOB projects a downward revision of \$1.07 million (3.9%) in departmental income in the Q1 Update. Departments with changes in their departmental revenue projections are included in the table on the following page:

## 2026 FIRST QUARTER PROJECTIONS

GENERAL FUND DEPARTMENTAL REVENUE					
Thousands of Dollars					
	<u>2026</u> <u>Adopted</u>	<u>2026</u> <u>Modified</u>	<u>YTD</u> <u>Mar 31</u>	<u>2026</u> <u>Projected</u>	<u>Proj. less</u> <u>Modified</u>
Health	16,648	16,648	1,888	16,533	(115)
Public Safety Services	19,339	19,339	688	19,338	(1)
Solid Waste Commission	3,849	3,849	931	3,873	24
Transportation	21,164	21,164	2,554	20,165	(999)
Public Works	9,561	9,561	501	9,581	20
Other	96,714	96,714	15,548	96,714	-
<b>TOTAL</b>	<b><u>167,276</u></b>	<b><u>167,276</u></b>	<b><u>22,111</u></b>	<b><u>166,204</u></b>	<b><u>(1,071)</u></b>

The Department of Transportation reflects a downward revision of \$1.00 million due to lower-than-anticipated OMNY (One Metro New York) collections. Reductions within the Department of Health reflect lower projected fee collections. The Solid Waste Commission reflects an increase in revenue attributable to higher projected application fees.

### GENERAL FUND EXPENDITURES

As of the end of the first quarter, General Fund net expenditures are projected to be \$6.18 million above modified appropriation levels. This projection is primarily driven by increases in employee healthcare costs, higher overtime expenditures, and rising costs associated with Social Services relief programs. Offsetting these increases are projected salary savings and the expectation that departments will roll a similar amount of expenditures from CFY 2026 into CFY 2027.

GENERAL FUND EXPENDITURE SUMMARY					
Thousands of Dollars					
	<u>2026</u> <u>Adopted</u>	<u>2026</u> <u>Modified</u>	<u>YTD</u> <u>Mar 31</u>	<u>2026</u> <u>Projected</u>	<u>Proj. less</u> <u>Modified</u>
Annual Regular Salaries	426,735	426,735	98,587	424,509	(2,226)
Other Personal Service	403,232	403,232	94,517	413,162	9,930
Equipment	3,401	6,520	1,300	3,578	(2,942)
Materials and Supplies	50,763	52,093	8,314	50,765	(1,328)
Contractual Expenses	1,077,665	1,089,575	168,969	1,083,880	(5,694)
Social Services Relief	584,384	584,449	122,027	592,889	8,440
Inter-Departmental Expense	137,795	137,795	53,069	138,095	300
<b>Gross Expenditures</b>	<b><u>2,683,974</u></b>	<b><u>2,700,398</u></b>	<b><u>546,783</u></b>	<b><u>2,706,877</u></b>	<b><u>6,479</u></b>
Inter-Departmental Revenue	(145,779)	(145,779)	(53,067)	(146,079)	(300)
<b>NET EXPENDITURES</b>	<b><u>2,538,195</u></b>	<b><u>2,554,618</u></b>	<b><u>493,716</u></b>	<b><u>2,560,798</u></b>	<b><u>6,179</u></b>

## 2026 FIRST QUARTER PROJECTIONS

### PERSONAL SERVICE

Representing approximately one-third of the General Fund budget, personal service expenses are the County's largest single expenditure category. Below is a table summarizing the contracts for the County's eight unionized bargaining units.

LABOR CONTRACT SUMMARY						
	CONTRACT EXPIRATION	NEGOTIATED BASE SALARY INCREASES				
		2022	2023	2024	2025	2026
Civil Service Employees Assoc.	12/31/2027	2.00%	2.75%	2.75%	2.75%	3.00%
New York State Nurses Assoc.	12/31/2026	2.00%	2.50%	2.50%	2.00%	2.50%
International Brotherhood of Teamsters	12/31/2025	2.00%	2.50%	2.50%	2.00%	TBD
Police Benevolent Assoc.	12/31/2023	2.00%	3.00%	TBD	TBD	TBD
Superior Officers Police Benevolent Assoc.	12/31/2023	2.00%	3.00%	TBD	TBD	TBD
District Attorney Criminal Investigators	12/31/2024	Varies	3.00%	3.00%	TBD	TBD
Correction Officers Benevolent Assoc.	12/31/2019	2.00%	2.00%	2.75%	3.00%	3.00%
Correction Superior Officer Assoc.	12/31/2019	2.00%	2.00%	2.75%	3.00%	3.00%

DOB now projects salary expenses to be \$2.23 million (0.5%) below modified appropriation levels, primarily due to additional vacancies beyond those assumed in the Adopted Budget. Please see Appendix A for additional detail regarding these adjustments.

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

GENERAL FUND SALARY SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
County Executive	9,076	9,076	1,929	8,976	(100)
Human Resources	5,013	5,013	1,149	4,978	(35)
Finance	4,779	4,779	1,095	4,669	(111)
Law	12,032	12,032	2,653	11,732	(300)
Emergency Services	5,558	5,558	1,277	5,483	(75)
Social Services	85,852	85,852	20,206	85,352	(500)
Community Mental Health	4,630	4,630	1,096	4,492	(138)
Probation	18,676	18,676	4,339	18,276	(400)
Office of Assigned Counsel	761	761	174	897	136
Transportation	2,250	2,250	517	2,200	(50)
Public Works	18,533	18,533	4,392	17,879	(654)
Other	259,575	259,575	59,759	259,575	-
<b>TOTAL</b>	<b>426,735</b>	<b>426,735</b>	<b>98,587</b>	<b>424,509</b>	<b>(2,226)</b>

## 2026 FIRST QUARTER PROJECTIONS

Other Personal Service (OPS) expenditures are projected to be \$9.93 million (2.4%) above modified appropriation levels. This upward revision is primarily driven by a \$9.38 million increase in employee healthcare expenditures, based on 2025 year-end results and actual expenditures through the first quarter of 2026.

Overtime expenditures are projected to increase within the Department of Social Services (\$500,000), Laboratories and Research (\$16,000), and the Department of Law (\$12,000), partially offset by projected savings within Human Resources (\$27,000). In addition, the \$840,000 increase in fees is attributable to higher medical examiner per diem utilization within the Department of Laboratories and Research. Offsetting these increases is a \$62,000 reduction in hourly wage expenditures within the Departments of Human Resources and Emergency Services.

<b>GENERAL FUND OTHER PERSONAL SERVICE SUMMARY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Hourly Wages	18,797	18,797	2,318	18,736	(62)
Fees and Officers Pay	703	703	172	786	84
Overtime & Holiday	37,824	37,824	6,791	38,325	501
207-C Disability	4,384	4,384	1,252	4,384	-
Shift and Detective Differentials	5,522	5,522	1,277	5,552	30
Pension	84,210	84,210	22,565	84,210	-
Social Security and Medicare	34,399	34,399	8,304	34,399	-
Healthcare	210,708	210,708	51,131	220,086	9,377
MCTD Mobility Tax	6,096	6,096	568	6,096	-
Benefit Fund	589	589	139	589	-
Unemployment Insurance	9,107	9,107	9,107	9,107	-
<b>TOTAL</b>	<b>412,338</b>	<b>412,338</b>	<b>103,624</b>	<b>422,268</b>	<b>9,930</b>

## 2026 FIRST QUARTER PROJECTIONS

### EQUIPMENT

Overall, DOB projects equipment expenditures to remain generally in line with adopted budget levels at this time. Departments with projected adjustments are shown in the table above.

<b>GENERAL FUND EQUIPMENT SUMMARY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Board Of Legislators	2	5	-	2	(3)
Board Of Elections	78	121	43	78	(43)
Information Technology	130	309	87	130	(179)
Emergency Services	23	145	122	23	(122)
County Clerk	34	37	-	34	(2)
Social Services	250	278	38	400	122
Community Mental Health	-	8	7	-	(8)
Health	58	132	74	132	-
Labs and Research	77	125	40	77	(49)
Correction	434	1,009	419	434	(576)
District Attorney	81	116	13	81	(35)
Public Safety Services	929	2,165	274	929	(1,236)
Probation	122	141	-	122	(19)
Parks, Recreation, and Conservation	435	529	114	435	(93)
Transportation	310	472	27	262	(210)
Public Works	354	841	-	354	(488)
Other	85	85	40	85	-
<b>TOTAL</b>	<b>3,401</b>	<b>6,520</b>	<b>1,300</b>	<b>3,578</b>	<b>(2,942)</b>

At this time, the Department of Social Services is projected to exceed adopted budget levels within the equipment category by approximately \$0.15 million, primarily attributable to equipment needs associated with a potential lease and occupancy at 10 County Center. In addition, the Department of Health is projected to fully utilize its modified equipment appropriation, including rollover funding from the prior year.

Overall, equipment expenditures are projected to come in approximately \$2.94 million below modified budget levels. The majority of this variance is attributable to the assumption that departments will experience a comparable rollover from CFY 2026 into CFY 2027.

MATERIALS AND SUPPLIES

The Materials and Supplies expenditure class consists primarily of utility costs, including energy (\$27.57 million) and water (\$3.14 million), which together comprise approximately 60% of the category. The remainder of the expenditure class consists of items such as postage, motor fuel, office supplies, laboratory supplies, and facility repair materials.

Overall, DOB projects Materials and Supplies expenditures to remain generally in line with adopted budget levels at this time. Departments with projected adjustments to their Materials and Supplies expenditure projections are summarized in the table below.

GENERAL FUND MATERIALS AND SUPPLIES SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Board Of Legislators	330	334	72	330	(4)
County Executive	84	88	6	86	(2)
Human Resources	23	25	3	23	(2)
Board Of Elections	2,409	2,467	326	2,409	(59)
Information Technology	256	298	31	256	(42)
Law	58	60	7	58	(2)
Planning	22	23	0	22	(1)
Emergency Services	738	839	64	738	(101)
County Clerk	127	130	36	127	(3)
Social Services	836	888	116	836	(51)
Community Mental Health	65	66	6	65	(1)
Health	300	309	38	300	(9)
Labs and Research	1,468	1,509	185	1,468	(40)
Correction	1,848	2,196	582	1,848	(348)
District Attorney	273	287	38	273	(14)
Public Safety Services	3,192	3,433	502	3,192	(242)
Probation	245	288	39	245	(43)
Solid Waste Commission	37	44	10	37	(7)
Parks, Recreation, and Conservation	11,169	11,346	1,625	11,169	(177)
Public Works	24,616	24,795	3,864	24,616	(179)
Other	2,666	2,668	765	2,667	-
<b>TOTAL</b>	<b>50,763</b>	<b>52,093</b>	<b>8,314</b>	<b>50,765</b>	<b>(1,328)</b>

Nearly all departments with projected savings from the modified budget reflect DOB’s expectation that a similar expenditure rollover will occur from CFY 2026 into CFY 2027.

