



AGENDA
VILLAGE OF GOWANDA
BOARD MEETING
April 21, 2026
6:00 PM

Work Session 5:30 PM-GARC-Gateway Park Playground Presentation

- 1. Call to Order**
- 2. Pledge to the flag**
- 3. Swear In Electees**
- 4. Agenda Approval**
- 5. Meeting Minutes**
 - Board meeting 3/10/26
 - Budget Hearing Minutes 3/31/26
 - Special Meeting 3/31/26
- 6. Public Participation**
- 7. Official Appointments- *action***
- 8. Committee Appointments- *action***
- 9. Annual Motions- *action***
- 10. Correspondence**
 - National Academy of Public Administration 250 Public Service Champion Award to Carol Sheibley
 - American Public Works Association NYS Chapter Disaster/Emergency Construction Repair Project of the Year- Point Peter Reservoir Restoration
 - GARC Board Meeting Minutes 1-31-2026
 - Tree City USA Recognition 2025 from Arbor Day Foundation
- 11. Board Round Table**
- 12. Official Business**
 - a. Mayor/Board of Trustees
 - 2026-2027 Village of Gowanda Final Budget – *action*
 - Board Liaison Job Description – *action*
 - GARC Authorization to Move Forward with Playground Improvements at Gateway Park per the Developed Plans and Cost Estimates with Village Support of \$10,288.20- *action*
 - Declare the March 31, 2026 Hail Storm an Emergency with Authorization to Make Necessary Repairs - *action*
 - Hail Damage Assessment to Date
 - Authorization to Engage Wendel/General Contractor to Assist with Damage Assessment and Construction Coordination- *action*

- Pursue NYSEG's Interest in Vacant Ambulance Building - *action*
- Record of Activity Recertification for Village Treasurer
- Gowanda Softball State Champions Signs

b. Code Enforcement

- Business Permit Go Catt Printing and Promo-*action*

c. ZBA

d. Public Works

Highway – Adam Reid

- Cemetery Hill Drainage and Road Erosion Emergency Repair- *action*
- Maltbie Road Repair
- 2027 Hussler Mower- Schutts Jamestown on State Bid Contract at \$13,832- *action*
- Street Sweeper High Pressure Water Hose Accessory Repair- *action*
- (4) 10 Hour Day Schedule to Start 5/11/26 to 10/23/26 while working regular (8) Hours Per Day on Holiday weeks-*action*
- Valley Fab Snow Plow Equipment Package Quote for Install After June 1, 2027- *action*

Sewer – Andy Carriero

- WWTP Compost Building Emergency Roof Repair- *action*
- Accept the Retirement Resignation for Andy Carriero effective June 13, 2026- *action*

Water – Kirk Trumppore

- Designer Pools Water Access Request
- Water System Preliminary Engineer Report-Project Status Update- May Work session
- Leak Forgiveness 4/8/26-*action*
- Leak Forgiveness 4/13/26-*action*

d. Clerk – Danielle Wagner

- Water/Sewer Relevy-*action*
- Williamson Law Book Tax Collection Software Renewal 4/1/26 – 3/31/27- *action*
- Credit Card Policy- *action*

e. Police – Ross Olszewski

- Drone Equipment – *action*
- Drone Policy & Procedures for Department Use- *action*

f. Disaster Coordinator- Nick Crassi

g. Fire –Carol Sheibley/Paul Zimmermann

- Declare the 2008 Ford F350 as surplus-*action*
- Approval to list 2008 Ford F350 on auctions international-*action*
- Fire Aerial Truck Damage – Insurance Claim

h. Environmental-Phil Palen

- Arbor Day Proclamation April 24, 2026-*action*
- Spring Tree Planting of (9) Trees Pending Notification Letters- *action*

i. Joint Activity/Recreation – *Carol Sheibley*

j. Legal – *Deb Chadsey*

k. Treasurer – *Traci Hopkins*

- Erie County 2026-2027 CDBG Project Agreement for St Johns Park Improvements- *action*
- Municipal Solutions General Financial Service Contract Update- *action*
- Fiscal Stress Scores for Period Ending 5/31/2025
- Village Planters -Earth Planter Self Watering Lifetime Warranty
- Municipal Building Second Floor Debris Removal and Clean-up @ \$3,500- *action*
- FEMA Point Peter Required Reporting and Correspondence Support to Kathleen Ellis from FEMA DAC proceeds not to exceed \$3,900- *action*
- Budget Amendment #5 General Fund to accept DAC Proceeds- *action*
- Budget Modification #6 – *action*
- Finance Report March 2026
- Abstract Bills to Pay March 2026 – *action*

13. Next Meeting Announcement – May 12, 2026

14. Adjournment

ZOAR VALLEY GATEWAY PARK

Project Viability SparkNotes

Project Concept

- Cohesion, Inclusion, Efficiency, Future Expansion
- Age appropriateness with public safety-centered equipment
- Central hub of interaction with the Inclusive Multi SeeSaw
- Custom equipment color flexibility to harmonize with existing playground

Project Viability – Maximum 40 points

- **Construction Readiness** – Sufficiency of Site Control **not included** in Expansion Concept (to be provided by Gowanda)
- **Evidence of Furtherance** – Kompan onboarded as Design Professional for concept preparation, budgetary proposals, layout of addition on site
 - o SEQR/Permitting by Gowanda
 - o Sealed Architectural/Engineering plans available via Kompan post design approval (included in project overall budget)
 - o Product Data provided with plans/elevations of equipment by Kompan

Financial Review – 0-30 points

- **Total Project Budget** – Provided Section 2, prepared by BCC on April 10, 2026
- **Quotes/Proposals** – Equipment Proposal Provided Section 2, prepared by Kompan on April 10, 2026
 - o Includes budgetary cost for installation, freight, borders, excavation, restoration, and EWF (Engineered Wood Fiber) to match existing surface; prepared and provided by Kompan via email on April 6, 2026
- **Sales Quote** – To be provided by Kompan post-Owner concept approval including finalized border cost, finalized sitework cost, and finalized EWF cost

Matching Funds – 0-10 points

- NYS PLAYS Grant provided 80% match to \$39,000 secured funds by Gowanda
- Cannot be used alongside Municipal Parks and Recreation Grants Awards



Village of Gowanda
Special Meeting Minutes
March 31, 2026

The Village of Gowanda special meeting was called to order by Mayor Nephew at 5:30 PM.

Present: Mayor Mark Nephew, Trustee Paul Zimmermann, Trustee Carol Sheibley

Employees: Clerk Danielle Wagner, Treasurer Traci Hopkins

Absent: Trustee Peter Sisi, Trustee Wanda Koch

Public Present: No public present

The purpose of the special meeting is to approve the abstract bills to pay due to having bills that need to be paid before the April 21st board meeting. Also, the event application for the Easter Sunrise Service for the Gowanda Free Methodist Church that was submitted late.

Clerk-Danielle Wagner

Motion 3-179-Motion by Trustee Zimmermann, seconded by Trustee Sheibley to approve the Easter Sunrise Service Event Application at Gateway Park on 4/5/26 from 7am-8am. Motion carried.

Treasurer-Traci Hopkins

The abstract bills to pay was provided to the board for approval.

Motion 3-180-Motion by Trustee Sheibley, seconded by Trustee Zimmermann to approve the abstract bills to pay for General \$14,147.44, Water \$24,455.71, and Sewer \$18,954.84. Motion carried.

Adjourn

Motion 3-181-Motion by Trustee Sheibley, seconded by Trustee Zimmermann to adjourn the meeting at 5:34 PM. Motion carried.

Respectfully Submitted
Danielle Wagner
Clerk

Village of Gowanda
Budget Hearing Minutes
March 31, 2026

The Village of Gowanda Board of Trustees Public Hearing was called to order by Mayor Nephew at 5 PM.

Present: Mayor Mark Nephew, Trustee Paul Zimmermann, Trustee Carol Sheibley

Employees: Clerk Danielle Wagner, Treasurer Traci Hopkins

Public: No public present

Mayor Mark Nephew gave the 2026-2027 Budget Presentation.

No public comment.

The budget Hearing was adjourned at 5:25PM.

Respectfully submitted

Danielle Wagner

Clerk

Village of Gowanda
Board Meeting Minutes
March 10, 2026

The Village of Gowanda Board of Trustees meeting was called to order by Mayor Nephew at 6:00 PM.

Present: Mayor Mark Nephew, Trustee Peter Sisti (*arrived at 6:11*), Trustee Paul Zimmermann, Trustee Wanda Koch, Trustee Carol Sheibley

Employees: Clerk Danielle Wagner, Treasurer Traci Hopkins, WWTP Supervisor Andy Carriero, Water Supervisor, Highway Supervisor Adam Reid, Code George Poff

Absent: Code Jason Pickering, OIC Ross Olzewski, Attorney Deb Chadsey

Public: Mark Burr, Jack Broyles, Shane Miller, Phil Palen

Agenda & Minutes

Motion 4-161-Motion by Trustee Zimmermann, seconded by Trustee Sheibley to approve the agenda for the March 10, 2026 board meeting. Motion carried.

Motion 4-162-Motion by Trustee Koch, seconded by Trustee Zimmermann to approve the minutes from the February 10, 2026 board meeting. Motion carried.

Public Participation

Jack Broyles-Get the lead water line inventory letter he received-feels the Village should be responsible to replace home owners water lines.

Mark Burr-Hollywood theater will be celebrating 100 years April 17-19. The organ went out for Restoration/repairs-should be back October 2027.

Phil Palen-National Fuel is replacing line by the museum there is a damaged tarmac would like the Village work with National Fuel to repair it.

Official Business

Mayor/Board of Trustees

The Gowanda Library submitted a request to increase the annual Village Contribution. The board would like to increase \$250 this year and revisit that increase annually to get the library up their to request.

Motion 4-163-Motion by Trustee Sisti, seconded by Trustee Koch to approve the Gowanda Library request for additional funding. Motion carried.

Academy Place property has applied for a tax exemption. The Village will get the pilot payment for the 2026-2027 year but not after that.

Code-George Poff

Building Permits 3, Inspections 2, Complaints filed 1, Violations on patrol 4, notices sent 4, Court cases 1.

Highway-Adam Reid

An employment ad will go out in the penny saver next week.

Maltbie Road/West Hill St drainage and road reconstruction-Cattaraugus County Soil & Water has some potential funding the Village could use to repair the drainage. The County requires an engineering study proposal to be done. The Village will prepare an RFQ to go out, get a drainage study prepared and get it to the County.

The road repair is something that the Village can not use CHIPS funding for because that section of road is not the Villages. The Village is working on getting updated per an agreement that was made a long time ago with Town of Perrysburg.

Water-Kirk Trumppore

The Village has had some big water main leaks that need to be declared an emergency for the repairs.

Motion 4-164-Motion by Trustee Sheibley, seconded by Trustee Sisti to approve the water line break emergency repairs on Dawson Dr. on 2/18/26. Motion carried.

Motion 4-165-Motion by Trustee Koch, seconded by Trustee Zimmermann to approve the water line break Emergency repairs on Cemetery Hill on 3/3/26. Motion carried.

Motion 4-166-Motion by Trustee Sisti, seconded by Trustee Zimmermann to approve the water line break Emergency repairs on Maple Ave on 3/14/26. Motion carried.

Mark Burr presented the board with the WNY American Public Works Association Award for Point Peter Reservoir Project.

The EPA will be going door to door again in March for the water line inventory that the State has mandated all municipalities to complete. They will also be some digging to verify water service line around the water shut off valve.

The Point Peter Reservoir FEMA funding has fully reimbursed to the Village on 2/18/26 which the Village will use to pay off that debt.

Clerk-Danielle Wagner

A draft credit card policy was presented to the board for review and approval at the Organizational meeting. The Village currently does not have one but really should consider adopting.

Fire-Carol Sheibley

The Fire department currently has a 2008 Ford F350 that they are looking to get rid of. The truck originally

belonged to the Sewer Department. Sewer would like to explore the possibility of taking the truck back before it gets declared as surplus. The board has tabled this for now.

Environmental

Motion 4-167-Motion by Trustee Sisti, seconded by Trustee Koch to accept the tree donation of \$250 in Jack Torrance memory to be moved to the tree reserve. Motion carried.

Treasurer-Traci Hopkins

Motion 4-168-Motion by Trustee Sheibley, seconded by Trustee Sisti to approve the 2026-2027 tentative budget draft #2. Motion carried.

Motion 4-169-Motion by Trustee Zimmermann, seconded by Trustee Sisti to authorize to set the 2026-2027 Budget Public Hearing for Tuesday March 31, 2026 at 5PM. Motion carried.

The required single audit has been completed.

Motion 4-170-Motion by Trustee Koch, seconded by Trustee Sheibley to accept the single audit and Financial statements provided by RA Mercer for period ending 5/31/25. Motion carried.

Motion 4-171-Motion by Trustee Sisti, seconded by Trustee Zimmermann to authorize to submit DOCCS updated waste water collection and treatment contribution rate effective 6/1/26 per audited financials for Period ending 5/31/25. Motion carried.

Motion 4-172-Motion by Trustee Koch, seconded by Trustee Zimmermann to approve the authorization to renew health coverage with Highmark BC/BS effective 6/1/26. Motion carried.

Motion 4-173-Motion by Trustee Sisti, seconded by Trustee Zimmermann to approve the MRC Big Trash pick up on May 18, 2026 agreement. Motion carried.

The Department of State AVM/OPWDD building will have a small section demoed by the State.

Congressmen Langworthy Community Project Funding request-the Village submitted for grants funds to make repairs for the Municipal Building.

The fire department had to have one of the trucks towed while responding to a call. The insurance company has reimbursed the Village the towing fees.

Motion 4-174-Motion by Trustee Zimmermann, seconded by Trustee Koch to accept the insurance proceeds for the Ariel truck towing at \$860.00. Motion carried.

Motion 4-175-Motion by Trustee Zimmermann, seconded by Trustee Sheibley to approve budget amendment #4 for General Fund Insurance revenues. Motion carried.

Motion 4-176-Motion by Trustee Sisti, seconded by Trustee Zimmermann to approve Budget Modification #5 for General sand & Salt and Sewer Fund for Hopper Collection Bin. Motion carried.

Motion 4-177-Motion by Trustee Sheibley, seconded by Trustee Sisti to approve the abstract bills to pay for General Fund \$38,376.81, Water Fund \$26,636.76, Sewer Fund \$38,559.41, and Capital Projects

\$13,994.40. Motion carried.

Next Meeting

The next meeting will be April 21, 2026 at 6 PM.

Adjourn

Motion 4-178-Motion by Trustee Koch, seconded by Trustee Zimmermann to adjourn the meeting at 7:12 PM. Motion carried.

Respectfully Submitted
Danielle Wagner
Clerk

VILLAGE OF GOWANDA

OFFICIAL APPOINTMENTS FOR APPROVAL BY BOARD OF TRUSTEES

April 2026

<u>OFFICE</u>	<u>TERM</u>	<u>INCUMBENT</u>	<u>APPOINTEE</u>
Deputy Mayor	1 year	Carol Sheibley	Carol Sheibley
Village Clerk	1 year	Danielle Wagner	Danielle Wagner
Deputy Clerk	1 year	Heidi Pflieger	Heidi Pflieger
Treasurer	1 year	Traci Hopkins	Traci Hopkins
Affirmative Action Officer	1 year	Traci Hopkins	Traci Hopkins
Registrar	1 year	Danielle Wagner	Danielle Wagner
Records Management Officer	1 year	Danielle Wagner	Danielle Wagner
Police Officer in Charge (OIC)	1 year	Ross Olszewski	Ross Olszewski
Building Inspector	1 year	Jason Pickering/George Poff	Jason Pickering/George Poff
Fire Prevention Inspector	1 year	Jason Pickering/George Poff	Jason Pickering/George Poff
Zoning Board of Appeals	3 Year	Travis Grubbs	Travis Grubbs
Historian	1 year	Phil Palen	Phil Palen
Disaster Coordinator	1 year	Nick Crassi	Nick Crassi
Village Engineer	1 year	Mark Burr	Mark Burr
Village Attorney	1 year	Deborah Chadsey	Deborah Chadsey
FOIL Access Officer	1 year	Danielle Wagner	Danielle Wagner
Recreation Director	1 year	Mark Benton	Mark Benton

VILLAGE OF GOWANDA

Committee Assignments April 2026

<u>Committee</u>	<u>Member</u>	<u>Member</u>
Audit Committee	Carol Sheibley	Wanda Koch
Beautification, Parks, and Trees	Peter Sisti	----
Budget Officer	Mark Nephew	----
Building and Sidewalk Maintenance	Carol Sheibley	----
Cattaraugus Creek Basin Task Force	Mark Nephew	Paul Zimmermann
Employee Negotiation	Mark Nephew	Paul Zimmermann
Fire Commissioner	Carol Sheibley	Paul Zimmermann
Gowanda Central School	Mark Nephew	----
Police Commissioner	Mark Nephew	----
Solid Waste and Recycling	Carol Sheibley	Wanda Koch
Water and Waste Water Commission	Village Board	----

DEPARTMENT LIAISONS:

Building Inspector/Code Enforcement Liaison	Wanda Koch	----
Disaster Coordinator Liaison	Carol Sheibley	----
Fire Department Liaison	Carol Sheibley	----
Highway Department Liaison	Peter Sisti	----
Police Department Liaison	Wanda Koch	----

Recreation Department Liaison

Carol Sheibley

Village Administration Liaison

Mark Nephew

Water Department Liaison

Carol Sheibley

Waste Water Department Liaison

Paul Zimmermann

**VILLAGE OF GOWANDA
ANNUAL MOTIONS BY THE BOARD OF TRUSTEES**

Motions A-R

- A. The regular meeting of the Board of Trustees shall be held on the second Tuesday of the month at 6:00 P.M.
- B. That the Gowanda Office of Community Bank, NA and Citizens Bank be designated as depositories of Village funds for the ensuing year.
- C. That the Village Clerk or Treasurer be authorized to draw an order to reimburse for reasonable expenses of Village Officials and employees attending the regular monthly meetings of the Erie County Village Officials Association, the Cattaraugus County Village Officials Association, Southtowns Planning and Development, and Association of Erie Co. Governments using the **Expense Reimbursement** attached.
- D. That the Department Heads of the Police, Public Works, Recreation and Clerk's Office be authorized to approve their department time sheets as submitted for payroll processing within the structure of the budget.
- E. That the Mayor of the Village be and hereby is authorized and empowered to execute such application and documents necessary to apply to the proper state agency regarding a youth recreation program for the Village of Gowanda.
- F. That the policy of the Village of Gowanda shall be for all Department Heads or their approved designee to purchase whenever practical such items as Gasoline, Tires, Blacktop, Street Oil, Chlorine and any other such items as directed by the Board, from the New York State Office of Standards and Purchase on what is commonly known as "State Bid". The **Authorized Purchasing Agents** for the Village of Gowanda are attached.
- G. That the Treasurer be authorized by law to temporarily invest moneys not required for immediate expenditure in time open or day to day deposit accounts in financial institutions authorized by New York State Department of Audit and Control.
- H. That the Treasurer is authorized to pay all utilities and regular occurring operating expenses upon receipt to avoid late fees and penalties.
- I. That any non-profit Village-oriented organization be allowed use of the Village parking lots for approved special events on a no fee basis. Requests must be filed at least thirty (30) days in advance with a certificate of insurance. The organization involved shall be responsible for all clean up as directed by the Public Works Department.

- J. The official newspaper of the Village of Gowanda is hereby officially designated as the Observer.
- K. That the Village departments will make all purchases in accordance with the Village **Purchasing Policy and Procedures** and **Procurement Policy and Procedures** as attached.
- L. That all Village investments are made in accordance with the Village of Gowanda **Investment Policy and Guidelines** as attached.
- M. The Village's **Safety policy** will be adhered to and remains in effect as per attached.
- N. The **Drug and Alcohol Policy** will be obeyed and remains in effect as per attached.
- O. The meetings will follow the **General Rules of Procedure** for meetings.
- P. The Village's **Prohibition of Sexual Harassment Policy** will be adhered to and remains in effect as per attached.
- Q. The Village's **Information Technology policy** will be adhered to and remains in effect as per attached.
- R. The Village's **Workplace Violence Prevention Policy** and **Violence in the Workplace Incident Report** will be adhered to and remains in effect as per attached.



ADDRESS:

[illegible]

Date of Expense	Item Requesting Reimbursement	Total Other

Signature_____

VILLAGE OF GOWANDA
PURCHASING AGENTS
April 8, 2025

Traci Hopkins, Village Treasurer

Danielle Wagner, Village Clerk

Heidi Plfeugar, Accounts Payable/Deputy Clerk

Ross Olszewski, Police Officer-in-Charge

Steve Raiport, Fire Chief

Adam Reid, Highway Supervisor

Kirk Trumpore, Water Operator

Andy Carriero, Waste Water Treatment Plant Operator

Mark Benton, Recreation Director

VILLAGE OF GOWANDA
PROCUREMENT POLICIES AND PROCEDURES

THIS RESOLUTION SETS FORTH THE POLICIES AND PROCEDURES OF THE VILLAGE OF GOWANDA to meet the requirements of General Municipal Law, Section 104-b.

Purpose

Goods and services which are not required by law to be procured to competitive bidding must be procured in a manner so as to assure the prudent and economical use of public moneys, in the best interest of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption. To further these objectives, the governing board is adopting internal policies and procedures governing all procurements of goods and services which are not required to be made pursuant to the competitive bidding requirements of General Municipal Law, Section 103 or any other general special or local law.

Procedures for Determining Whether Procurements are Subject to Bidding

The procedures for determining whether or not a procurement of goods and services is subject to competitive bidding and documenting the basis for any determination that competitive bidding is not required by law is as follows:

\$1 to \$3000	At the discretion of Board and/or Department Head
\$3,001 to \$9,999	Written quote from at least 2 separate vendors (if available).
\$10,000 and up	Sealed bids in conformance with Municipal Law, Section 103.

Proper documentation is required when the quote is not awarded to the vendor giving the lowest price. Quotes will be awarded to the lowest responsible and responsive vendor.

Proper documentation, acceptable to the Board, must be given if the required number of quotes cannot be accommodated

Statutory Exceptions From These Policies and Procedures

Except for procurements made pursuant to General Municipal Law, Section 103 (3) (throughout county contracts) or Section 104 (throughout State contracts), State Finance Law, Section 175-b (from agencies for the blind or severely handicapped), Correction Law, Section 186 (articles manufactured in correctional institutions), or the items excepted herein (see below), alternative proposals or quotations for goods and services shall be secured by use of written requests for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of General Municipal Law, Section 104-b.

Procedures for Public Works Projects/Contracts

\$1 to \$5,000	At the discretion of the Board and/or Department Head
\$5,001 to \$9,999	Documented telephone quotes from at least 3 separate vendors (if available)
\$10,000 to \$19,999	Formal written Requests for Proposals with a response from at least 2 vendors and if possible 3 vendors.
\$20,000 and up	Formal sealed bids in conformance with Municipal Law, Section 103.

In all circumstances, whenever other than the lowest quote is awarded, there must be written Documentation of the reason for the award.

UNDER NO CIRCUMSTANCES CAN A QUOTE THAT EXCEEDS THE BID LIMIT BE AWARDED.

Professional Services and Consultants

\$1 to \$10,000	Annual charge will be at the discretion of the Department Head, and with the approval of the Board.
\$10,000 to \$19,000	Price will be obtained by formal written quotes from at least 2 sources. The award will be made at the discretion of the Department Head and with the approval of the Board.
\$20,000 and up	Prices will be obtained by formal Request for Proposal, with the award of contract being made by the Board.

Awards to other than the lowest proposer must be properly documented with the rationale/reason for the rejection of the lowest price.

Any and all procedures not specifically covered in this policy will be adhered to as covered in General Municipal Law, Section 104-b.

An emergency exists wherein the delay caused by soliciting quote would endanger the health, welfare, or property of the municipality, or more important the individual taxpayer, then the procurement of goods and services will be at the discretion of the property department head with documentation as to the nature of the emergency and shall be sent to the Governing Board, within five working days of such procurement.

Exception to Policy

For purposes of clarity the Village adopts the following exceptions to the competitive bidding requirements: (1) the Village is not required to perform their own advertising for competitive bids if

the purchases are properly made under a federal, state, county or cooperative contract that has been competitively bid by the federal, state or county government; (2) cooperative contract agreements; (3) emergencies; (4) items available only from a sole source; (5) professional services; (6) true leases; (7) insurance; and (8) second-hand equipment from other governments.

Annual Review

The governing board shall annually review these policies and procedures. The Board shall be responsible for conducting an annual review of the procurement policy and for an evaluation of the internal control structure established to ensure compliance with the procurement policy.

Unintentional Failure to Comply

The unintentional failure to fully comply with the provisions of this General Municipal Law, Section 104-b shall not be grounds to void action taken or give rise to a cause of action against the Village of Gowanda or any officer or employee thereof.

Resolution

Adopted on April 5, 1999 by unanimous vote of the governing board of the Village of Gowanda.

Amended 4-9-2019 unanimous vote of the governing board of the Village of Gowanda.

Amended 10-12-2021 to add exception to policy and unanimous vote of the governing board of the Village of Gowanda

VILLAGE OF GOWANDA
PURCHASE AUTHORIZATION FORM

PURCHASE VENDOR: _____
REASON/DESCRIPTION OF PURCHASE: _____

PURCHASING DEPARTMENT (multiple if split):

- | | |
|---|---|
| ☐ Split | ☐ Fire |
| ☐ Administration | ☐ Recreation |
| ☐ Highway | ☐ Sewer |
| ☐ Water | ☐ Code Enforcement |
| ☐ Police | ☐ Other _____ |

SPLIT (Why) _____

Line Item: _____	Budget Code: _____	Anticipated Amount: _____	Funds Available ☐ Yes ☐ No
Line Item: _____	Budget Code: _____	Anticipated Amount: _____	Funds Available ☐ Yes ☐ No
Line Item: _____	Budget Code: _____	Anticipated Amount: _____	Funds Available ☐ Yes ☐ No

If marked "No" above- please document budget allocation plan _____

Purchasing Employee: _____ **Date:** _____

I understand that ALL purchases need prior written approval by my department head before a purchase can be made.

