




DUTCHESS COUNTY GOVERNMENT

MEMO

To: Will Truitt, Chairman of the Legislature
All Legislators

From: Sue Serino, County Executive 

Subject: 2026 Budget Amendments

Date: December 15, 2025

The annual budget process is always challenging – determining how to deliver all the programs and services our neighbors count on, implement new initiatives, support our County workforce while also limiting the impact on our taxpayers and ensuring fiscal stability for what is ahead, including increasing state mandates, declining federal support and economic uncertainty.

The 2026 budget process began with a \$64 million budget gap, which means the total projected expenses submitted by elected officials and executive departments exceeded projected revenue by \$64 million. These initial submissions included a countywide total of 29.5 new positions, at a cost of more than \$3.2 million.

To close that gap, we met with each of the executive departments and with elected officials County Clerk Brad Kendall, Comptroller Dan Aymar-Blair, Sheriff Kirk Imperati and District Attorney Anthony Parisi to figure out creative ways to reduce costs while still achieving their priorities and delivering high quality services to our residents. I am grateful to my Executive Department Heads and my fellow elected officials for working with us to cut back on costs, particularly recurring position costs. They not only reduced their new position requests but also stepped up to hold positions vacant and eliminate vacant positions. They made a commitment to shared sacrifice – figuring out how to do more with less – because they know that times are challenging for our taxpayers and we cannot risk future instability. At the end of this process, we delivered a budget that deleted 10 vacant positions and held 17.5 positions vacant, saving an additional \$3.3 million for taxpayers, while still fully delivering the programs and services people need. Countywide, only 2 new positions were added – school resource officers that are fully funded by the school districts.

The legislative amendments adopted, draw down more than \$7.2 million from fund balance (a one-time revenue) and add only \$200,000 in ongoing revenue. While most of the adopted amendments support grant programs or other one-time expenses, the 5 DA positions added, totaling \$711,058, constitute ongoing costs and should not be funded with fund balance as that is not sustainable. Position costs need to be funded with recurring revenue.

To be clear, I fully support District Attorney Parisi in his mission to protect our County, prosecute offenders, and ensure the safety of our residents. We worked closely with him to identify what his top position priorities were:

- His top priority: restructure his department to create a promotional ladder for his attorneys, allowing for the promotion of 22 attorneys at a cost of over \$300,000 in salary alone. To offset this cost, DA Parisi agreed to hold 3 positions vacant for the year.
- To advance the Elder Justice Taskforce initiative, we agreed a vacant position would be filled at a higher level with an experienced attorney candidate and we added a Part-Time investigator, creatively using Office for the Aging unmet needs funds to pay for it.

This budget also includes new investment in the Drug Task Force, Real Time Crime Center, technology and advancement, and more for the District Attorney's Office.

Over the past two years, we have worked closely with DA Parisi to support his efforts to develop his team, including new leased office space for grant-funded positions, upgraded furniture and equipment for his office, increased attorney training and travel, and hiring approvals at the top of the second quartile. We applaud his diligence in securing grant funds to offset the cost of adding additional positions and we continue to support him as he continues to explore opportunities.

However, I cannot support District Attorney Parisi's decision to walk back the agreement to hold positions vacant to offset the cost of his office restructuring—particularly when other departments have responsibly reduced positions to help keep property taxes within the cap.

As previously noted, the budget amendments made by the Legislature only include \$200,000 in recurring revenue. With this amount, two of the five positions added to the District Attorney's Office can be sustainably funded and I can support the addition of the Junior Accountant, providing necessary checks and balances in accounting for grants, and filling an Attorney position currently held vacant. However, the other three positions do not have any recurring revenue to support them beyond 2026. Therefore, I am vetoing 3 of the 5 positions added by the Legislature.

2026 may include many difficult decisions as we prepare for the 2027 budget. I expressed my concerns about the impact of the draw down of fund balance in my [memo to you on December 4](#), prior to your adoption of the budget. I look forward to working with the Legislature in 2026 as we govern together and develop solutions to these challenges.

I would also like to take this opportunity to thank all the Executive Department Heads and my fellow elected officials who worked so hard to minimize the impact on taxpayers, while providing a high level of programs and services.

