# Minutes
Budget Hearing
Audit & Control Committee
Friday, October 9, 2026 9:00 a.m., Legislative Chambers
Gerace Office Building

***Complete video of meeting can be viewed on YouTube***

Members Present: (A.C.) Pavlock, Scudder, Johnson, Nelson, Anthony

Others: Chagnon, Lee, Swan, Lyons, Marx, Zafuto, Button, Ihrig, Moulton, Songer, Gregory, Wendel

Chairman Pavlock called the budget hearing to order. *(9:05 a.m.)*

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

2027 Budget Hearings: Overview

I. Inside the Budget Binders
   a. Tentative Budget Section (section of full-sized tabs):
      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 2027, 2026 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 2027.
      iii. "Personal Services Analysis" sections shows the total FTE's by department for 2027, 2026 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 (small, numbered tabs):
      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 Report – provides Line-Item Detail for each department.
   c. Financial Projections for 2027-2031 – 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 13.49, the bulk of which are broken down as follows:
      i. Public Defender: 8.11 (grant-funded)
      ii. County Attorney: -7.8 (DSS attorneys moved back to DSS budget)
      iii. EMS: 2 (revenue generating)
      iv. Social Services: 8.49 (moved DSS attorneys back to DSS, out of County Attorney budget)

v. Health: 1 (adding position will result in savings that exceed the cost of the position)

vi. Base pay includes percentage increases for managers and applicable increases from collective bargaining agreements.

vii. A 5% Vacancy Savings is also budgeted in each department's .1 and .8 accounts.

o 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 2027.

viii. 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.

b. Recommended Format for Budget Review Hearing

- Department head leads the committee through his/her budget summary.
- Deputy Director/Fiscal Supervisor will assist Department heads with detailed answers to questions when needed.
- Refer to budget by account detail as necessary.
- 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 reflects no increase to

the tax levy from 2026.

**The Audit & Control committee reviewed the 2027 tentative budget with recommendations received throughout the week from other Legislative Committees.**
***(All Amendments Shown Below)***
**All meetings from the budget proceedings can be viewed online at**
***https://www.youtube.com/@ChautauquaCounty/streams***

*MOVED by Legislator Scudder, SECONDED by Legislator Nelson to add 2 additional capital projects to Exhibit E of the 2027 Budget (shown below)- Unanimously Carried*

CARTS Bus Replacement – *Total Project Cost $867,354 (Local Share: $86,735; State Funding: $86,735; Federal Funding: $693,884)*

EMS Fly Cars – *increase by $61,574 for a total project cost of $177,438 (Local Share: $61,574; Interest Earnings: $115,864)*

*MOVED by Legislator Scudder, SECONDED by Legislator Anthony to increase Jail Revenue account A.4017.JAIL.R348.9000 by $176,000 – Unanimously Carried*

*MOVED by Legislator Johnson to amend the budget to exceed the tax cap by $1.8 million, did not receive a Second- the motion died for a lack of a second*

*MOVED by Legislator Nelson, SECONDED by Legislator Scudder to raise the tax levy to the tax cap – Unanimously Carried*

The below resolution was sent to the full legislature for consideration at the October 28, 2026 Legislature meeting:

**TITLE:** Consider 2027 Tentative Budget, with the Changes Listed Below, and Present Same to the County Executive for His Consideration and Action

**BY:** Audit & Control Committee:

**AT THE REQUEST OF:** Audit & Control Committee:

WHEREAS, the Chautauqua County Legislature has received the County Executive's 2027 Tentative Budget and the Audit & Control Committee has reviewed the budget and has recommended increasing the Tax Levy to the limit allowed under the tax cap, thereby reducing the amount of Fund Balance utilized in the Tentative Budget; and

WHEREAS, the Committee wishes to make changes to Exhibit E in addition to various increase and decreases within the proposed operating budget; now, therefore, be it

RESOLVED, that the following capital projects be added to and amended within Exhibit E of the 2027 Tentative Budget:

CARTS Bus Replacement – Total Project Cost $867,354 (Local Share: $86,735; State Funding: $86,735; Federal Funding: $693,884)

EMS Fly Cars – increase by $61,574 for a total project cost of $177,438 (Local Share: $61,574; Interest Earnings: $115,864)

; and be it further

RESOLVED, that the use of Fund Balance be appropriated as follows:

**DECREASE THE USE OF FUND BALANCE:**

| | | | |
|---|---|---|---|
| | Unassigned Fund Balance--Assigned Fund Balance | | |
| D.----.----.915.0000 | Unappropriated | | $115,000 |
| A.----.----.917.0000 | Unassigned Fund Balance--Unassigned Fund Balance | | $2,679,060 |
| | | Total | $2,794,060 |

; and be it further

RESOLVED, that the 2027 Tentative Budget, with the changes listed herein, be presented to the County Executive for his consideration and action:

**INCREASE APPROPRIATION ACCOUNTS:**

| | | | |
|---|---|---|---|
| A.4320.----.4 | Contractual - Mental Hygiene Programs | | $6,785 |
| A.9950.----.9 | Interfund Transfers – Transfers to Capital | | $148,309 |
| A.7110.----.4 | Contractual - Parks | | $3,200 |
| | | Total | $158,294 |

**DECREASE APPROPRIATION ACCOUNTS:**

| | | | |
|---|---|---|---|
| D.5142.----.4 | Contractual - Snow Removal: Co Roads | | $40,000 |
| A.1450.----.4 | Contractual - Board of Elections | | $10,500 |
| A.1170.----.1 | Personal Services - Public Defender | | $325,000 |
| A.1170.----.8 | Employee Benefits - Public Defender | | $175,500 |
| | | Total | $551,000 |

**INCREASE REVENUE ACCOUNTS:**

| | | |
|---|---|---|
| A.4320.----.R449.0001 | Federal Aid-Mental Hygiene-SAMHSA | $6,785 |

| | | | |
|---|---|---|---|
| A.5610.5610.R177.0000 | Departmental Income-Fees & Rental: Airport | | $3,200 |
| A.1165.----.R308.9000 | New York State Aid-Other State Aid | | $300,000 |
| A.3989.EMS.R158.9108 | Departmental Income-Other Public Safety Income - Other Agencies | | $127,500 |
| D.5142.----.R277.0007 | Miscellaneous-Other Uncl: Salt & Sand | | $75,000 |
| A.1310.9999.R100.1000 | Real Property Taxes–Real Property Tax | | $1,849,202 |
| A.4017.JAIL.R348.9000 | New York State Aid-Other Health | | $175,167 |
| | | Total | $2,536,854 |

**DECREASE REVENUE ACCOUNTS**:

| | | | |
|---|---|---|---|
| A.1310.9999.R115.0000 | Non Property Tax Items-Off Track Betting | | $125,000 |
| A.1450.----.R308.9007 | New York State Aid-Oth State Aid: Elections Grt | | $10,500 |
| | | Total | $135,500 |

; and be it further

RESOLVED, that the exhibits and schedules presented in the 2027 Tentative Budget be modified as necessary to reflect the above amendments; and be it further

RESOLVED, that the 2027 Tentative Budget as amended above by the Legislature's Audit & Control Committee reflects a Real Property Tax Levy of $76,810,369 and an estimated Full Value Rate of $5.46.

_____APPROVED
_____VETOES (VETO MESSAGE ATTACHED)

_____ _____
County Executive Date

MOVED by Legislator Anthony, SECONDED by Legislator Nelson to adjourn.
*Unanimously Carried (11:04 a.m.)*

Respectfully submitted and transcribed,
Olivia Lee, Clerk