Department Head Approval: _____ **Date:** _____

Department Head Approval (if split): _____ **Date:** _____

Department Head Approval (if split): _____ **Date:** _____

I understand that all purchases from my department budget require prior written approval before a purchase can be made by any employee designee.

Administration Approval (above \$500 only): _____ **Date:** _____

This form must be attached to receipt and or invoice to be included with each voucher for payment

VILLAGE OF GOWANDA
PURCHASE AUTHORIZATION FORM

PURCHASE VENDOR: _____
REASON/DESCRIPTION OF PURCHASE: _____

PURCHASING DEPARTMENT (multiple if split):

- | | |
|---|---|
| ☐ Split | ☐ Fire |
| ☐ Administration | ☐ Recreation |
| ☐ Highway | ☐ Sewer |
| ☐ Water | ☐ Code Enforcement |
| ☐ Police | ☐ Other _____ |

SPLIT (Why) _____

Line Item: _____	Budget Code: _____	Anticipated Amount: _____	Funds Available ☐ Yes ☐ No
Line Item: _____	Budget Code: _____	Anticipated Amount: _____	Funds Available ☐ Yes ☐ No
Line Item: _____	Budget Code: _____	Anticipated Amount: _____	Funds Available ☐ Yes ☐ No

If marked "No" above- please document budget allocation plan _____

Purchasing Employee: _____ **Date:** _____

I understand that ALL purchases need prior written approval by my department head before a purchase can be made.

Department Head Approval: _____ **Date:** _____

Department Head Approval (if split): _____ **Date:** _____

Department Head Approval (if split): _____ **Date:** _____

I understand that all purchases from my department budget require prior written approval before a purchase can be made by any employee designee.

Administration Approval (above \$500 only): _____ **Date:** _____

This form must be attached to receipt and or invoice to be included with each voucher for payment

VILLAGE OF GOWANDA INVESTMENT POLICY AND GUIDELINE

The objective of the Investment Policy of the Village of Gowanda are to minimize risk; to insure that investments mature when the cash is required to finance operations; and to insure a competitive rate of return. In accordance with this policy, the Chief Fiscal Officer is hereby authorized to invest all funds including proceeds of obligations and reserve funds in:

Certificates of Deposit issued by a bank or trust company authorized to do business in New York State;

Time Deposit Accounts in a bank or trust company authorized to do business in New York State;

Obligations of New York State;

Obligations of the United States Government;

All funds except Reserve Funds may be invested in:

Obligations of agencies of the Federal Government if principal and interest are guaranteed by the United States.

With the approval of the State Comptroller, in Reserve Anticipation Notes or Tax Anticipation notes of other local governments.

Only Reserve funds may be invested in;

Obligations of the Village of Gowanda

No other Village of Gowanda officials have the authority to receive money in their official capacity.

All investments made pursuant to this investment policy shall comply with the following conditions;

1. COLLATERAL

- a. Certificates of deposit shall be fully secured by insurance of the Federal Deposit Insurance Corporation or by obligations of New York State or obligations of the United States or obligations of Federal Agencies the principal and interest of which are guaranteed by the United States, or obligations of New York State local governments, or a combination of same. Collateral shall be delivered to the Village of Gowanda or a Custodial Bank with which The Village of Gowanda has entered into a Custodial Agreement. The market value of collateral shall at all times exceed the principal amount of the certificate of deposit by 5%. Collateral shall be monitored no less frequently than weekly, and market value shall mean the bid or closing price as quoted in the Wall Street Journal or as quoted by another recognized pricing service.
- b. Collateral shall not required with respect to the direct purchase of obligations of New York State, obligations of the United States, and obligations of Federal agencies the principal and interest of which are guaranteed by the United States Government

2. DELIVERY OF SECURITIES

- a. Payment shall be made by or on behalf of the Village of Gowanda for obligations of New York State, obligations the principal and interest which are guaranteed by the United States, United States obligations, Certificate of Deposit, and other purchased securities upon the delivery thereof to the Custodial Bank, or in the case of a book-entered transaction, when the purchased securities are credited to the Custodial Bank's Federal Reserve System account. All transactions shall be confirmed in writing.

3. WRITTEN CONTRACTS

Written contracts are required for Certificate of Deposit, and custodial undertakings. With respect to the purchase of obligations of the United States, New York State, or other government entities, etc. in which adequately protected by conditioning payment on the physical delivery of purchased securities to the Village of Gowanda or Custodian, or in the case of book-entry transactions, on the crediting of purchased securities to the Custodians Federal Reserve System account. All purchases will be confirmed in writing to the Village of Gowanda.

It is therefore, the policy of the Village of Gowanda, to require written contracts as follows:

- a. Written Contracts shall be required for the purchase of all certificates of deposit.
- b. A written contract shall be required with Custodial Bank.

4. DESIGNATION OF CUSTODIAL BANK

- a. Custodial Bank. The trust Bank Company chartered by the State of New York is designated to act as Custodial Bank of the Village of Gowanda's investments.

5. FINANCIAL STRENGTH OF INSTITUTIONS

All trading partners must be credit-worthy. Their financial statements must be reviewed at least annually by the Chief Fiscal Officer to determine satisfactory strength or the Chief Fiscal Officer may use credit rate agencies to determine credit-worthiness of trading partners. Concentration of investments in financial institutions should be avoided. The general rule is not to place more than \$500,000 in overnight investments with any one institution.

Investments in time deposits and certificated of deposit are to be made with banks or trust companies. Their annual reports must be reviewed by the Chief Fiscal Officer to determine satisfactory financial strength.

When purchasing eligible securities the seller shall be required to deliver the securities to our Custodial Bank.

6. OPERATIONS, AUDIT AND REPORTING

The Chief Fiscal Officer or the Deputy Fiscal Officer shall authorize the purchase and sale of all securities and certificates of deposit on behalf of the Village of Gowanda. Oral directions concerning the purchase or sale of securities shall be confirmed in writing. The Village of Gowanda shall pay for purchased securities upon the delivery or book entry thereof.

The Village of Gowanda will encourage the purchase and sale of securities and certificates of deposit through a competitive or negotiated process involving telephone solicitation of at least two (2) bids for each transaction.

At the time New York State auditors conduct the annual audit of the accounts and financial affairs of the Village of Gowanda, the New York State auditors shall audit the investments of the Village of Gowanda for compliance with the provisions of these Investment Guidelines.

With sixty (60) days of the end of the first three quarters of the fiscal year, the Chief Fiscal Officer shall prepare and submit to the Board of Trustees of the Village of Gowanda a quarterly investment report which indicates new investments, the inventory of existing, and such other matters as the Chief Fiscal Officer deems appropriate.

The Board of Trustee of the Village of Gowanda shall review and approve the annual investment report, if practicable, at the second meeting in September of each year.

At least annually, and if practicable, the Annual Organizational meeting of the Board of Trustees of the Village of Gowanda, the Board of Trustees shall review and amend, if necessary, these Investments Guidelines.

The provisions of these Investment Guidelines and any amendments hereto shall take effect prospectively, and shall not invalidate the prior selection of any Custodial Bank or prior investment.

Adopted on April 5, 1999 by unanimous vote of the Board of Trustees of the Village of Gowanda.

SAFETY POLICY STATEMENT

The Village of Gowanda maintains that its residents and employees are its most important asset. Therefore, their safety is our greatest responsibility. Safety is a combined effort on the part of both management and employees through training and cooperation. In all of our assignments, the health and safety of all should be the utmost consideration. Our primary goal is to produce an atmosphere free from potential accidents, fire hazards and health problems.

When consistently incorporated with other management efforts, loss control techniques have a profound effect on the reduction of personnel injuries, property damage, and work interruptions. By placing continual emphasis on the refinement of operational procedures, employee discipline, and healthful working conditions, it is possible to virtually eliminate the major causes of municipal losses.

Every Department Head is responsible for developing mental attitudes of safety among all the personnel under his or her supervision and establishing a safety program in conjunction with the Village Safety Committee that will eliminate unsafe conditions that can cause unnecessary injuries and accidents. It will also be the Department Head's responsibility to follow all Federal, State and Local standards in putting the Safety Program into effect.

Every assignment must have safety precautions built into them and the employees shall comply with all safety standards and regulations.

Safety is a mental attitude, everyone must think safety. It shall be the Village Safety Committees responsibility to coordinate the efforts of all departments so that all employees constantly think safety. Safety adherence and performance will be considered an important measure of supervisory and employee performance evaluations at the municipality.

ESTABLISHING DRUG AND ALCOHOL TESTING POLICY

WHEREAS, as of January 1, 1996, the Village of Gowanda was required by federal regulation (Omnibus Transportation Act of 1991) to commence random drug and alcohol testing on Village employees who possess a commercial driver's license (CDL) and

WHEREAS, by resolution dated November 14, 1995, Resolution Number 252-95, the Village adopted such policy, and

WHEREAS, the Village of Gowanda has determined that a Drug and Alcohol Testing Policy applicable to employees of the Village not subject to the policy adopted by Resolution 252-95 or subject to drug and alcohol testing pursuant to the terms of a union contract, is desirable to protect the welfare and safety of the public and to provide a safe working environment for all employees of the Village.

BE IT RESOLVED, that the Village of Gowanda hereby adopts the Village of Gowanda Drug and Alcohol Testing Policy as set forth below:

DRUG AND ALCOHOL TESTING POLICY

PURPOSE

The purpose of this policy is to establish the Village of Gowanda policy governing drug and alcohol testing for employees not otherwise subject to state or federal drug and alcohol testing programs or subject to drug and alcohol testing pursuant to the terms of a union contract.

As an employer, the Village of Gowanda maintains a strong commitment to provide a safe work environment for its employees and the public they serve. This policy is based upon the states practice and policy prohibiting the use of alcohol and drugs on the job or prior to reporting to work. The policy is consistent with the Federal Drug Free Workplace Act of 1989 and the Cattaraugus County Drug Free Workplace Policy of 1989. It is the intent of this policy to assure compliance with Federal and State law and regulations regarding drug and alcohol testing of employees.

PROHIBITIONS

The Village explicitly prohibits:

- The use, possession, solicitation for, or sale of narcotics or other illegal drugs, alcohol, or prescription medication without a prescription on Village premises or while performing an assignment by the Village (expecting therefrom authorized social or public functions while such employee is not at work).
- Being impaired or under the influence of legal or illegal drugs or alcohol away from the Village premises, if such impairment or influence adversely affects the employee's work performance or the safety of the employee or of others.
- Possession, use, or solicitation for, or sale of legal or illegal drugs or alcohol away from Village premises, if such activity or involvement adversely affects the employee's work performance or the safety of the employee or of others.
- The presence of any detectable amount of prohibited substances in the employee's system while at work, while on the premises of the Village (expecting therefrom authorized social or public functions while such employee is not at work), or while on Village business. "Prohibited substances" include illegal drugs, alcohol, or prescription drugs not taken in accordance with a prescription given to the employee.

The Village may conduct drug testing under one or another of the following circumstances:

- **FOR CAUSE TESTING:** The Village may ask an employee to submit to a drug test at any time it holds a reasonable suspicion that the employee may be under the influence of drugs or alcohol, including, but not limited to, the following circumstances: evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, unusual conduct on the employee's part that suggests impairment or influence of drugs or alcohol, negative performance patterns, or excessive and unexplained absenteeism.
- **POST-ACCIDENT TESTING:** Any employee involved in an on-the-job accident or injury under circumstances that suggest possible use or influence of drugs or alcohol in the accident or injury event may be asked to submit to a drug and/or alcohol test. "Involved in an on-the-job accident or injury" means not only the one who was injured, but also any employee who potentially contributed to the accident or injury event in any way.
- **RANDOM TESTING:** Employees may be selected at random for drug testing at any interval determined by the Village.

All sample collection shall be conducted by a medical office designated by The Board of Trustees for such purpose and all testing shall be done by a laboratory certified by the State of New York. The chain of custody of all samples shall be documented in writing. Samples shall be preserved until (i) a negative test result is obtained or (ii) the affected employee declines in writing to have a repeat test performed after an initial positive test result.

If an employee is tested for drugs or alcohol and the results indicate a violation of this policy, the employee shall be entitled to request a repeat testing of the sample and if such repeat test is

positive, or in the event the employee does not request a repeat test, the employee shall be subject to appropriate disciplinary action, up to and possibly including discharge from employment. Prior to any dismissal from employment, the employee shall be entitled to present a defense to such disciplinary action before a hearing board appointed by the Board of Trustees for such purpose.

In the event that the violation of this policy by a specific individual is a first occurrence, such individual may elect to use his or her health benefits to enroll in an appropriate and sanctioned rehabilitation program, in which event no action shall be taken against such employee as long as such employee is actively participating in such appropriate and sanctioned rehabilitation program and completes such programs and provides evidence of completing such program to his or her supervisor.

EMPLOYEE AGREEMENT AND CONSENT TO DRUG AND/OR ALCOHOL TESTING

I hereby agree, upon a request made under the drug/alcohol testing policy of the Village of Gowanda (the Village), to submit to a drug or alcohol test and to furnish a sample of my urine, breath, and/or blood for analysis. I understand and agree that if I at any time refuse to submit to a drug or alcohol test under Village policy, or if I otherwise fail to cooperate with the testing procedures, I will be subject to immediate termination. I further authorize and give full permission to have the Village and/or physician designated by the Village, send the specimen or specimens so collected to a laboratory for a screening test for the presence of any prohibited substances under policy, and for the laboratory or other testing facility to release any and all documentation relating to such test to the Village and/or to any governmental entity involved in a legal proceeding or investigation connected with the test.

I will hold harmless the Village, its designated physician, and any testing laboratory the Village might use, meaning that I will not sue or hold responsible such parties for any alleged harm to me that might result from such testing, including loss of employment or any kind of adverse that might arise as a result of the drug or alcohol test, even if a Village or laboratory representative makes an error in the administration or analysis of the test or the reporting of the results. I will further hold harmless the Village, its designated physician and any testing laboratory the Village might use for any alleged harm to me that might result from the release or use of information or documentation relating to the drug or alcohol test, as long as the release or use of the information is within the scope of this policy and the procedures as explained in the paragraph above.

This policy and authorization have been explained to me in a language I understand, and I have been told that if I have any questions about the test or the policy, they will be answered.

I UNDERSTAND THAT THE VILLAGE WILL REQUIRE A DRUG SCREEN TEST UNDER THIS POLICY WHENEVER I AM INVOLVED IN AN ON-THE-JOB ACCIDENT OR INJURY UNDER CIRCUMSTANCES THAT SUGGEST POSSIBLE INVOLVEMENT OR INFLUENCE OF DRUGS OR ALCOHOL IN THE ACCIDENT OR INJURY EVENT.

Employee's Name

Name of company Representative

Date

Date

Village of Gowanda
27 East Main Street
Gowanda NY 14070
Phone (716) 532-3353 Fax (716) 532-2938

GENERAL RULES OF PROCEDURE

- The mayor shall preside at the meeting. In the Mayors absence, the Deputy Mayor shall preside
- The presiding officer may debate, move, and take other action that may be taken by other members of the Board
- Board members are not required to rise but must be recognized by the presiding officer before making motions and speaking
- A board member, once recognized, shall not be interrupted when speaking unless it be to call him/her to order. If a board member, while speaking, be called to order, they shall cease speaking until the question of order be determined, and, if in order, he/she shall be permitted to proceed.
- There is no limit to the number of times a member may speak on a question
- Motions to close or limit debate may be entertained but shall require a two-thirds vote
- Board members shall observe the commonly accepted rules of courtesy, decorum, dignity and good taste

GUDIELINES FOR PUBLIC COMMENT:

- The public shall be allowed to speak only during the Public Comment period of the meeting or at such other time as a majority of the Board shall allow
- Speakers must give their name and organization, if any
- Speakers must be recognized by the presiding officer
- Speakers must limit their remarks to 3 minutes on a given topic. After everyone who wishes to speak has spoken once, the Mayor or presiding officer may grant an additional 3 minutes to a previous speaker.
- Speakers may not yield any remaining time they may have to another speaker.
- Board members may, with the permission to the Mayor, interrupt a speaker during their remarks, but only for the purpose of clarification or information
- All remarks shall be addressed to the Board as a body and not to any member thereof
- Speakers shall observe the commonly accepted rules of courtesy, decorum, dignity and good taste

Sexual Harassment Policy for All Employers in New York State



Combating
Sexual Harassment

Village of Gowanda Sexual Harassment Policy Introduction

The Village of Gowanda is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of the Village's commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with the Village of Gowanda. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. The Village of Gowanda policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with Village. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. The Village of Gowanda will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of the Village of Gowanda who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in the workplace who believe they have been subject to such retaliation should inform the Village Treasurer or Mayor. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

¹ While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

² A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject the Village of Gowanda to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.
5. The Village of Gowanda will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. The Village of Gowanda will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. The Village of Gowanda will provide all employees a complaint form for employees to report harassment and file complaints. (attached)
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Village Treasurer or Mayor.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is "Sexual Harassment"?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal

or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. The Village of Gowanda cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to the Village Treasurer or Mayor. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to the Village Treasurer or Mayor.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the Village Treasurer or Mayor. In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The Village of Gowanda will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

Upon receipt of complaint the Village Treasurer or Mayor will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.

- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by the Village of Gowanda but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at the Village, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the Village of Gowanda does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Approved: 10/9/2018

Authorized: _____


DAVID SMITH, Mayor

Village of Gowanda IT Policy

Policy

The Village of Gowanda provides Information Technology (IT) resources to enable and facilitate conduct of village business. All users including employees, temporary workers, contract workers, consultants, elected officials and volunteer workers who use Village IT resources must adhere to requirements and guidelines for IT security as specified in this policy. This policy applies to all Village owned or village provided IT resources including hardware, software, networks, data and all telephones, blackberries and any other IT resources used to conduct Village business. The Village IT policy also applies to privately owned equipment while connected to Village owned or Village provided resources or when used to conduct Village business.

Purpose

The Village of Gowanda is continually increasing its reliance on IT systems and data in support of critical communication, training, business systems, human resources, project management, and services. Our ability to service our customers and conduct normal business operations is impacted by our ability to appropriately maintain availability, integrity, and confidentiality of computer systems and data. The purpose of this policy is to specify requirements and guidelines for responsible and secure use of Village computer systems and data. These requirements and guidelines are intended to protect the Village from inappropriate disclosure of confidential or proprietary information, loss of competitive advantage, loss of productivity, damage to reputation, exposure to civil and criminal liability, and inability to meet customer and contractual obligations.

Prohibited Uses

Users must not attempt to circumvent security measures, effect security breaches, or interrupt network communication in any way. Users must not access, read, change, or delete files, data, or accounts not intended for their use. Circumventing user authentication or security of any host, network, or account is not permitted. Network scanning, network sniffing, excessive pinging, packet spoofing, denial of service, password cracking, or network probing in any fashion unless expressly permitted in writing by the Village IT manager of the Village Board.

Users must not attempt to forge or misrepresent email message headers to mask the origin of any email message. Users must not attempt to impersonate another person using forged headers or other misleading or identifying information. All email received or sent from Village IT systems is the property of the Village of Gowanda. All email sent or received from other systems pertaining to Village business is subject to review by Village IT manager and must be retained and produced upon request of the Village Board. All email and any other IT information must be retained and provided to management upon request of the Village Board or the IT manager.

International introduction of malicious code or unauthorized code (e.g., viruses, worms, Trojan Horses code, email bombs, logic bombs, etc) into any network or computer is prohibited. Using Village resources to create or distribute malicious code to any network or computer is prohibited.

Users must not participate in peer-to-peer networks or use file sharing programs involving computers outside the Villages internal network while connected to the Villages internal network. Examples of such networks and programs include but are not limited to Gnutella, KaZaa, iMesh, and Morpheus.

Secure Use of Computers and Networks

Users are assigned accounts and passwords for access to various IT resources, and users are presumed to be responsible for access made to systems using their assigned account and password. Users should not disclose their passwords to anyone. Users should not share accounts and passwords, or permit anyone to use their accounts. Users must create, maintain, change and protect their passwords in accordance with documented account and password procedures. If a user suspects his/her password has been compromised, he/she must immediately report the suspicion to a supervisor and must change his/her password.

All computers including laptop computers, desktop workstations and servers, that are connected to the Village's internal network by any method whether owned by the Village, employee or third party, must be continually executing approved malicious code scanning software. The software must be configured to update pattern files or virus signatures on a regular basis. Users must not attempt to circumvent this process. Users who suspect their workstation has been infected by a virus or other malicious code must immediately notify their supervisor.

Users who receive warning via email of viruses or other malicious code should immediately notify supervisor. Users should not distribute such warnings to other users.

Users must not open email attachments received from unknown senders and must use caution when opening unexpected email attachments from known senders.

Users must use caution when using "Internet Chat" or "Instant Messaging" programs that allow communication outside the Villages internal network. Such programs must only be used if necessary for normal business conduct and never for the exchange of confidential information. Users should be aware that such programs exchange messages in clear text, leaving conversation vulnerable to sniffing. Conversations can also be recorded and viewed by third parties. Users must not use the file exchange capability of such programs because Village deployed security controls can be bypassed this way.

All installations of Village owned software on home machines must be performed in strict accordance with terms and conditions specified in the vendor's license agreement. The Village Board must approve home installation of Village owned software on home computers, or access to the Village IT systems software from any off-site location or any computer system not owned by the Village of Gowanda. Users must uninstall Village owned software from home machines

upon termination of employment with the Village or at any time such un-installation is ordered by the Village Board.

Physical Security of Information Technology Resources

Logged-in desktop workstations and laptops must never be left unattended. Users must log out of systems when leaving the desk. Users should deploy configuration options to automatically lock inactive sessions. Users needing assistance with configuring their workstation to comply should ask their supervisor for help.

Laptop computers are vulnerable to theft. Theft of a laptop computer will result in the loss of Village assets and potentially the disclosure of confidential information, loss of intellectual property, and the loss of productive hours needed to reconstruct data. Users must take care when storing confidential data on laptops. If it is necessary to store confidential data on a laptop, the user is responsible for encrypting the confidential data. Users must never leave laptops as baggage. Use of security cables should be considered to safeguard laptops against theft while in the office or when traveling. Users must not leave laptops on desks or in unlocked offices overnight unless the laptop is secured with a security cable or locked in a cabinet or desk. Users should avoid storing laptops in vehicles. If it is necessary to temporarily store a laptop in a vehicle, users should make sure the laptop is hidden from view. If possible, identification should be permanently affixed to the laptop.

Personal Digital Assistants (PDA's) are vulnerable to theft and misplacement. Users should not store confidential information on PDA unless that information is encrypted.

Responsibility

The trend towards pervasive and ubiquitous computing necessitates the active involvement of all system users in protecting information assets. Users must conduct their behavior accordingly and employ high ethical standards while embracing the responsibility to follow all required and recommended practices as specified in this policy and in documented IT Security Procedures implemented.

The Village will provide service in support of this policy as applicable and necessary. Additionally, Village employees, temporary workers, contract workers, consultants, elected officials and volunteer workers are responsible for complying with and deploying documented IT Security Procedures as appropriate.

Any user who discovers a violation of this policy must immediately contact his/her supervisor. Any user who suspects that an IT security incident has occurred must report the incident to his/her supervisor for evaluation.

The Village will perform IT security audits and scanning of all IT resources without notice. Users connecting privately owned equipment to Village provided resources consent to IT security audits and scanning.

Any user who violates the terms of this policy is subject to discipline up to and including termination of employment, termination of services, and any applicable criminal and/or civil penalties.

Definitions

Malicious Code: A class of computer code that includes computer viruses, "Trojan Horses", and "worms". Depending on the type malicious code, the code may be designed to reproduce or replicate itself without the knowledge of the user and without any authorization. Malicious code performs unexpected and unauthorized actions on a system and frequently causes harm to the system or network.

Unauthorized Code: Any code that is executed on a system without the authorization and approval of the Village. Frequently, unauthorized code is developed in the form of a "logic bomb" that is intended to execute at a specific time or date or to be triggered by a certain event. Logic bombs usually perform a harmful action like changing or deleting files.

Email Bomb: Sending of massive amounts of email usually causing use of network or server resources and excessive disk space. Email bombs may result in loss of email or other network services for all users.

Network Scanning: A procedure for scanning networks in order to identify systems and available services

Network Sniffing: A procedure for capturing or reading data as it is transmitted across a network.

Ping: A network utility frequently used to detect if a system is responsive or running. Excessive pinging can cause service loss or degradation.

Packet Spoofing: Falsifying the origin of data transmitted over a network.

Denial of Service: Any activity that causes a system or network to be unavailable.

Password Cracking: Guessing of accounts and passwords. Frequently, computer code is used to generate guesses or perform guesses by checking for possible passwords in a dictionary.

Network Probing: Any form of scanning, pinning, or generating of network packets for the purpose of identifying and locating available systems and resources.

Peer-to-Peer Network: A communications model in which participating network members can initiate a connection with another network member either directly or via a participating server. Peer-to-peer networks are frequently used to exchange files over the Internet.

Village of Gowanda Workplace Violence Policy Statement and Incident Reporting

Policy Statement- The Village of Gowanda is committed to the safety and security of all its employees and is committed to working with its employees to maintain a work environment free from violence, threats of violence, harassment, verbal abuse, intimidation and other disruptive behaviors. Individuals who commit such acts shall be subject to disciplinary action, criminal penalties or both. Non-employees engage in such acts will be reported to the proper authorities. The goal of this policy is to promote the safety and well being of all village employees.