2026 BUDGET AMENDMENTS

PAGE #	DEPARTMENT	DEPT CODE	APPROP LINE	LINE DESCRIPTION	2026 BUDGET	B&F 11-17-25 AMENDED TOTAL	B&F 11-17-25 DIFFERENCE	FINAL 12-8-25 AMENDMENTS	FINAL 12-8-25 DIFFERENCE	COMMENTS / INTENT
	2026- Amendments to Budget Appropriations									651,428,146
	APPROPRIATIONS AMENDMENTS:				FROM	TO	IMPACT	TO	IMPACT	
750	County Clerk - History	A.7510	4401.106	Professional Services Program	75,000	95,000	20,000		20,000	Truitt
749	County Clerk - History	A.7510	1010.1030	Positions Temp Help	15,000	24,000	9,000		9,000	Truitt
749	County Clerk - History	A.7510	4631	Training Seminars/Conference	350	1,050	700		700	Truitt
749	County Clerk - History	A.7510	4620.72	Employee Travel & Exp Travel	1,800	3,000	1,200		1,200	Truitt
749	County Clerk - History	A.7510	4620.73	Employee Travel & Exp Reimbursement	450	950	500		500	Truitt
149	County Clerk -DMV	A.1410.13	4614	Security Services	-	138,600	138,600		138,600	Truitt
778	Planning & Development	A.8020	4400.4422	Contract Agencies Tourism	2,125,046	2,175,046	50,000		50,000	Truitt
302	Distribution of Sales Tax	A.1985	4442.5899	Municipalities Sales Tax Share	47,869,264	46,890,000	(979,264)		(979,264)	Municipality Share of Clothing Exemption
787	Planning & Development	A.8020.87	4417	Housing Trust Fund	1,000,000	2,000,000	1,000,000		1,000,000	Valdes-Smith
445	Sheriff	A.3110.25	4570.63	Rental / Lease- Equipment Long-Term	902,407			1,155,407	253,000	Metzger- Sheriff DFR / Interview Rooms / UAS & Equipment
										Rolison- Fully Fund reclassification of a Principal Program- Assistant to Confidential Admin Asst position #5613, currently held at \$1
346	District Attorney	A.1165.06	1010	Positions -Confidential Administrative Assistant, #5613	4,429,954	-----VETO-----		4,488,072	58,118	
346	District Attorney	A.1165.06	8200	Social Security -Confidential Administrative Assistant, #5613	335,933	-----VETO-----		340,380	4,447	Rolison- Fringe Benefits related to position #5613, held at \$1
346	District Attorney	A.1165.06	8400	Hospital,Med&Surg Ins -Confidential Administrative Assistant, #5613	779,799	-----VETO-----		810,149	30,350	Rolison- Fringe Benefits related to position #5613, held at \$1
346	District Attorney	A.1165.06	8450	Optical Insurance -Confidential Administrative Assistant, #5613	8,840	-----VETO-----		9,061	221	Rolison- Fringe Benefits related to position #5613, held at \$1
346	District Attorney	A.1165.06	8500	Dental Insurance -Confidential Administrative Assistant, #5613	39,929	-----VETO-----		40,919	990	Rolison- Fringe Benefits related to position #5613, held at \$1
346	District Attorney	A.1165.06	8100	Payments to Retirement System -Confidential Administrative Assistant, #5613	744,624	-----VETO-----		755,086	10,462	Rolison- Fringe Benefits related to position #5613, held at \$1
346	District Attorney	A.1165.06	1010	Positions -Assistant District Attorney III, #5632*	4,488,072			4,598,402	110,330	Rolison- Fully Fund ADA III #5632 currently held at \$1
346	District Attorney	A.1165.06	8200	Social Security -Assistant District Attorney III, #5632*	340,380			348,821	8,441	Rolison- Fringe Benefits related to position #5632, held at \$1
346	District Attorney	A.1165.06	8400	Hospital,Med&Surg Ins -Assistant District Attorney III, #5632*	810,149			840,499	30,350	Rolison- Fringe Benefits related to position #5632, held at \$1
346	District Attorney	A.1165.06	8450	Optical Insurance -Assistant District Attorney III, #5632*	9,061			9,282	221	Rolison- Fringe Benefits related to position #5632, held at \$1
346	District Attorney	A.1165.06	8500	Dental Insurance -Assistant District Attorney III, #5632*	40,919			41,909	990	Rolison- Fringe Benefits related to position #5632, held at \$1
346	District Attorney	A.1165.06	8100	Payments to Retirement System -Assistant District Attorney III, #5632*	755,086			774,946	19,860	Rolison- Fringe Benefits related to position #5632, held at \$1
346	District Attorney	A.1165.06	1010	Positions -Junior Accountant, #5553	4,598,402			4,653,157	54,755	Rolison- Add new position #5553
346	District Attorney	A.1165.06	8200	Social Security -Junior Accountant, #5553	348,821			353,010	4,189	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	8350	Short-Term Disability -Junior Accountant, #5553	1,142			1,244	102	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	8400	Hospital,Med&Surg Ins -Junior Accountant, #5553	840,499			866,184	25,685	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	8450	Optical Insurance -Junior Accountant, #5553	9,282			9,503	221	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	8500	Dental Insurance -Junior Accountant, #5553	41,909			42,899	990	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	8710	Paid Family Leave -Junior Accountant, #5553	1,330			1,425	95	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	8100	Payments to Retirement System -Junior Accountant, #5553	774,946			784,803	9,857	Rolison- Fringe Benefits related to position #5553
346	District Attorney	A.1165.06	1010	Positions -Assistant District Attorney III, #5608*	4,653,157	-----VETO-----		4,763,487	110,330	Rolison- Add new position #5608
346	District Attorney	A.1165.06	8200	Social Security -Assistant District Attorney III, #5608*	353,010	-----VETO-----		361,451	8,441	Rolison- Fringe Benefits related to position #5608
346	District Attorney	A.1165.06	8400	Hospital,Med&Surg Ins -Assistant District Attorney III, #5608*	866,184	-----VETO-----		896,534	30,350	Rolison- Fringe Benefits related to position #5608
346	District Attorney	A.1165.06	8450	Optical Insurance -Assistant District Attorney III, #5608*	9,503	-----VETO-----		9,724	221	Rolison- Fringe Benefits related to position #5608
346	District Attorney	A.1165.06	8500	Dental Insurance -Assistant District Attorney III, #5608*	42,899	-----VETO-----		43,889	990	Rolison- Fringe Benefits related to position #5608

