

Minutes
Budget Hearing
Administrative Services Committee/Audit & Control Committee
Tuesday, September 30, 2025, 9:00 a.m., Legislative Chambers
Gerace Office Building

Complete video of meeting can be viewed on YouTube

Members Present: A.S. Scudder, Heiser, Anthony, Vanstrom, and Buchanan
A.C. Pavlock, Scudder, Nelson, Johnson (Absent: Dickey)

Others: Chagnon, Lee, Swan, Crow, Zafuto, Ihrig, Songer, Slike, DeAngelo, Wendel, Makowski, Ellis, Fox, Torres, Green, Blevins, Feldmann, Gould, Morgan

Chairman Scudder called the meeting to order at 9:00 a.m.

Overview given by Jennifer Swan, Budget Director (Shown below)

2026 Budget Hearings: [Overview](#)

- I. [Inside the Budget Binders](#)
 - a. [Tentative Budget:](#)
 - i. [“Operating Budget” section includes the local share summary that shows all activity for all funds, and displays tax levy, property valuation and tax rate for 2026, 2025 and changes year-over-year.](#)
 - ii. [“Capital Budget” section includes the status of active capital projects and a list of projects proposed for new or additional funding in 2026.](#)
 - iii. [“Personal Services Analysis” sections shows the total FTE’s by department for 2026, 2025 and increase or decrease year-over-year.](#)
 - iv. [“Fiscal Status” section includes fund balance and debt schedules. Demonstrates uses of Fund Balance and reserves. These uses are not reflected at the department level and are only broken out in detail on the Local Share spreadsheet.](#)
 - b. [Budget Summaries and Line-Item Detail:](#)
 - i. [Behind the Tentative Budget](#)
 - ii. [In order by organization number \(“Tab #” on your budget review schedule\)](#)
 - iii. [Budget summary components](#)
 - 1. [Full Time Equivalent \(FTE\) position summary](#)
 - 2. [Local share summary by department](#)
 - 3. [Summary by department, at classification level, with comments. Budget hearings will focus on these exhibits.](#)
 - 4. [Summary by organization, at classification level. Summarizes the individual departments that follow.](#)
 - iv. [Budget Worksheet – Line-Item Detail level.](#)
 - C. [Financial Projections for 2026-2030 – provided in your binder in the sleeve on the inside cover. Annual projection of appropriations, revenue, tax levy, tax cap, tax rate, and fund balance.](#)
- II. [Overall Highlights](#)

- a. FTE's in governmental funds increased 26.17, the bulk of which are broken down as follows:
 - i. DA: 2.38 (grant-funded)
 - ii. Public Defender: 4.46 (grant-funded)
 - iii. Probation: 2 (1 grant-funded, 1 mandated)
 - iv. EMS: 4 (new fly-car district)
 - v. ITS: 1 (new allocation to DA's office for Discovery)
 - vi. DPF: 3.56 (CARTS – substitute drivers who worked over max sub hours were automatically rolled into part-time positions)
 - vii. Mental Hygiene: 2.53 (revenue-generating)
 - viii. Social Services: 4.75 (4 fully funded; 1 correction from 2025 budget)
- b. Base pay includes percentage increases for managers and applicable increases from collective bargaining agreements.
- c. A 5% Vacancy Savings is also budgeted in each department .1 and .8 accounts. -
 - As in past years, this is not to discourage departments from filling their vacant positions, but to account for the anticipated county-wide savings due to vacancies during the course of 2026. If amendments are needed during the course of the year due to the filling of vacancies, those can and will be done at that time.
- d. Please note: all .8 accounts are a derivative of the .1 accounts. Amendments to this classification in any department can only take effect if there is a change in the .1's for that department.

III. Recommended Format for Budget Review Hearing

- a. Department head leads the committee through his/her budget summary.
- b. Deputy Director/Fiscal Supervisor will assist Department heads with detailed answers to questions when needed.
- c. Refer to budget by account detail as necessary.
- d. It is recommended that the Committee vote on any desired amendments to send on the Audit & Control Committee either throughout the hearing or at the end of today's hearing. It is further recommended that to the extent possible the Committee propose amendments to offset any increases to appropriations or decreases in revenue. As a reminder the Tentative Budget is just below the Tax Cap.

Administrative Services/Audit & Control committees reviewed the 2026 tentative budget details with the following departments:

- Information Technology – Presented by Jon DeAngelo, Chief Information Officer, Samuel Zafuto, Deputy Director of Finance
- Dept. of Finance – Presented by Kitty Crow, Finance Director and Samuel Zafuto, Deputy Director of Finance
- Miscellaneous – Presented by Kitty Crow, Finance Director and Samuel Zafuto, Deputy Director of Finance
- Self-Insurance & Liability Insurance – Presented by Kitty Crow, Finance Director and Samuel Zafuto, Deputy Director of Finance

- Human Resources – Presented by *Debbie Makowski, Director of Human Resources/Compliance Officer*
- Board of Elections – Presented by *Samuel Zafuto, Deputy Director of Finance, Nacole Ellis, Election Commissioner, Luz Torres, Election Commissioner, Amanda Fox, Financial worker with Board of Elections and Kari Rhinehart, Board of Elections, Natalie Green, Elections Deputy Office Manager*
- County Clerk – Presented by *Emily Blevins, Deputy County Clerk*
- County Executive – Presented by *Paul M. Wendel, County Executive and Samuel Zafuto, Deputy Director of Finance*
- Legislature – *Pierre Chagnon, Chairman of the Legislature and Samuel Zafuto, Deputy Director of Finance, Paul M. Wendel, County Executive and Olivia Lee, Clerk of the Legislature*
- County Attorney – Presented by *Ana Morgan, County Attorney and Samuel Zafuto, Deputy Director of Finance*

MOVED by Legislator Heiser, SECONDED by Legislator Buchanan to adjourn.
Unanimously Carried (2:37 p.m.)

Respectfully submitted and transcribed,
Olivia L. Lee, Clerk/ Nancy Quattrone, Senior Stenographer