The Village of Gowanda needs employee cooperation to implement this policy to effectively maintain a safe working environment. It is the intent of the Village of Gowanda to convey that:

- All employees are responsible for maintain a safe work environment
- This policy covers not only acts of physical violence, but harassment, intimidation and other disruptive behavior.
- This policy covers incidents involving village employees on village property and other areas while performing work duties.
- The Village will respond immediately to all reported incidents.
- The Village will act to stop all aggressive and inappropriate behavior, such as oral statements, gestures, and expressions that communicate a direct or indirect threat of physical harm.

Training- Training for employees is a necessary component of workplace violence prevention. The Village of Gowanda with the assistance of Supervisors and employees will attend training session to include basic skill in handling crisis situations. Emphasis during training will require that threats or assaults receive immediate attention by reporting to the Police at 911.

Compliance- This policy is designated to meet the requirements of New York State Labor Law 27b. The Village of Gowanda conducted a workplace violence assessment using a questionnaire for public works employees and office staff to identify past/prior prohibited behavior and conduct. The assessment questionnaires are on file in the Village office with the Village Clerk. If a Village employee feels threatened while performing his/her Village duties, the employee should report the incident to the Village designated contact person or by calling 911 if immediate intervention is needed.

Contact Person(s):

VILLAGE OF GOWANDA

Workplace Violence Policy Statement

Policy Intent

Provide a safe workplace for all employees. Ensure a safe workplace and reduce risks of violence, threatening or harassing behavior in the workplace. All employees should review and understand the provisions of this policy.

Purpose

It is vital that all employees feel safe while working and are free from threats, intimidation, harassment and violence in the work place.

Responsibility

All employees are responsible for their safety, the safety of others and for promoting a work environment that is free from violence, intimidation, threats and harassment.

PROCEDURE

Prohibited Conduct:

The Village of Gowanda does not tolerate any type of workplace violence committed against their employees. Employees are prohibited from making threats or engaging in violent or threatening behavior or activates.

The following list of behaviors, while not inclusive, provides examples of conduct that is prohibited in the Village workplace.

- Causing physical injury or threatening to cause injury to another person
- Making threatening remarks inappropriate for the workplace
- Aggressive or hostile behavior that creates a reasonable fear of injury to another person
- Intentionally damaging employer property or property of another business
- Committing acts motivated by, or related to, harassment or domestic violence

Reporting Procedures

Any potentially dangerous situations must be reported immediately to the employee's supervisor or the Village Clerk. Any person experiencing threatening or violent behavior or witnessing this type of behavior should report immediately. Employees who encounter a potentially violent situation in the workplace should remove themselves from the situation and report the incident to their supervisor or the Village Clerk.

Employees who feel that they are in danger, that another employee is in danger, or who witness questionable behavior, have a responsibility to report the situation to a supervisor or the Village Clerk. Incidents warranting confidentiality will be handled appropriately and information will be disclosed to others only on a need-to-know basis. **In an emergency situation, employees should notify the Village Police Department or call 911.**

Risk Reduction Measures

Hiring: All employees considered for hire will be subject to criminal background check.

Identifying and Reporting Risk: While it is not possible to predict every act of violence, some behaviors can, at times, be an indication of future violent acts. Employees are expected to exercise good judgment and discretion to inform their supervisor, the Village Clerk, or the Police Department, if any employee encounters behavior in the workplace which could be a sign of potentially dangerous situations. Such behavior may include, but not limited to the following:

- Discussing weapons in an inappropriate manner, or bringing them to the workplace
- Displaying overt signs of extreme stress, resentment, hostility or anger
- Making threatening, hostile, or harassing remarks
- Sudden or significant changes in behavior that caused fear for your safety
- Displaying irrational or inappropriate behavior

Employees who feel that they are at risk of violence in the workplace for any reason, including situations resulting from issues outside of work (such as domestic violence), should advise the Superintendent of Public Works, Village Clerk, or their Supervisor.

Dangerous/Emergency Situations

If and when possible, employees should avoid confrontation with anyone who is armed, dangerous, or who displays overly aggressive or hostile behavior. No attempt should be made to disarm or engage the individual. If a supervisor can be safely notified of the need for assistance without endangering the safety of the employee or others, such notice should be given.

Employees should contact the Village Police Department or call 911 in an emergency situation.

Corrective Action

Threats, threatening conduct, or any other acts of aggression or violence in the workplace, will not be tolerated. Any employee determined to have committed such acts will be subject to disciplinary action, up to and including termination of employment. Non-employees engaged in violent, hostile or harassing acts on the Village's premises or against village employees in the performance of their work duties will be reported to the proper authorities and fully prosecuted.

VIOLENCE IN THE WORKPLACE

The following is a list of examples of violence in the workplace:

- Causing physical injury or threatening to cause injury to another
- Making threatening remarks inappropriate in the workplace
- Aggressive/hostile or harassing behavior that creates a reasonable fear of injury to another
- Intentionally damaging employer property or property of another employee
- Possession of a weapon while on company property or on company business
- Committing acts motivated by, or related to harassment or domestic violence
- Discussing weapons in an inappropriate manner, or bringing them to work
- Displaying overt signs of extreme stress, resentment, hostility, or anger
- Making threatening, hostile or harassing remarks
- Sudden or significant changes in behavior that causes you to fear for your safety

If any of the above behavior is observed by a village employee it is to be brought to the attention of the employee's supervisor or the Village Clerk in an emergency situation employees are to notify the Village Police Department or call 911.

Violence in the Workplace
Incident Report
Village of Gowanda

Date of Incident: _____

Time of Incident: _____

Employee(s) Name: _____

Title: _____

Workplace Location: _____

What was employee doing just prior to incident:

Incident Description (including names of involved employees, types of injuries, verbal/physical, names of witnesses):

List preventive actions that the employer has taken of is considering as a result of this incident to prevent against future occurrences:

Employer is responsible for maintaining any and all copies of any and all reports.

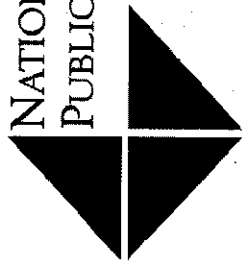
Employee Signature: _____

Authorized Employee Representative Signature: _____

Date: _____

LOCAL 250 GOV

NATIONAL ACADEMY OF
PUBLIC ADMINISTRATION



250 Champions of Public Service

With this certificate, LocalGov250 and the National Academy of Public Administration recognize

Carol A. Sheibley

as one of 250 exceptional public servants who have made significant contributions to their communities. These individuals were nominated by colleagues and members of their communities for their outstanding impact and dedication to democracy.

President & CEO,
National Academy of Public Administration

James-Christian B. Blockwood

Your 250 Public Service Champion Nomination

1 message

Jillian McGuffey <JMcGuffey@napawash.org>

4 March 2026 at 16:22

Reply-To: Awards <Awards@napawash.org>

To: "csheib@verizon.net" <csheib@verizon.net>

Cc: "gowandavillageth@gmail.com" <gowandavillageth@gmail.com>

Carol A. Sheibley,

Congratulations! On behalf of Local Gov 250 and the National Academy of Public Administration (the Academy), it is my great privilege to inform you that you have been selected as a 250 Public Service Champion!

Local Gov 250 is a national effort led by a group of local governments and government associations to honor and elevate the role of government as the United States approaches its 250th anniversary. As part of this effort, the National Academy of Public Administration and its partners created an awards process to honor 250 public servants who have had an exceptional impact on their communities. You were nominated for this honor by the person CC'd on this email.

We have attached a certificate highlighting this honor and a list of the awardees' names and titles for you to review.

Please review it IMMEDIATELY and let us know by Friday, March 9 if there are changes to how you should be listed. This information will be included in a press release that will go out on Monday (3/16). **We ask that you please do not announce this news publicly until the Academy's press release has gone out!**

Most importantly, we will be celebrating YOU and your fellow 250 Champions at a reception in Philadelphia on May 12th from 6-8 pm. The event will take place at the ICMA's Reimagining Government Conference at the Sheraton Philadelphia Downtown. To learn more and register for the free event, visit our website. You do not need to register for the ICMA conference in order to attend the 250 Public Service Champions Celebration. The event is only in-person.

We encourage you to bring your colleagues, friends, family, and nominators to the celebration. We will have catered food, drinks, and ample time for networking and connecting with colleagues from across the country. Those who attend in person will receive a commemorative pin. **If you decide to join us, we ask that you please register by April 21!** Unfortunately, we cannot offer travel stipends.

Once the press release goes out on March 16, we strongly encourage you to share this news on your social media accounts and tag the National Academy of Public Administration and Local Gov 250. We have provided some language you can use in a social media post below.

I'm proud to say that I have been officially selected as one of America's 250 Public Service Champions! Local Gov 250 is a national effort to honor and elevate the role of government as the United States approaches its 250th anniversary. Through storytelling, recognition, and innovation, the initiative highlights how public servants have shaped – and continue to shape – American democracy from the ground up.

I'm honored to be included alongside so many inspiring public servants from across the US. Together, we shine a light on the impact #publicservants have every day across the country. #localgov250

 Explore Local Gov 250: <https://www.localgov250.org/>

Lastly, we created a **Tribute Page** for your nominator (CC'd) and colleagues to record a video, upload a photo, or share a favorite memory. Let's share the great news and gratitude! **Submit a photo or video here.**

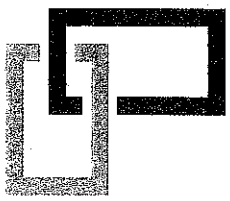
Over 350 public servants were nominated, all of whom have outstanding public service records and amazing qualities. You should feel incredibly proud that you stood out amongst a remarkable cohort. If you have any questions or concerns, please don't hesitate to reach out. Please note we may take a few days to respond.

We are so excited to celebrate you at the 250 Public Service Champions Celebration!

Best Regards,

THE NEW YORK STATE CHAPTER

would like to express our
sincere thank you to:



LaBella
Powered by partnership.

WE APPRECIATE YOUR CONTINUED SUPPORT!



ANNUAL

AWARDS BANQUET

MARCH 18, 2026

6:00 PM

Delta Hotels Utica
200 Genesee Street
Utica, NY 13501
315-797-8010

WELCOME

to the

APWA NEW YORK STATE CHAPTER

PLEDGE OF ALLEGIANCE/WELCOMING REMARKS

NYS Chapter President, David Britton

PRESENTATION OF INDIVIDUAL AWARDS

NYS Chapter Awards Chair, Macie Watson

Myron Calkins Young Leader of the Year

Jacob Bower, P.E.

Labella Associates, D.P.C.

Excellence in Education Award

Scott Brew Wolcott, P.E., PhD

Rochester Institute of Technology

Professional Manager of the Year: Engineering & Technology

Andrew J. Weiss P.E., BCEE

Onondaga County Water Authority

Public Works Leader of the Year

Donald Poto

City of Buffalo

DINNER

Keynote Speaker, National President, Dominick Longobardi

PRESENTATION OF PROJECT OF

Environment:

Small Cities/Rural Communities

Dundee Water Resource Recovery Facility

Improvements

Village of Dundee

Barton and Loguidice, D.P.C.

Blue Heron Construction Company, LLC

John W. Danforth Company

Schuler-Haas Electric Corp.

Structures:

Small Cities/Rural Communities

Loughberry Lake Dam Rehabilitation

City of Saratoga Springs

Schnabel Engineering of New York

Winn Construction Services, Inc.

Transportation:

Small Cities/Rural Communities

South Union Street Gateway

City of Olean

CPL

Millennium Construction

Disaster/Emergency Construction Repair:

Small Cities/Rural Communities

Point Peter Reservoir Restoration

Village of Gowanda

Greenman-Pedersen, Inc (GPI)

Legend Excavating

Historic Restoration/Preservation:

\$25 Million - \$75 Million

Lincoln Park Pool Renovations and

Reconstruction

City of Albany Recreation Department

Weston & Sampson PE, LS, LA, Architects, PC

Jensen Construction Group

Disaster/Emergency Construction Repair:

\$5 Million - \$25 Million

Allegany County CR 26 Emergency Response

& Bridge Replacement

Allegany County Department of Public Works

Labella Associates, D.P.C.

L.M. Sessler Excavating & Wrecking, Inc.

Twin Tier Constructors, Inc.

Public Works Industry:

Management Innovation

Syracuse Waste & Recycling Revitalization

City of Syracuse

Barton & Loguidice, D.P.C.

Environment:

Less than \$5 Million

Contract 1 Delavan Trunk Sewer

Improvements @ Florida Street

Buffalo Sewer Authority

Hazen and Sawyer

Kandey Company, Inc.

Environment:

\$5 Million - \$25 Million

Genesee Valley Pump Station & Forcemain

Monroe County Department of Environmental

Services

MRB Group

Village Construction, Inc.

Inyctus Electric, LLC

Environment:

\$25 Million — \$75 Million

Consolidation Conveyance System Project

Chemung County Sewer Districts

Larson Design Group

Vacri Construction Corporation

Structures:

Less than \$5 Million

Delphi Falls County Park, Cascades Hall

Madison County

Beardsley Architects + Engineers

C&S Companies

Structures:

\$5 Million - \$25 Million

Great Sacandaga Lake Fire District: New

Northville Firehouse

Great Sacandaga Lake Fire District

Labella Associates, D.P.C.

Huebel-Breuer Construction Co., Inc.

Transportation:

Less than \$5 Million

NY 240 (Orchard Park Road) at Fisher Road

Intersection Improvements

New York State Department of

Transportation, Region 5

Colliers Engineering & Design

Union Concrete & Construction Corp

Transportation:

\$5 Million - \$25 Million

East River Road Improvement Project

Monroe County Department of Transportation

Town of Henrietta

Barton & Loguidice, D.P.C.

Sealand Contractors Corp.

CLOSING REMARKS

NYS Chapter President, David Britton

GARC Board Meeting Minutes

1/31/2026

Location: Gowanda Village Hall

1. Meeting call to order by Mike Hutchinson @ 9:09am
2. Election: Mike Hutchinson made a motion to accept current officers to continue in their same capacity for 2026
 - a. Motion to accept: Jay
 - b. Second to accept: Sean
 - c. Motion: Carried
3. Treasure's Report: Rob Gaylord
 - a. GARC Accounts:
 - i. Money Market Account (3747) Balance: \$66,123.85
 - ii. Checking Account (3826) Balance: \$486.61
 - iii. Peter Cooper MMK (Community Bank): \$13,823,20
 1. Summary of bills Paid Since Jan 25:
 - a. Betty Accordino \$50 for Uploads/Updates to NYS Vault
 - b. Village of Gowanda \$225 for Port-a-jon
 - c. Gernatt Gravel \$25 for corrugated pipe at Gateway Park
 - d. Betty Accordino \$337.50 Grant Writing
 - e. Gernall Gravel \$399.76 for fill at Gateway Park
 - f. Nature's Pride \$800 seeding at Gateway Park
 2. Confirming Resolution:
 - a. Motion to accept: Sean
 - b. Second to accept: Jay
 - c. Motion: Carried
 - b. OM&M Accounts:
 - i. Account Balances:
 1. Peter Cooper MMK (Community Bank): \$13,823,20
 2. Peter Cooper Trust (Citizens Bank): \$28,318.75
 3. Peter Cooper CD: \$255,728.00
 - ii. Trust Accounts Transfer Authorization:
 1. Transfer from Peter Cooper MMK Account (Community Bank) of \$3,286.55 to Peter Cooper Trust Account(Citizens Bank) to bring balance of Citizens Account to \$28, 318.75 to cover anticipated budget expenses
 - a. Motion to accept: Jay
 - b. Second to accept: Bill
 - c. Motion: Carried
 - c. Payment of Bills:
 - i. See above 3ai1a-F
 - d. Cattaraugus County Economic Development Grant:
 - i. Abandon previous economic study
 1. Village, County and Chamber of Commerce did not accept because of numerous issues with the study..
 2. \$39,000 Economic Development & Tourism Money from Cattaraugus County left over.

- a. Conversations with Crystal Abers and John Walgus confirm monies to be kept (\$29,000 to GARC & \$10,000 to village) be used toward future economic development projects within the Village of Gowanda
 3. Discussed options to apply the grant money to other projects in coordination with the Village.
 4. No further action
- e. Insurance Renewal:
 - i. D & O Insurance:
 1. Rob worked to update the process to be billed. Issues with billing in the past
 2. No further action
4. Play Structure Grant:
 - a. GARC Authorized Bill to pursue NY PLAYS Grant for playground expansion project
 - i. Many ideas discussed including reviewing already existing projects/playgrounds in the community so not to have redundant play opportunities
 1. Motion to accept: Rob
 2. Second to accept: Jen
 3. Motion: Carried
 - b. GARC Authorized Betty to fill out the NY PLAYS Grant
 1. Motion to accept: Rob
 2. Second to accept: Jen
 3. Motion: Carried
 - c. GARC Authorized Bill to be project manager for the playground expansion project and in working with the Village to decide on the scope and details of the project.
 - i. Bill will work on a tentative timeline for the project
 - ii. Sean will present at the next Village Board meeting to ask the board to apply the full \$39,000 from the Economic Development & Tourism Money to be applied as "matching funds" to the playground project.
 1. Motion to accept: Jay
 2. Second to accept: Jen
 3. Motion: Carried
 - d. Discussion options for playground expansion and projects.
 - i. No further action
5. Gateway Park Projects:
 - a. Discussion to finish Athletic Field #2
 - b. Discussion to adding frisbee golf
 - c. Discussion about option for concession building
 - d. Discussion about electricity
 - e. No further action
6. New Business:
 - a. Nomination for Jen Joslyn as representative from GARC on the BOA committee
 1. Motion to accept: Bill
 2. Second to accept: Rob
 3. Motion: Carried
7. Motion to Adjourn at 11:05am
 1. Motion to accept: Sean

2. Second to accept: Jay
3. Motion: Carried

Members Present:

- Bill Mahoney
- Jen Joslyn
- Wanda Koch
- Jay Ondus
- Mike Hutchinson
- Rob Gaylord
- Sean Christopher



**Arbor Day
Foundation™**

211 N. 12th St.
Lincoln, NE 68508
arborday.org

FOR IMMEDIATE RELEASE

Gowanda Contact:

{Name}

{Phone}

{Email}

Arbor Day Foundation Contact:

Jasmine Putney

Arbor Day Foundation

402-216-9307

jputney@arborday.org

RECEIVED
MAR 18 2026

BY:

GOWANDA EARNS 2025 TREE CITY USA RECOGNITION FROM ARBOR DAY FOUNDATION

GOWANDA, New York (2/13/2026) – The Arbor Day Foundation named Gowanda a 2025 Tree City USA in honor of its commitment to plant, grow, and maintain trees to benefit its community.

The Arbor Day Foundation is a global nonprofit with a mission to inspire people to plant, nurture and celebrate trees. Its network of more than a million supporters and partners has helped the organization plant more than 500 million trees in forests and communities across more than 60 countries since 1972. The Tree City USA program has recognized cities and towns that leverage urban forestry to enhance the livability and sustainability of their local area for over 40 years.

"We all have a role to play in shaping our future and tree champions like Gowanda are leading the way," said Michelle Saulnier, Vice President of Programs at the Arbor Day Foundation. "Trees are critical infrastructure, building resiliency and fostering good health in our nation's cities. We're proud Gowanda is among the Arbor Day Foundation's growing network of communities dedicated to creating positive impact through trees."

In cities and neighborhoods, trees are proven to help mitigate the urban heat island effect, reduce stormwater runoff, improve air quality, and boost mental and physical health. When the right trees are planted in the right places, they can also reduce traffic noise, increase property values, and lower energy costs for homeowners.

{OPTIONAL QUOTE FROM CITY OFFICIAL/LOCAL TREE CITY REPRESENTATIVE}

To earn Tree City USA recognition, a city must uphold four core standards including maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry, and participating in an Arbor Day celebration.

The Arbor Day Foundation's Tree City USA program is operated in partnership with the National Association of State Foresters and the USDA Forest Service. To learn more about the program or how to apply, visit arborday.org.

About the Arbor Day Foundation

The Arbor Day Foundation is a global nonprofit inspiring people to plant, nurture, and celebrate trees. They foster a growing community of more than 1 million leaders, innovators, planters, and supporters united by their bold belief that a more hopeful future can be shaped through the power of trees. For more than 50 years, they've answered critical need with action, planting more than half a billion trees alongside their partners. And this is only the beginning.

The Arbor Day Foundation is a 501(c)(3) nonprofit pursuing a future where all life flourishes through the power of trees. Learn more at arborday.org.



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211 N. 12th St.
Lincoln, NE 68508
arborday.org

Mayor Mark Nephew
27 East Main St
Gowanda, NY 14070

Dear Mayor Mark Nephew,

On behalf of the Arbor Day Foundation as we celebrate the 50th Anniversary of the Tree City USA program, I'm happy to extend my warmest congratulations to Gowanda on receiving a 2025 Tree City USA recognition. This well-deserved recognition is a testament to your community's unwavering commitment to the planting, care, and celebration of trees.

In an era where cities and towns are facing increasing challenges related to air quality, public health, and climate resilience, nurturing urban forests has never been more important. By prioritizing tree stewardship, you've not only helped enhance Gowanda's livability, but you've also invested in a healthier, more sustainable future for your residents.

The Arbor Day Foundation's Tree City USA program has a long legacy of supporting a nationwide network of passionate organizers and tireless tree planters. Since 1976, we've recognized thousands of communities of all sizes that have created and maintained green spaces. While we all work in different corners of the country, we are working in unison to create positive change through trees.

To be named a Tree City USA is to be part of something bigger.

We hope you are as excited as we are to share this accomplishment with your local media and your residents. To that end, we've included a press release for you to distribute at your convenience. A digital copy of the press release and other materials can be found in the Tree City USA Resource Center online at arborday.org/TreeCitytoolkit.

Once again, congratulations on this outstanding achievement and thank you for your dedication to Gowanda's tree canopy. We believe cities that take care of their trees, take care of their people.

Best Regards,

Dan Lambe
Chief Executive of the Arbor Day Foundation



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Village of Gowanda Board of Trustees Board Appointed Department Liaison Roles and Duties

Description

The Village of Gowanda Board appointed Department Liaisons are members of the Village Board assigned by the Mayor to act as a liaison to Village departments. The liaison acts as a link between the department and the Village Board. The liaison does not make management decisions of the department, but work closely with the department supervisor and staff as liaisons of the Village Board to provide support, discussion, and recommendations regarding issues that need to be brought to the Board's attention.

Any member of the board has the authority to contact and work with any department personnel, answer questions, and provide support to department operations. Liaisons are designed to be the link between the board and specific departments to better provide accessibility and support on a day-to-day basis.

Term of Office

One year. Reappointed at one-year increments while serving on the Village Board. Liaisons are appointed by the Mayor. Liaisons report to the Board of Trustees and Mayor.

Purpose

To provide direct communication with the department supervisor and staff of the department as needed to help support operating decisions and requests.

Responsibilities

- Serve as a link to the Board of department activity
- Advise the Village Board of department activities, problems, questions, or concerns
- Respond to questions or requests for information from the department or Board
- Serve as a resource to the Board for department information
- Make recommendations to the board as necessary on behalf of the department

Hail Storm Damage 3/31/26

Insurance Claim

Adjuster: Matthew Minibelli 518-240-1372

DAMAGE	COMPANY	INVOICE	QUOTE/EST.	NOTES
Windows				
Boarding of Broken Windows	Gu's Lumber	\$725.98	Rec'd - 4/21/26 abstract	
Window Replacement- Village Hall	GC		Outstanding	
Window/Siding Replacement - Ambulance Building	GC		Outstanding	
Ductwork/Insulation				
Ductwork insulation, boiler vent pipes- diagnostic fee	Reding Inc.	\$189.00	Rec'd 4/21/26 abstract	
Ductwork insulation, boiler vent pipe, repairs	Reding Inc.		Repair Quote- outstanding coming 4/16	
Ceiling Repairs/Mechanicals- Police Station	GC		Outstanding - Reding?	
Flooring Replacement in Police Station	Heritage Flooring		716-218-2274 Bob Pistone- called to quote	
Various Ceiling tiles need to be replaced throughout Bldg.	GC		Outstanding	
Roof Damage				
Lower Roof (Police Station) emergency repair	Murray Roofing		\$26,965.00 Lower Roof was temporary repaired 4/7 & 4/8	
Roof Damage and Full Replacement Needed	Murray Roofing		\$136,384.00 Replacement Quote Rec'd	
Asbestos Testing Required (roof, ceiling)	GC		Outstanding	
Coordination of Roof Mechanicals	GC		Outstanding	
(ventilation, drainage pipe adjustments, satellite, electrical, brick work, hatch opening)				
Other				
Light Fixture Replacement- Municipal Building	GC		Outstanding	
Street Light Globes	Green Mountain		Waiting on Globe replacement quote	
Municipal Bldg Lower Front Window Damage	GC		Outstanding	
Lighting Covers Broken	GC		Outstanding	

Wendel/ General Contractor can provide damage assessment support, support itemized quotes/ estimates required for the insurance company and coordinate the repair/ replacement efforts with all contractors to coordinate roof/ windows and all mechanical repairs/ replacements that will be impacted by roof replacement including asbestos testing. Wendel can also review quotes for warranty, and cost effectiveness.