2026 BUDGET AMENDMENTS

#	DEPARTMENT	DEPT CODE	APPROP LINE	LINE DESCRIPTION	2026 BUDGET	B&F 11-17-25 AMENDED TOTAL	B&F 11-17-25 DIFFERENCE	FINAL 12-8-25 AMENDMENTS	FINAL 12-8-25 DIFFERENCE	COMMENTS / INTENT	
346	District Attorney	A.1165.06	8100	Payments to Retirement System – Assistant District Attorney III, #5608*	784,803	-----VETO-----		804,663	19,860	Rolison- Fringe Benefits related to position #5608	
346	District Attorney	A.1165.06	1010	Positions – Assistant District Attorney III, #5614*	4,763,487	-----VETO-----		4,873,817	110,330	Rolison- Add new position #5614	
346	District Attorney	A.1165.06	8200	Social Security – Assistant District Attorney III, #5614*	361,451	-----VETO-----		369,892	8,441	Rolison- Fringe Benefits related to position #5614	
346	District Attorney	A.1165.06	8400	Hospital,Med&Surg-Ins – Assistant District Attorney III, #5614*	896,534	-----VETO-----		926,884	30,350	Rolison- Fringe Benefits related to position #5614	
346	District Attorney	A.1165.06	8450	Optical Insurance – Assistant District Attorney III, #5614*	9,724	-----VETO-----		9,945	221	Rolison- Fringe Benefits related to position #5614	
346	District Attorney	A.1165.06	8500	Dental Insurance – Assistant District Attorney III, #5614*	43,889	-----VETO-----		44,879	990	Rolison- Fringe Benefits related to position #5614	
346	District Attorney	A.1165.06	8100	Payments to Retirement System – Assistant District Attorney III, #5614*	804,663	-----VETO-----		824,523	19,860	Rolison- Fringe Benefits related to position #5614	
779	Planning & Development	A.8020	4414.1470	Shared Services Grant Program Law Enforcement	1,293,341			1,353,341	60,000	McHoul- Drug Taskforce Town of Fishkill	
262	DPW- Buildings	A.1620	4571.63	Rent/Lease Real Property Long-Term	-			120,000	120,000	McHoul- Commissioner of Jurors lease	
268	Contingency & Vacancy Factor	A.1990	1080	Vacancy Factor	(4,000,000)			(4,120,000)	(120,000)	McHoul- To Offset Commissioner of Jurors Lease	
268	Contingency & Vacancy Factor	A.1990	1080	Vacancy Factor	(4,120,000)			(4,180,000)	(60,000)	McHoul- To Offset Drug Taskforce Town of Fishkill	
779	Planning & Development	A.8020	4414.1472	Shared Services Grant Program MIG- Municipal Infrastructure	-			750,000	750,000	Houston- Municipal Infrastructure Grant Program	
738	Office of Veteran's Affairs	A.6510	4401.105	Professional Services Consultants	75,000			125,000	50,000	Houston- Increase GoGo Veteran Transportation	
179	Clerk of the Legislature	A.1040	1010	Positions	255,631			241,968	(13,663)	Houston- Reduce Clerk Salary	
779	Planning & Development	A.8020	4414.1473	Shared Services Grant Program MIG- Homeless Grant	-			200,000	200,000	Munn- Municipal Homlessness Grant Program	
*The Attorney positions salary are included at the Max of the 1st Quartile as the District Attorney has the ability to hire up to the 1st Quartile and has historically done so.											
