Minutes

Budget Hearing

Administrative Services Committee/Audit & Control Committee

Thursday, October 8, 2026, 9:00 a.m., Legislative Chambers

Gerace Office Building

Complete video of meeting can be viewed on YouTube

https://www.youtube.com/watch?v=HqnCp4i_7xQ

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

Others: Chagnon, Lee, Lyons, Zafuto, DeAngelo (via conference phone), Makowski, Woodard, Songer, Moulton, Marx, Ihrig, Wendel, Torres, Ellis, Carlson, Canaley, Button

Chairman Scudder called the meeting to order at 9:08 a.m.

Overview given by Jen 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)

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'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.

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 reflects no increase to the tax levy from 2026.

The Administrative Services/Audit & Control committees reviewed the 2027 tentative budget details with the following departments:

- Information Technology – *Presented by Kitty Lyons, Finance Director and Sam Zafuto, Deputy Director of Finance and Jon DeAngelo, Chief Information Officer (via conference phone)*

- Finance – *Presented by Kitty Lyons, Finance Director and Sam Zafuto, Deputy Director of Finance*

- Miscellaneous Department – *Presented by Kitty Lyons, Finance Director and Sam Zafuto, Deputy Director of Finance*

  Motion to Amend by Legislator Vanstrom, Second by Legislator Heiser to Decrease the use of A.1310.9999.R115.0000 in the amount of $125,000 (Off Track Betting) and increase the use of account A.----.----.917.0000 in the amount of $125,000 – Unanimously Carried to Amend

- Human Resources – *Presented by Sam Zafuto, Deputy Director of Finance and Debbie Makowski, Director of Human Resources/Compliance Officer*

- Legislature – *Presented by Sam Zafuto, Deputy Director of Finance and Olivia Lee, Clerk of the Legislature*

Both Committees took a one-hour break for lunch (12pm-1pm) Budget Hearings Resumed at 1pm

The first half of the Admin. Services budget hearing Live Stream can be found at the following link: https://www.youtube.com/watch?v=HqnCp4i_7xQ

The second half of the Admin. Services budget hearing Live Stream can be found at the following link: https://www.youtube.com/watch?v=hwXXmDN9c6c

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- County Attorney – *Presented by Sam Zafuto, Deputy Director of Finance and Emily Woodard, County Attorney*

- Board of Elections – *Presented by Luz Torres, Election Commissioner, Nicole Ellis, Election Commissioner and Sam Zafuto, Deputy Director of Finance*

  Motion to Amend by Legislator Vanstrom, Second by Legislator Heiser to decrease account A.1450.----.R308.9007 by $10,500 (Reduce NYS Aid) and decrease account A.1450.----.4590.4104 by $10,500 – Unanimously Carried to Amend

- County Clerk – *Presented by Greg Carlson, County Clerk, Larry Canaley, Deputy County Clerk and Sam Zafuto, Deputy Director of Finance*

- County Executive – *Presented by Paul M. Wendel Jr., County Executive and Sam Zafuto, Deputy Director of Finance*

MOVED by Legislator Heiser, SECONDED by Legislator Vanstrom to adjourn.
Unanimously Carried (1:56 p.m.)

Respectfully submitted and transcribed,
Olivia L. Lee, Clerk