FINANCE

Tuesday, March 24, 2026 – 6:35 p.m.
Council Chambers – Olean Municipal Building

Present: Members: Chairman McCall, Vice Chairman Crawford, Alderman Bennion, Alderman Keary, Alderman Forney, Alderman Robinson, and Alderman Anastasia. Others: Mayor Amy Sherburne; Jennifer Fairbanks-Black, Chief of Staff; Michael Morgan, City Attorney; Lens Martial, City Auditor; James Sprague, Director of Public Works; Keri Kerper, Community Development Program Coordinator; Stephanie Olson, Principal Account Clerk, and Tiffany Taylor, Managerial Confidential Administrative Secretary.

1. Roll Call

Alderman McCall called the meeting to order at 6:35 p.m. and asked that the record show that all committee members were present.

2. Approval of Minutes of the Previous Committee Meeting (Tuesday, March 17, 2026 and Thursday, March 19, 2026)

A motion to approve the minutes of the March 17, 2026 and March 19, 2026 committee meetings was made by Alderman McCall, seconded by Alderman Forney. Voice vote, ayes all. Motion carried.

3. Unfinished Business

    a. PL #15-26: (Sherburne) Budget 2026 – 2027.

Alderman McCall explained the Council has received the most current changes in the budget with the revised increases, and explained she would like to finish going over the budget no later than Thursday. She explained she will then work with the Council to provide their recommendations to the Mayor. She explained we will then have no meetings for two weeks, and then the hope is to finish up things on April 14th when we come back together. Mayor Sherburne explained part of the reason why the percentage has decreased is because we took out all of the part time positions except for one in parks. Alderman Robinson asked about the full time positions and Mayor Sherburne explained the full time position in Streets was taken out as requested, but the other proposed positions are still included. She explained she had a meeting with the Engineering Department and there may be a change in the new position from Junior Engineer to Civil Engineer. Director Sprague explained a Civil Engineer does not necessarily have more education than a Junior Engineer, but does have more experience. Alderman Keary asked if we receive applications for persons that qualify as a Junior Engineer but not a Civil Engineer if we can bring them on and train them to be a Civil Engineer, and Director Sprague explained he cannot say without seeing applications if this would be feasible. Alderman Keary asked what the price difference is, and Ms. Taylor explained it is approximately $4,430 per year. Alderman McCall asked that the list of new positions be emailed to the Council.

Auditor

Mr. Martial explained there is a $35,000 decrease in the 100 line item as positions were split between general, water, and sewer funds that previously were not. He explained overtime was never included in the budget previously so this year it was included. He explained he increased Repairs to Office Equipment and Office Supplies. He explained he increased Travel and Training from $200 to $2,000 due to a training he planned to attend in the fall, but that is now up in the air. Alderman Bennion requested the Council be provided via email what the increases would be in each fund if the positions that were split were instead all kept in the general fund.

Mr. Martial explained under the Special Items, the amounts are what we are given with the exception of contingency. He explained under Undistributed and Employee Benefits both State Retirement and Fire and Police Retirement are amounts provided by the State, and Social Security is based on payroll. He explained Workers Compensation is a cost provided by the carrier and advised we are coming to the end of our agreement with our current carrier so we will need to renew that soon. Alderman McCall asked why the amount for insurance went down from the prior version, and Mr. Martial explained he removed some costs from that line for employees that were asked for but then removed from the budget. Alderman Crawford asked about the increase from the prior year and Mr. Martial explained insurance costs increased and we needed to budget for employees added into the budget. Alderman McCall explained there was a previous budget that insurance buyouts was not included and noted this is a huge effect on the budget. Alderman Crawford requested the Council be emailed a breakdown of how that figure was reached.

Mr. Martial explained Debt Service increased because some BANs were converted to bonds, so both interest and principal payments are now due. He explained the Transfers from General Fund to Capital Fund includes the 12% revenue going to the ambulance fund, as well as a portion of court fees going to a capital fund and parking fees going to a fund for parking lots. He explained the total equals $169,250 per year. He explained normally we would not do this, but it was requested to have shown in the budget the revenues and then a transfer to the capital funds in an expense line.

Revenue

Mayor Sherburne advised there are still a few revenue lines they are working on, and more details will be available before the budget is complete.

