Journal of Proceedings

OF THE COMMON COUNCIL OF THE CITY OF OLEAN, N.Y.

February 24, 2026

COUNCIL CHAMBERS
COUNTY OF CATTARAUGUS
STATE OF NEW YORK

A Regular Meeting of the Olean Common Council of the City of Olean was held on Tuesday, February 24, 2026 at 6:45 p.m.

PRESENT: Aldermen Robinson, Bennion, Keary, Forney, McCall, Crawford, and Anastasia

ABSENT: None

OFFICIALS: Mayor Amy Sherburne; Jennifer Fairbanks-Black, Chief of Staff; Lens Martial, City Auditor; James Sprague, Director of Public Works; Keri Kerper, Community Development Program Coordinator; Gregg Piechota, City Assessor, and Tiffany Taylor, Managerial Confidential Administrative Secretary

At this time a prayer was given by Ms. Fairbanks-Black, followed by a salute to the flag.

READING, CORRECTING, AND APPROVAL OF THE MINUTES OF THE PREVIOUS REGULAR MEETING

A motion to approve the minutes of the February 10,, 2026 Regular Meeting was made by Alderman Robinson, seconded by Alderman Keary. Voice vote, ayes all. Motion carried.

COMMITTEE REPORTS & UNFINISHED COUNCIL BUSINESS

None

COMMUNICATIONS FROM THE MAYOR

Special Proclamation for American Heart Month

MISCELLANEOUS COMMUNICATIONS

None

CITY OFFICIAL REPORTS

Monthly Report of the City Auditor – month ended January 2026

Fiscal Summary as of January 31, 2026

PROPOSED LEGISLATION AND REFERRALS

PL #14-26: (Anastasia) To amend the City of Olean Code of Ordinances Section 24-142 to remove the south side of East Elm Street from National Grid Pole #4 east 140 feet to National Grid Pole #5, and to authorize and direct the Department of Public Works to remove No Parking signage in said area. Referred to Regular Meeting Tuesday, March 10, 2026 for Resolution by Council President.

PL #15-26: (Sherburne) Budget 2026 – 2027. Referred to Finance Committee by Council President.

PL #16-26: (Crawford) To call on Governor Hochul to declare an "Energy State of

Emergency" related to escalating energy costs. Referred to Committee of the Whole Tuesday, March 10, 2026 by Council President.

FINANCE / BILLS

By Alderman Robinson, Seconded by Alderman Crawford

The Auditor has processed bills and claims against the City of Olean as per list submitted to each Alderman and recommends payment thereof.

WHEREAS, *the Auditor has presented to the Common Council, bills and claims against the City of Olean totaling $4,184,83.90 for the budget and recommends payment thereof.*

NOW, THEREFORE, BE IT RESOLVED, *that the same be and are hereby audited and allowed, and the Auditor is hereby authorized and directed to draw warrants for the payment thereof at the amounts set opposite each respective claim.*
ROLL CALL, AYES ALL. MOTION CARRIED.

PUBLIC COMMENT/INPUT

Alderman Crawford read:

"Recent public comments made by the City have suggested that years of irresponsible spending and poor governance have left the City in a "financial crisis" justifying an 18% tax increase. However, that is not the situation we were just presented, and I believe the public deserves accuracy, not exaggeration.

Our independent auditors just confirmed that our financial statements were presented fairly, and our financial position is "steady" (their words). The general fund balance stands at 13.3%, just short of our self-imposed 15% target. Nowhere does this level constitute insolvency or financial collapse. IN fact, most cities set a 10 to 15% target – just like you and I try to keep a minimum balance in a savings account for emergencies. I believe the results reflect a city operating with a manageable reserve, not a city in "crisis."

While it is a large task to ask any new administration to jump right into preparing a budget within one month of taking office, it is imperative to stay founded in financial data. An 18% tax increase and an 11% sewer increase are major proposals and burdens to our taxpayers and deserve justification based on facts – not generalizations. I hope we will see their data-driven projections in the coming weeks.

After speaking to the State Comptroller's Office and reading our independent auditor's report, all 93 pages, the City's shortcomings are largely connected to GASB internal control procedures – specifically, journal entries, inadequate controls, and failure to conduct reconciliations. They don't involve fraud, misconduct, or gross misuse of funds. All of these are challenges for small municipalities and necessary to fix; and I am hopeful that the current administration will put a real plan together to get these corrected as soon as possible.