## 2026 FIRST QUARTER PROJECTIONS

### CONTRACTUAL EXPENSES

The County utilizes outside vendors to provide a wide variety of services supporting both County operations and public services across nearly every department. In addition to service contracts, the County is contractually obligated to make debt service payments to bondholders for debt issued in prior years and is statutorily required to distribute a portion of sales and use tax (SUT) revenues to non-city municipalities and school districts.

Overall, DOB projects contractual expenses to be \$5.69 million (0.5%) below modified appropriation levels.

Below is a summary of departments with adjustments to their contractual expense projections included in the Q1 Update:

GENERAL FUND CONTRACTUAL EXPENSES SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
11 County Executive	7,860	8,138	523	8,129	(9)
12 Human Resources	1,172	1,176	379	1,172	(4)
14 Board Of Elections	8,858	9,360	404	8,858	(502)
16 Information Technology	42,086	45,801	7,127	42,086	(3,715)
18 Law	2,745	3,098	1,043	2,745	(352)
19 Planning	1,767	1,812	(47)	1,767	(44)
20 Emergency Services	1,819	1,869	121	1,819	(50)
22 Social Services	24,152	24,276	4,191	24,202	(74)
24 Senior Programs & Services	902	1,001	139	902	(99)
26 Community Mental Health	10,259	10,317	1,059	10,259	(59)
27 Health	167,842	168,731	29,161	170,984	2,253
31 Labs and Research	1,426	1,444	159	1,426	(19)
33 Human Rights Commission	233	235	7	233	(2)
35 Correction	25,131	27,217	3,602	25,131	(2,086)
37 District Attorney	4,828	4,877	266	4,828	(50)
38 Public Safety Services	6,031	6,765	620	6,031	(735)
39 Probation	18,741	18,924	271	18,741	(183)
42 Parks, Recreation, and Conservation	27,509	28,061	3,480	27,509	(551)
43 Office of Assigned Counsel	24,844	24,848	3,235	24,844	(3)
44 Transportation	226,263	226,443	42,460	228,718	2,275
46 Public Works	32,870	34,761	4,263	33,170	(1,591)
51 Debt Service	111,773	111,774	9,795	111,773	(1)
52 Miscellaneous Budgets	327,346	327,439	56,443	327,346	(93)
Other	1,206	1,207	269	1,206	-
<b>TOTAL</b>	<b>1,077,665</b>	<b>1,089,575</b>	<b>168,969</b>	<b>1,083,880</b>	<b>(5,694)</b>

Please see Appendix A for more detail.

SOCIAL SERVICES RELIEF

DOB projects an overall expense increase of \$8.44 million (1.4%) from the modified budget within the social services relief appropriation.

GENERAL FUND SOCIAL SERVICES RELIEF SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Emerg Assist To Fam & Child - Non Homeless	10,322	10,322	2,444	10,274	(48)
Emerg Assist to Fam & Child - Foster Care	13,046	13,046	2,923	14,757	1,711
Emerg Assist to Adults	1,200	1,200	241	1,200	-
Old Age Assist - MA	4,062	4,080	329	4,062	(18)
Aid to Disabled - MA	5	5	-	5	-
Family Assistance - MA	125	125	10	125	-
Medicaid - Regular	223,035	223,035	55,759	223,035	-
Medicaid - Disproportionate Share	100,000	100,000	7,646	100,000	-
Temp Assist to Needy Families (TANF)	28,988	29,001	7,127	28,777	(224)
Safety Net	53,461	53,471	10,399	53,069	(402)
Child Welfare - Foster Care	26,139	26,141	6,090	26,139	(2)
Child Welfare - AO Services	3,411	3,411	451	3,654	243
Child Welfare - Independent Living	910	911	114	910	(1)
Child Welfare - Adoption Subsidies	15,185	15,185	3,557	15,185	-
Social Svcs Spec Items	350	350	18	350	-
Indirect Social Service	24,509	24,529	2,908	24,509	(20)
Day Care Subsidies	79,636	79,636	22,012	86,838	7,202
Emergency SS Relief	-	1	-	-	(1)
<b>TOTAL</b>	<b>584,384</b>	<b>584,449</b>	<b>122,027</b>	<b>592,889</b>	<b>8,440</b>

Year-to-date, caseloads for several programs have remained below budgeted levels. Within TANF and Safety Net, DOB projects savings of approximately \$0.63 million due to lower-than-anticipated caseloads. Conversely, Child Welfare program expenditures related to Raise the Age (RTA) are projected to increase by \$0.24 million.

Day Care subsidies are projected to exceed budget by \$7.2 million, while Emergency Assistance to Families (EAF), Foster Care, and Juvenile Delinquent/Persons in Need of Supervision (JD/PINS) expenditures are projected to be \$1.7 million above budget due to higher-than-anticipated room and board costs during the first quarter.

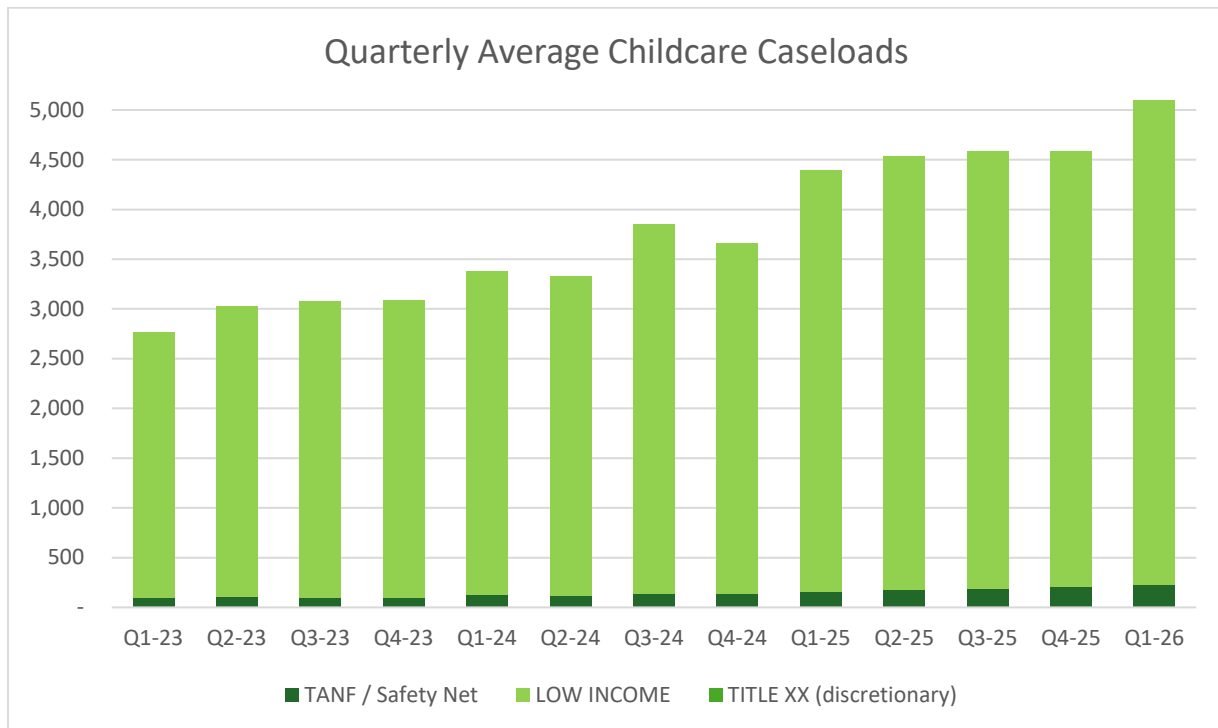
## 2026 FIRST QUARTER PROJECTIONS

### CHILDCARE SUBSIDIES

Effective in 2023, the County reduced the parent Day Care contribution to 5% of income above the Federal Poverty Level (FPL). Subsequently, in October 2023, the parent share was further reduced to 1% of FPL in accordance with State requirements. This represents a significant decrease from the 2019 parent contribution level of 27%.

Day Care caseloads have increased substantially, rising from a low of approximately 1,700 cases in 2020 following the COVID-19 pandemic to a current average of 5,244 cases during the first quarter of 2026. In the summer of 2022, eligibility for Low Income Day Care was expanded to 300% of the FPL, eliminating the need for the Title XX program. In October 2023, eligibility criteria were further revised to 85% of the State Median Income (SMI), allowing for expanded eligibility for Low Income Day Care services.

Effective February 1, 2026, a freeze on new cases was implemented. In addition, individuals undergoing recertification with incomes above 300% of the FPL will be transitioned off the program and directed to apply for the Scholarship program.



SPECIAL DISTRICTS FUNDS FORECAST

On December 15, 2025, the County adopted a Special Districts Operating Budget totaling \$277.6 million for Fiscal Year 2026 (FY 2026). Of this amount, \$163.3 million was appropriated for Sewer District operations, \$26.3 million for Water District operations, and \$88.3 million for Refuse District operations. This section presents the Department of Budget’s (DOB) First Quarter Update for FY 2026.

Beginning in Fiscal Year 2007, the County consolidated Sewer District operations into a single fund. This fund contains all operations and maintenance expenditures for the districts, while the individual district funds retained district-specific costs such as debt service, tax certiorari settlements, and each district’s full equalized value share of the consolidated fund’s expenditures.

CONSOLIDATED SEWER OPERATIONS FUND

The 2026 Budget has been modified upward by \$2.6 million to allow for expenditures in FY 2026 related to items contracted for in FY 2025. DOB anticipates a similar amount will roll over from FY 2026 into FY 2027.

CONSOLIDATED SEWER OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Annual Regular Salaries	25,369	25,369	5,732	24,869	(500)
Other Personal Services	28,528	28,528	6,725	28,721	193
Equipment	2,302	3,019	198	2,302	(718)
Materials & Supplies	27,349	27,760	4,384	27,349	(411)
Contractual Expenses	26,462	27,939	4,162	26,462	(1,478)
Inter-Departmental Charge	4,412	4,412	2,753	4,412	-
<b>Gross Expenditures</b>	<b>114,421</b>	<b>117,027</b>	<b>23,953</b>	<b>114,114</b>	<b>(2,913)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>114,421</b>	<b>117,027</b>	<b>23,953</b>	<b>114,114</b>	<b>(2,913)</b>
Departmental Income	5,036	5,036	434	5,036	-
Interest on Investments	2	2	-	2	-
Miscellaneous Revenue	521	521	1	521	-
Agency & Trust Revenue	-	-	-	-	-
Interfund Revenue	108,863	111,469	146	108,863	(2,606)
<b>REVENUES</b>	<b>114,421</b>	<b>117,027</b>	<b>581</b>	<b>114,421</b>	<b>(2,606)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(23,372)</b>	<b>307</b>	<b>307</b>

Offsetting the projected rollover of \$2.7 million, DOB anticipates approximately \$0.5 million in salary savings, partially offset by increased overtime expenditures. The remaining variances primarily reflect the department’s expectation of a similar level of expenditure rollovers from FY 2026 into FY 2027.