Mr. Martial explained budgeted $475,000 for BQ Energy revenue. He explained last year we received $497,000 and he wanted to be conservative. Alderman McCall asked if this is split through departments and Mayor Sherburne explained the water and sewer funds also have revenue lines for this. Alderman Crawford asked if there is any correlation with the amount of credit we receive and current utility prices and Mayor Sherburne explained there is not. She explained although credits are still being generated, they are not going as far as they used to and the value is not covering what the rate is right now for usage of energy. Alderman McCall asked what we received in total last year for all three funds and Mr. Martial explained the total was $873,293. He explained it is split 10% water, 33% sewer and 57% general fund.

Mr. Martial explained Payment in Lieu of taxes was decreased by $30,000 due to the amount we have collected so far this year. Alderman McCall asked if we will collect more this year and Mr. Martial explained we will not, as this is collected at the same time as taxes. Mr. Martial explained Omitted Tax is a number that came directly from the Assessor's office. He explained a large revenue is property taxes, which increased $747,000 or 9%. Alderman McCall explained this was shifted recently from 10% down to 9% and explained ultimately this will be adjusted based on where we come out with expenses.

Mayor Sherburne explained we can discuss if there is anything we want to account for with capital funds, and Alderman McCall explained there are a couple of things that would qualify for funding with bed tax money, but we do not want to nickel and dime that fund. Alderman Robinson explained when looking at the list of capital funds there were many that should go back into the general fund which would cause significant changes in the fund. Alderman McCall agreed, and explained she does not want to use those funds to balance the budget as that is like dipping into our savings account.

Mr. Martial explained under Interest Penalties on Taxes, we will be receiving money from the County prior to the end of the fiscal year, and he thinks $65,000 is realistic. He explained he kept Clerk Fees the same. Alderman McCall asked if we anticipate getting more in Clerk fees, and Mr. Martial explained he does not think we will reach our projected amount for this year and we may need to adjust this line. He explained last year fees were increased, and then some were separated into their own lines which is why this amount has decreased from prior years. Alderman McCall explained while it may seem like a small amount that we could be off, small amounts can add up to a big amount when you have multiple of them and so she would be more conservative on this line. Mr. Martial explained we are currently sitting at $3,900 and he thinks $4,000 would be a better amount to put in the budget.

Mr. Martial explained the Adult Food Program Reimbursement was created because the State required that we not put the revenue in with the expense line. Alderman McCall asked what this is from and Mr. Martial explained this is from a program that Mr. Shewairy runs at the Senior

Center. He explained we used to put the funds back into the same line that food was purchased from when we received reimbursements, but the State said we cannot do that anymore. Mr. Martial explained Vital Statistics increased slightly due to what we have collected in 2025. Alderman McCall asked if we anticipate making $49,000 between now and the end of the fiscal year and Mr. Martial explained this is doable.

Mr. Martial explained he removed Court Telephone Reimbursement as they have their own phones now. He explained he has spoken with the Fire Chief and according to Professional Ambulance Billing, our ambulance billing service, $1,325,000 is very doable for revenue in the next fiscal year. He explained EMT certification is something we pay for our of an expense line and then are reimbursed into the revenue line from the State. Alderman McCall explained we are at $8,585 for Hazmat Billing and asked why we have only included $10. Mr. Martial explained we do not know how much we will receive because this line is based entirely on hazmat events.

Mr. Martial explained we decreased Public Works Services to $30,000 as we only collected $32,000 last year and this year we have only collected $14,725 so far. Alderman McCall asked if it is possible to make that additional $16,000 by the end of the fiscal year and Mr. Martial explained it is possible as they will be cutting more permits with spring starting. He explained for Parking Lots he budgeted $45,000 for fees we collect for parking permits, and he budgeted $4,200 for On Street Parking although we have only collected $1,029 so far this year. He explained last year we had employees collecting money two hours every week but now we do not have anyone, and Mr. Caputo only does this occasionally. Alderman McCall asked if this line will be affected by taking out meters in an area where we collect nickels and dimes, and Mayor Sherburne explained she does not feel this will make a difference. Alderman McCall asked if we can have our dedicated part-time parking enforcement officer collect money and Mayor Sherburne explained this is something we can talk about and find out.

