



TOWN OF GREENBURGH

OFFICE OF THE TOWN COUNCIL

December 23, 2025

Dear Residents of the Town of Greenburgh,

We, the members of the Greenburgh Town Council (Joy Haber, Ellen Hendrickx, Gina Jackson and Francis Sheehan), felt compelled to provide our taxpayers with a comprehensive document regarding the 2026 Operating Budget. Our message is separate and distinct from the message provided by Supervisor Paul Feiner in his Tentative Operating Budget on October 30, 2025 and our intention is to clarify some very erroneous information that was published, provide historical context for what has led up to the Town's current financial situation, and establish the path forward for Greenburgh's fiscal health.

#### The Budget Process

Leading up to the development of a Tentative Operating Budget, all Department Heads submit their needs and requests for the next fiscal year for review by the full Town Board and the Comptroller at a series of public work sessions. The Town Supervisor, who serves as the Town's Chief Financial Officer (CFO), is then responsible for developing the published Tentative Budget which must be filed with the Town Clerk no later than October 30. The Supervisor's filed Tentative Budget is then presented to the Town Council for consideration from October 30 to December 20, the final day by law to adopt an Operating Budget for the following year. *It should be noted that this is an inadequate amount of time for the Town Council to carefully review the Tentative Budget which includes the Supervisor's changes to departmental requests for expenditures and his recommended tax rates for the next fiscal year.*

#### What We Learned

During the aforementioned period of review, the Town Council identified erroneous information and fiscal mismanagement in the Supervisor's 2026 Tentative Budget Message (*pages I - IV*):

- A reference throughout the Supervisor's message regarding rates for "Village taxes" is extremely misleading because the Town of Greenburgh does not set Village tax rates – the Villages do. The correct way to state this would be to refer to "Town tax rates for Village residents."<sup>1</sup>

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<sup>1</sup> *It should be noted that Village residents who get the majority of their services from their Villages pay only 1.5% of their total tax bill to the Town, and Unincorporated area residents pay 18% of their total tax bill to the Town. The remainder of the total tax bill goes to the County and School Districts*

- An unrealistic and fiscally irresponsible proposed tax rate increase of 3% for Village residents, and 2.31% for Unincorporated area residents follows a five-year pattern of artificially low tax rate increases which compromise the Town’s financial stability.
- In his desire to provide tax relief, the Supervisor utilized the unsustainable practice of taking unrestricted monies from the fund balance (or “rainy day fund”) to offset increasing operating expenses and suppress tax rates.
- Because revenues from taxes and other sources did not increase at a pace sufficient to match expenditures, the unrestricted fund balance has been significantly depleted, contributing to a growing deficit in the Town’s net position and dramatically diminished financial resources that are essential for fiscal stability, emergency preparedness, infrastructure improvements and long-term planning.

**Corrective Action Plan**

Our recently hired Town Comptroller Kimberly Gutwein has designed a five-year tax plan that will set Greenburgh on a responsible course for financial health and decreased reliance on fund balances. Had the Town Board not taken the necessary step to increase the A budget tax rate to 10.00% in 2026, the rates in subsequent years would be even more burdensome.

***A = Town Entire***

Tax Rate Increases	2026	2027	2028	2029	2030	2031
A tax rate increase	10.00%	6.46%	10.41%	9.99%	9.53%	9.30%
A Fund Balance Used	\$4,501,383	\$4,213,294	\$3,884,658	\$3,535,038	\$3,181,535	\$2,793,387

***B = Town Outside Villages (TOV)***

Tax Rate Increases	2026	2027	2028	2029	2030	2031
B tax rate increase	2.86%	4.82%	8.30%	8.20%	8.28%	8.11%
B Fund Balance Used	\$11,885,217	\$10,934,399	\$9,840,959	\$8,364,816	\$6,273,612	\$4,077,848

The current tax increase is necessary to begin replenishing those fund balances and restoring the Town’s financial health. Sound fiscal management requires that recurring operating costs be supported by recurring revenues rather than one-time resources. Rebuilding unrestricted fund balance will strengthen the Town’s ability to manage economic uncertainty, respond to unforeseen events, and maintain strong creditworthiness such as our Moody’s “Aaa” bond rating which enables us to borrow at lower rates.

The following examples are intended to show the approximate impact on your 2026 tax bills:

- In the A (Villages) fund, for a home assessed at \$750,000 we are anticipating an increase of approximately **\$31.31** in 2026 over 2025.
- In the B (TOV or Unincorporated) fund, for a home assessed at \$750,000, we are anticipating an increase of approximately **\$112.54** in 2026 over 2025.