New York State and Local Retirement System
110 State Street, Albany, New York 12244-0001

Please type or print clearly
in blue or black ink

Received Date

Recertification of the Record of Activities

RS 2419

(Rev. 09/18)

NYSLRS ID



Social Security Number (last 4 digits)

XXX-XX-

Retirement System [check one]

Employees' Retirement System (ERS) ☒Police and Fire' Retirement System (PFRS) ☐

I, Traci Hopkins, certify that I completed a 3-month record of activities for the term that began 12/02/2024 for my position as Treasurer

I attest that the record of activities maintained for the above named term is still representative of my hours worked and that my responsibilities have not substantially or materially changed. My current term begins on 04/01/2026 and ends on 04/01/2027

Signature of Member

4/21/2026

Date

Employer Location Code: 40183

NOTE: A record of activities and any certification based upon such record shall not be valid for more than eight years from the date of the taking of office for which the record of activities was initially maintained.

Please keep this form on file in your records and submit a copy to NYSLRS only upon request.



Village of Gowanda

Office of Code Enforcement

Monthly Report for March 2026

Building Permits

Applications:	3
Permits Issued:	3
Fees Collected:	\$131.00
Inspections:	2

Business Permits

Applications:	1
Permits Issued:	0
Fees Collected:	0

Property Maintenance

Complaints Filed:	2
Violations on Patrol:	5
Violation Notices Sent:	7
Compliance Notices Issued:	0
Inspection Request:	1
Inspections:	1

Legal Action

Pending Court Cases:	2
New Court Summons Issued:	0
Gowanda P.D. Assistance:	0

NEW INFORMATION

- **ACTION ITEM** – Review business permit for Go Call Printing and Promo to be located at 13 South Water Street by Marlene Wakefield. All required paperwork and proof of insurance have been received. Property has passed the inspection as well.
 - Retail business selling printed t-shirts, sweatshirts, bags, apparel and promotional items.
- We are working diligently with property owners and contractors to review, and issue building permits.
- Please be mindful and do a little homework prior to hiring an unknown contractor.

Public Service Announcement – Protect Your Property, Protect Yourself

The Village of Gowanda reminds all residents and business owners to only hire contractors who are properly licensed, insured, and approved to work within the Village.

After major storm events, it is common for unlicensed or out-of-area contractors to solicit work. While some may appear legitimate, hiring unapproved contractors can expose you to serious risks, including:

- Substandard or incomplete work
- Lack of accountability or recourse
- Personal liability for injuries or property damage
- Failure to obtain required permits and inspections

Approved contractors are required to meet Village standards, carry proper insurance, and follow all applicable codes and permitting requirements—ensuring the work is done safely, legally, and correctly.

Before hiring anyone:

Ask for proof of insurance

Confirm they are authorized to work in the Village

Ensure all required permits are obtained

Taking these simple steps helps protect your investment, your safety, and your community.

For questions or to verify a contractor, please contact the Village Code Enforcement Office.

OLD INFORMATION

- Complaint forms need to be completed and submitted when bringing concerns to our attention. They are imperative if the issue rises to the level of legal and/or court action.



VILLAGE OF GOWANDA

27 E Main Street • Gowanda, NY 14070

(716)532-3353 • Fax (716)532-2938

BUSINESS PERMIT APPLICATION

Business Name: Go Cat+ Printing and Promo

Business Address: 13 South Water STREET

Business Mailing Address: 13 South Water St. Gowanda NY 14129

Property Owner: Phoenix Project

Desired Opening Date: 5/1/26

APPLICANT INFORMATION

Applicant Name: Marlene Wakefield

Applicant Address:

Applicant Mailing Address: Same

Applicant Phone Number:

All Businesses must:

1. Contact the Gowanda Code Enforcement Officer prior to doing any interior or exterior work on the building.
2. Produce a Business plan to outline your business goals and objectives and attach it to this application.
3. Register Business name with Cattaraugus County Clerk's Office and attach a copy to this application.
4. Apply and submit a copy of your NYS Tax Resale Permit.
5. Allow the Code Enforcement Officer to conduct an inspection of the premises.
6. Obtain a Federal Employer Identification Number (EIN) and provide a copy with this application.
7. Obtain Workers Compensation and Disability Insurance coverage for your employees and attach copies to this application if applicable.
8. Be approved by the Village of Gowanda board to conduct a Business within the Village.
9. Be issued a Business Permit by the Village of Gowanda prior to operating the proposed business.

Helpful Information:

- Sales Tax I.D. Number: Contact the New York State Department of Taxation and Finance (1-800-462-8100) and ask for a Sales Tax Kit or visit WWW.nystax.gov.
- State Taxes: General information contact the New York State Department of Revenue (1-800-225-5829) or visit WWW.nystax.gov.
- Federal Taxes and Federal Employer Identification Number (EIN): If you are forming a corporation or a partnership or if you plan to hire employees you must file for an EIN (IRS Form SS-4). If you are a sole proprietorship with no employees, you may use your own social security number on federal tax forms. Stop at your local IRS office, Call 1-866-816-2065 for the appropriate paperwork, or visit WWW.irs.gov.
- Contact your local office of the New York State Department of labor to determine your obligation to the New York State Unemployment Tax.
- Contact the New York State Department of Taxation and Finance (1-800-462-8100) regarding forms for New York State withholdings or visit WWW.nystax.gov.
- New York State law requires that you obtain Workers Compensation and Disability Insurance coverage for your employees.



Department Of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0023
Important Information - Please Read



IRS Notice CP575G

MARLENE ELIZABETH WAKEFIELD
GO CATT PRINTING AND PROMO
13 S WATER STREET
GOWANDA, NY 14070

February 20, 2026

We assigned you an employer identification number (EIN)

Your EIN is **41-4412189**. The name control associated with this EIN is **WAKE**.

What you need to do

- If you did **not** apply for this EIN, visit [IRS.gov/EINNotRequested](https://www.irs.gov/EINNotRequested).
- Use this EIN and your name exactly as they appear above when you fill out your tax returns. Otherwise, it may cause delays. Keep a copy of this notice for your records because we'll only send it to you once. You can share a copy with future officers of your organization or anyone asking for proof of your EIN. If your name or address is incorrect as shown, send the correct information to the address at the top of this notice.
- If a Limited Liability Company (LLC) elects to be classified as an association taxable as a corporation, the LLC must file Form 8832, Entity Classification Election. If an LLC wants to elect S corporation status and meets certain criteria, the LLC must timely file Form 2553, Election by a Small Business Corporation. In that instance, we'll treat the LLC as a corporation as of the effective date of the S corporation election and the LLC doesn't need to file Form 8832. Visit [IRS.gov/LLC](https://www.irs.gov/LLC) and refer to Publication 3402, Taxation of Limited Liability Companies, for more information.

Additional Information

- Refer to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business, for tips on keeping your EIN safe.
- Find tax forms or publications by visiting [IRS.gov/Forms](https://www.irs.gov/Forms) or by calling 800-TAX-FORM (800-829-3676).
- Call us at 800-829-4933 if you can't find what you need online. If you prefer, you can write to the address at the top of this notice.

Cattaraugus County Clerk Recording Cover Sheet

Received From :

MARLENE E WAKEFIELD
11660 RT 39
PERRYSBURG, NY 14129

Method Returned : FILED

First PARTY 1

GO CATT PRINTING & PROMO

First PARTY 2

WAKEFIELD, MARLENE E

Index Type : DbA

Inst Number : 202602682

Book : **Page :**

Type of Instrument : DbA

Recording Fee: \$25.00

Recording Pages : 2

Recorded Information

State of New York

County of Cattaraugus

I hereby certify that the within and foregoing was
recorded in the Clerk's office for Cattaraugus
County, New York

On (Recorded Date): 02/19/2026

At (Recorded Time): 11:15:19 AM



Doc ID - 015855340002

Darrell Klute, County Clerk



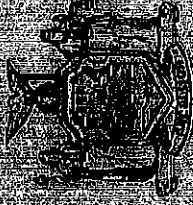
STATE OF NEW YORK COUNTY OF CATTARAUGUS SS.
I, Darrell Klute, Clerk of County of Cattaraugus of the County Court of
said County and of the Supreme Court, both being Courts of Record having a
common seal.
DO HEREBY CERTIFY that I have compared this copy with the original filed,
recorded, filed and recorded, filed and entered, or entered in the office and that
the same is a correct transcript thereof and of the whole of said original.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal
of said County and Courts on
Date 2/19/2026 Clerk

Certificate of Authority

VALIDATED

3/12/2026

Dept. of Tax
and Finance



Identification number

41-44112189

(Use in number on all returns and correspondence)

MARLENE WAKEFIELD
GO CATTERING AND PROMS
118 S WATER ST
GOWANDA NY 14070-1415

is authorized to collect sales and use taxes under Articles 23 and 29 of the New York State Tax Law.

Nontransferable

This certificate must be prominently displayed at your place of business.
Fraudulent or other improper use of this certificate will cause it to be revoked.
The certificate may not be photocopied or reproduced.

402010940009A

DBS-0720734 P0000301 01

DBS-17-A (1/14/21)

Business Plan

Go Cat Printing and Promo

Minority Women-Owned Small Business
Custom Apparel & Promotional Products

1. Executive Summary

Go Cat Printing and Promo is a minority women-owned small business specializing in custom screen printing and personalized promotional products, including t-shirts, sweatshirts, bags, and branded merchandise. The company serves individuals, small businesses, schools, community organizations, and corporate clients seeking high-quality customized apparel and promotional items at competitive prices.

Our mission is to provide affordable, high-quality customized products while supporting local communities and promoting minority entrepreneurship through reliable service and strong customer relationships.

The business operates through direct customer orders, local partnerships, and digital marketing channels. **Go Cat Printing and Promo** was established through owner investment and is currently operating as a self-funded business without external financing.

2. Company Description

Go Cat Printing and Promo provides custom apparel and promotional merchandise using professional screen printing, heat transfer, and vinyl application techniques. The business is owned and operated by a minority woman entrepreneur committed to quality craftsmanship, customer satisfaction, and community engagement.

Business Structure

- Minority Women-Owned Small Business (MWBE)
- Legal Structure: Sole Proprietor
- Location: Gowanda, NY
- Ownership: 100% minority woman-owned and controlled

Competitive Advantage

- Personalized customer service
- Flexible order quantities (small and bulk)
- Competitive pricing
- Quick turnaround times
- Community-focused business model
- Minority women-owned certification eligibility
- Self-funded startup demonstrating financial stability

3. Market Analysis

Target Customers

- Small businesses
- Schools and athletic teams
- Nonprofit organizations
- Churches and community groups
- Event planners
- Families and individuals
- Corporate organizations
- Healthcare organizations
- Government agencies

Industry Overview

The custom apparel and promotional products industry continue to grow due to increased demand for branding, personalization, team apparel, and event merchandise. Many organizations prefer working with local vendors who provide faster turnaround times and personalized services compared to large online retailers.

Competitive Analysis

Competitors include:

- Large online customization companies
- Local print shops

- Small home-based apparel businesses

Go Cat Printing and Promo differentiates itself through personalized service, relationship-based sales, flexibility, and minority-owned business status.

4. Products and Services

Custom Apparel

- T-shirts
- Sweatshirts and hoodies
- Polo shirts
- Uniform apparel
- Athletic wear
- Corporate apparel

Promotional Products

- Tote bags
- Hats and caps
- Mugs
- Water bottles
- Corporate giveaway items
- Event merchandise

Custom Services

- Screen printing
- Heat transfer and vinyl printing
- Logo placement and design assistance
- Bulk order discounts
- Special event packages

Future expansion may include embroidery services and a full e-commerce platform.

5. Marketing and Sales Strategy

Marketing Methods

- Social media marketing (Facebook, Instagram, TikTok)
- Website and online ordering
- Local networking and community partnerships
- Vendor booths at events and festivals
- Partnerships with schools and sports teams
- Referral incentives and repeat customer discounts
- Promotional samples for businesses

Sales Strategy

- Direct consumer orders
- Bulk contracts with organizations
- Business-to-business partnerships
- Community sponsorship opportunities
- Online sales growth

6. Operations Plan

Location

Operations are currently based in commercial retail space located in Gowanda, NY with potential future expansion into a larger commercial retail or production location.

Equipment

The business utilizes professional equipment including:

- Screen printing press
- Heat press machine
- Vinyl cutter
- Design software and computer system
- Drying and curing equipment
- Inventory storage systems

Workflow

1. Customer consultation
2. Design approval
3. Production
4. Quality inspection
5. Delivery or pickup

7. Management and Organization

The business is owned and managed by the founder of Go Cat Printing and Promo, who oversees:

- Operations management
- Production coordination
- Marketing and sales
- Customer relations
- Financial management
- Vendor relationships

As the business grows, additional production staff and administrative support may be added.

8. Financial Plan

Self-Funded Startup

Go Cat Printing and Promo is a **self-funded business**. The owner has personally invested the capital necessary to purchase equipment, inventory, and operational supplies required to begin operations. The company is not currently seeking loans or external funding.

This financial independence allows the business to grow strategically while maintaining full ownership and control.

Future funding may be considered only for expansion opportunities such as additional equipment, staffing, or commercial facility development.

Startup Investment Covered

Owner investment included:

- Screen printing equipment
- Heat press and vinyl equipment
- Initial inventory
- Business registration and licensing
- Marketing and branding materials
- Workspace setup and supplies

Revenue Streams

- Custom apparel orders
- Promotional merchandise sales
- Bulk contracts
- Repeat customer business
- Community partnerships

Profit Strategy

Revenue growth will be driven through repeat customers, local partnerships, and expanded marketing reach. Early profits will be reinvested into equipment upgrades, marketing, and business expansion.

9. Community Impact

As a minority women-owned business, Go Cat Printing and Promo contributes to:

- Local economic development
- Supplier diversity initiatives
- Community partnerships
- Employment opportunities
- Support for schools and nonprofit organizations
- Minority entrepreneurship representation

10. Future Goals

- Obtain MWBE certification
- Expand product offerings
- Hire employees
- Launch e-commerce platform
- Secure corporate and government contracts
- Open a retail storefront location
- Invest in additional production equipment

11. MWBE Certification Statement

Go Cat Printing and Promo is independently owned, operated, and controlled by a minority woman entrepreneur who manages all daily operations, financial decisions, and strategic planning. The company is committed to supplier diversity, inclusive economic development, and providing high-quality products to both public and private sector clients.

Go Cat Printing and Promo demonstrates entrepreneurial commitment through owner-funded startup investment, professional operations, and a focus on sustainable growth. The company is positioned to become a reliable supplier of custom apparel and promotional products for businesses, organizations, and government entities.

SCHUTT'S SAW & MOWER SERVICE INC.

301 HAZELTINE AVENUE
JAMESTOWN NY 14701
716.664.3090
www.schuttssaw.com

Village of Gowanda

1 Industrial Place
Gowanda NY 14070
716-353-1116 Adam 716-532-3353

03/30/2026

Invoice No. 12768

Federal Tax ID# 16-0970725

Facility # 7063806

Unit Information

N/U	Year	Make	Model	Serial No.	Model Name	MSRP	Price
New	2026	HUSTLER	943928		SUPER Z KW 72"	\$18,949.00	\$13,832.00

Parts & Accessories:

Price Qty Ext Price

Unit(s) Price	\$13,832.00
Parts & Accessories	\$0.00
Labor	\$0.00
Extended Warranty	\$0.00
Freight	\$0.00
Dealer Prep	\$0.00
Cash Price	\$13,832.00
Trade Allowance	\$0.00
Payoff	\$0.00
Net Trade	\$0.00
Net Sale	\$13,832.00
Sales Tax	\$0.00
Lic/Reg Fees	\$0.00
Dealer Fees	\$0.00
Total Other Charges	\$0.00
Amount Due	\$13,832.00
Amount Paid	\$0.00
Balance Due	\$13,832.00

Vehicle Info:

Reg No.

Engine CC:

Color

Notes:

Trade Information

Thank You for Your Business!

Valley Fab and Equipment, Inc.

9776 Trevett Road
PO BOX 380
BOSTON, NY 14025

Date	Quote #
1/13/2026	BE31266

Name / Address
VILLAGE OF GOWANDA VILLAGE CLERK 27 EAST MAIN STREET GOWANDA, NY 14070

Customer Contact	Customer Phone	Customer Fax
ADAM REID	716-532-5931	716-532-2938

Item	Description	Qty	Cost	Total
EQUIPMENT	VALLEY FAB EQUIPMENT WOULD LIKE TO OFFER THE FOLLOWING EVEREST SNOW PLOW PACKAGE FOR VILLAGE OF GOWANDA SINGLE AXLE CHASSIS. THIS EQUIPMENT IS AVAILABLE OFF ONONDAGA COUNTY CONTRACT REF# 10914 10FT STAINLESS STEEL SIDE DUMP BODY DOUBLE ACTING HOIST CYLINDER THREE COAL DOORS 12" SPREADER PLATE SHOVEL HOLDER-LADDER -STEPS DUAL ARM DONOVAN TARP SYSTEM STOP/TURN,FLASHERS, BACK UP LIGHTS POLY FENDERS OVER REAR TIRES PT HITCH WITH HEATED PLOW LIGHTS MODEL#RHS132TML36SH PLOW COMES WITH CURB AND MOLDBOARD SHOES, HYD REV, CARIDE BLADES PATROL WING SYSTEM MODEL# ACPF/ACP36/NT/40-MIRROR ON FRONT POST R.H WING MODEL W144-HD-10 CARBIDE BLADES ACCESSORIES PTO/HYDRAULIC TRANSMISSION MOUNTED, STAINLESS STEEL VT-TANK ENCLOSURE, STAINLESS STEEL QUICK COUPLERS, 5100EX SPREADER CONTROL, HOIST/PLOW AIR CONTROLS, AUX LIGHTS (SPINNER-WING), 2EA AMBER/GREEN BEACON MOUNTED ON CHASSIS ROOD BRACKETS.	1	195,600.00	195,600.00

QUOTE ONLY !! PRICE IS VALID FOR 30 DAYS.

Subtotal

Phone #	Fax #
(716)941-6644	(716)941-5066

Sales Tax (8.75%)

Total

I have reviewed and in agreement with the pricing associated with this order.
By signing this quote I hereby authorize to proceed with order.

Signature

9776 Trevett Road
PO BOX 380
BOSTON, NY 14025

Date	Quote #
1/13/2026	BE31266

Name / Address
VILLAGE OF GOWANDA VILLAGE CLERK 27 EAST MAIN STREET GOWANDA, NY 14070

Customer Contact	Customer Phone	Customer Fax
ADAM REID	716-532-5931	716-532-2938

Item	Description	Qty	Cost	Total
ONONDAGA CO	CONTRACT DISCOUNT		-30.00%	-58,680.00

QUOTE ONLY !! PRICE IS VALID FOR 30 DAYS.

Phone #	Fax #
(716)941-6644	(716)941-5066

Subtotal	\$136,920.00
Sales Tax (8.75%)	\$0.00
Total	\$136,920.00

I have reviewed and in agreement with the pricing associated with this order. By signing this quote I hereby authorize to proceed with order.

Signature _____

Sewer Department
Board Meeting Report
April 2026

Daily Responsibilities:

- Daily Readings/Reports and Plant Inspection
- Pump approx. 10,000 gallons of primary sludge to sludge thickening tank.
- Pump thickened sludge to Digester as needed.
- Lab Samples two times per day.
- Ongoing Responsibilities:
- Belt Press Sludge
- Repair and rebuild pumps.
- Clean Tanks.
- Flush Sewers (as needed and per maintenance schedule).
- General upkeep of grounds and buildings.

These items are directly related to the treatment plant.

This month additionally we have:

- Completed Monthly DMR for NYSDEC.
- Assisted and received assistance from Highway and Water as needed.
- Marked dig notices.
- Requested by Collins to clean out storm drain with vac truck.
- Assisted Perrysburg with plugged sewer line on Lincoln Ave. at their request.
- JD Northrup repaired/replaced manhole at West Main and Jamestown Street.
- Completed Non-compliance reports for NYSDEC.
- Attended multiple webinar trainings, most regarding new cyber security guidelines and regulations for WWTP Operators.
- NYSDEC conducted yearly Sewer Plant inspection. The inspection was satisfactory.
- Annual fire alarm inspection was conducted; no problems were found.
- Continuing to make adjustments to new equipment/processes.
- Perrysburg sewer force main was blocked at Thatcher Brook crossing near lift station. Perrysburg was informed of notification responsibility for raw sewage spill. We assisted with getting blockage removed at their request.

April 14, 2026

Andrew Carriero

139 Commercial Street

Gowanda, NY 14070

Mayor Nephew,

I am submitting my resignation as Chief Operator of the Village Wastewater Treatment Plant for retirement. This will be effective June 13, 2026. It has been a pleasure to work for the Village and I have appreciated the opportunity to do so.

Sincerely and thank you,

A handwritten signature in cursive script that reads "Andrew Carriero". The signature is written in black ink and is positioned above the printed name.

Andrew Carriero

Gowanda Water Department

MONTHLY BOARD REPORT

Gowanda- Processed 10,010,600 gallons for the month of March for a daily average of 322,900 gallons. 10 Ufpo. Processed 8 work orders. Unhook hose bibs and sort the usage out. Install 2 new valve box on chestnut. Read meters. Install 2 new meters on chestnut. Cleaned the gatehouse with sewer assistance. Fix Nissan van serpentine belt tensioner. Start installing new vfd at point peter.

Collins 1- Processed 1,563,000 gallons for a daily average of 50,400 gallons. 8 Ufpo. Processed 3 work orders. Read meters. Tap and install new service on Flavia with help from highway digging with backhoe. Work on the chlorine fitting to try and stop the air problem.

Collins 3- Processed 945,683 gallons for a daily average of 30,505 gallons Read meters. Use vac truck to vac a hole on a leaking service on north division to fix the leak. Replaced the towns side of the service from the main to the curbbox.

Village of Gowanda Water Accomplishments

Date	Activity
2-Mar	Backwash spring filters, final read Disconnect hose bib from 117 walnut, found leak at 41 Maple
3-Mar	fix cemetery hill leak.
4-Mar	fix maple st leak. Adjust water speed.
5-Mar	unhook hose bibs on buffalo st and west main st. pull boards. New valve box installed on chestnut st. Shut off well. Turn up spring.
6-Mar	put boards back in. Backwash spring filters. Adjust spring chemicals. Monthly reports.
9-Mar	Met with MDA .
10-Mar	Backwash spring filters
11-Mar	Read meters
12-Mar	put boards back in. Finish unread meter list and upload reads. 1 shut off/ turn on
13-Mar	clean screen, check generator/pump. Backwash spring filters. Look into replacing curb box on chestnut
16-Mar	Clean screen at Res.
17-Mar	3 locates,
18-Mar	Clean screen at Res. Backwash spring filters, make key for bulk water box.
19-Mar	Clean screen at Res. Install 2 new meters, Replace curb box on Chestnut street, turn water off / on at 68 Caroline for a sewer job.
20-Mar	pull boards. Check point peter when power went off. Go to point peter when power was restored
22-Mar	kirk got well going due to point peter slowing down
23-Mar	clean gatehouse at reservoir. Put boards in. Work on nissan van belt tensioner. Locate for national fuel.
24-Mar	Backwash spring filters, turn well off, clean screen at Res. Locate for national fuel, Put van back together.
25-Mar	Clean screen at Res. Take new VFD down to the Res., fix curb box on caroline, replace 2 valve boxes on south water, Aflac meeting.
26-Mar	clean screen/ pull boards work on vfd install. Conference call with epa.
27-Mar	Fixed 2 curboxes with gas company, Clean screen at Res.
30-Mar	Clean screen at Res. Emergency locate for sewer, pulled boards at the end of the day.
31-Mar	put out signs. Board up windows. Get reservoir going again.

Norris Luther
President / Owner
(716) 532-5498 ext. 104

Jeremy Luther
Operations Manager
(716) 532-5498 ext. 102

*Company Offices
& Main Retail Location*

14650 US-62
Gowanda, NY 14070
(716) 532-5498
Fax: (716) 532-5499

Kim Luther
Store Manager

Shannon Smuda
Store Manager

Jennifer York
Office Manager

Josh Lutz
Manager

*Retail Locations
& Showrooms*

3302 East Main Rd.
Dunkirk, NY 14048
(716) 672-7665
Fax: (716) 679-3503

Morgan Walker
Manager

2335 Foote Ave. Ext.
Jamestown, NY 14701
(716) 483-7946
Fax: (716) 483-7947

Andy Biondolillo
Store Manager

JoMarie Nagel
Assistant Manager

Kayla Carlson
Assistant Manager



To Gowanda Village Board

I would like to formally request access to town water for our property located at:

Designer Pools 14650 Rt 62, Gowanda

Our current water supply now comes from a spring located a quarter mile away near the railroad tracks. This system has proven to be unreliable, as we frequently experience disruptions due to frozen pipes, pipe breakage or electrical supply issues.

Your help with this would be greatly appreciated.

Thank You,

Norris Luther

A handwritten signature in dark ink, appearing to read "Norris Luther", is written over a light blue horizontal line.

