

Minutes
Audit & Control Committee
February 19, 2026, 8:35 a.m., Legislative Chambers
Livestreamed on YouTube
Gerace Office Building, Mayville, NY

Members Present: Pavlock, Nelson, Johnson, Anthony

Members Absent: Scudder

Others: Lee, Swan, Lyons, Makowski, Sharp, McClennan, Latone, Songer, Ihrig, Zafuto, Button, McCoy, Gilbert, Meleen, Marx, Vento, Carlson, Quattrone, D. Anderson, Macheimer, Card, Dando, Wilson, Dennison, Zawanski, Nicks, Guttman, Young-Deyell, Contiguglia, McCoy, Woodard, Wright

Complete video of meeting can be viewed on YouTube

Chairman Pavlock called the meeting to order at 8:36 a.m.

Approval of Minutes (01/22/26)

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

Unanimously Carried

Privilege of the Floor

No one chose to speak at this time.

Local Law Intro 1-26 (Print 3) – A Local Law Amending the Chautauqua County Charter

Discussion Item Only

Local Law Intro 2-26 – A Local Law Providing for a Management Salary Plan for County Officers and Employees – Presented by Debbie Makowski, Director of Human Resources/Compliance Officer

Discussion Item Only

Local Law Intro 3-26 – A Local Law Providing for a Management Salary Plan for County Officers and Employees: Director of Real Property Tax Services III and Director of Human Resources – *Presented by Debbie Makowski, Director of Human Resources/Compliance Officer*

Discussion Item Only

Renew and Amend Resolution 221-24 – Accept FAA and NYSDOT Funds to Rehabilitate Runway 13/31 Pavement and Reconstruct Runway 13/31 Lighting and Signage – Design – *Presented by John Machemer, Airport Director*

Discussion Item Only

Tabled Resolution – Adopting County Real Property Tax and Special District Charge Exemptions for Primary Residence of Certain Veterans with Service Related 100% Disability (*Tabled at the 1/20/26 Administrative Services Committee meeting*) – *Presented by Dan Pavlock, Legislator*

Left on Table to Die

Res. No. 18-26 – Affordability Act of 2026 (*Referred to A.S & A.C. Committees at the 1/28/26 Legislature meeting*)

Failed with Legislator Pavlock, Anthony and Johnson Voting “No”

Res. No. 19-26 – Amend Senior Real Property Tax Exemption (*Referred to A.S & A.C. Committees at the 1/28/26 Legislature meeting*) – *Presented by Kim Meleen, Real Property Tax Director, Heather Young-Deyell, Assessor for the City of Jamestown/Sherman/Mina/French Creek/Poland/Stockton*

MOVED by Legislator Johnson, SECONDED by Legislator Pavlock to Amend \$38,000 to \$32,000 – Carried to Amend with Legislator Nelson Voting “No”

WHEREAS, it is proposed that the income limit be increased to ~~\$38,000~~ **\$32,000** effective as of the next taxable status date (March 1, 2026); therefore, be it

RESOLVED, that effective as of the next taxable status date (March 1, 2026), the County of Chautauqua does hereby increase the income eligibility limit to ~~\$38,000~~ **\$32,000** for partial real property tax exemption for senior citizens pursuant to section 467 of the New York Real Property Tax Law.

Carried as Amended with Legislator Nelson Voting “No”

Proposed Resolution – Amend 2025 Budget for Year-End Reconciliations – Environment – Landfill – *Presented by Chad Marx, Deputy Director of Finance for DPF*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year-End Reconciliations – South Chautauqua Lake Sewer District – *Presented by Chad Marx, Deputy Director of Finance for DPF*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations-Portland-Pomfret Dunkirk Sewer District – *Presented by Chad Marx, Deputy Director of Finance for DPF and Allison Vento, Administrative Director for NCW&SD*

Unanimously Carried

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

Unanimously Carried

Proposed Resolution – Amend 2026 Budget for North County Industrial Water District No.1 – *Presented by Chad Marx, Deputy Director of Finance for DPF and Allison Vento, Administrative Director for NCW&SD*

Unanimously Carried

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

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Public Facilities – DM Fund – *Presented by Chad Marx, Deputy Director Finance for DPF and Tim Card, DPF Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year-End Reconciliations – Public Facilities – A Fund – *Presented by Chad Marx, Deputy Director Finance for DPF and Tim Card, DPF Director*

Unanimously Carried

Proposed Resolution – Authorize Agreement with NY State DOT for Performance of Project PIN 5765.48 – *Presented by Chad Marx, Deputy Director Finance for DPF and Tim Card, DPF Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Public Facilities – D Fund – *Presented by Chad Marx, Deputy Director Finance for DPF and Tim Card, DPF Director*

Unanimously Carried

Proposed Resolution – Amend Capital Project Accounts—Jamestown Community College – *Presented by Kathleen Dennison, Consultant to Jamestown Community College for Finance & Operations and John Zawanski, Financial Analyst for Grants and Capital at JCC*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Information Technology – *Presented by Sam Zafuto, Deputy Director of Finance*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – County Clerk – *Presented by Sam Zafuto, Deputy Director of Finance and Greg Carlson, Chautauqua County Clerk*