Below is the historic context and more complete details on the creation of the current situation. Please note each highlighted box is a scanned image of a relevant part of the Supervisor’s Budget Message or budget. The reader is encouraged to check each of the mentioned Budget Messages and budgets should there be concern the following were taken out of context: they were not.

## FISCAL YEAR 2019

Scan from Supervisor Feiner's Fiscal Year 2019 Budget Message:

COURT HOUSE - For many years we have highlighted the need for a new court house (and police HQ) to replace both aging and inadequate buildings. We will sell our existing buildings, place the properties on the tax rolls. We have been saving funds for a number of years to reduce borrowing costs. The 2019 budget includes \$7 million from our fund balance that will be used for this purchase. We are in the beginning stages and will keep residents informed.

As stated in the above Budget Message, the 2019 budget included \$7,000,000 to "RESERVE FOR COURTHOUSE." (A Town courthouse is a Town wide "A" budget expense since the villages are entitled to use it.) Town wide real property owners in 2019 paid \$7,000,000 in taxes to the Town to fund a Town courthouse. See the scan of the 2019 budget below, line A1989-54905.

2019 Town of Greenburgh's Tentative Budget Expense Accounts							
Fund: A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2017	Budget 2018	Revised Budget 2018	Actual As of 10/27/2018	Estimate for 2018	Tentative Budget 2019
A1989-54900	TAX ADJUSTMENT ITEMS	1,967	2,100	2,100	782	2,100	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	(1,290,884)	1,000,000	1,000,000	0	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	5,214	3,000	3,000	0	3,000	3,000
A1989-54905	RESERVE FOR COURTHOUSE	0	0	0	0	0	7,000,000
<b>Department Total</b>		<b>(1,283,703)</b>	<b>1,005,100</b>	<b>1,005,100</b>	<b>782</b>	<b>1,005,100</b>	<b>8,005,100</b>

## FISCAL YEAR 2020

From Supervisor Feiner's Fiscal Year 2020 Budget Message:

Note: There is a page break in the printed budget reflected in the scans below.

COURT HOUSE/POLICE HQ WE WILL HAVE SET ASIDE \$12.5 MILLION DOLLARS TO REDUCE BORROWING COSTS AND ENABLE TOWN TO IMPLEMENT NEEDED IMPROVEMENTS AND TO STAY UNDER THE NYS TAX CAP

Anyone who works at or visits the Greenburgh Police Headquarters and Court House recognizes that both facilities are experiencing major infrastructure problems. At the same time taxpayers are concerned that a new court/police HQ could impact taxes significantly. One action step we're taking: setting aside money now so we won't have to borrow as much when we finalize the plans. We have saved \$12.5 million to reduce borrowing costs (which will enable Town to comply with tax cap) Another initiative that will take place: We will sell our existing buildings; place the properties on the tax rolls. The 2019 budget included \$7 million from our fund balance that will be used for this purchase. I have added \$5.5 million in the 2020 budget to this necessary initiative which will enable us (when we take action) to build a new court house/police station and to comply with the tax cap at the same time. Earlier this fall, we contracted with a nationally recognized firm to provide the Town with land use options and to advise us how much we can expect to receive from the sale of our existing buildings.

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Nothing has been finalized as of yet and there will be community meetings and significant input from residents before we make any final decisions.

Supervisor Feiner's 2020 Budget Message does not reflect the budget he proposed. He states that he added \$5,500,000 to the \$7,000,000 in the 2019 budget when, in fact, Town wide

taxpayers were, as shown below, billed an additional \$12,500,000, bringing the amount to "RESERVE FOR COURTHOUSE" to (\$7,000,000 + \$12,500,000) \$19,500,000. See the scan of the 2020 budget below, line A1989-54905.