## 2026 FIRST QUARTER PROJECTIONS

### SEWER DISTRICTS FUNDS

DOB projects the Sewer District Funds to remain in line with the adopted budget at this time.

<b>SEWER DISTRICT FUNDS SUMMARY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	55,735	55,735	6,991	55,735	-
Transfer to Operations Fund	107,286	107,286	146	107,286	-
<b>Gross Expenditures</b>	<b>163,021</b>	<b>163,021</b>	<b>7,137</b>	<b>163,021</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>163,021</b>	<b>163,021</b>	<b>7,137</b>	<b>163,021</b>	<b>-</b>
Real Property Taxes	150,883	150,883	-	150,883	-
Departmental Income	260	260	-	260	-
Interest on Investments	7,064	7,064	(1,683)	7,064	-
Capital Revenue	-	-	-	-	-
Appropriated Fund Balance	4,387	4,387	-	4,387	-
Interfund Revenue	426	426	83	426	-
<b>REVENUES</b>	<b>163,021</b>	<b>163,021</b>	<b>(1,600)</b>	<b>163,021</b>	<b>-</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(8,737)</b>	<b>-</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) First Quarter Update for Water Districts #1 and #3.

WATER DISTRICT #1

Water District No. 1 (WD#1) encompasses the municipalities of Mount Vernon, Scarsdale, White Plains, and Yonkers. The 2026 WD#1 Budget has been modified upward by \$161,000 to allow for expenditures in FY 2026 related to items contracted for in FY 2025. DOB anticipates a similar amount will roll over from FY 2026 into FY 2027, resulting in a negligible impact on the FY 2026 Financial Plan.

WATER DISTRICT #1 FUND SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Annual Regular Salaries	456	456	107	456	-
Other Personal Services	454	454	123	454	-
Equipment	49	49	-	49	-
Materials & Supplies	18,630	18,634	158	19,225	590
Contractual Expenses	2,718	2,874	320	2,708	(167)
Inter-Departmental Charge	316	316	10	316	-
<b>Gross Expenditures</b>	<b>22,622</b>	<b>22,783</b>	<b>718</b>	<b>23,207</b>	<b>424</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>22,622</b>	<b>22,783</b>	<b>718</b>	<b>23,207</b>	<b>424</b>
Real Property Taxes	4,699	4,699	-	4,699	-
Departmental Income	17,300	17,300	-	17,900	600
Interest on Investments	52	52	-	52	-
Appropriated Fund Balance	124	285	-	124	(161)
Miscellaneous Revenue	448	448	421	448	-
<b>REVENUES</b>	<b>22,622</b>	<b>22,783</b>	<b>425</b>	<b>23,222</b>	<b>439</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(294)</b>	<b>15</b>	<b>15</b>

Offsetting the projected rollovers are modest savings in general supplies. Within the Materials and Supplies category, water expenditures have been increased by \$600,000, resulting in an offsetting increase in water sales revenue within departmental income. This adjustment reflects actual expenditures and revenues in prior years trending above budgeted levels.

## 2026 FIRST QUARTER PROJECTIONS

### WATER DISTRICT #3

Water District No. 3 (WD#3) encompasses the County’s Valhalla Campus at Grasslands within the Town of Mount Pleasant. The 2026 WD#3 Budget has been modified upward by \$25,000 to allow for expenditures in FY 2026 related to items contracted for in FY 2025. DOB anticipates a similar amount will roll over from FY 2026 into FY 2027, resulting in a negligible impact on the FY 2026 Financial Plan.

<b>WATER DISTRICT #3 FUND SUMMARY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	438	438	64	388	(50)
Other Personal Services	443	443	74	439	(4)
Equipment	16	16	-	16	-
Materials & Supplies	985	990	40	985	(6)
Contractual Expenses	1,504	1,523	366	1,504	(19)
Inter-Departmental Charge	262	262	7	262	-
<b>Gross Expenditures</b>	<b>3,648</b>	<b>3,673</b>	<b>550</b>	<b>3,595</b>	<b>(79)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>3,648</b>	<b>3,673</b>	<b>550</b>	<b>3,595</b>	<b>(79)</b>
Departmental Income	3,130	3,130	-	3,130	-
Interest on Investments	23	23	-	23	-
Appropriated Fund Balance	495	520	-	495	(25)
<b>REVENUES</b>	<b>3,648</b>	<b>3,673</b>	<b>-</b>	<b>3,648</b>	<b>(25)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(550)</b>	<b>54</b>	<b>54</b>

DOB anticipates \$50,000 in salary savings.

REFUSE DISTRICT

Created in 1982, the County Refuse District encompasses 36 municipalities in the southern and western portions of the County, representing approximately 90% of the County’s population. The 2026 Refuse District Budget has been modified upward by \$145,000 to allow for expenditures in FY 2026 related to items contracted for in FY 2025. DOB anticipates a similar amount will roll over from FY 2026 into FY 2027, resulting in a negligible impact on the FY 2026 Financial Plan.

REFUSE DISTRICT FUND SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Annual Regular Salaries	2,388	2,388	539	2,263	(125)
Other Personal Services	2,239	2,239	477	2,230	(10)
Materials & Supplies	1,133	1,148	219	1,133	(15)
Contractual Expenses	79,325	79,454	16,606	78,810	(645)
Inter-Departmental Charge	3,246	3,246	58	3,246	-
<b>Gross Expenditures</b>	<b>88,331</b>	<b>88,476</b>	<b>17,898</b>	<b>87,681</b>	<b>(794)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>88,331</b>	<b>88,476</b>	<b>17,898</b>	<b>87,681</b>	<b>(794)</b>
Real Property Taxes	62,216	62,216	-	62,216	-
Payments in Lieu of Taxes	59	59	59	59	-
Departmental Income	25,010	25,010	3,172	24,510	(500)
Interest on Investments	490	490	10	490	-
Appropriated Fund Balance	-	145	-	-	(145)
Miscellaneous Revenue	205	205	10	205	-
Interfund Revenue	-	-	-	-	-
<b>REVENUES</b>	<b>88,331</b>	<b>88,476</b>	<b>3,256</b>	<b>87,831</b>	<b>(645)</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>-</b>	<b>-</b>	<b>(14,642)</b>	<b>149</b>	<b>149</b>

## 2026 FIRST QUARTER PROJECTIONS

### AIRPORT FUND FORECAST

The 2026 Airport Budget has been modified upward by \$0.90 million to allow for expenditures in FY 2026 related to items contracted for in FY 2025. DOB projects the Airport to remain in line with the adopted budget at this time.

AIRPORT OPERATIONS FUND SUMMARY					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Annual Regular Salaries	11,688	11,688	1,197	11,688	-
Other Personal Services	6,789	6,789	1,193	6,789	-
Equipment	522	576	61	522	(54)
Materials & Supplies	3,760	3,821	699	3,760	(61)
Contractual Expenses	43,045	43,835	5,238	43,045	(790)
Inter-Departmental Charge	16,457	16,457	1,046	16,457	-
<b>Gross Expenditures</b>	<b>82,261</b>	<b>83,166</b>	<b>9,434</b>	<b>82,261</b>	<b>(905)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>82,261</b>	<b>83,166</b>	<b>9,434</b>	<b>82,261</b>	<b>(905)</b>
Departmental Income	88,164	88,164	2,592	88,164	-
Interest on Investments	1,118	1,118	-	1,118	-
Appropriated Fund Balance	-	-	-	-	-
Interfund Revenue	1,258	1,258	1,258	1,258	-
Federal Aid	-	-	-	-	-
<b>REVENUES</b>	<b>90,540</b>	<b>90,540</b>	<b>3,849</b>	<b>90,540</b>	<b>-</b>
<b>BUDGET (GAP) / SURPLUS</b>	<b>8,279</b>	<b>7,374</b>	<b>(5,585)</b>	<b>8,279</b>	<b>905</b>

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

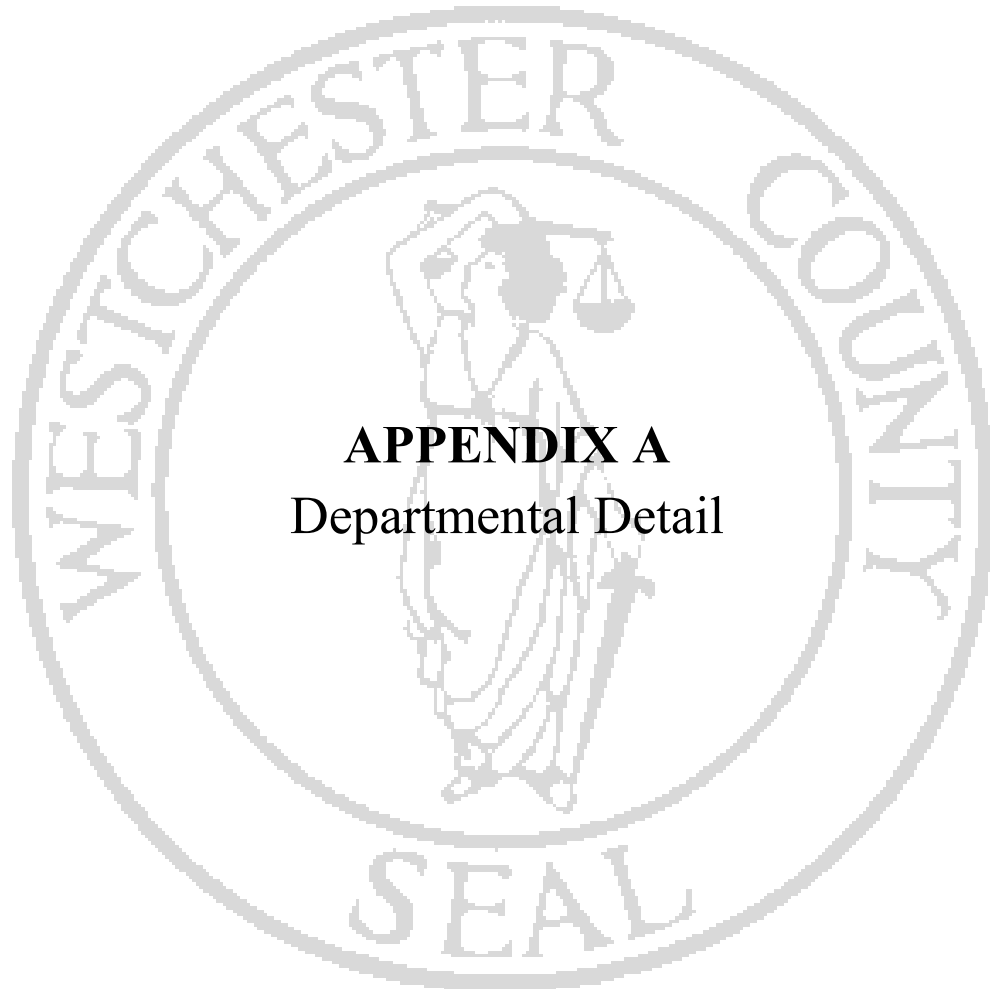
The County is self-insured for both workers’ compensation and general liability. The net position of each reserve fund as of March 31 for the past five years is shown below.