	TOTAL CHANGE TO APPROPRIATIONS:						240,736		2,191,131		
	CUMMULATIVE CHANGE:						651,668,882		653,619,277	FINAL BALANCE APPROPRIATIONS	
	2026- Amendments to Budget Revenues									651,428,146	
	REVENUE AMENDMENTS:				FROM	TO	IMPACT	TO	IMPACT		
150	County Clerk -DMV	A.1410.13	12550.05	Clerk Fees Motor Vehicle Fees	3,070,000	3,240,000	170,000		170,000	DMV Revenue	
290	Appropriated Fund Balance	A.9998	95990.03	Appropriated Fund Balance - CBF	3,200,000	\$3,250,000	50,000		50,000	Tourism Offset	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance - General	23,500,000	\$28,916,000	5,416,000		5,416,000	Sales Tax Exemption Elimination	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance - General	28,916,000	\$27,936,736	(979,264)		(979,264)	Sales Tax Offset to Distribution savings	
297	Sales Tax	A.1331	11100	Sales & Use Tax	273,846,000	268,430,000	(5,416,000)		(5,416,000)	Sales Tax Exemption Elimination	
290	Appropriated Fund Balance	A.9998	95990.03	Appropriated Fund Balance - CBF	3,250,000	4,250,000	1,000,000		1,000,000	Housing Trust Fund Offset	
290	Appropriated Fund Balance	A.9998	95990.03	Appropriated Fund Balance - CBF	4,250,000			4,503,000	253,000	Metzger- Sheriff DFR / Interview Rooms / UAS & Equipment	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance – General	27,936,736	-----VETO-----		28,041,324	104,588	Rolison- To Offset DA position #5613	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance - General	28,041,324			28,211,516	170,192	Rolison- To Offset DA position #5632	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance - General	28,211,516			28,307,410	95,894	Rolison- To Offset DA position #5553	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance – General	28,307,410	-----VETO-----		28,477,602	170,192	Rolison- To Offset DA position #5608	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance – General	28,477,602	-----VETO-----		28,647,794	170,192	Rolison- To Offset DA position #5614	
290	Appropriated Fund Balance	A.9998	95990.03	Appropriated Fund Balance - CBF	4,503,000			5,253,000	750,000	Houston- Municipal Infrastructure Grant Program	
290	Appropriated Fund Balance	A.9998	95990.03	Appropriated Fund Balance - CBF	5,253,000			5,303,000	50,000	Houston- GoGo Veteran Transportation Funding	
290	Appropriated Fund Balance	A.9998	95990.01	Appropriated Fund Balance - General	28,647,794			28,634,131	(13,663)	Houston- to Offset Clerk Reduction	
282	Property Tax	A.1310	10010	Real Property Taxes	92,405,245			92,605,245	200,000	Munn- Real Property Tax to pay for Homlessness Grant	
									-		
	TOTAL CHANGE TO REVENUES:						240,736		2,191,131		
	CUMMULATIVE CHANGE REVENUES:						651,668,882		653,619,277	FINAL BALANCE REVENUES	
	NET PROPERTY TAX LEVY IMPACT:				106,814,305	106,814,305	0	106,814,305	0	NET PROPERTY TAX LEVY IMPACT	