2020 Town of Greenburgh's Tentative Budget Expense Accounts							
Fund:A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2018	Budget 2019	Revised Budget 2019	Actual As of 10/29/2019	Estimate for 2019	Tentative Budget 2020
A1989-54600	SUNDRY	0	0	0	0	2,297	0
A1989-54900	TAX ADJUSTMENT ITEMS	782	2,100	2,297	2,297	2,100	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	631,778	1,000,000	1,000,000	0	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	3,000	0	3,000	3,000
A1989-54905	RESERVE FOR COURTHOUSE	0	7,000,000	7,000,000	17,500	17,500	12,500,000
<b>Department Total</b>		<b>632,561</b>	<b>8,005,100</b>	<b>8,005,297</b>	<b>19,797</b>	<b>1,024,897</b>	<b>13,505,100</b>

### FISCAL YEAR 2021

From Supervisor Feiner's Fiscal Year 2021 Budget Message:

4- **TOWN COURT REVENUES:** The Town Court generates revenues from fines and charges. These revenues accrue to the A budget, for "The Town Entire", including the "Villages," and the effect of closed Courts and fallow Court Chambers is projected to be a \$400,000 shortfall. The projection for 2021 will assume reduced revenue as well.

Note that the courthouse was not mentioned in the Supervisor's 2021 Budget Message other than to state the revenue generated by court fines and charges is projected to result in a "\$400,000 shortfall." However, as shown below, the Supervisor's proposed budget included another \$12,500,000 in 2021 to "RESERVE FOR COURTHOUSE." See the scan of the 2021 budget below, line A1989-54905.

2021 Town of Greenburgh's Tentative Budget Expense Accounts							
Fund:A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2019	Budget 2020	Revised Budget 2020	Actual As of 10/29/2020	Estimate for 2020	Tentative Budget 2021
A1989-54600	SUNDRY	0	0	0	0	2,297	0
A1989-54900	TAX ADJUSTMENT ITEMS	3,618	2,100	2,060	1,428	2,100	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	(2,488,321)	1,000,000	1,000,000	(464,461)	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	2,910	0	3,000	3,000
A1989-54905	RESERVE FOR COURTHOUSE	20,000	12,500,000	12,543,400	43,400	17,500	12,500,000
A1989-54910	REAL ESTATE PURCHASE	12,720	0	47,951	47,942	22,528	0
<b>Department Total</b>		<b>(2,451,983)</b>	<b>13,505,100</b>	<b>13,596,321</b>	<b>(371,692)</b>	<b>1,047,425</b>	<b>13,505,100</b>

By the end of 2021, real property owners Town wide paid (\$7,000,000 + \$12,500,000 + \$12,500,000) \$32,000,000 toward "RESERVE FOR COURTHOUSE."

### FISCAL YEAR 2022

From Supervisor Feiner's Fiscal Year 2022 Budget Message:

6- **TOWN COURT REVENUES:** The Town Court generates revenues from fines and charges. These revenues accrue to the A budget, for "The Town Entire", including the "Villages," and the effect of closed Courts and fallow Court Chambers, was decreased fee income. The projection for 2022 will assume better, but still reduced revenue as well, as compared to Pre-Pandemic levels.(2021 projected \$1,700,000, 2022 estimated \$2,150,000)

Note that the courthouse was not mentioned in the Supervisor’s 2022 Budget Message other than to state the revenue generated by court fines and charges would be better than the prior year. However, once again, Supervisor Feiner’s proposed 2022 budget included another \$7,400,000 for “RESERVE FOR COURTHOUSE,” bringing the total amount paid by real property owners for a courthouse to (\$7,000,000 + \$12,500,000 + \$12,500,000 + \$7,400,000) \$39,400,000. See the scan of the 2022 budget below, line A1989-54905.

Fund:A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2020	Budget 2021	Revised Budget 2021	Actual As of 10/29/2021	Estimate for 2021	Tentative Budget 2022
A1989-54600	SUNDRY	0	0	0	0	2,297	0
A1989-54900	TAX ADJUSTMENT ITEMS	36,448	2,100	2,100	174	2,100	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	5,397,363	1,000,000	1,000,000	0	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	2,840	0	3,000	3,000
<b>A1989-54905</b>	<b>RESERVE FOR COURTHOUSE</b>	25,000	12,500,000	12,514,400	160,100	170,000	<b>7,400,000</b>
A1989-54910	REAL ESTATE PURCHASE	46,529	0	160	160	46,600	0
<b>Department Total</b>		<b>5,509,441</b>	<b>13,505,100</b>	<b>13,519,500</b>	<b>160,434</b>	<b>1,223,997</b>	<b>8,405,100</b>

### FISCAL YEAR 2023

From Supervisor Feiner’s Fiscal Year 2023 Budget Message:

We plan to move the courthouse funding from prior adopted budgets into a designated fund balance account. A resolution will be presented to the Town Board requesting that the funds allocated for courthouse expansion be placed in an assigned fund balance category. Therefore, we have removed this funding from the 2023 budget.