<b>WORKERS COMPENSATION (6J) &amp; GENERAL LIABILITY (6N) FUNDS AS OF MAR 31</b>		
Thousands of Dollars		
	<u>6J FUND</u>	<u>6N FUND</u>
Net Position 3/31/2022	(57,716)	767
Net Position 3/31/2023	(54,914)	(1,979)
Net Position 3/31/2024	(37,421)	(2,381)
Net Position 3/31/2025	(38,607)	(5,244)
Net Position 3/31/2026	(38,941)	(14,584)

The General Liability Reserve (6N) Fund is in a negative net position of \$14.58 million, while the Workers’ Compensation Reserve (6J) Fund has a negative net position of \$38.94 million. The net position of each reserve fund as of December 31 for the past five years is shown below.

<b>WORKERS COMPENSATION (6J) &amp; GENERAL LIABILITY (6N) FUNDS AS OF DEC 31</b>		
Thousands of Dollars		
	<u>6J FUND</u>	<u>6N FUND</u>
Net Position 12/31/2024	(46,525)	(5,048)
Net Position 12/31/2025	(45,927)	(12,938)

As of year-end 2025, the General Liability Reserve (6N) Fund had a negative net position of \$12.94 million, while the Workers’ Compensation Reserve (6J) Fund had a negative net position of \$45.93 million. The decrease in the General Liability Reserve was primarily attributable to increased liabilities, while the Workers’ Compensation Fund showed negligible variance from the prior year.



**APPENDIX A**  
Departmental Detail

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## DEPARTMENTAL DETAIL

<b>BOARD OF LEGISLATORS</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	5,491	5,491	1,228	5,491	-
Other Personal Services	258	258	48	258	-
Equipment	2	5	-	2	(3)
Materials & Supplies	330	334	72	330	(4)
Contractual Expenses	483	483	37	483	-
Social Services Relief	-	-	-	-	-
Inter-Departmental Charge	9	9	-	9	-
<b>Gross Expenditures</b>	<b>6,573</b>	<b>6,580</b>	<b>1,384</b>	<b>6,573</b>	<b>(7)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,573</b>	<b>6,580</b>	<b>1,384</b>	<b>6,573</b>	<b>(7)</b>
<b>TAX LEVY</b>	<b>6,573</b>	<b>6,580</b>	<b>1,384</b>	<b>6,573</b>	<b>(7)</b>

### FIRST QUARTER HIGHLIGHTS

The Board of Legislators is projected to remain in line with originally adopted appropriation levels at this time. Expenditure variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

<b>COUNTY EXECUTIVE</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	9,076	9,076	1,929	8,976	(100)
Other Personal Services	266	266	56	266	-
Materials & Supplies	84	88	6	86	(2)
Contractual Expenses	7,860	8,138	523	8,129	(9)
Inter-Departmental Charge	773	773	534	773	-
<b>Gross Expenditures</b>	<b>18,059</b>	<b>18,340</b>	<b>3,047</b>	<b>18,229</b>	<b>(111)</b>
Inter-Departmental Revenue	(2,010)	(2,010)	-	(2,010)	-
<b>NET EXPENDITURES</b>	<b>16,049</b>	<b>16,330</b>	<b>3,047</b>	<b>16,219</b>	<b>(111)</b>
Departmental Income	(1,899)	(1,899)	-	(1,899)	-
Agency & Trust Revenue	-	-	-	(205)	(205)
Interfund Revenue	(98)	(98)	-	(98)	-
State Aid	(385)	(385)	-	(385)	-
<b>REVENUES</b>	<b>(2,382)</b>	<b>(2,382)</b>	<b>0</b>	<b>(2,587)</b>	<b>(205)</b>
<b>TAX LEVY</b>	<b>13,667</b>	<b>13,948</b>	<b>3,047</b>	<b>13,632</b>	<b>(316)</b>

## FIRST QUARTER HIGHLIGHTS

The County Executive Department is projected to be \$316,000 below the modified budget at this time. Expenditures are projected to be \$111,000 under budget, primarily due to ongoing vacancies within the County Executive Office. In addition, Agency and Trust revenue has been revised upward by \$205,000 to reflect ARPA-related expenditures that rolled over from 2025 into 2026.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF HUMAN RESOURCES</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	5,013	5,013	1,149	4,978	(35)
Other Personal Services	205	205	27	147	(58)
Materials & Supplies	23	25	3	23	(2)
Contractual Expenses	1,172	1,176	379	1,172	(4)
Inter-Departmental Charge	858	858	788	858	-
<b>Gross Expenditures</b>	<b>7,271</b>	<b>7,277</b>	<b>2,346</b>	<b>7,178</b>	<b>(99)</b>
Inter-Departmental Revenue	(860)	(860)	(1)	(860)	-
<b>NET EXPENDITURES</b>	<b>6,411</b>	<b>6,417</b>	<b>2,345</b>	<b>6,318</b>	<b>(99)</b>
Departmental Income	(312)	(312)	(105)	(312)	-
Miscellaneous Revenue	-	-	-	-	-
<b>REVENUES</b>	<b>(312)</b>	<b>(312)</b>	<b>(105)</b>	<b>(312)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>6,099</b>	<b>6,105</b>	<b>2,240</b>	<b>6,006</b>	<b>(99)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Human Resources to expend below its personal service appropriation levels at this time. The projected savings include \$35,000 attributable to vacancy savings and \$58,000 resulting from reduced hourly and overtime expenditures.

DEPARTMENT OF BUDGET					
Thousands of Dollars					
	2026 Adopted	2026 Modified	YTD Mar 31	2026 Projected	Proj. less Modified
Annual Regular Salaries	2,019	2,019	457	2,019	-
Other Personal Services	11	11	-	11	-
Materials & Supplies	3	3	-	3	-
Contractual Expenses	56	57	1	56	-
Inter-Departmental Charge	563	563	566	563	-
<b>Gross Expenditures</b>	<b>2,652</b>	<b>2,653</b>	<b>1,025</b>	<b>2,652</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,652</b>	<b>2,653</b>	<b>1,025</b>	<b>2,652</b>	<b>-</b>
Departmental Income	(1,010)	(1,010)	-	(1,010)	-
<b>REVENUES</b>	<b>(1,010)</b>	<b>(1,010)</b>	<b>-</b>	<b>(1,010)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>1,642</b>	<b>1,642</b>	<b>1,025</b>	<b>1,642</b>	<b>-</b>

FIRST QUARTER HIGHLIGHTS

The Department of Budget is projected to remain in line with originally adopted appropriation levels at this time.

## DEPARTMENTAL DETAIL

<b>BOARD OF ELECTIONS</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	10,002	10,002	2,290	10,002	-
Other Personal Services	2,400	2,400	82	2,400	-
Equipment	78	121	43	78	(43)
Materials & Supplies	2,409	2,467	326	2,409	(59)
Contractual Expenses	8,858	9,360	404	8,858	(502)
Inter-Departmental Charge	4,382	4,382	1,891	4,382	-
<b>Gross Expenditures</b>	<b>28,128</b>	<b>28,732</b>	<b>5,037</b>	<b>28,128</b>	<b>(604)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>28,128</b>	<b>28,732</b>	<b>5,037</b>	<b>28,128</b>	<b>(604)</b>
Departmental Income	(1,934)	(1,934)	(0)	(1,934)	-
<b>REVENUES</b>	<b>(1,934)</b>	<b>(1,934)</b>	<b>(0)</b>	<b>(1,934)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>26,194</b>	<b>26,798</b>	<b>5,037</b>	<b>26,194</b>	<b>(604)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Board of Elections to remain in line with the budget as originally adopted at this time. Expenditure variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

DEPARTMENT OF FINANCE						
Thousands of Dollars						
		2026	2026	YTD	2026	Proj. less
		Adopted	Modified	Mar 31	Projected	Modified
<b>15</b>						
100S	Annual Regular Salaries	4,779	4,779	1,095	4,669	(111)
101S	Other Personal Services	60	60	12	60	-
300S	Materials & Supplies	40	40	6	40	-
400S	Contractual Expenses	191	192	26	191	-
599S	Inter-Departmental Charge	1,301	1,301	915	1,301	-
	<b>Gross Expenditures</b>	<b>6,372</b>	<b>6,372</b>	<b>2,055</b>	<b>6,261</b>	<b>(111)</b>
99S	Inter-Departmental Revenue	-	-	-	-	-
	<b>NET EXPENDITURES</b>	<b>6,372</b>	<b>6,372</b>	<b>2,055</b>	<b>6,261</b>	<b>(111)</b>
50S	Departmental Income	(1,801)	(1,801)	(1,100)	(1,801)	-
91S	Undistributed Revenues	-	-	-	-	-
	<b>REVENUES</b>	<b>(1,801)</b>	<b>(1,801)</b>	<b>(1,100)</b>	<b>(1,801)</b>	<b>-</b>
	<b>TAX LEVY</b>	<b>4,571</b>	<b>4,571</b>	<b>955</b>	<b>4,460</b>	<b>(111)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Finance to be \$111,000 below the modified budget at this time. Salaries have been revised downward by \$111,000 due to ongoing vacancy savings.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF INFORMATION TECHNOLOGY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	14,964	14,964	3,392	14,964	-
Other Personal Services	2,948	2,948	590	2,948	-
Equipment	130	309	87	130	(179)
Materials & Supplies	256	298	31	256	(42)
Contractual Expenses	42,086	45,801	7,127	42,086	(3,715)
Inter-Departmental Charge	1,901	1,901	249	1,901	-
<b>Gross Expenditures</b>	<b>62,285</b>	<b>66,220</b>	<b>11,476</b>	<b>62,285</b>	<b>(3,936)</b>
Inter-Departmental Revenue	(51,643)	(51,643)	(47,512)	(51,643)	-
<b>NET EXPENDITURES</b>	<b>10,641</b>	<b>14,577</b>	<b>(36,036)</b>	<b>10,641</b>	<b>(3,936)</b>
Departmental Income	(9,458)	(9,458)	(3,740)	(9,458)	-
State Aid	(157)	(157)	-	(157)	-
<b>REVENUES</b>	<b>(9,665)</b>	<b>(9,665)</b>	<b>(3,740)</b>	<b>(9,665)</b>	-
<b>TAX LEVY</b>	<b>976</b>	<b>4,912</b>	<b>(39,777)</b>	<b>976</b>	<b>(3,936)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Information Technology to remain in line with the budget as originally adopted at this time. Variances reflected in the modified budget are not included in this projection, as the department anticipates rolling a similar amount into CFY 2027.

