

Minutes
Audit & Control Committee
October 16, 2025, 8:35 a.m., Legislative Chambers
Livestreamed on YouTube
Gerace Office Building, Mayville, NY

Members Present: Scudder, Nelson, Johnson, Dickey

Absent: Pavlock

Others: Chagnon, Lee, Swan, Wendel, Harp, Zafuto, Marx, Songer, Meleen, Vento, Rodgers, Morgan, Faulk, Peters, Wilson, Wuerstle, Gustafson, Dando, Ellis, Torres, Makowski

Complete video of meeting can be viewed on YouTube

Legislator Scudder called the meeting to order at 8:35 a.m.

Approval of Minutes (9/18/25)

MOVED by Legislator Nelson, SECONDED by Legislator Johnson to approve the minutes

Unanimously Carried

Privilege of the Floor

No one chose to speak at this time.

Renew and Amend Resolution 139-25 – Amend 2025 Budget to Implement Waterway Hazard Removal Using Interest Earnings from American Rescue Plan Act (ARPA) and 3% Occupancy Tax Reserve – *Presented by Sam Zafuto, Deputy Director of Finance*

Proposed Resolution – Amend 2025 Budget for Department of Public Facilities – Engineering – *Presented by Drew Rodgers, Deputy Director of Public Facilities Engineering*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for the Chautauqua County Landfill Household Hazardous Waste Program – *Presented by Aaron Gustafson, Manager of the Chautauqua County Landfill*

Unanimously Carried

Proposed Resolution – Amend existing Lease Agreement with City of Jamestown for Additional Office Space for Chautauqua County Health Department – Presented by Jessica Wuerstle, Director of Environmental Health Services

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for the Department of Building and Grounds for Build Out costs for County Law Department Office at 95 E Chautauqua, Mayville NY – Presented by Ana Morgan, County Attorney, Sam Zafuto, Deputy Director of Finance

Unanimously Carried

Proposed Resolution – Authorize Lease of Taylor Training Center (240 Harrison Street, Jamestown) – Presented by Bonnie Peters, Emergency Services Account Clerk, Sam Zafuto, Deputy Director of Finance

Unanimously Carried

Proposed Resolution – Authorize Lease Renewal with Jamestown Board of Public Utilities for 240 Harrison Street, Jamestown – Presented by Bonnie Peters, Emergency Services Account Clerk, Sam Zafuto, Deputy Director of Finance

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for the North County Industrial Water District No.1 – Presented by Allison Vento, Administrative Director for NCW&SD, Chad Marx, Deputy Director of Finance for DPF

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for the North Chautauqua County Water District – Presented by Allison Vento, Administrative Director for NCW&SD, Chad Marx, Deputy Director of Finance for DPF

Unanimously Carried

Proposed Resolution – A Resolution Authorizing \$1,000,000 Bonds of the County of Chautauqua, New York, to Finance the Cost of the Purchase of Various Items of Equipment for Construction and Maintenance in and for said County – Presented by Kitty Crow, Finance Director

Unanimously Carried

Proposed Resolution – A Resolution Authorizing \$1,224,675 Bonds of the County of Chautauqua, New York, to Finance the Cost of the Construction of a New Buildings and Grounds Maintenance Building at the Mayville Office Complex in and for said County – *Presented by Kitty Crow, Finance Director*

Unanimously Carried

Proposed Resolution – A Resolution Authorizing \$7,226,730 Bonds of the County of Chautauqua, New York, to Finance the Cost of the Reconstruction of and Improvements to and Replacement of Certain Buildings at the Falconer Department of Public Facilities Transportation Highway Facility in and for said County – *Presented by Kitty Crow, Finance Director*

Unanimously Carried

Proposed Resolution – Amend Resolution 139-17 – Government Reduction Initiative (GRI) Plan for Chautauqua County – *Presented by Paul M. Wendel, Jr., County Executive*

Unanimously Carried

Proposed Resolution – Amend Board of Elections 2025 Budget for Equipment Purchase – *Presented by Nacole Ellis, Election Commissioner, Luz Torres, Election Commissioner, Sam Zafuto, Deputy Director of Finance*

Unanimously Carried

Proposed Resolution – Authorize Acceptance of a 2025 Vote by Mail Grant for Board of Elections – *Presented by Nacole Ellis, Election Commissioner, Luz Torres, Election Commissioner, Sam Zafuto, Deputy Director of Finance*

Unanimously Carried

Proposed Resolution – Authorize Acceptance of a 2025 Election Grant for Board of Elections – *Presented by Nacole Ellis, Election Commissioner, Luz Torres, Election Commissioner, Sam Zafuto, Deputy Director of Finance*

Unanimously Carried

Proposed Resolution – Quit Claim Deeds – *Presented by Kim Meleen, Real Property Tax Director*

Unanimously Carried

Proposed Resolution – Authorize Transfer of Tax Foreclosure Property to the City of Dunkirk –
Tabled in Administrative Services Committee Meeting on 10/14/25.