Mr. Martial explained he decreased Parking Violations from $100,000 to $60,000 based on $54,000 being collected in fiscal year 2024-2025 and $59,920 being collected to date this year. Alderman McCall asked how long we have had the parking attendant and Ms. Olson explained he has worked for us almost the entire current fiscal year. Alderman Bennion noted some of these tickets are written by the Police Department as well. Alderman Robinson explained he feels we can do better than this amount as he drives through town seeing parking violations often, and he sees the same repeat violators get away with it on a daily basis.

Mr. Martial explained Airport Rental Fees decreased because we broke out the fuel sales and funding from the County into their own revenue lines. He explained he decreased Parks and Recreation Charges to $26,000 which is more in line with what we have taken in so far this year. Alderman McCall asked if the correct revenue to date is $14,000 or $24,000 and Mr. Martial explained it is $14,525. He explained the reason it was $24,000 in prior editions is because there were credits put into that line that should not have been there, and the adjustment has since been made. Alderman McCall asked if this line is for pavilion and parks rentals and Mr. Martial explained it is. Mr. Martial explained Community Center dropped $1,000 based on usage. He explained for the Splash Park he has budgeted $10,000 for revenue as we do not know what will happen there. He explained he included $1,000 for Pool Charges as we did $1,155 last year. Alderman McCall asked how we have this revenue if the War Vets pool is closed, and Mr., Martial explained these are funds received when schools and other groups rent the Franchot Park pool. He explained he reduced Concession Stand based on usage. Alderman Bennion asked if we collect rents if someone is using the bistro in Lincoln Park, and Ms. Olson explained we do, and this is placed in line 22001 Parks and Recreation Charges.

Mr. Martial explained for Recreation Center Revenue he has asked for $250,000 which is very doable as we have collected $271,000 so far this fiscal year. He explained he did not want to go higher than $250,000 to be conservative, but this is up to the Mayor and Council if they feel the amount should be higher. Alderman Crawford explained he thought we would be close to $300,000 by the end of the year and asked when the ice is open until. Ms. Olson explained she believes the ice is used until sometime in April. Alderman McCall explained the Council would like to increase that revenue line to $275,000. Mr. Martial explained he kept Bradner Stadium Rental the same based on the usage. Alderman McCall explained at some point in the future the Council would like to see a cost analysis of what it actually costs to run the stadium for different events. Mayor Sherburne explained they are working on that.

Mr. Martial explained he kept Refuse and Garbage Tickets and Transfer Station Tickets the same. Alderman McCall explained we should do a cost analysis to see if we balance out for the cost of collections with the cost of the tickets, and Mayor Sherburne explained she would look into that. Mr. Martial explained he reduced Control of Animals to $1,200 based on prior revenue. He explained he kept Bartlett House the same. He explained the Taxes on City Property revenue line is for the funding we receive from Cattaraugus County for the airport, and both this and Airport Fuel Sales were broken out into their own lines this year.

Mr. Martial explained he kept Codes Fees Revenue at $10,000. He explained a Capital Project was created last year and he is not sure if we want to put funds into this revenue line, or the capital fund. Ms. Taylor explained the fund was created with the intention of using some seed money to do cleanups around the City for Code Enforcement. She explained after these cleanups are billed and paid, the revenue including both the cost of cleanup and administrative fees would go back into the capital fund. She explained the intention is for this to eventually become a self-sustaining fund. Alderman McCall explained we need to reassess if these should be regular lines or just the capital fund. Mr. Martial explained right now we have both. Alderman McCall explained she is fine leaving this there for now, and Alderman Robinson explained we should leave this there and then make adjustments when we look at capital funds in the future. Alderman McCall explained we will do this after the budget is done. Mr. Martial explained the SRO for PD line decreased based on the contract with the school district. He explained there used to be two SROs and now there is only one.

Alderman Anastasia explained he will be making the request that the Finance Committee put money back into the budget for the Water and Sewer Superintendent position. Alderman McCall explained when everyone puts together their comments and recommendations for the Mayor, this is something she can include in the list.

4. New Referrals for Consideration

None

5. Committee Reports

None

6. Adjournment

A motion to adjourn was made by Alderman McCall, seconded by Alderman Forney. Voice vote, ayes all. Motion carried. Meeting adjourned at approximately 8:00 p.m.