<b>BOARD OF ACQUISITION &amp; CONTRACT</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	339	339	87	339	-
Materials & Supplies	2	2	0	2	-
Contractual Expenses	2	2	-	2	-
Inter-Departmental Charge	67	67	61	67	-
<b>Gross Expenditures</b>	<b>409</b>	<b>409</b>	<b>147</b>	<b>409</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>409</b>	<b>409</b>	<b>147</b>	<b>409</b>	<b>-</b>
Departmental Income	-	-	-	-	-
<b>REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TAX LEVY</b>	<b>409</b>	<b>409</b>	<b>147</b>	<b>409</b>	<b>-</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Board of Acquisition and Contract to remain in line with both the adopted and modified budgets at this time.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF LAW</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	12,032	12,032	2,653	11,732	(300)
Other Personal Services	41	41	7	53	12
Equipment	70	70	39	70	-
Materials & Supplies	58	60	7	58	(2)
Contractual Expenses	2,745	3,098	1,043	2,745	(352)
Inter-Departmental Charge	1,052	1,052	866	1,052	-
<b>Gross Expenditures</b>	<b>15,998</b>	<b>16,352</b>	<b>4,616</b>	<b>15,710</b>	<b>(642)</b>
Inter-Departmental Revenue	(12,527)	(12,527)	(2,041)	(12,527)	-
<b>NET EXPENDITURES</b>	<b>3,471</b>	<b>3,825</b>	<b>2,575</b>	<b>3,183</b>	<b>(642)</b>
Departmental Income	(4,555)	(4,555)	(545)	(4,555)	-
<b>REVENUES</b>	<b>(4,555)</b>	<b>(4,555)</b>	<b>(545)</b>	<b>(4,555)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,084)</b>	<b>(730)</b>	<b>2,030</b>	<b>(1,372)</b>	<b>(642)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Law to be \$642,000 below modified budget levels at this time. Of this amount, approximately \$300,000 is attributable to salary savings, partially offset by a projected \$12,000 increase in overtime expenditures. The remaining projected expenditure savings are primarily due to the expectation of a similar expense rollover from CFY 2026 into CFY 2027.

<b>DEPARTMENT OF PLANNING</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	2,900	2,900	683	2,900	-
Equipment	-	-	-	-	-
Materials & Supplies	22	23	0	22	(1)
Contractual Expenses	1,767	1,812	(47)	1,767	(44)
Inter-Departmental Charge	1,022	1,022	617	1,022	-
<b>Gross Expenditures</b>	<b>5,791</b>	<b>5,836</b>	<b>1,256</b>	<b>5,791</b>	<b>(45)</b>
Inter-Departmental Revenue	-	-	(60)	-	-
<b>NET EXPENDITURES</b>	<b>5,791</b>	<b>5,836</b>	<b>1,196</b>	<b>5,791</b>	<b>(45)</b>
Departmental Income	(624)	(624)	(9)	(624)	-
Agency & Trust Revenue	-	-	-	-	-
Interfund Revenue	(365)	(365)	-	(365)	-
State Aid	-	-	-	-	-
Federal Aid	-	-	-	-	-
<b>REVENUES</b>	<b>(989)</b>	<b>(989)</b>	<b>(9)</b>	<b>(989)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>4,802</b>	<b>4,847</b>	<b>1,186</b>	<b>4,802</b>	<b>(45)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Planning to remain in line with the budget as adopted at this time. Expenditure variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF EMERGENCY SERVICES</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	5,558	5,558	1,277	5,483	(75)
Other Personal Services	2,226	2,226	444	2,226	-
Equipment	23	145	122	23	(122)
Materials & Supplies	738	839	64	738	(101)
Contractual Expenses	1,819	1,869	121	1,819	(50)
Inter-Departmental Charge	5,520	5,520	4,148	5,520	-
<b>Gross Expenditures</b>	<b>15,884</b>	<b>16,157</b>	<b>6,175</b>	<b>15,809</b>	<b>(348)</b>
Inter-Departmental Revenue	(849)	(849)	-	(849)	-
<b>NET EXPENDITURES</b>	<b>15,035</b>	<b>15,308</b>	<b>6,175</b>	<b>14,960</b>	<b>(348)</b>
Departmental Income	(134)	(134)	-	(134)	-
Federal Aid	(351)	(351)	-	(351)	-
<b>REVENUES</b>	<b>(485)</b>	<b>(485)</b>	<b>-</b>	<b>(485)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>14,549</b>	<b>14,822</b>	<b>6,175</b>	<b>14,474</b>	<b>(348)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Emergency Services to be \$348,000 below modified appropriation levels at this time. This projection includes \$75,000 in vacancy savings.

<b>COUNTY CLERK</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	4,606	4,606	1,114	4,606	-
Other Personal Services	50	50	1	50	-
Equipment	34	37	-	34	(2)
Materials & Supplies	127	130	36	127	(3)
Contractual Expenses	100	100	24	100	-
Inter-Departmental Charge	1,909	1,909	1,393	1,909	-
<b>Gross Expenditures</b>	<b>6,826</b>	<b>6,831</b>	<b>2,567</b>	<b>6,826</b>	<b>(6)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>6,826</b>	<b>6,831</b>	<b>2,567</b>	<b>6,826</b>	<b>(6)</b>
Departmental Income	(8,407)	(8,407)	(1,242)	(8,407)	-
<b>REVENUES</b>	<b>(8,407)</b>	<b>(8,407)</b>	<b>(1,242)</b>	<b>(8,407)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(1,582)</b>	<b>(1,576)</b>	<b>1,325</b>	<b>(1,582)</b>	<b>(6)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures for the County Clerk to remain in line with originally adopted budget levels at this time.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF SOCIAL SERVICES</b>					
Thousands of Dollars					
	<b>2026</b>	<b>2026</b>	<b>YTD</b>	<b>2026</b>	<b>Proj. less</b>
	<b>Adopted</b>	<b>Modified</b>	<b>Mar 31</b>	<b>Projected</b>	<b>Modified</b>
Annual Regular Salaries	85,852	85,852	20,206	85,352	(500)
Other Personal Services	5,037	5,037	1,020	5,537	500
Equipment	250	278	38	400	122
Materials & Supplies	836	888	116	836	(51)
Contractual Expenses	24,152	24,276	4,191	24,202	(74)
Social Services Relief	584,384	584,449	122,027	592,889	8,440
Inter-Departmental Charge	47,262	47,262	12,408	47,562	300
<b>Gross Expenditures</b>	<b>747,773</b>	<b>748,042</b>	<b>160,006</b>	<b>756,778</b>	<b>8,736</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>747,773</b>	<b>748,042</b>	<b>160,006</b>	<b>756,778</b>	<b>8,736</b>
Departmental Income	(3,922)	(3,922)	5	(3,922)	-
Miscellaneous Revenue	-	-	(78)	-	-
Agency & Trust Revenue	-	-	-	-	-
Undistributed Revenues	-	-	(1,674)	-	-
State Aid	(113,114)	(113,114)	(51,868)	(113,820)	(706)
Federal Aid	(209,417)	(209,417)	(58,616)	(210,056)	(639)
<b>REVENUES</b>	<b>(326,453)</b>	<b>(326,453)</b>	<b>(112,231)</b>	<b>(327,798)</b>	<b>(1,345)</b>
<b>TAX LEVY</b>	<b>421,320</b>	<b>421,589</b>	<b>47,775</b>	<b>428,980</b>	<b>7,391</b>

### FIRST QUARTER HIGHLIGHTS

As of the first quarter, DOB projects the Department of Social Services (DSS) to utilize a tax levy of \$7.39 million above modified budget levels at this time. Expenditures are projected to increase by \$8.74 million, while revenues are projected to increase by \$1.35 million.

Within personal services, DSS has experienced a large number of vacancies through the first quarter, resulting in approximately \$0.50 million in salary savings, which is offset by a corresponding increase in overtime expenditures. In addition, contractual expenses have increased due to DSS occupying previously unbudgeted space at 10 County Center. This includes an increase of approximately \$0.05 million in contractual services, as well as a \$0.3 million increase in DPW charges.

DOB projects expenditure increases of approximately \$8.44 million within the relief category. Day Care subsidy expenditures are projected to increase by \$7.2 million due to higher-than-anticipated caseloads. Emergency Assistance to Families (EAF) expenditures are projected to increase by \$1.7 million due to higher room and board costs, while Raise the Age (RTA) expenditures are projected to increase by \$0.24 million. These increases are partially offset by projected savings within Family Assistance (\$0.22 million) and Safety Net (\$0.40 million), as caseloads are currently trending below budgeted levels. Due to the projected increase in expenditures, State Aid is projected to exceed budget by approximately \$0.7 million, while Federal Aid is projected to exceed budget by approximately \$0.64 million.

<b>DEPARTMENT OF SENIOR PROGRAMS &amp; SERVICES</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	902	1,001	139	902	(99)
Inter-Departmental Charge	833	833	505	833	-
<b>Gross Expenditures</b>	<b>1,848</b>	<b>1,947</b>	<b>644</b>	<b>1,848</b>	<b>(99)</b>
Inter-Departmental Revenue	(291)	(291)	-	(291)	-
<b>NET EXPENDITURES</b>	<b>1,557</b>	<b>1,656</b>	<b>644</b>	<b>1,557</b>	<b>(99)</b>
<b>TAX LEVY</b>	<b>1,557</b>	<b>1,656</b>	<b>644</b>	<b>1,557</b>	<b>(99)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Senior Programs and Services to remain in line with the budget as originally adopted at this time. Expenditure variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF CONSUMER PROTECTION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	2,173	2,173	486	2,173	-
Other Personal Services	35	35	3	35	-
Equipment	8	8	-	8	-
Materials & Supplies	63	63	6	63	-
Contractual Expenses	79	79	6	79	-
Inter-Departmental Charge	452	452	362	452	-
<b>Gross Expenditures</b>	<b>2,811</b>	<b>2,811</b>	<b>863</b>	<b>2,811</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,811</b>	<b>2,811</b>	<b>863</b>	<b>2,811</b>	<b>-</b>
Departmental Income	(5,750)	(5,750)	(1,381)	(5,750)	-
Undistributed Revenues	-	-	-	-	-
<b>REVENUES</b>	<b>(5,750)</b>	<b>(5,750)</b>	<b>(1,381)</b>	<b>(5,750)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(2,939)</b>	<b>(2,939)</b>	<b>(518)</b>	<b>(2,939)</b>	<b>-</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures for the Department of Consumer Protection to remain in line with both the adopted and modified budgets at this time.