As stated in the 2023 Budget Message, no additional funding was included in the 2023 budget, leaving the *expected* total RESERVE FOR COURTHOUSE collected from taxpayers for the courthouse at \$39,400,000. See the scan of the 2023 budget below, line A1989-54905.

Fund:A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2021	Budget 2022	Revised Budget 2022	Actual As of 10/28/2022	Estimate for 2022	Tentative Budget 2023
A1989-54503	CONSULTING	0	400,000	400,000	0	0	400,000
A1989-54900	TAX ADJUSTMENT ITEMS	174	2,100	3,950	3,948	3,950	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	(1,567,798)	1,000,000	1,000,000	0	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	970	0	970	3,000
<b>A1989-54905</b>	<b>RESERVE FOR COURTHOUSE</b>	<b>135,140</b>	<b>7,400,000</b>	<b>7,424,960</b>	<b>24,960</b>	<b>25,000</b>	<b>0</b>
A1989-54910	REAL ESTATE PURCHASE	260	0	180	140	180	0
<b>Department Total</b>		<b>(1,432,224)</b>	<b>8,805,100</b>	<b>8,830,060</b>	<b>29,048</b>	<b>1,030,100</b>	<b>1,405,100</b>

## FISCAL YEAR 2024

In Supervisor Feiner’s 2024 Budget Message he stated that “fee income from development in our Town, which has burgeoned with new facilities and construction, has kept pace with additional costs, and we were able to avoid increasing Property Taxes.”

Raising taxes is not something anyone on the Town Board wants to do, however after several years of increased costs due to personnel contract negotiations, and the high levels of inflation the entire Country is experiencing, it is financially prudent to move forward with an increase.

During the past few years, although salaries and operating costs have increased, fee income from development in our Town, which has burgeoned with new facilities and construction, has kept pace with additional costs, and we were able to avoid increasing Property Taxes.

There was no mention of RESERVE FOR COURTHOUSE in the message and his proposed budget did not add any additional RESERVE FOR COURTHOUSE funding to the \$39,400,000 previously collected town wide from taxpayers. See the scan of the 2024 budget below, line A1989-54905.

2024 Town of Greenburgh's Tentative Budget Expense Accounts							
Fund:A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2022	Budget 2023	Revised Budget 2023	Actual As of 10/30/2023	Estimate for 2023	Tentative Budget 2024
A1989-54503	CONSULTING	0	400,000	400,000	0	400,000	150,000
A1989-54900	TAX ADJUSTMENT ITEMS	3,948	2,100	2,100	236	2,100	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	(275,786)	1,000,000	1,000,000	0	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	2,900	0	2,900	3,000
A1989-54905	RESERVE FOR COURTHOUSE	85,526	0	1,000	1,000	1,000	0
A1989-54910	REAL ESTATE PURCHASE	200	0	100	80	100	0
<b>Department Total</b>		(186,111)	1,405,100	1,406,100	1,316	1,406,100	1,155,100

## FISCAL YEARS 2025 AND 2026

In Supervisor Feiner’s 2025 and 2026 budgets, the RESERVE FOR COURTHOUSE line was removed.

2025 Town of Greenburgh's Adopted Budget Expense Accounts						
Fund:A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2023	Budget 2024	Revised Budget 2024	Tentative Budget 2025	Budget 2025
A1989-54503	CONSULTING	0	150,000	150,000	150,000	150,000
A1989-54900	TAX ADJUSTMENT ITEMS	613	2,100	2,100	2,100	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	(648,052)	1,000,000	1,000,000	1,000,000	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	2,800	3,000	3,000
A1989-54910	REAL ESTATE PURCHASE	80	0	200	0	0
<b>Department Total</b>		(647,359)	1,155,100	1,155,100	1,155,100	1,155,100

2026 Town of Greenburgh's Tentative Budget Expense Accounts						
Fund: A-GENERAL FUND TOWNWIDE Department: SPECIAL ITEMS Account Number	Description	Actual 2024	Budget 2025	Revised Budget 2025	Actual As of 10/28/2025	Tentative Budget 2026
A1989-54503	CONSULTING	39,130	150,000	150,000	0	150,000
A1989-54900	TAX ADJUSTMENT ITEMS	15	2,100	2,080	864	2,100
A1989-54901	TAX DEF & UNCOLL ALLOW	334,373	1,000,000	1,000,000	0	1,000,000
A1989-54903	REFUND OF UNCLAIMED FUNDS	0	3,000	2,920	0	3,000
A1989-54910	REAL ESTATE PURCHASE	200	0	100	100	0
<b>Department Total</b>		<b>373,717</b>	<b>1,155,100</b>	<b>1,155,100</b>	<b>964</b>	<b>1,155,100</b>

What is the significance of the above? Even though \$39,400,000 was collected Town-wide from taxpayers 2019-2022 for a courthouse, according to recently hired Town Comptroller Kimberly Gutwein, only \$7,400,000 was actually restricted for the courthouse, the amount collected in 2022.