Village of Gowanda
Summary of Water System Preliminary Engineer's Report - Project Status Update
April 14, 2026 - Town Board Meeting
Prepared: April 8, 2026

25310 – (V) Gowanda Water System Preliminary Engineer's Report

- **Site Visits and Meetings:**
 - 10/20/25 – Project Kickoff Meeting with Village
 - 10/28/25 – Initial Site Visit with Water Dept. (springs, reservoir, treatment)
 - 11/14/25 – Site Visit with Kirk (well and well house)
 - 12/05/25 – Review Distribution System and Base mapping with Mark Burr
 - 03/09/26 – Extensive Review of Existing Treatment Plant with Water Department
- **Task 1: Engineering Study and Report**
 - We have gathered a number of existing reports, drawings and records from various sources previously. All documents received have been digitized and organized electronically for the Village's use when the project is completed.
 - At the end of February 2026, the Village discovered a large quantity of existing drawings that had been in storage. The drawings were transferred to our office where MDA staff reviewed/digitized all drawings capable of being scanned. These drawings included original 1930's treatment plant plans, original 1929 finished water storage tank plans, and plans of other assets within the water system. These drawings were of great value for this Preliminary Engineers Report and provided key information that has allowed us to better understand existing infrastructure.
 - An extensive on-site meeting was held with water department staff and MDA staff after the large quantity of drawings were processed. During this meeting we reviewed the existing treatment plant, reviewed treatment process schematics and discussed operator's day-to-day operations and challenges.
 - We have gained a good understanding of the current water system and have assessed the condition of system assets. We have identified key items that are either deficient because they do not meet current standards or are simply beyond typical useful life and are considered weak points in the system, some of the major items are as follows:
 - 1.7MG finished water storage tank (clearwell) roof structure is in poor condition
 - 1.7MG finished water storage tank (clearwell) is 92 years old, piping configuration does not allow the tank to be bypassed and several aspects do not meet current standards
 - 1.7MG finished water storage tank (clearwell) in need of service but unable to be offline and serve Village at the same time
 - Coke aeration filter is in deplorable condition (*CCHD Sanitary Survey 2024*)
 - Antiquated piping, appurtenances and flow metering at sources and treatment plant
 - Treatment plant backwash system is aged and lacks appropriate redundancy

Deficiencies continued:

- Point Peter Reservoir & Allen Spings site security and watershed vulnerability/protection
 - Layne Well house on E. Hill Street is in very poor condition
 - Some existing wells that require proper decommissioning to protect aquifer
 - Aged out-of-service water infrastructure on Hill Street and off Armes Court that warrants decommissioning

 - 2" galvanized pipe within the distribution system and 6" mains from 1889 (127 years old) still in service
 - SCADA (Supervisory Control and Data Acquisition) within the water system is severely underutilized
- The EDU analysis was completed for the Village/water system.
 - Historical water meter billing records and water department production records were analyzed and summarized.
 - Base mapping of Distribution System in CAD has been completed; pipe age, material, and size has been determined based on record drawings and operator/engineer insight. Schematic drawings for each existing process have also been completed.
 - Water modeling is underway, hydrant flow testing plans are being discussed with Mark Burr and will be coordinated shortly with Kirk Trumppore now that the weather is cooperating. We are looking to begin flow testing in the coming weeks.
 - Preliminary Engineer's Report is advancing in following areas:
 - Project Background and History – *Completed*
 - System Present Condition and Deficiencies – *Nearly Completed*
 - Alternative Analysis – *Deficiencies identified, alternatives are being developed. Discussion with Village (Mark Burr) will begin shortly. Cost analysis for alternatives being developed has been initiated.*

Please contact me via phone or email with any questions or comments regarding this update or our service.

Respectfully,

Jake Alianello, P.E.
Partner/Project Manager

MDA Consulting Engineers, PLLC
PO Box 604, 3 Bristol Lane
Ellicottville, New York 14731
Office Phone: 716-699-4650

Name: Angie Mardino-Miller Address: 197 West Main St Account Number: _____

If determined eligible for Leak Forgiveness Program:

Eligible ☒ Y ☐ N Leak Fixed: Yes Sewer Abatement ☒ Y ☐ N

Billing Period: 3-31-26

Current Bill: Water \$: 687.81 + Sewer \$: 451.23 = Total Bill \$ 1139.04

Average Consumption (last 4 qtr. average prior to current leak bill): 87 gallons

Average Water/Sewer Bill Totals (last 4 qtr. average prior to current leak bill): \$69

Current Bill Consumption (gallons): 110,260

Leak Forgiveness Calculations:

Current Consumption - Average Consumption = $\frac{110,260 - 4000}{1,000} = 106.26$
(Leak Forgiveness Eligibility) (Units)

Unit x 50% ^(\$3.02/unit reduction) Water Rate Reduction \$ 320.90

Unit x 50% ^(\$2.01/unit reduction) Sewer Rate Reduction \$ 213.58

Current Water Bill Portion \$ 687.81

Current Sewer Bill Portion \$ 451.23

Water Forgiveness \$ 320.90

Sewer Forgiveness \$ 213.58

Total Water Adjusted Bill \$ 366.91

Total Sewer Adjusted Bill \$ 237.65

TOTAL RECOMMENDATION:

Current Bill: \$ 1139.04

-Water Forgiveness \$ 320.90

-Sewer Forgiveness \$ 213.58

TOTAL Adjusted Bill \$ 604.56

Total Leak Forgiveness \$ 534.48

Recommended by Water Hearing Committee on 4/8/26

Water Hearing Village Board Liaison Signature _____

Village of Gowanda Water Hearing Minutes

Hearing Requested By: Angie Mardino-Miller Date Requested: 4-6-26
Property Address: 197 West Main St
Contact Phone#: [REDACTED]

Description of Issue/Concern:

Toilet stuck well owner was away. House is vacant
and being worked for future sale

Water Hearing Date: April 8th

Committee Participants: Carol, Jake, Angie, Kirk

Committee Discussion:

Apply leak forgiveness to the water and sewer portion
of the water bill. ~~Apply the same~~

Committee Recommendation:

Shut water off at toilet or in basement when not there.

Apply the water forgiveness New bill being \$604.56

Carol Shickley X Village Trustee
Walt Thompson X Water OPP

Village of Gowanda Water Hearing Minutes

Hearing Requested By: Drew Geiger Date Requested: 4-3-26

Property Address: 10 Broadway

Contact Phone#: _____

Description of Issue/Concern:

High water bill

Water Hearing Date: 4-13-26

Committee Participants: Carol Jake Drew

Committee Discussion:

Toilet was fixed in february

Committee Recommendation:

apply the leak forgiveness onto the water and sewer portion of the water bill. New bill \$764.59

Carol Sheibley - Village Trustee 4/13/26
for Ann

Name: Gowanda Properties

Address: 10 Broadway

Account Number: _____

If determined eligible for Leak Forgiveness Program:

Eligible ☒ Y ☐ N

Leak Fixed: February

Sewer Abatement ☒ Y ☐ N

Billing Period: 3-31-26

Current Bill: Water \$: 804.02 + Sewer \$: 528.77 = Total Bill \$ ~~1332.79~~ 1,332.79

Average Consumption (last 4 qtr. average prior to current leak bill): 16,532 gal/mons

Average Water/Sewer Bill Totals (last 4 qtr. average prior to current leak bill): _____

Current Bill Consumption (gallons): 129,500

Leak Forgiveness Calculations:

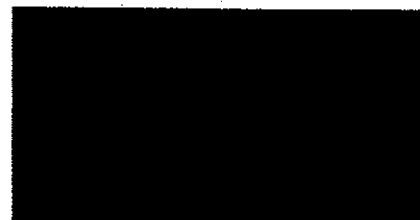
Current Consumption - Average Consumption = $\frac{129,500}{16,532} = 7.83$ 112,968 / 1,000 = 112.96
(Leak Forgiveness Eligibility) (Units)

Unit x 50% Water Rate Reduction \$ 341.16 (Unit x 50% Sewer Rate Reduction \$ 227.04)

Current Water Bill Portion	\$ <u>804.02</u>	Current Sewer Bill Portion	\$ <u>528.77</u>
Water Forgiveness	\$ <u>462.86</u> <u>341.16</u>	Sewer Forgiveness	\$ <u>301.73</u> <u>227.04</u>
Total Water Adjusted Bill	\$ <u>462.86</u>	Total Sewer Adjusted Bill	\$ <u>301.73</u>

TOTAL RECOMMENDATION:

Current Bill:	\$ <u>1332.79</u>
-Water Forgiveness	\$ <u>341.16</u>
-Sewer Forgiveness	\$ <u>227.04</u>
TOTAL Adjusted Bill	\$ <u>764.59</u>
 Total Leak Forgiveness	\$ <u>568.20</u>



Recommended by Water Hearing Committee on _____

Water Hearing Village Board Liaison Signature _____

2026-2027 Water/Sewer Relevey

SBL	Water	Sewer
8-075-2-16	\$ 386.02	\$ 237.22
8-083-1-24	\$ 550.18	\$ 322.86
8-083-3-28	\$ 623.80	\$ 60.84
8-083-3-28	\$ 554.30	\$ 60.84
8-084-3-2.2	\$ 1,356.57	\$ 683.99
8.075-1-16	\$ 127.97	\$ 72.67
8.075-1-19	\$ 631.76	\$ 377.32
8.075-1-2	\$ 58.19	\$ 29.10
8.075-1-26	\$ 634.31	\$ 378.99
8.075-1-29	\$ 469.20	\$ 268.85
8.075-1-3	\$ 45.54	\$ 15.56
8.075-1-37	\$ 785.02	\$ 479.56
8.075-1-4	\$ 277.53	\$ 140.94
8.075-1-44	\$ 814.74	\$ 499.40
8.075-2-11	\$ 648.29	\$ 388.32
8.075-2-19	\$ 264.50	\$ 132.25
8.075-2-23	\$ 147.74	\$ 88.84
8.075-2-25	\$ 151.87	\$ 91.60
8.075-2-6	\$ 272.08	\$ 137.29
8.075-3-12	\$ 123.13	\$ 72.44
8.075-3-16.2	\$ 490.16	\$ 286.35
8.075-3-2	\$ 78.13	\$ 42.40
8.075-3-23	\$ 443.29	\$ 263.93
8.075-4-13	\$ 190.44	\$ 95.22
8.075-4-27.2	\$ 269.78	\$ 135.77
8.075-4-4	\$ 379.93	\$ 233.14
8.075-4-6	\$ 293.66	\$ 151.72
8.083-1-10	\$ 1,079.62	\$ 676.10
8.083-1-12	\$ 470.12	\$ 269.42
8.083-1-17.4	\$ 174.57	\$ 87.29
8.083-1-18	\$ 760.33	\$ 463.09
8.083-1-19	\$ 268.71	\$ 147.43
8.083-2-12	\$ 174.57	\$ 87.29
8.083-2-16	\$ 264.50	\$ 132.25
8.083-2-16	\$ 337.43	\$ 180.92
8.083-2-30	\$ 319.73	\$ 169.10
8.083-2-30	\$ 264.50	\$ 132.25
8.083-2-36	\$ 338.18	\$ 205.29
8.083-3-11	\$ 411.37	\$ 230.22
8.083-3-12	\$ 677.15	\$ 363.35
8.083-3-12	\$ 582.84	\$ 344.62
8.083-3-13	\$ 190.90	\$ 107.03
8.083-3-27	\$ 162.35	\$ 87.98
8.083-3-27	\$ 193.72	\$ 108.92

8.083-3-29	\$	12.94	\$	7.75
8.083-3-29	\$	5.29	\$	2.65
8.083-3-31	\$	58.19	\$	29.10
8.083-3-32	\$	1,224.11	\$	772.52
8.083-3-32	\$	264.50	\$	132.25
8.083-3-32	\$	264.50	\$	132.25
8.083-3-42	\$	669.39	\$	402.37
8.083-3-9	\$	7.51	\$	4.13
8.083-4-13	\$	761.51	\$	463.88
8.083-4-22	\$	309.11	\$	162.04
8.083-4-28	\$	528.37	\$	308.30
8.083-4-30	\$	798.78	\$	488.73
8.083-4-32	\$	264.50	\$	132.25
8.083-4-33	\$	384.25	\$	212.15
8.083-4-35	\$	959.99	\$	596.28
8.083-4-39	\$	788.42	\$	530.07
8.083-4-40	\$	892.22	\$	551.07
8.083-4-50	\$	508.28	\$	294.92
8.083-4-51	\$	575.38	\$	339.66
8.083-5-19	\$	58.19	\$	29.10
8.083-5-26	\$	351.05	\$	189.99
8.083-5-47	\$	460.78	\$	263.20
8.083-5-49	\$	165.92	\$	100.97
8.084-2-15	\$	295.07	\$	165.03
8.084-2-17	\$	653.64	\$	391.90
8.084-2-28	\$	72.32	\$	38.54
8.084-2-30	\$	266.17	\$	133.37
8.084-3-1	\$	714.46	\$	432.47
8.084-3-28	\$	478.19	\$	274.84
8.084-3-5	\$	390.29	\$	216.17
16.-028-3-14	\$	325.91	\$	173.24
16.027-1-17	\$	58.19	\$	29.10
16.027-1-22	\$	195.32	\$	109.97
16.027-1-27	\$	1,015.25	\$	633.18
16.027-1-29	\$	392.69	\$	217.80
16.027-1-3	\$	574.24	\$	338.93
16.027-1-35	\$	531.51	\$	310.40
16.027-1-39	\$	2,032.48	\$	1,311.89
16.027-1-44	\$	589.89	\$	349.36
16.027-1-46	\$	508.19	\$	294.84
16.027-1-48	\$	397.51	\$	221.00
16.027-1-9	\$	116.75	\$	68.17
16.027-2-21	\$	5.29	\$	2.65
16.027-2-28	\$	692.73	\$	441.85
16.027-2-46	\$	328.92	\$	175.21
16.027-2-47	\$	344.71	\$	198.16
16.027-2-6	\$	1,024.71	\$	639.49

16.027-2-8	\$	797.86	\$	488.12
16.027-3-10	\$	182.70	\$	101.57
16.027-3-14	\$	264.50	\$	132.25
16.027-3-2	\$	112.98	\$	65.65
16.027-3-21	\$	74.22	\$	42.41
16.027-3-29	\$	222.32	\$	181.31
16.027-3-4	\$	545.62	\$	193.23
16.027-3-4	\$	190.44	\$	95.22
16.027-3-5	\$	273.03	\$	137.94
16.027-3-5	\$	523.39	\$	304.97
16.027-3-7	\$	529.44	\$	326.78
16.027-3-8	\$	436.68	\$	247.15
16.028-1-15	\$	317.41	\$	167.57
16.028-1-24	\$	553.64	\$	325.16
16.028-1-26	\$	121.67	\$	-
16.028-1-9	\$	63.70	\$	32.76
16.028-2-21.1	\$	264.50	\$	132.25
16.028-3-15	\$	360.51	\$	196.32
16.028-3-21	\$	264.50	\$	132.25
16.028-4-11.1	\$	450.56	\$	256.40
16.028-4-19	\$	707.63	\$	427.93
16.028-4-4	\$	292.46	\$	150.90
16.036-2-1	\$	607.34	\$	361.01
16.036-2-15	\$	81.04	\$	44.34
16.036-2-18	\$	903.60	\$	558.70
16.036-2-19	\$	122.35	\$	61.30
16.036-2-19	\$	127.49	\$	64.72
16.036-2-21	\$	289.32	\$	183.31
16.036-2-8	\$	425.98	\$	239.98
16.036-3-19	\$	168.20	\$	101.28
Total	\$	50,331.38	\$	28,605.82

Erie County Water/Sewer Relevy 2026-2027

SBL	Water	Sewer
349-12-1-40	\$ 706.32	\$ 427.04
349-15-1-29	\$ 292.93	\$ 151.24
349-15-1-32	\$ 144.22	\$ 75.89
349-15-1-32	\$ 345.28	\$ 186.13
349-15-1-32	\$ 188.60	\$ 97.75
349-16-1-4	\$ 201.25	\$ 64.38
349.11-1-12	\$ 676.18	\$ 406.90
349.11-1-14	\$ 552.90	\$ 324.67
349.11-1-26	\$ 264.50	\$ 132.25
349.11-1-9	\$ 639.56	\$ 382.50
349.11-3-31	\$ 346.82	\$ 187.19
349.11-3-32	\$ 264.50	\$ 132.25
349.11-3-33	\$ 704.20	\$ 425.62
349.11-3-36.1	\$ 772.75	\$ 471.39
349.11-3-37.112	\$ 506.89	\$ 303.75
349.11-3-6	\$ 725.91	\$ 440.12
349.12-1-22	\$ 329.02	\$ 187.69
349.12-1-22	\$ 244.01	\$ 130.95
349.12-1-22	\$ 205.72	\$ 105.42
349.12-1-22	\$ 449.72	\$ 268.24
349.12-1-29.1	\$ 365.44	\$ 199.59
349.12-1-30	\$ 989.25	\$ 615.84
349.12-1-36	\$ 264.50	\$ 132.25
349.12-1-39	\$ 1,393.23	\$ 885.37
349.12-1-8	\$ 430.57	\$ 243.03
349.15-1-20	\$ 460.01	\$ 262.71
349.15-1-38	\$ 723.71	\$ 132.25
349.15-1-38	\$ 672.32	\$ 96.96
349.15-1-41	\$ 294.71	\$ 164.80
349.15-1-47	\$ 210.43	\$ 120.06
349.15-1-6	\$ 80.62	\$ 46.61
349.15-2-15	\$ 969.77	\$ 602.82
349.15-2-4	\$ 264.50	\$ 132.25
349.15-2-9	\$ 819.28	\$ 526.29
349.16-1-12	\$ 264.50	\$ 132.25
349.16-1-19	\$ 398.48	\$ 221.64
349.16-1-20.2	\$ 731.11	\$ 443.59
349.16-1-21	\$ 337.17	\$ 180.73
349.16-1-21	\$ 94.86	\$ 53.56
349.16-1-24	\$ 585.56	\$ 346.45
349.16-2-16	\$ 111.53	\$ 64.68
349.16-2-18	\$ 264.50	\$ 132.25
349.16-2-28	\$ 619.78	\$ 369.31
349.16-2-29	\$ 678.72	\$ 408.63

349.16-2-44	\$	264.50	\$	132.25
349.16-2-44	\$	309.48	\$	162.28
349.16-2-49	\$	379.03	\$	208.68
349.16-2-8	\$	63.76	\$	41.23
349.20-1-17	\$	1,900.78	\$	1,223.99
349.20-1-18.1	\$	911.78	\$	564.13
349.20-1-26	\$	530.99	\$	310.05
Total	\$	24,946.11	\$	14,057.85

Williamson Law Book Company

790 Canning Parkway

Victor, New York 14564

Village of Gowanda
Accounts Payable
27 E. Main St.
Gowanda, NY 14070

February 9, 2026

Annual Software Support Contract

Enclosed is an invoice renewing your Software Support coverage for the following program(s)

Tax Collection Software

(3/1/26 through 2/28/27)

This agreement is between Williamson Law Book Company (WLB) and Village of Gowanda (customer) and will provide annual software support and maintenance as described herein.

Williamson Law Book Company agrees to provide the customer with:

- Support to assist with the above-named software program(s). Support will be provided by internet, phone or fax during normal business hours.
- Notice of all program enhancements and their benefits.
- All state mandated changes at no extra charge.

The customer agrees to:

- Maintain hardware in proper working condition.
- Make continued efforts to work with and properly use WLB software.
- Train new personnel in the event of employee turnover. (Additional training may be purchased from WLB)

Charges for this Software Support shall be \$1,036.00 as specified on the enclosed invoice.

*****Please sign and return one copy of this contract with your payment*****

Thank you,



Williamson Law Book Company

Accepted for the Village of Gowanda

By: _____ Title: _____ Date: _____

CREDIT CARD POLICY

Introduction

The Village of Gowanda (The Village) credit card is a purchase card system benefiting the Village and the Villages authorized user of the credit card by allowing purchases to be made from vendors for certain types of goods and/or services that are not available through other procurement means or from other vendors.

Policy

Usage of the Villages credit card is allowed at the discretion of the Treasurer to current employees who are granted Village purchasing authority. Delegation of Village purchasing authority governs the use of the credit card as a tool for purchasing materials and services that follows the Villages the Purchasing Policies and Procedures; use of this card is restricted to the purchasing of those goods or services that **cannot** be procured through normal procedures. The use of the credit card does not justify the payment of any sales taxes for which the Village is exempt. As in all other purchases, the merchant shall be given a copy of the Villages tax exemption letter issued by the NYS Department of Taxation and Finance and accordingly, state sales tax should not be charged. This is also applicable to all telephone and internet orders.

Compliance with Policy, Violations and Consequences

Purchases made under this credit card policy and agreement shall comply with the Village Purchasing Policy and Procedures.

Card user violations of this agreement or of any policy regarding the purchase of goods or services will be investigated and may result in any or all the following actions, but not limited to: written warning, revocation of credit card privileges, cancellation of delegation of purchasing authority, disciplinary action, termination, and/or criminal prosecution. Human error and extraordinary circumstances may be taken into consideration when investigating any violation of this agreement.

The Village Treasurer (Treasurer) or designee has the authority to investigate and to determine whether a violation of purchasing or credit card policy has occurred and to determine action deemed most appropriate pursuant to applicable law and/or Village policy.

Violations of credit card usage include but are not limited to:

- Purchase of items for personal use
- Gasoline for personal vehicles

- Alcoholic beverages
- Use of the credit card for cash advances
- Exceeding the credit card account credit line limit
- Failure to return the credit card when card user is reassigned, terminated or upon request
- Failure to turn in receipts or other back up documentation to the V Treasurer within three (3) business days of the purchase
- Sharing the credit card or card account number with unauthorized users

Ownership and Cancellation of the Credit Card

The credit card remains property of the issuing company. It may not be transferred to, assigned to, or used by anyone other than an authorized user of the Village. Users of the credit card are accountable for the activity on the card. The issuer or the Village may suspend or cancel user privileges at any time for any reason. If the user is in possession of a card, the user will surrender the credit card upon request to the Treasurer or to any authorized agent of the issuer.

Receipts

It is the responsibility of each credit card user to obtain transaction receipts from the merchant each time the credit card is used, including telephone and internet charges. These are to be immediately forwarded to the Treasurer for review and ensure eligibility for payment. Failure to provide the required documentation for payment processing may subject the user to loss of credit card privileges and may cause the amount charged to be classified as a personal purchase by the card user.

Failure to provide receipts and allow for timely payment of the credit card purchase will also subject the purchasing department to finance charges on the charge.

Disputed Items

It is each user's responsibility to follow-up on any erroneous charges, returns or adjustments to ensure proper credit is given on subsequent statements.

Safeguarding an Issued Credit Card

An issued credit card or card account number should always be treated with utmost care and should be kept in a secure location and protected from misuse by unauthorized users. When using the credit card for internet purchases, users should ensure that the site utilizes industry recognized encryption transmission tools.

Lost or Stolen Credit Cards

If a credit card is lost or stolen, contact the Treasurer immediately, who will contact the issuer and take the appropriate steps to protect the account from unauthorized purchases.

Authorization

Village employees must receive approval from the Village Treasurer to have permission to use the Villages credit cards. Each department is responsible for notifying the Village Treasurer of their authorized users of the Village credit card. The department will provide such a listing which includes the signature of each user to the Treasurer. Any additions or deletions to this authorized list will require same method of notification.

The credit card may be used only by Village authorized users who have authority to buy goods and services on behalf of the Village of Gowanda. Each user is responsible for ensuring safeguard of the credit card information.

The Treasurer helps ensure the proper use of credit cards by overseeing the Village implementation and use of the card and/or account number.

Responsibility of Credit Card Users

Authorized employees must use the card responsibly and in accordance with this policy.

Credit card user responsibilities include, but not limited to:

- Purchasing items for Village of Gowanda business use only
- Never lending or sharing the credit card or card account number with unauthorized users
- Purchasing only goods and services that are in accordance with the City's Purchasing Policy
- Knowing the credit card limitations and restrictions
- Returning the credit card to the Treasurer, as appropriate
- Forwarding proof of purchase documents, such as sales receipts or computer print-outs, to the Treasurer immediately after internet or telephone purchase to the Treasurer.

The Treasurer and/or designee is responsible for:

- Implementation of this policy
- Timely reconciliation of credit card accounts
- Appropriate record keeping
- Knowing the credit card limitations and restrictions

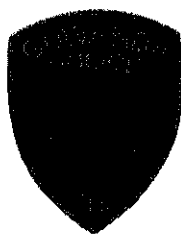
- Developing and implementing internal procedures that govern The Village use of the credit cards
- Answering questions about use of cards
- Monitoring card usage to ensure that Village policies and procedures are being followed
- Assigning credit card privileges to authorized users
- Communicating with the Village Board when new or modified cards are necessary and requesting new cards from an approved issuer
- Communicating with the Village Board when card Cancellations are necessary and terminating of accounts and
- Individual authority to use cards

GOWANDA POLICE DEPARTMENT

VILLAGE OF GOWANDA

27 East Main Street
Gowanda, New York 14070

Ross Olszewski
Officer-in-Charge



(716) 532-2020
Fax: (716) 532-3777

April 1st, 2026

March,2026 MONTHLY POLICE REPORT

This report indicates activity through 11:59 pm on March 31,2026

- 197 Calls for Service were answered
- 5 Police Reports Filed
- 0 Uniform Traffic Tickets were issued
- 1 Vehicle Accident report filed
- 1 Accident Driver Exchange forms completed.
- 1 Request for warrants from open investigations
- 1 Total Arrests were made:

0 - DWI
0 - Felony
3 - Misdemeanors
1 - Violations
0 - Warrant Served

Please contact me at any time regarding questions or concerns.

Respectfully submitted,

Ross Olszewski #7508
Officer in Charge
Gowanda Police Department

Proposal for Acquisition of DJI Matrice Drone for Emergency Operations

1 message

Ross Olszewski <rossolszewski@gmail.com>

24 March 2026 at 12:12

To: Traci Hopkins <gowandavillageth@gmail.com>, Wanda Koch <wanda.koch532@yahoo.com>, Pete Sisti <sistiracing@live.com>, csheib@verizon.net, mark nephew <mdneph11@yahoo.com>, Paul Zimmermann <paulzimmermann1867@gmail.com>, Danielle Wagner <gowclerk@gmail.com>

Dear Members of the Village Board,

I am writing to request the purchase of a **DJI Matrice drone** at a cost of **\$6,489.99**. This acquisition would serve as a critical life-saving tool for our first responders and a significant asset to the safety of our community.

Justification for Need

Our region's proximity to **Zoar Valley** presents unique geographical challenges. The rugged terrain and dense forest cover often make traditional ground searches slow and hazardous. Recently, we have seen a marked uptick in the need for aerial reconnaissance during search and rescue (SAR) operations.