<b>DEPARTMENT OF MENTAL HEALTH</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	4,630	4,630	1,096	4,492	(138)
Other Personal Services	144	144	29	144	-
Equipment	-	8	7	-	(8)
Materials & Supplies	65	66	6	65	(1)
Contractual Expenses	10,259	10,317	1,059	10,259	(59)
Inter-Departmental Charge	1,696	1,696	1,420	1,696	-
<b>Gross Expenditures</b>	<b>16,793</b>	<b>16,860</b>	<b>3,618</b>	<b>16,655</b>	<b>(205)</b>
Inter-Departmental Revenue	(1,362)	(1,362)	-	(1,362)	-
<b>NET EXPENDITURES</b>	<b>15,430</b>	<b>15,498</b>	<b>3,618</b>	<b>15,293</b>	<b>(205)</b>
Departmental Income	(976)	(976)	-	(976)	-
State Aid	(2,075)	(2,075)	-	(2,075)	-
Federal Aid	(910)	(910)	(1,046)	(1,256)	(346)
<b>REVENUES</b>	<b>(5,126)</b>	<b>(5,126)</b>	<b>(1,243)</b>	<b>(5,472)</b>	<b>(346)</b>
<b>TAX LEVY</b>	<b>10,305</b>	<b>10,372</b>	<b>2,375</b>	<b>9,821</b>	<b>(551)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Mental Health to utilize a tax levy of \$9.8 million at this time. Personal service expenditures have been reduced by \$138,000 to reflect vacancy savings, while Federal Aid revenue has been increased due to additional Mental Health Block Grant and HUD reimbursement funding. The remaining expenditure variances primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF HEALTH</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	18,684	18,684	4,412	18,684	(0)
Other Personal Services	750	750	174	750	-
Equipment	58	132	74	132	0
Materials & Supplies	300	309	38	300	(9)
Contractual Expenses	167,842	168,731	29,161	170,984	2,253
Inter-Departmental Charge	8,073	8,073	4,187	8,073	-
<b>Gross Expenditures</b>	<b>195,706</b>	<b>196,679</b>	<b>38,046</b>	<b>198,923</b>	<b>2,244</b>
Inter-Departmental Revenue	(5)	(5)	-	(5)	-
<b>NET EXPENDITURES</b>	<b>195,701</b>	<b>196,674</b>	<b>38,046</b>	<b>198,918</b>	<b>2,244</b>
Departmental Income	(16,505)	(16,505)	(1,902)	(16,390)	115
Miscellaneous Revenue	-	-	14	-	-
Agency & Trust Revenue	-	-	-	-	-
Undistributed Revenues	-	-	(264)	-	-
State Aid	(92,367)	(92,367)	-	(92,305)	62
<b>REVENUES</b>	<b>(109,016)</b>	<b>(109,016)</b>	<b>(2,152)</b>	<b>(108,838)</b>	<b>177</b>
<b>TAX LEVY</b>	<b>86,686</b>	<b>87,658</b>	<b>35,895</b>	<b>90,080</b>	<b>2,421</b>

### FIRST QUARTER HIGHLIGHTS

Overall, DOB projects the Department of Health to be \$2.42 million above modified appropriation levels at this time. Contractual expenses have increased by \$2.25 million.

The Division of Health is projected to be \$309,000 above budget, primarily due to the relocation of the Yonkers Clinic to a new facility. The Division of Children with Special Needs (CSN) is projected to be \$1.94 million above budget, with the majority of the increase attributable to preschool tuition and transportation costs.

Revenues within CSN are projected to be \$189,000 below budget based on revised expenditure projections. Increased transportation expenses exceed reimbursement caps and are therefore not reimbursable, while Medicaid reimbursement for transportation has also decreased. Overall reimbursement rates are projected at 49% for Early Intervention (EI) expenditures not reimbursed by Medicaid or private insurance, and 59.5% for preschool expenditures not reimbursed by Medicaid.

<b>DEPARTMENT OF LABORATORIES &amp; RESEARCH</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	10,414	10,414	2,449	10,414	-
Other Personal Services	546	546	145	645	99
Equipment	77	125	40	77	(49)
Materials & Supplies	1,468	1,509	185	1,468	(40)
Contractual Expenses	1,426	1,444	159	1,426	(19)
Inter-Departmental Charge	5,009	5,009	2,137	5,009	-
<b>Gross Expenditures</b>	<b>18,940</b>	<b>19,048</b>	<b>5,116</b>	<b>19,039</b>	<b>(9)</b>
Inter-Departmental Revenue	(6)	(6)	(1)	(6)	-
<b>NET EXPENDITURES</b>	<b>18,934</b>	<b>19,042</b>	<b>5,115</b>	<b>19,033</b>	<b>(9)</b>
Departmental Income	(2,687)	(2,687)	(374)	(2,687)	-
State Aid	(2,873)	(2,873)	-	(2,873)	-
<b>REVENUES</b>	<b>(5,560)</b>	<b>(5,560)</b>	<b>(374)</b>	<b>(5,560)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>13,374</b>	<b>13,482</b>	<b>4,741</b>	<b>13,473</b>	<b>(9)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Laboratories and Research to be \$99,000 above the modified budget at this time. Personal service expenditures have been revised upward to reflect increased per diem utilization. The remaining variances primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

## DEPARTMENTAL DETAIL

<b>HUMAN RIGHTS COMMISSION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	890	890	216	890	-
Other Personal Services	15	15	0	15	-
Equipment	-	-	-	-	-
Materials & Supplies	7	7	1	7	-
Contractual Expenses	233	235	7	233	(2)
Inter-Departmental Charge	176	176	79	176	-
<b>Gross Expenditures</b>	<b>1,322</b>	<b>1,324</b>	<b>303</b>	<b>1,322</b>	<b>(2)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,322</b>	<b>1,324</b>	<b>303</b>	<b>1,322</b>	<b>(2)</b>
Departmental Income	(70)	(70)	(9)	(70)	-
Federal Aid	(100)	(100)	-	(100)	-
<b>REVENUES</b>	<b>(170)</b>	<b>(170)</b>	<b>(9)</b>	<b>(170)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>1,152</b>	<b>1,154</b>	<b>294</b>	<b>1,152</b>	<b>(2)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Human Rights Commission to remain in line with adopted budget levels at this time.

<b>DEPARTMENT OF CORRECTION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	93,339	93,339	21,608	93,339	-
Other Personal Services	18,531	18,531	4,673	18,531	-
Equipment	434	1,009	419	434	(576)
Materials & Supplies	1,848	2,196	582	1,848	(348)
Contractual Expenses	25,131	27,217	3,602	25,131	(2,086)
Inter-Departmental Charge	15,280	15,280	5,350	15,280	-
<b>Gross Expenditures</b>	<b>154,564</b>	<b>157,572</b>	<b>36,234</b>	<b>154,564</b>	<b>(3,009)</b>
Inter-Departmental Revenue	(181)	(181)	-	(181)	-
<b>NET EXPENDITURES</b>	<b>154,383</b>	<b>157,391</b>	<b>36,234</b>	<b>154,383</b>	<b>(3,009)</b>
Departmental Income	(9,639)	(9,639)	(1,622)	(9,639)	-
State Aid	-	-	-	-	-
Federal Aid	(10)	(10)	(2)	(10)	-
<b>REVENUES</b>	<b>(12,369)</b>	<b>(12,369)</b>	<b>(1,624)</b>	<b>(12,369)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>142,013</b>	<b>145,022</b>	<b>34,611</b>	<b>142,013</b>	<b>(3,009)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Correction to remain in line with the adopted budget at this time. Variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027.

## DEPARTMENTAL DETAIL

<b>TAX COMMISSION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	286	286	67	286	-
Other Personal Services	-	-	-	-	-
Materials & Supplies	0	0	-	0	-
Contractual Expenses	139	139	133	139	-
Inter-Departmental Charge	39	39	37	39	-
<b>Gross Expenditures</b>	<b>463</b>	<b>463</b>	<b>237</b>	<b>463</b>	-
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>463</b>	<b>463</b>	<b>237</b>	<b>463</b>	-
Departmental Income	-	(0)	(0)	-	-
<b>REVENUES</b>	-	<b>(0)</b>	<b>(0)</b>	-	-
<b>TAX LEVY</b>	<b>463</b>	<b>463</b>	<b>237</b>	<b>463</b>	-

### FIRST QUARTER HIGHLIGHTS

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

<b>DISTRICT ATTORNEY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	29,891	29,891	7,046	29,891	-
Other Personal Services	513	513	116	513	-
Equipment	81	116	13	81	(35)
Materials & Supplies	273	287	38	273	(14)
Contractual Expenses	4,828	4,877	266	4,828	(50)
Inter-Departmental Charge	1,368	1,368	357	1,368	-
<b>Gross Expenditures</b>	<b>36,954</b>	<b>37,053</b>	<b>7,836</b>	<b>36,954</b>	<b>(99)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>36,954</b>	<b>37,053</b>	<b>7,836</b>	<b>36,954</b>	<b>(99)</b>
Miscellaneous Revenue	-	-	-	-	-
State Aid	(4,206)	(4,206)	-	(4,206)	-
Federal Aid	(50)	(50)	-	(50)	-
<b>REVENUES</b>	<b>(4,256)</b>	<b>(4,256)</b>	<b>-</b>	<b>(4,256)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>32,698</b>	<b>32,797</b>	<b>7,836</b>	<b>32,698</b>	<b>(99)</b>

FIRST QUARTER HIGHLIGHTS

DOB projects the District Attorney to approximate the budget as adopted at this time. Expenditure variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF PUBLIC SAFETY</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	42,161	42,161	9,030	42,161	-
Other Personal Services	15,953	15,953	1,915	15,953	-
Equipment	929	2,165	274	929	(1,236)
Materials & Supplies	3,192	3,433	502	3,192	(242)
Contractual Expenses	6,031	6,765	620	6,031	(735)
Inter-Departmental Charge	8,316	8,316	5,813	8,316	-
<b>Gross Expenditures</b>	<b>76,582</b>	<b>78,794</b>	<b>18,154</b>	<b>76,582</b>	<b>(2,213)</b>
Inter-Departmental Revenue	(14,228)	(14,228)	-	(14,228)	-
<b>NET EXPENDITURES</b>	<b>62,354</b>	<b>64,566</b>	<b>18,154</b>	<b>62,354</b>	<b>(2,213)</b>
Departmental Income	(19,339)	(19,339)	(688)	(19,339)	-
State Aid	(5,065)	(5,065)	-	(5,149)	(85)
Federal Aid	(172)	(172)	-	(172)	-
<b>REVENUES</b>	<b>(24,576)</b>	<b>(24,576)</b>	<b>(688)</b>	<b>(24,660)</b>	<b>(85)</b>
<b>TAX LEVY</b>	<b>37,778</b>	<b>39,991</b>	<b>17,466</b>	<b>37,694</b>	<b>(2,298)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects expenditures within the Department of Public Safety to remain in line with the adopted budget at this time. Expenditure variances from the modified budget primarily reflect the expectation of a similar rollover from CFY 2026 into CFY 2027. In addition, State aid revenue has been increased by \$85,000 to reflect additional Discovery Grant revenues.