The Common Council has overseen budgets, maintained services, cut costs, implemented a spending freeze, invested in infrastructure, all while navigating inflation and revenue uncertainty. Our fund balances have all increased to healthy levels, all nearly at or above our policy. But, if the administration has data showing something different – growing or hidden financial deficits, unsustainable liabilities, or financial worsening beyond what is reflected in these audited statements – please share it with us and the public. As we all agree, taxpayers deserve transparency.

The Council's responsibility is to legislate and prove oversight of taxpayer dollars, and given the current results, I think we have done that well. Our commitment remains unchanged and I know we welcome discussion about improving our reserves, long-term plans, and internal controls. But, before we start yelling that the house is on fire, we should take a careful look at whether there's actually smoke, and how much,

We all want the new administration to be successful, and it will be with the Council's help. We all want solid reserves, strong internal controls, and a sustainable budget for our residents. Given last June's 6.2% tax increase and a 5% increase in water, I'd encourage us to see how this year plays out, building off last year's positive audited results. Regardless, it is unwise to frame our situation as anything remotely close to a "crisis" as the data does not support that conclusion. Doing so only erodes the public confidence even more in its local government."

Alderman McCall read:

"I would like to thank the Mayor and the department heads for preparing the proposed budget and for the presentations they will deliver in the coming weeks. The work of building a municipal budget is significant, and we appreciate the effort involved.

That said, the Mayor has proposed an 18.96% increase in the tax rate – equal to $3.31 per $1,000 of assessed value – along with an 11% increase in the sewer rate. These are substantial increases. The Council takes very seriously the impact that these proposals would have on the residents of Olean. We are committed to working collaboratively, but we are equally committed to reducing both the tax and sewer rates and limiting the financial burden placed on our community.

There continue to be material concerns regarding internal financial controls, including reconciliation of the general ledger and capital projects, bank reconciliations, record keeping, budget monitoring, and reconciliation of receivables. The Council repeatedly encouraged the previous administration to provide the necessary training to the auditor to correct these deficiencies. That training was not implemented, and as a result, these issues persisted throughout fiscal year 2024-2025.

This cannot continue. A formal, structured training plan must be implemented immediately, with clear management oversight and accountability measures to ensure these deficiencies are corrected. The Council has already acted by funding budgeting and accounting software to strengthen internal controls and ensure that future budgets are built on sound financial practices. We also recommend that the City Auditor work with NYCOM to establish formal policies and procedures consistent with accepted governmental accounting standards. These steps must now be followed through.

Despite operational challenges, the City's financial position has improved. Fund balances increased by $3.6 million over the prior year. The City realized a net increase of $4,646,478 in fiscal year 2025 as revenues exceeded expenditures. Bonded debt decreased by $410,900. These results reflect disciplined fiscal monitoring by the Council and the effectiveness of the spending freeze that was implemented.

At the close of fiscal year 2025, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by $67,912,747 – an increase of $4,464,478 over 2024 – even in the face of significant expense growth in public safety and employee benefits. This demonstrates that responsible financial oversight produces measurable results.

The City continues to litigate a fair agreement for sewer waste treatment services provided to a neighboring municipality. Approximately $5.5 million has been withheld through the end of fiscal year 2025. Because these funds are disputed and unpaid, they cannot be recognized as an asset or receivable. The Council will not allow Olean *residents to subsidize another municipality's waste treatment. We will pursue full and fair compensation.*

Finally, there were ongoing concerns under the prior administration regarding transparency and the timely, complete provision of information to the Council. Effective governance requires open communication and accountability. The Council expects a higher standard moving forward and looks forward to working with the new administration in a manner that reflects transparency, professionalism, and mutual respect."

Robert Kennedy of Seneca Avenue asked how he can be arrested for filing a complaint against a police officer. He explained he feels the City has violated his rights and he was violently assaulted. He asked how to get information that he requested via FOIL.

RESOLUTIONS

None

ADJOURNMENT

Motion to adjourn was made by Alderman Robinson, seconded by Alderman McCall. Voice vote, ayes all. Motion carried. Meeting adjourned at approximately 7:10 p.m.

____
Frank Caputo, City Clerk

____
Mayor Amy Sherburne

____
Vernon Robinson, Jr.,, Council President

I hereby approve the foregoing minutes
Dated: ____/____/________

STATE OF NEW YORK
COUNTY OF CATTARAUGUS
CITY OF OLEAN

I, Frank Caputo, City Clerk of the City of Olean, do hereby certify that the foregoing minutes of the Common Council of the City of Olean is the true and correct copy of the whole thereof.

____
Frank Caputo, City Clerk