Supervisor Feiner's budgets, year after year, since 2019, gave the appearance that funding was being collected and restricted for a courthouse, but the funds were never restricted for that purpose and were allowed to instead fall into the "A" fund balance, artificially and deceptively inflating the unrestricted fund balance. Normally a resolution adopted by the Town Board is needed to transfer money. However, there is a workaround that was exploited, in that no resolution is needed if funds are unrestricted and unused at the end of the fiscal year. By not restricting the courthouse funds each year, Supervisor Feiner allowed the funds intended for the courthouse to roll into unrestricted fund balance available to spend, misleading anyone reading the budget lines "RESERVE FOR COURTHOUSE" or his Budget Messages that a significant reserve was being built for the courthouse.

It appears Supervisor Feiner never intended the "RESERVE FOR COURTHOUSE" funds to be used for the courthouse because this ruse was also used at the end of 2019, allowing the initial \$7,000,000 to fall to fund balance at the end of Fiscal Year 2019, before the start of the pandemic and its economic challenges.

Councilman Francis Sheehan recommended, and all the Town Council members supported, a forensic audit be conducted regarding concerns raised by the new Comptroller, including the misuse and overuse of fund balance to the potential detriment of fiscal stability.

The Town Council is very concerned that Supervisor Feiner, in his role as CFO, aggressively pressured the new Comptroller until she got the tax rate increases in the A and B budgets under 3%. The only way to do that by the end of the day as demanded was to draw down fund balance to unacceptably low levels, which is likely the direction the prior Comptroller was given as well. As you can see in the Supervisor's 2026 Budget Message, he shows tax rate increases below 3%, as he directed the Comptroller to do, using approximately \$18,000,000 in fund balance to do so.

The Town Council supports the Town Comptroller, has called for a forensic audit, and cannot condone ignoring the financial realities of operating a Town as complex as the Town of Greenburgh. We have concentrated on the A budget (Town-wide) fund balance here but the B

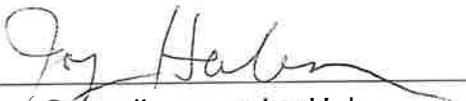
budget (TOV or Unincorporated) fund balance has also been drawn down to unacceptable levels. We could not begin to correct the B fund by years-end without violating our fund balance policy, but we are committed to correcting the B fund and will be taking steps in the coming months to do so.

Using the courthouse money to inflate the A fund balance and Regeneron building permit fees to inflate the B fund balance is unsustainable, and, with only \$7,400,000 to build it, a small fraction of its cost, we still need a courthouse. Knowing the perils identified by the Town Comptroller, and likely by the prior Comptroller, Supervisor Feiner's 2026 budget exemplifies yet another budget that does not address the reality of the Town's financial situation.

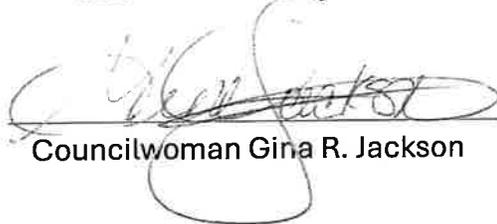
No one wants to pay more taxes, but the reality is the cost of operating a town as complex as the Town of Greenburgh -- with aging infrastructure and excellent services the residents expect and deserve-- keeps increasing as personnel, utility and insurance costs continue to rise. The Town Council is committed to working with the Town Comptroller and staff to rebuild the fund balances for increased financial stability and to work more efficiently to cut costs to lower the projected tax rate increases while minimizing the impact to services and rebuilding funds for the court.

Respectfully,

The Town Council of the Town of Greenburgh

  
Councilwoman Joy Haber

  
Councilwoman Ellen P. Hendrickx

  
Councilwoman Gina R. Jackson

  
Councilman Francis X. Sheehan