<b>DEPARTMENT OF PROBATION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	18,676	18,676	4,339	18,276	(400)
Other Personal Services	605	605	154	605	-
Equipment	122	141	-	122	(19)
Materials & Supplies	245	288	39	245	(43)
Contractual Expenses	18,741	18,924	271	18,741	(183)
Inter-Departmental Charge	5,330	5,330	2,469	5,330	-
<b>Gross Expenditures</b>	<b>43,719</b>	<b>43,965</b>	<b>7,271</b>	<b>43,319</b>	<b>(646)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>43,719</b>	<b>43,965</b>	<b>7,271</b>	<b>43,319</b>	<b>(646)</b>
Departmental Income	(231)	(231)	(55)	(231)	-
Agency & Trust Revenue	(3)	(3)	-	(3)	-
State Aid	(22,277)	(22,277)	(356)	(22,277)	-
<b>REVENUES</b>	<b>(22,691)</b>	<b>(22,691)</b>	<b>(502)</b>	<b>(22,691)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>21,028</b>	<b>21,275</b>	<b>6,770</b>	<b>20,628</b>	<b>(646)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects a favorable expenditure variance of \$646,000 versus the modified budget within the Department of Probation at this time. This projection is primarily driven by higher-than-anticipated vacancy savings, as well as the expectation that certain non-personal service expenditures will experience a similar rollover into CFY 2027.

## DEPARTMENTAL DETAIL

<b>PUBLIC ADMINISTRATOR</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	839	839	193	839	-
Equipment	1	1	-	1	-
Materials & Supplies	6	6	0	6	-
Contractual Expenses	50	50	1	50	-
Inter-Departmental Charge	164	164	126	164	-
<b>Gross Expenditures</b>	<b>1,060</b>	<b>1,060</b>	<b>320</b>	<b>1,060</b>	<b>-</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>1,060</b>	<b>1,060</b>	<b>320</b>	<b>1,060</b>	<b>-</b>
Departmental Income	(1,504)	(1,504)	(383)	(1,504)	-
<b>REVENUES</b>	<b>(1,504)</b>	<b>(1,504)</b>	<b>(383)</b>	<b>(1,504)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>(445)</b>	<b>(444)</b>	<b>(62)</b>	<b>(445)</b>	<b>-</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Public Administrator to remain in line with the adopted budget at this time.

<b>SOLID WASTE COMMISSION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	1,107	1,107	262	1,107	-
Other Personal Services	763	763	176	763	-
Equipment	-	-	-	-	-
Materials & Supplies	37	44	10	37	(7)
Contractual Expenses	107	107	41	107	-
Inter-Departmental Charge	217	217	165	217	-
<b>Gross Expenditures</b>	<b>2,231</b>	<b>2,238</b>	<b>653</b>	<b>2,231</b>	<b>(7)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>2,231</b>	<b>2,238</b>	<b>653</b>	<b>2,231</b>	<b>(7)</b>
Departmental Income	(3,849)	(3,849)	(931)	(3,873)	(24)
<b>REVENUES</b>	<b>(3,849)</b>	<b>(3,849)</b>	<b>(931)</b>	<b>(3,873)</b>	<b>(24)</b>
<b>TAX LEVY</b>	<b>(1,619)</b>	<b>(1,611)</b>	<b>(278)</b>	<b>(1,642)</b>	<b>(31)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects the Solid Waste Commission to generate a favorable net variance of \$1.64 million at this time, primarily due to increased departmental income from application fees.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF PARKS</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	19,359	19,359	4,739	19,359	-
Other Personal Services	16,027	16,027	2,071	16,027	-
Equipment	435	529	114	435	(93)
Materials & Supplies	11,169	11,346	1,625	11,169	(177)
Contractual Expenses	27,509	28,061	3,480	27,509	(551)
Inter-Departmental Charge	7,802	7,802	2,378	7,802	-
<b>Gross Expenditures</b>	<b>82,301</b>	<b>83,123</b>	<b>14,408</b>	<b>82,301</b>	<b>(822)</b>
Inter-Departmental Revenue	(463)	(463)	-	(463)	-
<b>NET EXPENDITURES</b>	<b>81,838</b>	<b>82,660</b>	<b>14,408</b>	<b>81,838</b>	<b>(822)</b>
Departmental Income	(39,308)	(39,308)	(2,352)	(39,308)	-
Undistributed Revenues	-	-	(29)	-	-
State Aid	(50)	(50)	-	(50)	-
<b>REVENUES</b>	<b>(41,813)</b>	<b>(41,813)</b>	<b>(4,848)</b>	<b>(41,813)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>40,025</b>	<b>40,847</b>	<b>9,560</b>	<b>40,025</b>	<b>(822)</b>

### FIRST QUARTER HIGHLIGHTS

Overall, DOB projects expenditures for the Department of Parks and Recreation to be \$822,000 below the modified budget. These expenditure variances are primarily attributable to the department anticipating a similar rollover from CFY 2026 into CFY 2027.

Revenue projections for the Parks Department remain unchanged in this forecast, as major revenue-generating activities such as camps, pools, golf, and Playland primarily occur during the second and third quarters.

<b>OFFICE OF ASSIGNED COUNSEL</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	761	761	174	897	136
Equipment	6	6	0	6	-
Materials & Supplies	9	9	4	9	-
Contractual Expenses	24,844	24,848	3,235	24,844	(3)
Inter-Departmental Charge	188	188	111	188	-
<b>Gross Expenditures</b>	<b>25,824</b>	<b>25,827</b>	<b>3,526</b>	<b>25,960</b>	<b>133</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>25,824</b>	<b>25,827</b>	<b>3,526</b>	<b>25,960</b>	<b>133</b>
State Aid	(12,057)	(12,057)	-	(12,193)	(136)
<b>REVENUES</b>	<b>(12,057)</b>	<b>(12,057)</b>	<b>-</b>	<b>(12,193)</b>	<b>(136)</b>
<b>TAX LEVY</b>	<b>13,767</b>	<b>13,770</b>	<b>3,526</b>	<b>13,767</b>	<b>(3)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects the Office of Assigned Counsel to remain in line with the modified budget at this time, as increased salary expenses are fully offset by corresponding State aid reimbursement revenue. An increase of \$136,000 in salary expenses is matched by an equal increase in State aid revenue.

## DEPARTMENTAL DETAIL

<b>DEPARTMENT OF TRANSPORTATION</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	2,250	2,250	517	2,200	(50)
Other Personal Services	100	100	27	100	-
Equipment	310	472	27	262	(210)
Materials & Supplies	2,537	2,537	747	2,537	-
Contractual Expenses	226,263	226,443	42,460	228,718	2,275
Inter-Departmental Charge	2,626	2,626	1,070	2,626	-
<b>Gross Expenditures</b>	<b>234,085</b>	<b>234,427</b>	<b>44,849</b>	<b>236,442</b>	<b>2,016</b>
Inter-Departmental Revenue	(911)	(911)	-	(911)	-
<b>NET EXPENDITURES</b>	<b>233,174</b>	<b>233,516</b>	<b>44,849</b>	<b>235,531</b>	<b>2,016</b>
Departmental Income	(21,344)	(21,344)	(2,645)	(20,345)	999
Miscellaneous Revenue	-	-	-	-	-
State Aid	(110,105)	(110,105)	-	(115,080)	(4,975)
Federal Aid	(22,064)	(22,064)	-	(22,064)	-
<b>REVENUES</b>	<b>(153,513)</b>	<b>(153,513)</b>	<b>(2,645)</b>	<b>(157,489)</b>	<b>(3,976)</b>
<b>TAX LEVY</b>	<b>79,661</b>	<b>80,003</b>	<b>42,205</b>	<b>78,042</b>	<b>(1,961)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects the Department of Transportation (DOT) to utilize a county share tax levy of \$78.04 million, a decrease of \$1.961 million from the modified budget.

Net expenditures are projected \$2 million above the modified budget at this time. Included in these revisions are a reduction of \$260,000 for vacancy savings, and equipment savings. Due to a projected farebox collection shortfall, the Contractual Expenses line is \$2.275 million unfavorable.

Revenues are projected \$3.976 million above modified budget targets. Departmental income has been decreased by \$1 million due to lower OMNY collections. State Transportation Operating Assistance (STOA) has been increased by \$4.975 million per the 2026-27 NYS Executive Budget.

<b>DEPARTMENT OF PUBLIC WORKS</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Annual Regular Salaries	18,533	18,533	4,392	17,879	(654)
Other Personal Services	2,209	2,209	599	2,209	-
Equipment	354	841	-	354	(488)
Materials & Supplies	24,616	24,795	3,864	24,616	(179)
Contractual Expenses	32,870	34,761	4,263	33,170	(1,591)
Inter-Departmental Charge	3,717	3,717	2,066	3,717	-
<b>Gross Expenditures</b>	<b>82,299</b>	<b>84,857</b>	<b>15,183</b>	<b>81,945</b>	<b>(2,912)</b>
Inter-Departmental Revenue	(60,443)	(60,443)	(3,452)	(60,743)	(300)
<b>NET EXPENDITURES</b>	<b>21,855</b>	<b>24,413</b>	<b>11,732</b>	<b>21,202</b>	<b>(3,212)</b>
Departmental Income	(9,561)	(9,561)	(501)	(9,581)	(20)
State Aid	(80)	(80)	-	(80)	-
<b>REVENUES</b>	<b>(9,641)</b>	<b>(9,641)</b>	<b>(501)</b>	<b>(9,661)</b>	<b>(20)</b>
<b>TAX LEVY</b>	<b>12,214</b>	<b>14,772</b>	<b>11,230</b>	<b>11,540</b>	<b>(3,232)</b>

## FIRST QUARTER HIGHLIGHTS

DOB projects net expenditures within the Department of Public Works (DPW) to be \$3.232 million below the modified budget. Salaries have been revised downward by \$654,000 due to ongoing vacancy savings. Materials and supplies expenditures have also been reduced by \$179,000, while interdepartmental revenue has been lowered by \$300,000. The remaining variances are primarily attributable to the department anticipating a similar rollover from CFY 2026 into CFY 2027.

