Minutes
Budget Hearing
Public Facilities Committee/Audit & Control Committee
Wednesday, October 6, 2026, 9:00 a.m., Legislative Chambers
Gerace Office Building

Complete video of meeting can be viewed on YouTube

Members Present: P.F. Heiser, Whitney, Anthony, Scudder, Nelson
A.C. Pavlock, Johnson, Anthony, Scudder, Nelson

Others: Chagnon, Lee, Swan, Lyon, Zafuto, Marx, Ihrig, Moulton, Songer, Westphal, Rothwell, Card, Rogers, Machemer, Vento, Walsh, Oehlbeck, Bates, A. Gustafson

Chairman Heiser called the meeting to order at 9:00 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 Public Facilities/Audit & Control committees reviewed the 2027 tentative budget details with the following departments:

Department of Public Facilities

- Buildings and Grounds – *Presented by Josh Rothwell, Assistant Deputy Director of Public Facilities, Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director*

- Airports – *Presented by Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director, John Machemer, Airport Director, Brian Bates, Assistant Manager of Airports*

MOVED by Legislator Scudder, SECONDED by Legislator Whitney o Amend by increasing account A.5610.5610.R177.0000 (Departmental Income-Fees & Rental: Airport) by $3,200 – Unanimously Carried

- CHQ Transit – *Presented by Michele Westphal, Senior Projects Coordinator at CHQ Transit, Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director*

- Parks – *Presented by Drew Rodgers, Engineer with DPF, Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director*

MOVED by Legislator Pavlock, SECONDED by Legislator Scudder to Amend by increasing account A.7110.----.4 (Contractual - Parks) by $3,200 – Unanimously Carried

- Highways Fund – *Presented by Drew Rodgers, Engineer with DPF, Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director*

- Machinery Fund – *Presented by Drew Rodgers, Engineer with DPF, Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director*

MOVED by Legislator Scudder, SECONDED by Legislator Nelsonr to Amend by increasing revenue account D.5142.----.R277.0007 (Miscellaneous-Other Uncl: Salt & Sand) by $75,000 and decreasing account D.5142.----.4681.0000 by $40,000 - Unanimously Carried

- Landfill – *Presented by Aaron Gustafson, Deputy Director of Public Facilities Environment, Chad Marx, Deputy Director of Finance for DPF and Tim Card, DPF Director, Kitty Crow, Finance Director*

- Capital Projects – *Presented by Jennifer Swan, Budget Director*

Water Districts & Sewer Districts

- NCLSD – *Presented by Mathew Oehlbeck, Director of North Chautauqua Lake Sewer District and Chad Marx, Deputy Director of Finance for DPF*

- PPDSD – *Presented by Allison Vento, Administrative Director for NCW&SD and Chad Marx, Deputy Director of Finance for DPF*

- NCIWD &SD#1 *Presented by Allison Vento, Administrative Director for NCW&SD and Chad Marx, Deputy Director of Finance for DPF*

- SCCLSD – *Presented by Thomas Walsh, Director of South & Center Chautauqua Lake Sewer Districts and Chad Marx, Deputy Director of Finance for DPF*

- NCCWD – *Presented by Allison Vento, Administrative Director for NCW&SD and Chad Marx, Deputy Director of Finance for DPF*

MOVED by Legislator Scudder, SECONDED by Legislator Nelson to adjourn.

Unanimously Carried (2:20 p.m.)

Respectfully submitted and transcribed,
Olivia Lee, Clerk