In the last few months alone, we have experienced multiple incidents requiring drone support. In each case, we were forced to rely on outside agencies, resulting in **substantial wait times** for equipment to arrive on-site. In emergency situations where every minute counts, having this technology stationed within our own village is no longer a luxury—it is a necessity.

Strategic Benefits

- **Rapid Deployment:** Local ownership eliminates the transit delay from neighboring counties, allowing us to begin aerial grids immediately.
- **Enhanced Capability:** The DJI Matrice is specifically designed for industrial and public safety use, offering high-resolution thermal imaging and flight stability that consumer-grade drones lack.
- **Operational Support:** I have discussed this proposal with **Steve Raiport**, who is in complete agreement that this drone would be a vital asset to our community's emergency toolkit.

Personnel and Training

We are committed to the responsible and professional operation of this equipment:

- **Current Staffing:** We currently have one licensed drone operator on staff.
- **Expansion:** I am scheduled to take my FAA licensing examination within the next month to ensure we have redundant, qualified pilots available for call-outs.
- **S.O.P.:** I am currently working on an addition to our Standard Operating Procedures to include the use of a drone with our agency.

Investing in this technology ensures that our department remains proactive rather than reactive when lives are on the line. I am available to discuss the technical specifications or budget details further at your next meeting.

I have discussed this purchase Wanda in the past and also have discussed this with Traci, we do have the funds available this fiscal year to purchase. The estimates and information will be included in the April board packet.

Total cost would be:

Drone Kit: \$6,489.99

2 extra batteries: \$477.78

Spotlight Kit: \$355.89

Totaling: \$7,323.66

Thank you for your time and for your continued support of our community's safety.

If you have any questions or concerns please feel free to reach out to me prior to the meeting so we can have an opportunity to discuss.

Sincerely,

Ross Olszewski

Officer in Charge

Gowanda Police Department

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

Policy # 87

Subject: Unmanned Aircraft System (UAS)

Created/Revised: 2026

Purpose and Scope

The purpose of this policy is to establish guidelines for the use of an unmanned aerial system (UAS) and for the storage, retrieval and dissemination of images and data captured by the UAS. sUAS policies and procedures will be available on the Gowanda Police Department website and will remain available, in the most current format for the duration of any sUAS program implemented by the Officer-In Charge.

Policy Statement

The Gowanda Police Department (GPD) owns and operates a drone to provide for the protection and safety of the citizens served by the agency, and for the protection and safety of public safety personnel, by providing a safe and efficient aerial observation perspective during public safety incidents and/or law enforcement operations. Drone operations will be conducted in a safe, professional fashion.

Definitions

Drone (UAS) - An unmanned aircraft of any type that is capable of sustaining directed flight, whether preprogrammed or remotely controlled (commonly referred to as an unmanned aerial vehicle (UAV) or drone), and all of the supporting or attached systems designed for gathering information through imaging, recording or any other means.

Remote Pilot in Charge (RPIC) - Shall mean the pilot actually flying the UAS, or charged with flying the UAS

Chief Pilot - The UAS Program Coordinator, to be named by the Officer-in-Charge

Privacy

The use of the UAS potentially involves privacy considerations. Absent a warrant or exigent circumstances, operators and observers shall adhere to FAA altitude regulations and shall not intentionally record or transmit images of any location where a person would have a reasonable expectation of privacy (e.g., residence, yard, enclosure).

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

Operators and observers shall take reasonable precautions to avoid inadvertently recording or transmitting images of areas where there is a reasonable expectation of privacy. Reasonable precautions can include, for example, deactivating or turning imaging devices away from such areas or persons during UAS operations. UAS-recorded data will not be collected, disseminated or retained solely for the purpose of monitoring activities protected by the U.S. Constitution, such as the First Amendment's protections of religion, speech, press, or assembly. Collection, use, dissemination or retention of UAS-recorded data should not be based solely on individual characteristics (e.g. race, ethnicity, national origin, sexual orientation, gender identity, religion, age or gender) which is a violation of law. UAS-collected information that is not maintained in a system of records covered by the Privacy Act shall not be disseminated outside of the agency unless dissemination is required by law, or fulfills an authorized purpose and complies with agency requirements.

Chief Pilot

The Officer-in-Charge will appoint a UAS Program Coordinator or Chief Pilot who will be responsible for the management of the UAS program. The Chief Pilot will ensure that oversight procedures for the agencies' UAS use, including audits or assessments, comply with existing agency policies and regulations; and enforce policies and procedures, or confirm that policies and procedures are in place, which provide meaningful oversight of individuals who have access to sensitive information (including any PII) collected using UAS: and will have the following additional responsibilities:

- Coordinating the FAA Certificate of Waiver or Authorization (COA) application process and ensuring that the COA is current.
- Ensuring that all authorized operators and required observers have completed all required FAA and office-approved training in the operation, applicable laws, policies and procedures regarding use of the UAS.
- Developing uniform protocol for submission and evaluation of requests to deploy a UAS, including urgent requests made during ongoing or emerging incidents. Deployment of a UAS shall require the authorization of the Officer-in-Charge or the authorized designee, depending on the type of mission. Such designees shall include Gowanda Police Department Command Staff.
- Developing protocol for conducting criminal investigations involving a UAS, including documentation of time spent monitoring a subject.
- Developing an operational protocol governing the deployment and operation of a UAS including, but not limited to, safety oversight, use of visual observers, establishment of lost link procedures and secure communication with air traffic control facilities.
- Developing a protocol for fully documenting all missions.
- Developing a UAS inspection, maintenance and record-keeping protocol to ensure continuing airworthiness of a UAS, up to and including its overhaul or life limits.

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

. • Developing protocols to ensure that all data intended to be used as evidence are accessed, maintained, stored and retrieved in a manner that ensures its integrity as evidence, including strict adherence to chain of custody requirements. Electronic trails, including encryption, authenticity certificates and date and time stamping, shall be used as appropriate to preserve individual rights and to ensure the authenticity and maintenance of a secure evidentiary chain of custody.

• Developing protocols that ensure retention and purge periods are maintained in accordance with established records retention schedules.

• Facilitating law enforcement access to images and data captured by the UAS.

• Recommending program enhancements, particularly regarding safety and information security.

• Ensuring that established protocols are followed by monitoring and providing periodic reports on the program to the Officer-in-Charge.

• Conducting an annual collaboration on and review of UAS policy and procedure involving pilots and the Training Coordinator/Accreditation Manager

• Compiling an annual report of UAS missions for release to the public

• It shall be the responsibility of the Officer-in-Charge or his designee to publish an annual report to be posted on the department webpage and any other means available to the public.

• Regularly review data-sharing agreements and policies, data use policies, and record management policies applicable to UAS to ensure they conform to applicable laws, regulations, and policies.

• Oversight and audit procedure of UAS missions conducted. Such procedure shall include:

◦ Ensure that oversight procedures for agencies' UAS use, including audits or assessments, comply with existing agency policies and regulations; and ensure policies and procedures, in place, are followed to provide meaningful oversight of individuals who have access to sensitive information including any PII collected using UAS.

◦ At least bi-monthly evaluations by the Officer-in-Charge or his designee (non-pilot)

◦ Spot check of UAS video data

◦ Check other provided mission data to ensure compliance with policy, procedure and FAA regulations

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

Use of UAS

Only authorized operators who have completed the required training shall be permitted to operate the UAS.

Use of vision enhancement technology (e.g., thermal and other imaging equipment not generally available to the public) is permissible in viewing areas only where there is no protectable privacy interest or when in compliance with a search warrant or court order. In all other instances, legal counsel should be consulted.

UAS operations should only be conducted during daylight hours and a UAS should not be flown over populated areas without FAA approval. UAS operations should only be conducted during night time hours with FAA approval.

Authorized Missions

UAS missions may be conducted:

- Where there are specific and articulable grounds to believe that the drone will collect evidence relating to a specific instance of criminal wrongdoing or if the drone will intrude upon reasonable expectations of privacy, where the Gowanda Police Department has obtained a warrant based on probable cause, or where the Gowanda Police Department has obtained the consent of an appropriate party, considering residency, ownership and privacy interests.
- Where there is a geographically confined, time -limited emergency situation in which particular individual's lives are at risk, including but not limited to a fire, hostage crisis, or person lost in the wilderness.
- For reasonable non-law enforcement purposes where privacy will not be substantially affected such as geological inspections, environmental surveys, infrastructure inspections, and where the data will not be used for secondary law enforcement purposes.
- For training purposes.
- UAS will monitor and assess critical infrastructure and provide emergency incident situational awareness.

Approvals

UAS missions may be initiated with approval of the Shift Supervisor. In the event that the UAS team will be comprised of one or more members currently working, the approval of the Shift Supervisor is also necessary in determining what resources will be assigned to the mission. The shift supervisor will have discretion to call in members who are not currently working for the purposes of completing the mission.

All UAS missions involving an investigation into suspected criminal activity or UAS missions conducted out of county shall require at least a two-person team, one RPIC and one spotter or observer with the understanding that said responsibilities may reverse as an incident becomes prolonged. For this reason, every effort should be made to have two pilots comprise the team. However, with approval of the Shift Supervisor or Chief Pilot a non-pilot member can perform as the observer as practicable.

UAS missions that appear non-criminal in nature should be conducted by at least a two-person team but may be flown by a single pilot with the approval of the Shift Supervisor or Chief Pilot.

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

Any RPIC may refuse to fly for any reason and shall not be countermanded by a supervisor or commanding officer. Reasons for refusing flight may include but are not limited to weather conditions, safety concerns, manpower limitations or FAA regulations and possible violations. It is a goal of the Gowanda Police Department to provide UAS Mutual Aid to outside agencies when requested and practicable. The Officer-in-Charge shall establish policies or procedures to authorize the use of UAS assistance in support of Federal, State, local tribal or territorial government operations. Certain Mutual Aid Agreements or Memorandums of Agreement or other protocols may become established which may eliminate the need for approval of certain individual requests. Any mutual aid request from an outside agency will be deferred to a Shift Supervisor who will confirm the approval of the Officer-in-Charge or his designee before authorizing any such mission or deferred directly to the Officer-in-Charge if a shift supervisor is not present or available. Once approved Mutual Aid missions will be conducted in accordance with Federal and State law.

Storage and Retention of Media

All downloaded media shall be stored in a secure manner with access restricted to authorized persons. A recording needed as evidence shall be copied into a suitable medium and logged into evidence in accordance with established evidence procedures.

All actions taken with respect to retention of media shall be appropriately documented. The type of video or photographic surveillance technology employed and the manner in which recordings are used and stored will affect retention periods. Recordings or photographic evidence related to a criminal investigation shall be retained at least until the disposition of any criminal case and/or as long as the possibility of civil litigation relative to the matter exists. Video or photographic data not related to a criminal matter shall be maintained for a minimum of 180 days. Information collected using sUAS that may contain PII shall not be retained for more than 180 days unless retention of the information is determined to be necessary to an authorized mission of the retaining agency, is maintained in a system of records covered by the Privacy Act or is required to be retained for a longer period by any other applicable law or regulation.

Evidentiary Integrity

All downloaded and retained media relative to a criminal investigation shall be treated in the same manner as other evidence. Media shall be accessed, maintained, stored and retrieved in a manner that ensures its integrity as evidence. Electronic trails, including encryption, digital masking, of innocent or uninvolved persons to preserve anonymity, authenticity certificates, and date and time stamping shall be used as appropriate to preserve individual rights and ensure authenticity and maintenance of a secure evidentiary chain of command.

Prohibited Use

The UAS video surveillance equipment shall not be used:

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

- To target a person based solely on actual or perceived characteristics such as race, ethnicity, national origin, religion, sex, sexual orientation, gender identity or expression, economic status, age, cultural group, or disability.
- To harass, intimidate, or discriminate against any individual or group. \
- To conduct personal business of any type. The UAS shall not be weaponized.

Public Notice of UAS Operations

The Gowanda Police department will update its website to reflect its current policy on its use of UAS(s) on an ongoing basis, and will annually provide a general summary of its UAS operations during the previous year, including a brief description of the types and categories of operations conducted provided that such information does not endanger public safety or interfere with public safety operations. The Department will inform the public through its website to provide notice to the public regarding where and how the UAS(s) are authorized to operate.

Personnel Complaints

Personnel complaints include any allegation of misconduct or improper job performance that, if true, would constitute a violation of policy or federal, state or local law, policy or rule. Personnel complaints may be generated internally or by the public. Inquiries about conduct or performance that, if true, would not violate office policy or federal, state or local law, policy or rule may be handled informally by a supervisor and shall not be considered a personnel complaint. Such inquiries generally include clarification regarding policy, procedures or the response to specific incidents by the Department.

The following applies to the source of complaints:

- Individuals from the public may make complaints in any form, including in writing, by email, in person or by telephone.
- Any member becoming aware of alleged misconduct shall immediately notify a supervisor.
- Supervisors shall initiate a complaint based upon observed misconduct or receipt from any source alleging misconduct that, if true, could result in disciplinary action.
- Anonymous and third-party complaints should be accepted and investigated to the extent that sufficient information is provided.
- Tort claims and lawsuits may generate a personnel complaint.
- All complaints will be courteously accepted by any office member and promptly given to the appropriate supervisor. Although written complaints are preferred, a complaint may also be filed orally, either in person or by telephone. Such complaints will be directed to a supervisor. If a supervisor is not immediately available to take an oral complaint, the receiving member shall obtain contact information sufficient for the supervisor to contact the complainant.

**GOWANDA POLICE DEPARTMENT
POLICY AND PROCEDURES**

- Although not required, complainants should be encouraged to file complaints in person so that proper identification, signatures, photographs or physical evidence may be obtained if necessary.

- Supervisors shall ensure that all formal complaints are documented on a complaint form. The supervisor shall ensure that the nature of the complaint is defined as clearly as possible.

ACCOUNTABILITY

Rules of conduct for personnel involved in the UAS/sUAS program

- Only authorized operators who have completed the required training shall be permitted to operate the sUAS.

- All personnel will strictly adhere to Gowanda Police Department's SOP regarding conduct

- Pilots will keep sUAS charged and ready for deployment at all times.

- Personnel will follow all federal, state and local laws and rules as they apply to operating sUAS.

Supervision of personnel involved in UAS/sUAS program

- The sUAS "program coordinator" will be assigned by the Officer-in-Charge and will oversee the Gowanda Police Department Drone Program including the Chief Drone Pilot

- The Chief Drone Pilot will assume the first-line supervisor role to the remote pilot in charge (RPIC)

Protocols for dealing with misuse and abuse of UAS/sUAS data

Any misuse and/or abuse of sUAS data will be considered a violation Gowanda Police Department's policy and will be administratively investigated following the Gowanda Police Department's SOP's.

Mutual aid requests

Requests for mutual aid sUAS deployment from other agencies be approved in the same manner as all other missions originating with the Gowanda Police Department. The sUAS program coordinator and Chief Drone Pilot will be made aware of the request. Personnel will operate under the rules of this policy and the entirety for the Gowanda Police Department's Standard Operating Procedures.



TREE CITY USA®
An Arbor Day Foundation Program

OFFICIAL PROCLAMATION

- WHEREAS** in 1872, the Nebraska Board of Agriculture established a special day to be set aside for the planting of trees, *and*
- WHEREAS** this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, *and*
- WHEREAS** Arbor Day is now observed throughout the nation and the world, *and*
- WHEREAS** trees can be a solution to combating climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife, *and*
- WHEREAS** trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products, *and*
- WHEREAS** trees in our Village increase property values, enhance the economic vitality of business areas, and beautify our community, *and*
- WHEREAS** trees-wherever they are planted-are a source of joy and spiritual renewal.
- NOW THEREFORE,** I, Mark Nephew, Mayor of the Village of Gowanda, do hereby proclaim April 24, 2026, as **ARBOR DAY** in the Village of Gowanda, and I urge all citizens to Celebrate Arbor Day and to support efforts to protect our Trees and woodlands, and
- FUTHER,** I urge all citizens to plant trees to gladden the heart and Promote the well-being of this future generations.

DATED THIS

_____ day of _____,

Mayor _____



Arbor Day Foundation®

COMMUNITY DEVELOPMENT BLOCK GRANT

SUBRECIPIENT AGREEMENT BETWEEN THE COUNTY OF ERIE AND THE VILLAGE OF GOWANDA FOR ST. JOHNS PARK IMPROVEMENT PROJECT

THIS AGREEMENT, entered into this _____ day of _____, 2026 between the **COUNTY OF ERIE**, a municipal corporation of the State of New York, with principal offices located at 95 Franklin Street, Buffalo, New York 14202, (hereinafter referred to as the "Grantee") and the **VILLAGE OF GOWANDA**, a municipal corporation of the State of New York, located at 27 East Main Street, Gowanda, NY 14070 (hereinafter referred to as the "Subrecipient").

WHEREAS, the Grantee has applied for and received funds from the United States Government under Title I of the Housing and Community Development Act of 1974, as amended (HCD Act), Public Law 93-383; and

WHEREAS, the Grantee wishes to engage the Subrecipient to assist the Grantee in utilizing such funds;

NOW, THEREFORE, it is agreed between the parties hereto that;

I. SCOPE OF SERVICE

A. Activities

The Subrecipient will be responsible for administering a CDBG Year 2026 Project – St. Johns Park Improvement Project in a manner satisfactory to the Grantee and consistent with any standards required as a condition of providing these funds. Such project will include the following activities eligible under the Community Development Block Grant program. Said Activity(s) is more fully described in Exhibit A(1).

Activity #1 Re-surface existing deteriorated basketball court with asphalt surface to be lined and striped, purchase new steel hoops. Restore Splash pad and install new spray feature.

B. National Objectives

All activities funded with CDGB funds must meet one of the CDBG program's National Objectives: benefit low- and moderate-income persons; aid in the prevention or elimination of slums or blight; or meet community development needs having a particular urgency, as defined in 24 CFR 570.208.*The Subrecipient certifies that the activity (ies) carried out under this Agreement will meet (indicate which National Objective). **Briefly describe how this National Objective will be met.**

LMA – Residents of the services area are predominantly low and moderate income.

C. Levels of Accomplishment – Goals and Performance Measures

The Subrecipient agrees to provide the following levels of project services. Said services are further described in Exhibit A(1).

<u>Activity</u>	<u>Total Units</u>
Activity #1	815 low- and moderate-income persons to be assisted

D. Performance Monitoring

The Grantee will monitor the performance of the Subrecipient against goals and performance standards as stated above. Substandard performance as determined by the Grantee will constitute noncompliance with this Agreement. If action to correct such substandard performance is not taken by the Subrecipient within a reasonable period of time after being notified by the Grantee, contract suspension or termination procedures will be initiated. The Subrecipient shall file bi-annual reports to the Grantee summarizing progress in meeting the goals and performance standard. Exhibit A(3) contains information to be included in each reporting document

II. TIME OF PERFORMANCE

Services of the Subrecipient shall start on the 1st day of April 2026 and end on the 31st day of March 2027. The term of this Agreement and the provisions herein shall be extended to cover any additional time period during which the Subrecipient remains in control of CDBG funds or other CDBG assets, including program income. The Subrecipient shall complete all job creation goals within three years of the date of this Agreement.

III. BUDGET

The project budget is described in Exhibit A(2) of this Agreement.

Any indirect costs charged must be consistent with the conditions of Paragraph IX (C)(2) of this Agreement. In addition, the Grantee may require a more detailed budget breakdown than the one contained herein, and the Subrecipient shall provide such supplementary budget information in a timely fashion in the form and content prescribed by the Grantee. Any amendments to the budget must be approved in writing by both the Grantee and the Subrecipient.

IV. PAYMENT

It is expressly agreed and understood that the total amount to be paid by the Grantee under this Agreement shall not exceed \$150,000. Drawdowns for the payment of eligible expenses shall be made against the line-item budgets specified in Paragraph III herein and in accordance with performance. Expenses for general administration shall also be paid against the line-item budgets specified in Paragraph III and in accordance with performance.

Payments may be contingent upon certification of the Subrecipient's financial management system in accordance with the standards specified in 24 CFR 85.21.

V. APPROPRIATIONS

This Agreement, and the Grantee's liability thereunder, shall be executory only to the extent that the Federal Government appropriates and makes available to the Grantee monies for the project(s) specified in this Agreement.

VI. NOTICES

Notices required by this Agreement shall be in writing and delivered via mail, commercial courier, or personal delivery or sent by facsimile or other electronic means. Any notice delivered or sent as aforesaid shall be effective on the date of delivery or sending. All notices and other written communications under this Agreement shall be addressed to the individuals in the capacities indicated below, unless otherwise modified by subsequent written notice.

Communication and details concerning this contract shall be directed to the following contract representatives:

Grantee

Paul D'Orlando
Principal Contract Monitor

Grantee The County of Erie

[Address] 95 Franklin Street

[City, State, ZIP] Buffalo, NY 14202

[Telephone] 716-858-8390

[Fax Number] 716-858-7248

Subrecipient

Mark D. Nephew
Mayor

Subrecipient Village of Gowanda

[Address] 27 East Main Street

[City, State, ZIP] Gowanda, NY 14070

[Telephone] 716-532-3353

[Fax Number] _____

VII. SPECIAL CONDITIONS

A. Local Cost Share:

The Subrecipient shall be responsible for contributing a direct cash contribution of \$28,255 and/or an in-kind contribution of \$ 0, (representing 16% of the estimated project cost), prior to release of final payment by the Grantee. Acceptable in-kind contributions shall be as defined by Erie County.

In the event the final project cost is less than the estimated cost described in Exhibit A (2), the Subrecipient shall remain responsible for contributing the local share equal to 5 % of said final cost. Said local share shall reflect the same percentage breakdown between cash and in-kind as shown on Exhibit A (2). Full payment of the local cash match to the contractor shall occur prior to release of final payment by the Grantee.

XIII. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of this Agreement shall nevertheless be in full force and effect.

XIV. SECTION HEADINGS AND SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

XV. WAIVER

The Grantee's failure to act with respect to a breach by the Subrecipient does not waive its right to act with respect to subsequent or similar breaches. The failure of the Grantee to exercise or enforce any right or provision shall not constitute a waiver of such right or provision.

XVI. ENTIRE AGREEMENT

This agreement constitutes the entire agreement between the Grantee and the Subrecipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the Grantee and the Subrecipient with respect to this Agreement.

Date _____ IDIS # _____

IN WITNESS WHEREOF, the Parties have executed this contract as of the date first written above.

COUNTY OF ERIE

VILLAGE OF GOWANDA

MARK C. POLONCARZ/LISA M. CHIMERA
County Executive/Deputy County Executive

MARK D. NEPHEW
Mayor

APPROVED AS TO FORM

APPROVED AS TO CONTENT

RICHARD E. STANTON
Assistant County Attorney

DANIEL CASTLE, AICP
Commissioner, Erie County Department of
Environment and Planning

Doc. No.: _____

Dated: _____

Project Name	CP26 – V. Gowanda - St. John's Park Improvement
Target Area	Village of Gowanda
Goals Supported	Parks/Open Spaces/Facility Improvements – CD 2.2
Needs Addressed	Infrastructure (Community Development)
Funding	\$150,000
Description	Re-surface existing deteriorated basketball court with asphalt surface to be lined and striped, purchase new steel hoops. Restore Splash pad and install new spray features
Target Date	3/31/2027
Estimate the number and type of families that will benefit from the proposed activities	815 low-moderate income residents will be assisted
Location Description	St. John's Park
Planned Activities	St. John's Park Improvement

BUDGET: 2026-2027

Please provide a breakdown of all activities with estimated costs and timetable for completion of proposed project.
(Please document source(s) of this information)

	Total Cost	Local Share Required	Amount of CD Funds Required	Months Estimated to Complete	Tentative Completion Date M/Y
Planning					
Engineering					
In House					
Contract**					
Consultant** (specify type if Non-engineering)					
Construction					
Contractor- Splash Pad Development/Resurface	\$131,755	\$0	\$131,755		
Contractor- Basketball Resurfacing	\$25,000	\$6,755	\$18,245		
Own Labor- Village DWP Removal of Concrete/Water Infrastructure, Grading, Install new Hoops	\$10,000	\$10,000	\$0		
Materials					
(2) Steel Park Basketball Hoops	\$8,000	\$8,000	\$0		
Operations					
Salary/Fringes					
Equipment- Rental of Excavator/Jack Hammer to Remove Concrete	\$3,500	\$3,500	\$0		
Other --Specify Type					
TOTAL	\$178,255 ✓	\$28,255 ✓ (16% match)	\$150,000		

Total Project Cost: \$178,255

Local Project Funds: \$28,255

CDBG Funds Requested: \$150,000

Non-CDBG Secured Funding: \$10,000 2026-2027 Budget \$18,255 Special Project/Community Development Fund

*Source: \$10,000 Village of Gowanda 2026-2027 Budget Allocations for Personnel

\$18,255 Special Project/Community Development Fund Contribution

***Provide Documentation (letter, budget line, etc.) if over 5% of Total cost**

****Requires RFP if CDBG funds are used. Engineers on retainer are acceptable IF HUD procurement policies were followed in selection process. This item may include CD eligible audit costs (accounting, consultant) required by Federal regulations for grantees and sub-grantees receiving \$300,000 or more in total Federal financial assistance in a year**

*****May include prior expenditures for Acquisition and Design: (4/18 – 11/25) and Construction (4/20-11/25)**

**Municipal
Solutions, Inc.**
Municipal Financial Advisors

Mark Nephew, Mayor
Village of Gowanda
27 East Main Street
Gowanda, New York 14070

April 1, 2026

Dear Mayor Nephew:

Municipal Solutions, Inc. is pleased to submit this updated contract in connection with the Village's general financial services for your consideration and approval, to become effective at the expiration of our current contract.