## DEPARTMENTAL DETAIL

<b>DEBT SERVICE</b>					
Thousands of Dollars					
	<b>2026 Adopted</b>	<b>2026 Modified</b>	<b>YTD Mar 31</b>	<b>2026 Projected</b>	<b>Proj. less Modified</b>
Contractual Expenses	111,773	111,774	9,795	111,773	(1)
<b>Gross Expenditures</b>	<b>111,773</b>	<b>111,774</b>	<b>9,795</b>	<b>111,773</b>	<b>(1)</b>
Inter-Departmental Revenue	-	-	-	-	-
<b>NET EXPENDITURES</b>	<b>111,773</b>	<b>111,774</b>	<b>9,795</b>	<b>111,773</b>	<b>(1)</b>
Interfund Revenue	(9,762)	(9,762)	(9,946)	(9,762)	-
<b>REVENUES</b>	<b>(9,762)</b>	<b>(9,762)</b>	<b>(9,946)</b>	<b>(9,762)</b>	<b>-</b>
<b>TAX LEVY</b>	<b>102,011</b>	<b>102,012</b>	<b>(152)</b>	<b>102,011</b>	<b>(1)</b>

### FIRST QUARTER HIGHLIGHTS

DOB projects debt service expenditures to remain in line with the adopted budget at this time.

<b>MISCELLANEOUS BUDGETS</b>						
Thousands of Dollars						
		<b>2026</b>	<b>2026</b>	<b>YTD</b>	<b>2026</b>	<b>Proj. less</b>
		<b>Adopted</b>	<b>Modified</b>	<b>Mar 31</b>	<b>Projected</b>	<b>Modified</b>
<b>52</b>						
101S	Other Personal Services	333,446	333,446	82,146	342,823	9,377
400S	Contractual Expenses	327,346	327,439	56,443	327,346	(93)
599S	Inter-Departmental Charge	9,890	9,890	-	9,890	-
	<b>Gross Expenditures</b>	<b>670,682</b>	<b>670,775</b>	<b>138,589</b>	<b>680,059</b>	<b>9,285</b>
99S	Inter-Departmental Revenue	-	-	-	-	-
	<b>NET EXPENDITURES</b>	<b>670,682</b>	<b>670,775</b>	<b>138,589</b>	<b>680,059</b>	<b>9,285</b>
10S	Real Property Taxes	(562,302)	(562,302)	-	(562,302)	-
20S	Payments in Lieu of Taxes	(8,775)	(8,775)	(1,366)	(8,775)	-
30S	Non-Property Taxes	(1,017,678)	(1,017,678)	(104,073)	(1,017,678)	-
50S	Departmental Income	(23,292)	(23,292)	(354)	(23,292)	-
55S	Interest on Investments	(14,536)	(14,536)	(232)	(14,536)	-
57S	Appropriated Fund Balance	-	(16,423)	-	-	16,423
60S	Miscellaneous Revenue	(101,000)	(101,000)	(7,684)	(101,000)	-
90S	Interfund Revenue	(13,529)	(13,529)	(3,402)	(13,529)	-
97S	State Aid	(11,750)	(11,750)	-	(11,750)	-
	<b>REVENUES</b>	<b>(1,758,548)</b>	<b>(1,774,971)</b>	<b>(117,111)</b>	<b>(1,758,548)</b>	<b>16,423</b>
	<b>TAX LEVY</b>	<b>(1,087,866)</b>	<b>(1,104,197)</b>	<b>21,478</b>	<b>(1,078,489)</b>	<b>25,708</b>

## FIRST QUARTER HIGHLIGHTS

Overall, the Department of Budget (DOB) projects a tax levy increase of approximately \$9.29 million above adopted budget levels within the Miscellaneous Budgets category.

Other Personal Services has increased by \$9.38 million due to a projected growth in employee healthcare costs. The projected increase in healthcare benefit costs for Q1 2026 is primarily driven by higher than budgeted medical claims activity. While prescription costs are currently trending favorably and are projected to generate approximately \$4.40 million in savings compared to budget, medical claims are projected to exceed budget by \$13.80 million.

A contributing factor to the increase in medical claims is the timing of lag payments associated with prior-year claims, which are impacting current-year expenditures. As a result, the savings in prescription costs are being more than offset by elevated medical claim activity and prior-period claim payments.

# WESTCHESTER COUNTY

**FISCAL IMPACT STATEMENT**

<b>CAPITAL PROJECT #:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>SECTION A - CAPITAL BUDGET IMPACT</b> To be completed by Budget		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>Source of County Funds (check one):</b>		CURRENT APPROPRIATIONS
		CAPITAL BUDGET AMENDMENT
<b>SECTION B - BONDING AUTHORIZATIONS</b> To be completed by Finance		
<b>Total Principal:</b>	<b>PPU:</b>	<b>Anticipated Interest Rate:</b>
<b>Anticipated Annual Cost (Principal and Interest):</b>		
<b>Total Debt Service (Annual cost x Term):</b>		
<b>Finance Department:</b>		
<b>SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)</b> To be completed by submitting department and reviewed by Budget		
Potential Related Expenses (Annual):		
Potential Related Revenues (Annual):		
Anticipated savings to County and/or impact of department operations (describe in detail for current and next four years):		
_____		
_____		
<b>SECTION D - Employment</b> As per federal guidelines, each \$92,000 of appropriation funds one FTE Job		
<b>Number of Full Time Equivalent (FTE) Jobs Funded:</b> _____		
<b>Prepared by:</b> _____	<b>Approved By:</b> _____	
<b>Title:</b> _____	<b>Budget Director</b>	
<b>Department:</b> _____	<b>Date:</b> _____	
<b>Date:</b> _____		

# FISCAL IMPACT STATEMENT

<b>SUBJECT:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>OPERATING BUDGET IMPACT</b>		
<b>SECTION A - FUND</b>		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>SECTION B - EXPENSES AND REVENUES</b>		
<b>Total Current Year Expense</b>	_____	
<b>Total Current Year Revenue</b>	_____	
<b>Source of Funds</b> (check one):	Current Appropriations	Transfer of Existing
	Additional Appropriations	Appropriations Other (explain)
<b>Identify Accounts:</b>	_____	
_____		
<b>Potential Related Operating Budget Expenses:</b>	Annual Amount	_____
<b>Describe:</b>	_____	
_____		
_____		
<b>Potential Related Operating Budget Revenues:</b>	Annual Amount	_____
<b>Describe:</b>	_____	
_____		
_____		
<b>Anticipated Savings to County and/or Impact on Department Operations:</b>		
<b>Current Year:</b>	_____	
_____		
<b>Next Four Years:</b>	_____	
_____		
_____		
_____		
<b>Prepared by:</b>	_____	<b>Approved by:</b> _____
<b>Title:</b>	_____	<b>Budget Director</b>
<b>Department:</b>	_____	<b>Date:</b> _____
<b>Date:</b>	_____	

# FISCAL IMPACT STATEMENT

<b>CAPITAL PROJECT #:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>SECTION A - CAPITAL BUDGET IMPACT</b> To be completed by Budget		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>Source of County Funds (check one):</b>		CURRENT APPROPRIATIONS
		CAPITAL BUDGET AMENDMENT
<b>SECTION B - BONDING AUTHORIZATIONS</b> To be completed by Finance		
<b>Total Principal:</b>	<b>PPU:</b>	<b>Anticipated Interest Rate:</b>
<b>Anticipated Annual Cost (Principal and Interest):</b>		
<b>Total Debt Service (Annual cost x Term):</b>		
<b>Finance Department:</b>		
<b>SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)</b> To be completed by submitting department and reviewed by Budget		
Potential Related Expenses (Annual):		
Potential Related Revenues (Annual):		
Anticipated savings to County and/or impact of department operations (describe in detail for current and next four years):		
_____		
_____		
<b>SECTION D - Employment</b> As per federal guidelines, each \$92,000 of appropriation funds one FTE Job		
<b>Number of Full Time Equivalent (FTE) Jobs Funded:</b> _____		
<b>Prepared by:</b> _____	<b>Approved By:</b> _____	
<b>Title:</b> _____	<b>Budget Director</b>	
<b>Department:</b> _____	<b>Date:</b> _____	
<b>Date:</b> _____		

# FISCAL IMPACT STATEMENT

**SUBJECT:** \_\_\_\_\_

**NO FISCAL IMPACT PROJECTED**

## OPERATING BUDGET IMPACT

### SECTION A - FUND

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

### SECTION B - EXPENSES AND REVENUES

**Total Current Year Expense** \_\_\_\_\_

**Total Current Year Revenue** \_\_\_\_\_

**Source of Funds** (check one):  
Current Appropriations                      Transfer of Existing  
Additional Appropriations                      Appropriations Other (explain)

**Identify Accounts:** \_\_\_\_\_

**Potential Related Operating Budget Expenses:**                      Annual Amount \_\_\_\_\_

**Describe:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Potential Related Operating Budget Revenues:**                      Annual Amount \_\_\_\_\_

**Describe:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Anticipated Savings to County and/or Impact on Department Operations:**

**Current Year:** \_\_\_\_\_

\_\_\_\_\_

**Next Four Years:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Prepared by:** \_\_\_\_\_ **Approved by:** \_\_\_\_\_

**Title:** \_\_\_\_\_ **Budget Director**

**Department:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Date:** \_\_\_\_\_

# FISCAL IMPACT STATEMENT

<b>CAPITAL PROJECT #:</b> _____	<b>NO FISCAL IMPACT PROJECTED</b>	
<b>SECTION A - CAPITAL BUDGET IMPACT</b> To be completed by Budget		
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
<b>Source of County Funds (check one):</b>		CURRENT APPROPRIATIONS
		CAPITAL BUDGET AMENDMENT
<b>SECTION B - BONDING AUTHORIZATIONS</b> To be completed by Finance		
<b>Total Principal:</b>	<b>PPU:</b>	<b>Anticipated Interest Rate:</b>
<b>Anticipated Annual Cost (Principal and Interest):</b>		
<b>Total Debt Service (Annual cost x Term):</b>		
<b>Finance Department:</b>		
<b>SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)</b> To be completed by submitting department and reviewed by Budget		
Potential Related Expenses (Annual):		
Potential Related Revenues (Annual):		
Anticipated savings to County and/or impact of department operations (describe in detail for current and next four years):		
_____		
_____		
<b>SECTION D - Employment</b> As per federal guidelines, each \$92,000 of appropriation funds one FTE Job		
<b>Number of Full Time Equivalent (FTE) Jobs Funded:</b> _____		
<b>Prepared by:</b> _____	<b>Approved By:</b> _____	
<b>Title:</b> _____	<b>Budget Director</b>	
<b>Department:</b> _____	<b>Date:</b> _____	
<b>Date:</b> _____		