Proposed Resolution – Authorize Transfer of Foreclosed Properties to Chautauqua County
Land Bank Corporation – *Presented by Kim Meleen, Real Property Tax
Director*

Unanimously Carried

Proposed Resolution – Authorize Transfer of Tax Foreclosure Property to the County of
Chautauqua Industrial Development Agency – *Presented by Kim Meleen,
Real Property Tax Director*

Unanimously Carried

Proposed Resolution – Authorize Acceptance of New York State Unmet Needs grant for 2025/26
Funds for Chautauqua County Office for Aging Services – *Presented by
Steve Dando, Grant Coordinator for Office for Aging Services*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for the Medical Examiners & Coroners Department
– *Presented by Dianna Songer, Deputy Director of Finance for Human
Services*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Environmental Health Department – *Presented
by Dianna Songer, Deputy Director of Finance for Human Services*

Unanimously Carried

Proposed Resolution – Consider 2026 Tentative Budget, with the Changes Listed Below, and Present Same to the County Executive for His Consideration and Action –
Presented by Kitty Crow, Finance Director, Jennifer Swan, Budget Director

MOVED by Legislator Johnson, SECONDED by Legislator Dickey to Amend by Substitution (Amendment shown below) – Unanimously Carried to Amend

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Consider 2026 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 2026 Tentative Budget and the Audit & Control Committee has reviewed the budget and has recommended changes to the tentative budget; now therefore be it

RESOLVED, That the 2026 Tentative Budget, with the changes listed herein, be presented to the County Executive for his consideration and action:

INCREASE APPROPRIATION ACCOUNTS:

ESP.8130.----.4	Contractual - Sewage Treatment	\$8,609
ESN.9740.----.7	Interest – Interest on Indebtedness	\$9,149
A.8020.----.4	Contractual - Planning	\$1,000,000
A.3110.----.1	Personal Services - Sheriff	\$50,000
A.3110.----.4	Contractual - Sheriff	\$77,500
A.3110.3114.4	Contractual - Sheriff, Pistol Permit	\$1,600
A.3020.TECH.4	Contractual - Publ Safety Communication, Technical Services	\$4,000
A.3150.----.4	Contractual - Jail	\$10,500
A.3189.3111.4	Contractual - Other Law Enforcement, Navigation/Snowmobile	\$4,500
A.6140.----.4	Contractual - Safety Net	\$1,000,000
	Total	\$2,156,709
		2,165,858

DECREASE APPROPRIATION ACCOUNTS:

ESN.9730.9732	Interest – Interest on Indebtedness	\$11,211
A.6010.----.1	Personal Services - Social Services Admin	\$50,000
A.6420.----.4	Contractual - Promotion of Industry	\$1,000,000
	Total	\$1,050,000
		1,061,211

INCREASE REVENUE ACCOUNT:

A.5610.5610.R177.0000	Departmental Income-Fees & Rental: Airport	\$10,000
A.8020.----.R308.9000	New York State Aid-Other State Aid	\$1,000,000
A.1165.----.R308.9000	New York State Aid-Other State Aid	\$500,000
A.6140.----.R364.0000	New York State Aid-Safety Net	\$280,000
A.6140.----.R464.0000	Federal Aid-Safety Net	\$10,000
A.1310.9999.R115.0000	Non Property Tax Items-Off Track Betting	<u>\$130,000</u>
	Total	\$1,930,000

DECREASE REVENUE ACCOUNTS:

A.6420.----.R308.9000	New York State Aid-Other State Aid	\$1,000,000
-----------------------	------------------------------------	-------------

; now, therefore, be it

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

INCREASE THE USE OF FUND BALANCE:

ESP.-----924.0000	Unassigned Fund Balance--Nets Assets - Unrestricted (Deficit)	\$8,609
A.-----917.0000	Unassigned Fund Balance--Unassigned Fund Balance	<u>\$168,100</u>
	Total	\$176,709

DECREASE THE USE OF FUND BALANCE:

ESN.-----924.0000	Unassigned Fund Balance--Nets Assets - Unrestricted (Deficit)	<u>\$2,062</u>
-------------------	---	----------------

; and be it further

RESOLVED, that the 2026 Tentative Budget as amended above by the Legislature's Audit & Control Committee reflects a Real Property Tax Levy of \$74,961,167 and an estimated Full Value Rate of \$6.17.

Unanimously Carried as Amended

Other –

Discussion – Compliance Report – Presented by Deb Makowski, Director of Human Resources/Compliance Officer

MOVED by Legislator Nelson, SECONDED by Legislator Johnson to adjourn

Unanimously Carried (9:47 A.M.)

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