Per the Municipal Securities Rulemaking Board's (MSRB) Rule G-42, we must have a current contract in place prior to work commencing. This contract must state fair market value rates and fees and be accepted by both the municipality and Municipal Solutions, Inc. We must, under rule G-42, show that we've acted in good faith with the issuer and to ensure the accuracy of representation in our contracts regarding the agreed upon scope and fees, whether the contract be a Preliminary Authorization to Proceed or a Full Contract.

The Securities and Exchange Commission (SEC) enforces the rules and regulations set by the MSRB. Municipal Solutions, Inc. is registered as a recognized municipal advisor with the SEC (MS ID #867-00383) and the MSRB (MS ID #K0173) as mandated by the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Dodd-Frank Act).

This proposal is divided into the following parts and rates can be found in the attached Appendix B:

- I. Bond Anticipation Note Borrowing Scope of Services
- II. Long-Term Serial Bond Borrowing Scope of Services
- III. General Financial Services
- IV. Conflicts of Interest and Other Required Disclosures
- V. Miscellaneous

I. Bond Anticipation Note Borrowing Scope of Services

The following items will be completed under this portion of the contract, if appropriate, and as required under current State and Federal regulations:

- 1) Prepare a Notice of Sale to be used in the advertisement of the sale and, if over \$1,000,000, prepare an Official Statement.
- 2) Prepare and convert Notice of Sale, financial information, and/or Preliminary Official Statement files for upload to Municipal Solutions' website and electronic transfer to underwriters. Post results to website after the sale.

Municipal Solutions, Inc. is a Member of the National Association of Municipal Advisors

62 Main Street, LeRoy, NY 14482 Phone: 585-768-2136 Fax: 585-394-4092
2528 State Route 21, Canandaigua, NY 14424 Phone: 585-394-4090 Fax: 585-394-4092
www.municipalsolution.com

- 3) Conduct the Note sale and make recommendation on the acceptance of the bids.
- 4) Prepare, convert, and arrange for distribution of the Final Official Statement, if prepared.
- 5) Coordinate closing arrangements with the purchaser and other appropriate officials.

II. Long-Term Serial Bond Borrowing Scope of Services

The following items will be completed under this portion of the contract, if appropriate, and as required under current State and Federal regulations:

- 1) Plan the optimum maturity date for the annual payment of the bonds.
- 2) If \$1,000,000 or more, prepare an Official Statement based on information provided to Municipal Solutions by the Village, bond counsel and other third parties.
- 3) Coordinate the preparation of a Notice of Sale with bond counsel to be used in the advertisement of the issue in compliance with the official compilation of codes, rules and regulations of the NYS Comptroller and the NYS Local Finance Law.
- 4) Complete the debt statement, if required, and file with the New York State Comptroller.
- 5) Apply for a credit rating, when appropriate.
- 6) Qualify the issue for municipal bond insurance, when appropriate.
- 7) Prepare and convert Notice of Sale, financial information, and Preliminary Official Statement files for upload to Municipal Solutions' website, electronic transfer to underwriters and submission of Notice of Sale to the Bond Buyer, when appropriate. Post results to website after the sale.
- 8) When appropriate, qualify the issue to receive bids electronically using the IPREO electronic bidding platform. Conduct the sale and make a recommendation on the acceptance of the bids. Coordinate the closing with bond counsel, Village attorney, the successful bidder and the Depository Trust Company (if necessary).
- 9) Prepare, convert and arrange for distribution of the Final Official Statement.

III. General Financial Services

The following items will be completed under this portion of the contract, if appropriate and as requested:

- 1) Attend construction or other meetings, prepare reports on financial matters of the Village, assist with project and pre-referendum planning, long range and other planning issues, as required.
- 2) Assist the Village in the preparation of financial information that may be used for public discussion or presentation to the bond rating agencies and investors.

- 3) Assist in the development of an operating budget, cash flow and operating expenses and offsetting revenue forecasts.
- 4) Complete a time-frame calendar for all items to be completed in connection with an anticipated borrowing.
- 5) Prepare various maturity schedules for Village officials to determine repayment of anticipated borrowed funds for planning purposes.
- 6) Advise on the timing, amount and maturity of an anticipated borrowing.
- 7) Coordinate board adoption of the bond resolution and other legal documents that may be required with bond counsel.
- 8) Assist with debt service requirements for budgeting purposes.
- 9) Application to secure CUSIP numbers for borrowings, as required.
- 10) Convert financial documents into useable formats for processing, if necessary.
- 11) Compliance with IRS, MSRB and SEC regulations, reviews and updates.
- 12) Provide other financial consulting services as may be requested by the Village.

General Financial Services will be billed at the current hourly rate plus reimbursable expenses (see Appendix B).

Requested services performed prior to contract execution or services beyond the scope of the contract will be billed at the current hourly rate plus expenses. If the project ceases for any reason, an invoice for any work completed will be due at the current hourly rate plus expenses.

The fees may be adjusted annually based on the U.S. Bureau of Labor and Statistics Consumer Price Index – All Urban Consumers.

Invoices will be submitted periodically. Payment is due within 45 days of the invoice date.

IV. Conflicts of Interest and Other Required Disclosures

Rule G-42 of the Municipal Securities Rulemaking Board requires us to provide you with certain disclosures regarding conflicts of interest and other required disclosures (the "Disclosures"). Those Disclosures are attached hereto in Appendix A. We further covenant and agree to provide to the Village updated Disclosures as required by Municipal Securities Rulemaking Board Rule G-42 to the extent any arise after the date of this letter. The Disclosures, and each delivery thereof, as provided from time to time, shall be incorporated by reference as of the date thereof into this letter to the same extent as if set forth herein.

April 1, 2026

We at Municipal Solutions, Inc. operate with a core value of honesty and integrity in all aspects of our business. We pride ourselves in our competent and friendly staff and our services go above and beyond what our contracts call for. We do our very best to keep costs down and pass any savings back to our clients. If you have any concerns that are not addressed in this contract, we would be happy to discuss them with you at your convenience.

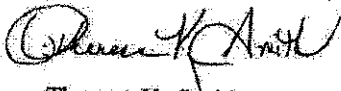
V. Miscellaneous

Upon acceptance of this proposal, please execute and return one copy to our LeRoy office located at 62 Main Street, LeRoy, New York 14482 following the next Board meeting. The terms set forth above are subject to change if we do not receive a signed contract within 30 days. This contract will remain in effect until terminated by either party. You have the right to terminate this contract for any reason at any time.

We agree to promptly amend or supplement this letter to reflect any material changes or additions to the agreement evidenced by this letter.

If you have any questions concerning this proposal, please do not hesitate to contact me. We look forward to our continued working relationship with the Village.

Sincerely,



Theresa K. Smith
CEO

TKS/amp

Village of Gowanda, New York
Contract Dated April 1, 2026
General Financial Services
Accepted by:

Signature: _____

Name/Title: _____

Date: _____

Village of Gowanda's 2025 Fiscal Stress Score

1 message

AFRfile <AFRFILE@osc.ny.gov>

To: "Gowandavillageth@gmail.com" <Gowandavillageth@gmail.com>

Cc: "mdneph11@yahoo.com" <mdneph11@yahoo.com>



Dear Treasurer Hopkins:

The Office of the State Comptroller uses the Fiscal Stress Monitoring System to examine the annual financial information reported by your Village. This analysis provides an objective assessr

As of February 27, 2026, our review of the 2025 Annual Financial Report (AFR) for your Village has been completed. Detailed information about your Village's fiscal stress condition is availab

Your Village's fiscal stress scores and designations are summarized below:

FYE	Fiscal Stress		Environmental Stress	
	Score	Designation	Score	Designation
2023	0.0	No Designation	16.7	No Designation
2024	0.0	No Designation	40.0	Moderate Environmental Stress
2025	0.0	No Designation	20.0	No Designation

We encourage you to closely monitor your financial condition in the current and upcoming budget cycles. Our self-assessment tool allows you to calculate fiscal stress scores based on curren

Fiscal stress scores for all non-calendar fiscal year-end local governments will be released to the public in the near future and you may receive questions about your score/designation as well

More information about the System is available on our website.

Please contact the Data Management Unit at 866-321-8503, option 4 with any questions.

Sincerely,

Edward J. Burgess IV

Director of Municipal Audits

cc: CEO



DBAU correspondence

Notice: This communication, including any attachments, is intended solely for the use of the individual or entity to which it is addressed. This communication may contain information that is pri

County: Cattaraugus
MuniCode: 040463301970

Village of Gowanda

Fiscal Year: 2025
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year	End	Points
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 3.33% 12.50 Points > 3.33% But ≤ 6.67% 6.25 Points > 6.67% But ≤ 10% 0 Points > 10%	2025	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures	1,157,170 1,701,915 67.99%
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2025	Data Required Total Fund Balance (code 8029) Gross Expenditures Calculation Total Fund Balance ÷ Gross Expenditures	1,831,008 1,701,915 107.59%
Operating Deficits	3 Operating Deficit	Combined Funds 10 Points = Deficit < 0% in 3/3 Last Fiscal Years 6.67 Points = Deficit < 0% in 2/3 Last Fiscal Years 3.33 Points = Deficit < 0% in 1/3 Last Fiscal Years 0 Points = Deficit < 0% in 0/3 Last Fiscal Years	2023	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3,650,375 3,222,056 13.29%
			2024	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3,946,928 3,441,303 14.69%
			2025	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3,873,821 3,222,080 20.23%
Cash Position	4 Cash Ratio	Combined Funds 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2025	Data Required Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) Calculation Cash and Investments ÷ Net Current Liability	2,748,066 149,045 1843.78%
Cash Position	5 Cash % of Monthly Expenditures	Combined Funds 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2025	Data Required Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) Calculation Cash and Investments ÷ Average Monthly Gross Expenditures	2,747,966 268,507 1023.43%
	6 Short-Term Cash-Flow Debt Issuance	All Funds 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2025	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	0 2,072,435 0.00%
Use of Short-Term Cash-Flow Debt	7 Short-Term Cash-Flow Debt Issuance Trend	All Funds 5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years 1.67 Points = Issuance In Current Year 0 Points = No Issuance In Current Year	2023	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0
			2024	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0
			2025	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0

County: Cattaraugus
MuniCode: 040465301970

Village of Gowanda

Fiscal Year: 2025
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Points
Fixed Costs	8 Personal Services and Employee Benefits	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 75% 3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2023	1,368,044 3,900,679 35.07%
			2024	1,394,967 4,241,724 32.89%
			2025	1,448,056 3,946,612 36.69%
				34.88%
				0.00
	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 20% 3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2023	244,547 3,900,679 6.27%
			2024	431,696 4,241,724 10.18%
			2025	273,968 3,946,612 6.94%
				7.80%
				0.00

General Fund
A

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses

Point Range (Out of 100 total pts)
Significant Fiscal Stress 65 - 100
Moderate Fiscal Stress 55 - 64.9
Susceptible Fiscal Stress 45 - 54.9
No Designation 0 - 44.9

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Village of Gowanda

Fiscal Year: 2025
Stress Level: No Designation

Category	Indicator	Scoring	Year	Data Required	Points
Population	1 Change in Population	10 Points < -5% 6.67 Points < -2.5% But ≥ -5% 3.33 Points < 0% But ≥ -2.5% 0 Points ≥ 0%	2019	Data Required Population	2,540
			2024	Data Required Population	2,474
			Calculation (2024 Population Estimate - 2019 Population Estimate) ÷ 2019 Prior Population		-2.60%
Poverty	2 Percent of Households with Public Assistance	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%	2024	Data Required Households with Public Assistance Total Number of Households	250
			Calculation Households with Public Assistance ÷ Total Number of Households		1,034
					24.18%
Age	3 Percent of Population Under 18 & Over 65	10 Points > 50% 6.67 Points > 47.50% But ≤ 50% 3.33 Points > 45% But ≤ 47.50% 0 Points ≤ 45%	2024	Data Required Percent of Population Under 18	30.20%
			Calculation Percent of Population 65 and Over		18.50%
					48.70%
Tax Base	4 Percent Change in Home Value	20 Points < 0% 13.33 Points < 10.07% (50% x Consumer Price Index Calculation) 6.67 Points < 20.13% (Consumer Price Index Calculation) 0 Points ≥ 20.13% (Consumer Price Index Calculation)	2019	Data Required Median Value of Owner Occupied Housing Housing Consumer Price Index (NY-NJ-PA Region)	80,000
			2024	Data Required Median Value of Owner Occupied Housing Housing Consumer Price Index (NY-NJ-PA Region)	303.17
			Calculation (Property Value) (2024 Median Home Value - 2019 Median Home Value) ÷ 2019 Median Home Value		96,400
Income	5 Median Household Income	10 Points < 38,730 (150% x Federal Poverty Line (FPL)) 6.67 Points < 45,185 (175% x FPL) But ≥ 38,730 (150% x FPL) 3.33 Points < 51,640 (200% x FPL) But ≥ 45,185 (175% x FPL) 0 Points ≥ 51,640 (200% x FPL)		Calculation (Consumer Price Index) (2024 Consumer Price Index - 2019 Consumer Price Index) ÷ 2019 Consumer Price Index	20.50%
					20.13%
			2024	Data Required Median Household Income Federal Poverty Line (Family of 3)	51,828
Unemployment	6 Unemployment Rate	10 Points > 12% 6.67 Points > 10% But ≤ 12% 3.33 Points > 8% But ≤ 10% 0 Points ≤ 8%	2024	Data Required Unemployment Rate	3.20%
					0.00
					0.00
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	2023	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) Total Revenues (All Funds Except Capital Projects)	584,364
			Calculation State and Federal Revenues ÷ Total Revenues		3,900,679
			2024	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) Total Revenues (All Funds Except Capital Projects)	14.98%
			Calculation State and Federal Revenues ÷ Total Revenues		703,745
			2025	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) Total Revenues (All Funds Except Capital Projects)	4,241,724
			Calculation State and Federal Revenues ÷ Total Revenues	16.59%	
			Calculation Total Revenues (All Funds Except Capital Projects)	297,077	
			Calculation State and Federal Revenues ÷ Total Revenues	3,946,612	
			Calculation State and Federal Revenues ÷ Total Revenues	7.53%	
			3 Year Average (State and Federal Revenues ÷ Total Revenues)	13.03%	
			Total:	20.0	

*Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Total Revenues = Revenues (Not Including Other Sources)

Point Range (Out of 100 total pts)

Significant Environmental Stress 50 - 100
Moderate Environmental Stress 40 - 49.9
Susceptible Environmental Stress 30 - 39.9
No Designation 0 - 29.9

Product	Quantity	Unit Cost	Extended Price
 Urban Vase 31 - Sandstone (#EPMV31-) List \$549: 31" TOD x 26"H Water Capacity: 18 Gal	12	\$439.00	\$5,268.00
Subtotal before Discounts: (subtotal based on List Price)		\$6,588.00	
Discount Applied:		-\$1,320.00	
Shipping:		\$298.00 via RIST Priority	
Tax:		\$0.00	
Payment method:		Request For Quote	
Total:		\$5,566.00	

Talk to us, anything else you want us to know?: We are now getting funding to help purchase new planters to replace our 25 year old planters for downtown Gowanda. I had received a price list in 2024, but now need an updated quote to get approval from the Village board. Your planters will be a tremendous improvement for the beautification of our village.

Note: Delivery Hours: M-F 8am-2pm

Shipping Appointment Contact: Traci Hopkins

Shipping Appointment Phone: 716-983-3863

Shipping Appointment Requested: Yes

Proposal Notes:

- **Log-In If Prompted**
- **Username:** Gowandavillageth@gmail.com
- **Password:** EPgowanda123!

-
- **Pre-Spring Early Order Incentives – Valid Through 4/1**
 - ***Thank You Traci, Barbara, and the Village of Gowanda For Your Support!!***
 - *Lifetime Planter Warranty Included.*
 - *100% Made in the USA (Auburn NY)*
 - *Industry Leading Stone Effects: Included at no extra charge*
-

Model	List	Standard Discount	Min 12	Min 12
Urban Vase 31	\$549	\$499		\$439

-
- **Ship RIST LTL Freight Economy - Commercial Delivery Address Required.**
 - *Forklift and/or Loading Dock required for unloading to avoid additional Service Fees.*
 - ***Services Available Upon Request: Shipping Appointment (\$35), Lifigate Service (\$129)***
 - *Total Pallets: (2)*
 - *Shipping Quote Valid for 30 Days*
-

- **Payment: Credit Card, Checks, OR POs Accepted with Credit Approval - Terms NET 30 Days.**
 - *Checks Made Payable To EarthPlanter, 13 Pulaski St. Auburn NY 13021*
-

Shipping Notes:

Total Pallets: 2

Emails being CC'ed: voghighway@gmail.com , barb.nephew@gmail.com

Billing address

Shipping address



Planting Instructions – Commercial Ground Models

Thank you for your purchase. Your business is greatly appreciated by the entire EarthPlanter team!

NOTE REGARDING SOIL

YOUR EARTHPLANTER IS SPECIFICALLY DESIGNED TO USE A PEAT-BASED SOIL-LESS GROWING MEDIUM, WE RECOMMEND PRO-MIX BX AGTIV REACH

NEVER USE: DIRT, BARK, OR COMPOST-BASED SOIL AS THIS WILL INTERFERE WITH THE PROPER OPERATION OF YOUR PLANTER. YOU CAN LOCATE YOUR NEAREST PRO-MIX DISTRIBUTOR HERE;

<https://www.pthorticulture.com/en-us/products/pro-mix-bx-mycorrhizae>

Need Help? Email us at sales@earthplanter.com

NOTE REGARDING PLANTER PLACEMENT

EarthPlanter Commercial Models are designed to be used on hard surfaces. If you plan to place them on mulch, loose stone, grass, or dirt, a paver should be placed under the planter. This will ensure excess water can drain properly out of the bottom of the planter.

Have Questions? Email us at sales@earthplanter.com

You can watch our installation videos here; https://www.youtube.com/watch?v=YEHOhLuU_uk

Do Not Fill with Water until you've transported the planter to its location. Once filled the planter will be heavy so filling the reservoir should be done last.

- 1. Begin by wetting the Pro Mix as you add the soil to the planter (mix should be spongy not soaked). Make sure to fill the entire center wick. Osmocote or other slow-release fertilizer should also be incorporated into the soil, especially the upper layers. This will provide feeding for up to 3 months. Follow instructions and application rates closely. A liquid fertilization should also be scheduled *weekly or bi-weekly* depending on your growth goals. This will provide more immediate nutrients to keep your plants healthy and vibrant, especially during the heat of summer. Each plant is different so you should consult with your local nursery professional on the best option for your plantings.**

Step #1 is critical to the initial operation of your planter. Soil must be wet to prime the wick and ensure immediate self-watering benefits.

- 2. Do not compress the soil while adding, it should remain loose. Continue filling until approximately 2-3" from the top of the planter.**
- 3. Begin planting. We recommend young plants with a developing root system. If planting a mature root ball make sure it's the correct size for your planter. Also, be sure to loosen the soil around the root ball by gently compressing with your hands. You can also gently spray with a hose until the soil is loose and the roots are exposed. Once complete the root ball can be placed into your EarthPlanter.**
- 4. Begin filling the water reservoir by removing the top fill plug and placing your hose into the opening.**
- 5. When the planter is full you will see and hear water coming out of the bottom. This is our internal overflow system that ensures your planter cannot be overfilled and is a part of the planter's normal operation.**
- 6. Always replace the top plug after filling your planter. This keeps debris from entering the water reservoir.**
- 7. Water the plants from the top to ensure the soil is completely moist. Once complete top watering is only required if you're planting in the summer and/or planting during extreme weather conditions. In this case you should top water your plants every other day for the first 7-10 days.**

Your planter is ready to go! For additional information visit www.earthplanter.com. You can also email us at sales@earthplanter.com or call 877.815.9276.

Village of Gowanda General Fund 2025-2026

Budget Amendment #5 General Fund Request 4/21/2026

A budget amendment is requested to increase revenue to accept the Direct Administrative Cost (DAC) provided under the FEMA Point Peter Project of \$14,634.23 to support Flood Mitigation support fees to Kathleen Ellis and off-set the Treasurer salary.

CODE	LINE ITEM	AMOUNT	NOTES
GENERAL REVENUE:			
	2025-2026 Budgeted Revenue + Amendments	\$ 2,105,674.76	
	Appropriated Fund Balance	\$ 200,000.00	
	Appropriated Use of Reserves	\$ 150,000.00	(Equipment Reserve- Plow Truck Purchase)
	Total Budgeted Anticipated Revenue	\$ 2,455,674.76	
GENERAL REVENUE AMENDMENT:			
A2770	Other Unclassified Revenue	\$ 14,364.23	To accept Direct Administrative Cost (DAC) from FEMA Point Peter Project
	Total Amendment (+)	\$ 14,364.23	
TOTAL AMENDED REVENUE:			
		\$ 2,470,038.99	
GENERAL ALLOCATIONS:			
	2025-2026 Budgeted Expense Allocations	\$ 2,455,674.76	
	Total Budgeted Allocations	\$ 2,455,674.76	
GENERAL AMENDMENT:			
A3010.110	Disaster Coordinator/FEMA Management	\$ 3,900.00	
	Total Amendment (-)	\$ 3,900.00	
TOTAL AMENDED ALLOCATIONS:			
		\$ 2,459,574.76	

Budget revenue will not balance expenses as this is un-anticipated revenue- and will help off-set Treasurer slary in lieu of tax revenue. This will be reflected in a Fund Balance at the end of the year. Some of the DAC proceeds will be used to support Kathleen Ellis and recognized with the amended allocation.

Village of Gowanda
2025-2026 Budget Modification Request
BUDGET MODIFICATION #6 April 21, 2026

General Fund	Budget Line Items	2025-2026 Budget		Budget Transfer		New Adjusted	
		(includes prior mods)		Request		Line Item Bud	
A3410.410	FIRE UTILITIES - TELEPHONE	\$	3,800.00	\$	450.00	\$	4,250.00
A3410.418	FIRE UTILITIES- HEATING	\$	2,500.00	\$	550.00	\$	3,050.00
A3410.419	FIRE UTILITIES - ELECTRIC	\$	5,000.00	\$	1,900.00	\$	6,900.00
A3410.202	FIRE HOSE REPLACEMENT	\$	500.00	\$	(500.00)	\$	-
A3410.412	FIRE SUPPLIES	\$	4,000.00	\$	(500.00)	\$	3,500.00
A3410.421	FIRE FUEL	\$	4,000.00	\$	(700.00)	\$	3,300.00
A3410.428	FIRE LADDER INSPECTION	\$	1,700.00	\$	(580.00)	\$	1,120.00
A3410.429	FIRE EDUCATION	\$	1,160.00	\$	(500.00)	\$	660.00
A3410.456	FIRE OSHA PHYSICALS	\$	1,500.00	\$	(120.00)	\$	1,380.00
A3120.200	POLICE EQUIPMENT	\$	29,205.00	\$	15,000.00	\$	44,205.00
A3120.41	POLICE SUPPLIES	\$	2,000.00	\$	500.00	\$	2,500.00
A3120.44	POLICE PROFESSIONAL & TECH	\$	2,500.00	\$	500.00	\$	3,000.00
A3120.101	POLICE PERSONNEL	\$	200,388.00	\$	(16,000.00)	\$	184,388.00
A5110.201	HIGHWAY STREET MAINT EQUIPMENT	\$	3,500.00	\$	13,000.00	\$	16,500.00
A5110.100	HIGHWAY STREET MAINT PERSONNEL	\$	166,307.00	\$	(13,000.00)	\$	153,307.00
A8170.4	HIGHWAY STREET CLEANING	\$	3,000.00	\$	18,000.00	\$	21,000.00
A8140.40	HIGHWAY STORM SEWERS	\$	1,000.00	\$	(1,000.00)	\$	-
A9010.8	STATE RETIREMENT	\$	56,000.00	\$	(4,000.00)	\$	52,000.00
A5110.100	HIGHWAY STREET MAINT PERSONNEL	\$	166,307.00	\$	(13,000.00)	\$	153,307.00
A5110.423	HIGHWAY BLACKTOP/REPAIR	\$	55,000.00	\$	10,000.00	\$	65,000.00
A5110.420	HIGHWAY EQUIP REPAIRS	\$	25,000.00	\$	(4,000.00)	\$	21,000.00
A5142.200	SNOW REMOVAL EQUIP	\$	165,000.00	\$	(2,000.00)	\$	163,000.00
A5142.42	SNOW REMOVAL REPAIR	\$	17,000.00	\$	(2,000.00)	\$	15,000.00
A5650.423	OFF STREET PARKING BLACK TOP	\$	1,500.00	\$	(1,000.00)	\$	500.00
A5110.425	HIGHWAY SIGNS	\$	2,000.00	\$	(1,000.00)	\$	1,000.00
A5410.4	SIDEWALK REPLACEMENT	\$	5,000.00	\$	(500.00)	\$	4,500.00
A8160.491	GARBAGE	\$	19,500.00	\$	500.00	\$	20,000.00

To move funds into fire utilities line items to cover estimated expenses through 5/31/26 from fire line item balances available to balance budget expenses.

To move funds into Police Equipment to cover drone and police furniture and equipment upgrades, to Police Supplies to cover underestimated supplies, and Police Professional and Tech to cover on-going computer IT support, and evidence tracker software renewal from Personnel fund balance.

To move funds into Street maint equipment to cover the cost of a new mower from Personnel balance

To move funds into Street Cleaning Maintenance to cover the cost to add the high pressure water hose to the street sweeper for better street maintenance from State Retirement and Personnel balance

To move funds into the street maintenance black top repair line item to cover Malbte Road repairs before the end of the fiscal year from other highway budget item line item balances. Other line item funds added to the blacktop balance can get this project complete.