Unanimously Carried

Proposed Resolution – Amend 2026 Budget for the Departments of County Clerk and Motor Vehicles – *Presented by Sam Zafuto, Deputy Director of Finance and Greg Carlson, Chautauqua County Clerk*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – County Attorney – *Presented by Sam Zafuto, Deputy Director of Finance And Emily Woodard, County Attorney*

Unanimously Carried

Proposed Resolution – Authorize Transfer of a Tax Foreclosure Property to Jamestown Urban Renewal Agency (JURA) – *Presented by Todd Button, First Deputy Director of Finance*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – M Health Insurance Fund – *Presented by Kitty Lyons, Finance Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Department of Finance and Miscellaneous Department – *Presented by Kitty Lyons, Finance Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Unified Courts – *Presented by Kitty Lyons, Finance Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Energy Fund *Presented by Kitty Lyons, Finance Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – CS Liability Insurance Fund – *Presented by Kitty Lyons, Finance Director*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Human Resources BENE Health Insurance Benefits – *Presented by Sam Zafuto, Deputy Director of Finance and Debbie Makowski, Director of Human Resources/Compliance Officer*

Unanimously Carried

Proposed Resolution – Setting the Salary for the Certified Peer Specialist – *Presented by Trish McClennan, Deputy Director of Mental Hygiene and Social Services and Kim Latone, Fiscal Supervisor for the Department of Mental Hygiene*

Unanimously Carried

Proposed Resolution – Reallocating Salary Grade for Crime Scene Analyst – *Presented by Jim Quattrone, Chautauqua County Sheriff*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Legislature – *Presented by Sam Zafuto, Deputy Director of Finance and Olivia Lee, Clerk of the Legislature*

Unanimously Carried

Proposed Resolution – Authorize Acceptance of Violence Intervention Grant Program Funds – *Presented by Madeline Contiguglia, Assistant to District Attorney*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Emergency Services – *Presented by Sam Zafuto, Deputy Director of Finance*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Office of the Sheriff – *Presented by Jim Quattrone, Chautauqua County Sheriff and Reilly Enlow, Fiscal Supervisor for the Sheriff's Department*

Unanimously Carried

Proposed Resolution – Authorizing Vehicle Fuel agreement with Town of Hanover for Fueling of County Motor Vehicles – *Presented by Jim Quattrone, Chautauqua County Sheriff and Reilly Enlow, Fiscal Supervisor for the Sheriff's Department*

Unanimously Carried

Proposed Resolution – Authorize Agreement with the Town of Sheridan for Court Security Services FY 2026 – *Presented by Jim Quattrone, Chautauqua County Sheriff and Reilly Enlow, Fiscal Supervisor for the Sheriff's Department*

Unanimously Carried

Proposed Resolution – Authorize Agreement with Chautauqua Lake Central School for Enhanced Police Protection Services FY 2026-2027 – *Presented by Jim Quattrone, Chautauqua County Sheriff and Reilly Enlow, Fiscal Supervisor for the Sheriff's Department*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Office for Aging Services – *Presented by Dianna Songer, Deputy Director of Finance for Human Services and Steve Dando, Grant Coordinator for Office for Aging Services*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Chautauqua County Department of Mental Hygiene and Social Services, Mental Hygiene Division – *Presented by Trish McClellan, Deputy Director of Mental Hygiene and Social Services and Kim Latone, Fiscal Supervisor for the Department of Mental Hygiene*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliation – Department of Mental Hygiene and Social Services – *Presented by Blake Ihrig, Director of Administrative Services with the Department of Finance and Carmelo Hernandez, Director of Community Mental Hygiene/Commissioner of Social Services*

Unanimously Carried

Proposed Resolution – Amend 2025 Adopted Budget for Year End Reconciliations – Chautauqua County Health Department, Public Health Division *Presented by Dianna Songer, Deputy Director of Finance for Human Services, Lacey Wilson, Public Health Director and Michael Faulk, Chief Medical Officer for Chautauqua County*

Unanimously Carried

Proposed Resolution – Authorizing Grant Applications and Subsequent Agreements for the Creation, Preservation, and Maintenance of Snowmobile Trails – *Presented by Lauren Sharp, Junior Planner with the Department of Planning & Development*

Unanimously Carried

Proposed Resolution – Amend 2025 Budget for Year End Reconciliations – Planning and Development – *Presented by Sam Zafuto, Deputy Director of Finance and Dave McCoy, Chautauqua County Watershed Coordinator*

Unanimously Carried

Proposed Resolution – Authorize Agreement with Jamestown Urban Renewal Agency (JURA) for Occupancy Tax Grant Award – *Presented by Stephanie Nicks, Special Projects Coordinator with the Department of Planning & Economic Development*

Unanimously Carried

Proposed Resolution – Amend 2026 Budget for NYS Community Development Block Grant Award-Microenterprise Assistance Program – *Presented by Stephanie Nicks, Special Projects Coordinator with the Department of Planning & Economic Development*

Unanimously Carried

Discussion – 2025 Assigned Council Year-End – *Presented by Sam Zafuto, Deputy Director of Finance*

MOVED by Legislator Johnson, SECONDED by Legislator Anthony to adjourn

Unanimously Carried (12:36 P.M.)

Respectfully submitted and transcribed,
Olivia L. Lee, Clerk of the Legislature/Kristi R. Zink, Deputy Clerk