To move funds into garbage removal to have funds available for big trash in May from the sidewalk replacement line item balance.

A7110.4	PARKS CONTRACTUAL	\$	10,500.00	\$	4,600.00	\$	15,100.00	To move funds into the parks contractual line item to purchase new Village street plantiesr with a lifetime warranty, potting mix, and chang hu park clean-up from the balance in celebrations and law contractual line items.
A7550.43	CELEBRATIONS	\$	3,000.00	\$	(1,800.00)	\$	1,200.00	
A1420.43	LAW CONTRACTUAL	\$	4,400.00	\$	(2,800.00)	\$	1,600.00	

TOTAL \$ 962,267.00 \$ - \$ 962,267.00

Water Fund	Budget Line Items	2025-2026 Budget	Budget Transfer Request	New Adjusted Line Item Bud	
F8330.424	CHEMICALS	\$ 23,000.00	\$ 5,500.00	\$ 28,500.00	To move funds to Chemicals to cover underestimated chemicals cost due to cost increases from other line item balances.
F8330.418	PURIFICATION HEATING	\$ 2,000.00	\$ (2,000.00)	\$ -	
F8330.430	PURIFICATION OTHER	\$ 1,000.00	\$ (1,000.00)	\$ -	
F8330.424	PURIFICATION REPAIRS	\$ 1,320.00	\$ (1,000.00)	\$ 320.00	
F8320.419	SUPPLY ELECTRIC	\$ 29,000.00	\$ (1,500.00)	\$ 27,500.00	
F8340.46	T&D REPAIRS & MAINTENANCE	\$ 101,000.00	\$ 25,000.00	\$ 126,000.00	To move funds into T&D Repairs and Maintenance to cover unanticipated water leaks and emergency repairs including the well pump replacement. Other line item balances and \$15,000 of contingency will be moved to T&D Repairs and Maintenance to balance the line item.
F8340.201	T&D HYDRANTS	\$ 5,000.00	\$ (5,000.00)	\$ -	
F9040.800	WORKERS COMP INS	\$ 2,600.00	\$ (2,500.00)	\$ 100.00	
F9060.80	HEALTH COVERAGE	\$ 55,200.00	\$ (2,500.00)	\$ 52,700.00	
F1990.400	CONTINGENCY	\$ 50,158.00	\$ (15,000.00)	\$ 35,158.00	
F8310.453	ADMIN POSTAGE	\$ 1,350.00	\$ 100.00	\$ 1,450.00	To move funds to Admin Postage to cover postage increases for water billing and lead mailings from admin training balance
F830.102	ADMIN TRAINING	\$ 4,000.00	\$ (100.00)	\$ 3,900.00	

TOTAL \$ 275,628.00 \$ - \$ 275,628.00

Sewer Fund	Budget Line Items	2025-2026 Budget	Budget Transfer Request	New Adjusted Line Item Bud	
G8110.453	ADMIN POSTAGE	\$ 1,350.00	\$ 50.00	\$ 1,400.00	To move funds to Admin Postage to cover postage increases for water billing from admin training balance
G8110.430	ADMIN TRAINING/OTHER	\$ 9,500.00	\$ (50.00)	\$ 9,450.00	
G8130.200	T&D EQUIPMENT	\$ 10,200.00	\$ 150.00	\$ 10,350.00	To move funds to T&D Equipment to balance the line item from the dumping hopper purchase from T&D Supplies
G8130.412	T&D SUPPLIES	\$ 10,500.00	\$ (150.00)	\$ 10,350.00	
G8130.419	T&D ELECTRIC	\$ 66,000.00	\$ 20,000.00	\$ 86,000.00	To move funds to T&D Electric to cover underestimated electric expenses from T&D Heating and T&D Repairs and Maintenance.
G8130.418	T&D HEATING	\$ 33,000.00	\$ (8,000.00)	\$ 25,000.00	
G8130.46	T&D REPAIRS/MAINTENANCE	\$ 100,000.00	\$ (12,000.00)	\$ 88,000.00	

TOTAL \$ 230,550.00 \$ - \$ 230,550.00

April 21, 2026 Board Meeting Financial Report

	General Fund	Water Fund	Sewer Fund	Capital Proj	Comm. Dev/ Spec. Proj Fund
REVENUE (3/1/26- 3/31/26)	\$ 158,296.67	\$ 54,696.95	\$ 88,901.02	\$ 4,745.94	\$ 45,487.94
<i>(cash collected and invoiced)</i>				Interest	Interest \$487.94 BOA
PRE PAYS (3/1/26 - 3/31/26):					Contract Advance \$45,000
Pre Pay Exp. Operating	\$ 14,991.34	\$ 8,974.95	\$ 24,819.26		
Pre Pay Exp. Payroll Employee Deduction:	\$ 12,440.51			\$ -	
Payroll Expense (3/6 & 3/20)	\$ 48,778.35	\$ 18,039.05	\$ 22,697.43	\$ -	
TOTAL Pre Pays	\$ 76,210.20	\$ 27,014.00	\$ 47,516.69	\$ -	\$ -

CASH FLOW BALANCE (3/31/26):

Operating Checking Balance	\$ 55,470.53	\$ 25,646.82	\$ 43,111.78	\$ -	
Savings MM Balance Comm Bank	\$1,824,611.62	\$ 397,711.40	\$ 907,452.36		
Comm Bank BAN Account				\$ 1,215,951.09	FEMA BAN
Comm Bank Cap Project				\$ 959.28	
Special Project/Comm Development					\$ 419,044.09
Payroll Account	\$ 55,782.53				
Local Fiscal Recovery Funds	<i>(American Rescue Plan Funds- spent by 12/31/24- balance)</i>				\$ 43.00

PROJECT/GRANT ACCOUNTS

Peter Cooper Trust Funds (multiple acnts)	<i>(for OME&M at Peter Cooper until 2040- includes CD and Trust Transfer Acct Est)</i>	\$ 303,362.42			
BOA Project Account		\$ 45,000.00			
WWTP Capital Project Account		\$ 412,573.89			
TOTAL Cash Flow Available	\$ 1,935,864.68	\$ 423,358.22	\$ 950,564.14	\$ 1,629,484.26	\$ 767,449.51

ABSTRACT BILLS TO PAY:

Operating Expenses	\$ 15,481.06	\$ 4,479.34	\$ 13,035.19	\$ 50,911.80	\$ 11,434.87
TOTAL Abstract Bills to Pay	\$ 15,481.06	\$ 4,479.34	\$ 13,035.19	\$ 50,911.80	\$ 11,434.87

ENDING CASH FLOW BALANCE:	\$ 1,920,383.62	\$ 418,878.88	\$ 937,528.95	\$ 1,578,572.46	\$ 756,014.64
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RESERVE ACCOUNTS 3/31/26

GENERAL FUND	BALANCE
General Fund Reserve for Fire Equipment:	\$ 15,074.43
General Fund Reserve for Highway Equipment	\$ 30,320.47
General Fund Reserve for Police Equipment	\$ 15,310.50
General Fund Reserve for Repair	\$ 96,392.98
General Fund Reserve for Tree Emergency	\$ 24,321.87
TOTAL GEN FUND RESERVES	\$ 181,420.25
WATER FUND	BALANCE
Water System Reserve	\$ 110,776.45
Water Equipment Reserve	\$ 44,112.99
TOTAL WATER FUND RESERVES	\$ 154,889.44
SEWER FUND	BALANCE
Sewer System Reserve	\$ 196,615.19
Sewer Equipment Reserve	\$ 121,812.08
TOTAL SEWER FUND RESERVES	\$ 318,427.27

MDA: Water Engineering	C&S EPA Environ Testing
\$25,123.80	\$5,000
WWTP Cap Project	Legal Services T.Brook
\$25,788.00	\$6,434.87

Village of Gowanda Unpaid Bills Detail All Transactions

	Memo	Open Balance
Airgas USA, LLC		
	644117 Bottle Rental Oxy, Acetylene, Argon March 2026	36.75
Total Airgas USA, LLC		36.75
American Test Center		
	2260476 Annual Ladder Inspection on Aerial Truck	1,120.00
Total American Test Center		1,120.00
Buffalo Recycling		
	360391 2/9/2026 Plastic Recycling	17.40
Total Buffalo Recycling		17.40
Casella Waste Systems Inc.		
	Inv#2138679 Wkly Trash March 2026 - 3 Way Split	97.69
Total Casella Waste Systems Inc.		97.69
Country Auto		
	Inv002 Replacement of Blower Motor Resistor 2017 Ford Explorer	238.58
Total Country Auto		238.58
EM Systems Inc.		
	Inv2990 Police Booking Sysem & LiveScan Equip	5,050.00
Total EM Systems Inc.		5,050.00
Emerling Agency		
	Fire Auto Endorsement plus \$150,000 replace coverage	709.00
Total Emerling Agency		709.00
Erie County Comptroller		
	Ref#1800083479 Tax Prep for Fiscal Y/E 2025	568.63
Total Erie County Comptroller		568.63
Fleet Maintenance		
	707632 Air Spring for 2015 Plow	79.79
Total Fleet Maintenance		79.79
Gowanda Highway Department		
	Diesel Usage Fire March 2026	246.25
Total Gowanda Highway Department		246.25
Gowanda Sewer Department		
	Fuel Usage Highway March 2026	176.48
	Fuel Usage Police March 2026	202.44
Total Gowanda Sewer Department		378.92
Gul's Lumber		
	917553/2 Plywood to Cover Broken Windows- Hail Storm	725.98
Total Gul's Lumber		725.98
JME Ellsworth		
	Inv1299714 Fuel Transfer Tank for Highway Garage	2,085.79
Total JME Ellsworth		2,085.79
Kavinoky Cook LLP		
	Bill #45895 Retainer Jan & Feb 2026	2,434.49
Total Kavinoky Cook LLP		2,434.49
McCormacks Hardware		
	1626D Building Light Bulbs 2/27/26	95.88

Village of Gowanda Unpaid Bills Detail All Transactions

	Memo	Open Balance
Total McCormacks Hardware		95.88
Norco		
	LD00037849 Cylinder Tank Rental Mach 2026	9.30
Total Norco		9.30
NOVA Healthcare Administrators Inc		
	HRA Admin 073361 April 2026 (3 way split)	16.67
Total NOVA Healthcare Administrators Inc		16.67
PC Plug		
	Inv2128 Computer Screen Replacement	229.98
Total PC Plug		229.98
Prizm Document & Technology Solutions		
	01487 Software & Computer Monitor (3) Police (5) Office - April 202	407.00
Total Prizm Document & Technology Solutions		407.00
Reding Inc.		
	81583257 Disagnostic Fee- Ductwork/Ventilation Storm Damage	189.00
Total Reding Inc.		189.00
Schutts Saw & Mower Service Inc		
	146335 60V Leaf Blower	329.99
Total Schutts Saw & Mower Service Inc		329.99
Sewing Technology Uniform Co		
	51377 (3) Police Badges	285.00
Total Sewing Technology Uniform Co		285.00
Unifirst		
	1140407241 Mat, Paper Service Inv April 2026	66.09
Total Unifirst		66.09
Village of Gowanda Petty Cash		
	Petty Cash 2/9/26- 3/2/26	62.88
Total Village of Gowanda Petty Cash		62.88
		15,481.06

Village of Gowanda - Water Fund

Unpaid Bills Detail

All Transactions

	Memo	Open Balance
CASELLA		
	2138679 Weekly Trash March 2026 (split)	97.69
Total CASELLA		97.69
Cattaraugus County Health Dept		
	Multiple Samples March 2026	90.00
Total Cattaraugus County Health Dept		90.00
Cintas		
	4264666372 Mat Paper Serv Inv 4/2/26	100.37
Total Cintas		100.37
Crowells		
	Acct 5712 Supplies 3/19- 3/23/26	108.88
Total Crowells		108.88
Cyclops Process Equip		
	Inv#35095 Reagent Free Chlorine 2/24/26	941.28
Total Cyclops Process Equip		941.28
Gowanda Highway Dept		
	Diesel Fuel Usage March 2026	196.56
Total Gowanda Highway Dept		196.56
Gowanda Sewer		
	Fuel Usage March 2026	162.01
Total Gowanda Sewer		162.01
High Tide Technologies LLC		
	12509 Diamond Maps Renewal 1/1/26- 12/31/26	564.00
Total High Tide Technologies LLC		564.00
McCormacks Hardware		
	1626J Water 3/3 - 3/26/26	135.97
Total McCormacks Hardware		135.97
Microbac Laboratories		
	Drinking Water Sample April 2026	110.00
Total Microbac Laboratories		110.00
Midway Industrial Supply		
	IN316367 Conduit Box for VFD at Point Peter	266.72
Total Midway Industrial Supply		266.72
NOVA Healthcare Administrators Inc.		
	HRA Admin 073361 April 2026 (3 way split)	16.66
Total NOVA Healthcare Administrators Inc.		16.66
Prizm Document & Technology Solutions		
	01487 Computer Monitoring April 2026	44.00
Total Prizm Document & Technology Solutions		44.00
Team EJP Blasdel NY		
	6621475 (6) Service Boxes	570.00
Total Team EJP Blasdel NY		570.00
Udig NY Inc.		
	26030901 Jan - March 2026 Locates	49.00
Total Udig NY Inc.		49.00

Village of Gowanda - Water Fund
Unpaid Bills Detail
All Transactions

	Memo	Open Balance
USA Blue Book		
	Inv01002161 Analysis Supplies	70.00
	Inv01016929 Marking Flags	36.20
Total USA Blue Book		106.20
Village of Gowanda SF		
	A1446, 3/31/26 (Quarterly Bill 1/1/26- 3/31/26)	920.00
Total Village of Gowanda SF		920.00
		4,479.34

Village of Gowanda - Sewer Fund
Unpaid Bills Detail
All Transactions

	Memo	Open Balance
Casella Waste Services		
	2138679 Weekly Trash March 2026 - Split	97.70
Total Casella Waste Services		97.70
Cintas		
	4264666372 Mat & Paper Service Inv 4/2/26 (Split)	100.37
Total Cintas		100.37
Crowells		
	Acct 5711 Repair Supplies 1/27- 2/18/26	452.99
Total Crowells		452.99
Gowanda Highway Department		
	Diesel Fuel Usage March 2026	82.45
	Diesel Fuel Usage Feb 2026	23.18
Total Gowanda Highway Department		105.63
Hamburg Overhead Door		
	541014 Overhead Door Repair	835.00
	540949 Service Charge- Door Pulley/Shaft	190.00
Total Hamburg Overhead Door		1,025.00
J.D. Northrup Construction		
	20179 Emergency Manhole Repair W Main /Jamestown St	7,634.50
Total J.D. Northrup Construction		7,634.50
McCormacks Hardware		
	1626H Repairs Supplies 3/10 - 3/19/26	248.72
Total McCormacks Hardware		248.72
Microbac Laboratories		
	Multiple Samples 3/17- 4/10/2026	1,361.25
Total Microbac Laboratories		1,361.25
NOVA Healthcare Administrators Inc		
	HRA Admin 073361 April 2026 (3 way split)	16.67
Total NOVA Healthcare Administrators Inc		16.67
Prizm Document & Technology Solutions		
	#01487 Comp Monitoring Tech Support April 2026	88.00
Total Prizm Document & Technology Solutions		88.00
USA Blue Book		
	INV01002161 Analysis Supplies	73.30
	INV01016929 Marking Flags	36.20
Total USA Blue Book		109.50
Village of Gowanda - Water		
	A1440 & A0527 1st Qrt 2026	1,794.86
Total Village of Gowanda - Water		1,794.86
		13,035.19

Gowanda Comm Development Fund
Unpaid Bills Detail
All Transactions

	<u>Memo</u>	<u>Open Balance</u>
C&S Engineers Inc.		
	EPA 1143058 TBrook Site Testing through 3/20/2026	5,000.00
Total C&S Engineers Inc.		5,000.00
Kavinoky Cook LLP		
	45912 Legal Serv Flood Mitigation 11/19/25- 2/28/26	6,434.87
Total Kavinoky Cook LLP		6,434.87
TOTAL		<u>11,434.87</u>

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Village of Gowanda - Capital Projects
Unpaid Bills Detail
As of April 15, 2026

	Memo	Open Balance
MDA Consulting Engineers, PLLC		
	Inv#9686 for Engineering Study to 4-4-2026	25,123.80
Total MDA Consulting Engineers, PLLC		25,123.80
Municipal Solutions		
	24248 WWTP Cap Proj Fiscal Services EFC Funding 1/16/26- 3/31/26	588.00
Total Municipal Solutions		588.00
Wendel		
	Inv 394021-44 Prof Services thru 2-28-2026	25,200.00
Total Wendel		25,200.00
		50,911.80

Village of Gowanda PrePay Report

March 2026

	Date	Num	Memo	Amount
Amherst Alarm				
	03/04/2026	12965	7966972 Central Monitoring April 2026	-51.00
	03/30/2026	13034	8143187 Central Monitoring May 2026	-51.00
Charter Communications Spectrum Business				
	03/25/2026	13028	8358 50 320 0018087 Muni Bldg/Police Internet 3/15	-140.00
Hover Networks, Inc				
	03/09/2026	12971	477793 Phone Services March 2026	-271.47
Independent Health				
	03/18/2026	13027	Acc#33534 Inv#4333582 April 2026	-3,832.27
National Fuel				
	03/04/2026	12966	903803505 I Industrial Highway 1/15- 2/13/26	-528.89
	03/04/2026	12970	3165685 04 Hidi Fire 1/15- 2/13/26	-293.52
	03/16/2026	13020	6687624 09 27 East Main St 2/7- 3/11/26	-642.93
	03/25/2026	13029	3165685 04 Hidi Fire 2/13- 3/16/26	-105.57
	03/25/2026	13032	903803505 I Industrial Highway 2/13- 3/16/26	-441.16
NOVA Healthcare Administrators Inc				
	03/09/2026	12972	HRA Admin 071567 March 2026 (3 way split)	-16.67
NYSEG				
	03/04/2026	12967	1001-1895-306 Union St Gazebo 1/17- 2/16/26	-22.22
	03/09/2026	12973	1001-1211-132 Hidi Fire 1/28- 2/24/26	-59.55
	03/09/2026	12974	1001-1169-728 Municipal Bldg 12/24- 2/23/26	-1,423.51
	03/09/2026	12975	1001-8687-037 Chang Hu 1/25- 2/24/26	-93.86
	03/09/2026	12976	1001-8686-492 St John St 1/28- 2/24/26	-491.51
	03/09/2026	12977	1004-0266-610 S Water St Lighting 2/1- 2/28/26	-22.92
	03/09/2026	12979	1001-2714-621 St Ltg Persia 2/1- 2/28/26	-1,980.32
	03/09/2026	12980	1001-2714-639 St Ltg Collins R3 2/1- 2/28/26	-1,525.72
	03/09/2026	12981	1001-2714-829 St Ltg R2 Gowanda 2/1- 2/28/26	-606.45
	03/09/2026	12982	1001-2714-837 R2 St Ltg Gowanda 2/1- 2/25/26	-10.18
	03/16/2026	13021	1003-1744-559 Aldrich Fire 2/5- 3/4/26	-642.02
	03/16/2026	13024	1003-3457-754 Gateway Park 2/5- 3/4/26	-512.48
	03/16/2026	13025	1001-0114-618 27 W Main St 2/5- 3/4/26	-22.22
	03/16/2026	13026	1009-0190-322 Highway Bldg 2/5- 3/4/26	-170.25
	03/25/2026	13030	1001-1895-306 Union St Gazebo 2/17- 3/17/26	-22.22
	03/25/2026	13033	1003-1703-415 Ind Place (split) 2/3- 3/3/26	-8.00
Purchase Power				
	03/04/2026	12968	Accnt 8000-9090-1055-9727 Postage Meter Refill 1/	-200.00
	03/16/2026	13022	Accnt 8000-9090-1055-9727 Postage Meter Refill 2/	-453.04
Spectrotel P2				
	03/25/2026	13031	Acct #313300 Inv#13616006 3/8 - 4/7/26 Phone Bill	-43.66
Verizon				
	03/04/2026	12969	Accnt:651-760-995-0001-98 Ald Fire Ph/Fax/Alarm 2	-81.59
	03/16/2026	13023	Accnt:651-760-995-0001-98 Ald Fire Ph/Fax/Alarm 3	-81.59
Verizon Wireless				
	03/09/2026	12978	Acc# 680187014 Inv#6136819612 1/24 - 2/23/2026	-143.55
				-14,991.34

Village of Gowanda
Pre-Pay Payroll Deductions
March 2026

	<u>Date</u>	<u>Memo</u>	<u>Amount</u>
AFLAC			
	03/30/2026	AFLAC Acct:NCK62 March 2026 Invoice #806979	-573.48
AFLAC DENTAL & VISION			
	03/25/2026	20260316014317 AFLAC Dental/Vision April 2026	-206.15
Independent Health			
	03/18/2026	Acc#33534 Inv#4333582 April 2026	-3,981.86
NOVA Healthcare Administrators Inc			
	03/06/2026	HRA Reid	-28.60
	03/07/2026	HRA Wagner	-35.00
	03/11/2026	HRA Malek	-125.00
	03/14/2026	HRA Malek	-4.60
	03/14/2026	HRA Carriero	-21.44
	03/18/2026	HRA Malek	-166.00
	03/24/2026	HRA Conklin	-38.84
	03/24/2026	HRA Carriero	-5.40
	03/27/2026	HRA Carriero	-40.00
	03/28/2026	HRA Malek	-4.64
NYS Deferred Compensation			
	03/09/2026	Plan# 0045420001 Pay Center# 206064 3-6-2026	-2,157.51
	03/23/2026	Plan# 0045420001 Pay Center# 206064 3-20-2026	-2,182.56
NYS Employees Retirement			
	03/20/2026	Mar 2026 Employees Retirement- Enhanced Reporting	-2,259.59
NYS Police Retirement System			
	03/20/2026	March 2026 Police Retirement Reporting 020- Enhanced Reporting	-255.48
SEIU200 United			
	03/09/2026	Union Dues PR 3-6-2026	-177.18
	03/23/2026	Union Dues PR 3-20-2026	-177.18
			-12,440.51

Village of Gowanda - Water Fund
Pre Pay Report
March 2026

	<u>Date</u>	<u>Memo</u>	<u>Amount</u>
Charter Communications	03/16/2026	Accnt#22979 Inv#30126 Crestwood Int/Phone 3/1 - 3/31/26	-123.95
Independent Health	03/18/2026	Acc#33534 Inv#4333582 April 2026	-3,422.00
National Fuel	03/04/2026	3165678 01 Crestwood Plant 1/12/26- 2/13/26	-1,488.55
	03/25/2026	3165678 01 Crestwood Plant 2/13/26- 3/16/26	-521.60
NOVA Healthcare Administrators Inc.	03/09/2026	HRA Admin 071567 March 2026 (3 way split)	-16.66
NYSEG	03/04/2026	1001-1843-538 Sandhill Rd 1/15- 2/16/26	-22.22
	03/09/2026	1001-2131-578 Hill St 1/17- 2/23/26	-22.22
	03/09/2026	1001-2131-529 Point Peter 1/27-2/23/26	-1,725.52
	03/09/2026	1001-2131-560 Crestwood 1/27- 2/23/26	-966.33
	03/16/2026	1001-4468-721 47 W Hill Pump St 2/6- 3/5/26	-226.86
	03/25/2026	1003-1703-415 Ind Place (split) 2/3- 3/3/26	-8.00
	03/25/2026	1001-1843-538 Sandhill 2/17- 3/13/26	-22.92
Postmaster	03/30/2026	Water/Sewer Billing, 1st Qrt 2026 1,028 Bills (1/1/26 - 3/31/26)	-333.52
Verizon Wireless	03/09/2026	Accnt 680187014 Jake Ph & Malek Inv6136819612 1/24- 2/23/25	-74.60
			-8,974.95

Village of Gowanda - Sewer Fund Transaction List by Vendor

March 2026

	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>
Charter Communications				
	03/25/2026	5701	Accnt#142184301 Inv#31426 WWTP Internet 3/15- 4/14/26	-109.99
Charter Communications Spectrum Enterpris				
	03/03/2026	5669	142184301 Aldrich Internet 2/15- 3/14/26	-109.99
First Bank				
	03/09/2026	5674	Card End #0811 NYSEG Shut-off (Late) & Sander & Valve L	-334.74
Hover Networks Inc.				
	03/09/2026	5671	477793 March 2026 Phone Service	-87.94
Independent Health				
	03/18/2026	5700	Acc#33534 Inv#4333582 April 2026	-4,764.50
National Fuel				
	03/03/2026	5670	3050750 02 WWTP 1/16/26- 2/13/26	-822.41
	03/25/2026	5702	3050750 02 WWTP 2/13/26- 3/17/26	-1,700.65
NOVA Healthcare Administrators Inc				
	03/09/2026	5672	HRA Admin 071567 March 2026 (3 way split)	-16.67
NYS Dept of Env Conservation				
	03/10/2026	5677	Inv 9990000700401 SPDES Annual Disposal Permit ID#003;	-8,000.00
NYSEG				
	03/09/2026	5673	1001-8685-239 N Water Sewr Pump 1/28- 2/24/26	-66.97
	03/09/2026	5675	1001-0114-766 Pump Station 2/3- 3/3/26	-1,317.70
	03/16/2026	5699	1001-0114-741 WWTP 2/3- 3/3/26	-7,040.34
	03/25/2026	5703	1003-1703-415 Ind Place Storage (split) 2/3- 3/3/26	-8.00
Postmaster				
	03/30/2026	5704	Water/Sewer Billing, 1st Qrt 2026 1,028 Bills (1/1/26 - 3/31/26)	-333.51
Verizon Wireless				
	03/09/2026	5676	Accnt 680187014 Inv6134314770 1/24- 2/23/25	-105.85
				-24,819.26