



**AGENDA**  
**VILLAGE OF GOWANDA**  
**BOARD MEETING**

**March 10, 2026**

**6:00 PM**

**5:30 Work session**                      2026-2027 DRAFT #2- Tentative Budget Review

**1. Call to Order**

**2. Pledge to the flag**

**3. Agenda Approval**

**4. Meeting Minutes**

**5. Public Participation**

**6. Correspondence**

**7. Board Round Table**

**8. Official Business**

a. Mayor/Board of Trustees

- Gowanda Library Request for Additional Financial Support-*action*
- Academy Place Property Tax Exemption Memo

b. Code Enforcement

- 2025 Annual Uniform Code & Energy Code Administration & Enforcement Report Complete

c. ZBA

d. Public Works

**Highway – Adam Reid**

- Maltbie/West Hill Street Drainage and Road Reconstruction
- Highway Employment Ad for Vacant Position

**Sewer – Andy Carriero**

**Water – Kirk Trumpore**

- Water Line Break Emergency Repair on Dawson Drive 2/18/26 – *action*
- Water Line Break Emergency on Cemetery Hill 3/3/26- *action*
- Water Line Leak Emergency on Maple Ave 3/4/26 - *action*
- WNY American Public Works Association Award
- Water Service Line Inventory-Door to Door starting in March 2026
- Point Peter Reervoir FEMA Funding Received 2/18/2026- Fully Reimbursed

d. Clerk – *Danielle Wagner*

- Credit Card policy

e. Police – *Ross Olszewski*

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*

h. Environmental-*Phil Palen*

- Accept Tree Donations of \$250 in Jack Torrance Memory to be move to the Tree Reserve-*action*

i. Joint Activity/Recreation – *Carol Sheibley*

j. Legal – *Deb Chadsey*

k. Treasurer – *Traci Hopkins*

- 2025-2026 Tentative Budget – DRAFT #2 – *action*
- Authorization to set the 2026-2027 Budget Public Hearing for Tuesday, March 31<sup>st</sup> at 5:00- *action*
- Accept the Single Audit and Financial Statements Provided by RA Mercer for period ending 5/31/2025 - *action*
- Authorization to Submit DOCCS Updated Waste Water Collection & Treatment Contribution Rate effective 6-1-2026 per Audited Financials for period 5-31-2025- *action*
- Authorization to renew Health Coverage with Highmark BC/BS effective 6/1/2026- *action*
- MRC Big Trash Pick-up (May 18, 2026) Agreement – *action*
- BOA Predevelopment Contract Amendment – *action*
- BOA Predevelopment & Marketing Consultant RFP- *action*
- Department of State AVM/OPWDD Building Demo
- Congressman Langworthy Community Project Funding Request
- Accept Insurance Proceeds for Fire Ariel Truck Towing @ \$860- *action*
- Budget Amendment #4- General Fund Insurance Proceeds – *action*
- Budget Modification #5 – General & Sewer Fund - *action*
- Finance Report February 2026
- Abstract Bills to Pay February 2026 – *action*

**9. Next Meeting Announcement – April 21, 2026**

**10. Adjournment**

Village of Gowanda  
Board Meeting Minutes  
February 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, Trustee Paul Zimmermann, Trustee Wanda Koch, Trustee Carol Sheibley

Employees: Clerk Danielle Wagner, Treasurer Traci Hopkins, WWTP Supervisor Andy Carriero, OIC Ross Olszewski, Code George Poff, Jason Pickering

Absent: Highway Supervisor Adam Reid, Water Supervisor Kirk Trumpore, Attorney Deb Chadsey

Public Present: GARC-Sean Chirstopher, Rob Gaylord, Mike Hutchinson

### **Agenda & Minutes**

**Motion 2-143**-Motion by Trustee Zimmermann, seconded by Trustee Koch to approve the agenda for the February 10, 2026 meeting. Motion carried.

**Motion 2-144**-Motion by Trustee Sisti, seconded by Trustee Zimmermann to approve the minutes from the January 13, 2026 meeting. Motion carried.

### **Public Participation**

No public comment

### **Correspondence**

- CDBG St Johns Park improvements-splash pad awarded at \$150,000.
- CDBG Hollywood Theater stage improvements letter-not funded
- ZBA minutes from 1/29/26 meeting

### **Official Business**

#### **Treasurer**

**Motion 2-145**-Motion by Trustee Koch, seconded by Trustee Sheibley to approve the 2026-2027 Budget draft 1. Motion carried.

**Motion 2-146**-Motion by Trustee Zimmermann, seconded by Trustee Sisti to approve the Peter Cooper 2026 budget transfer of \$3,286.55 to the OM & M Trust for anticipated operating expenses. Motion carried.

**Motion 2-147**-Motion by Trustee Sisti, seconded by Trustee Zimmermann to approve the Fire Protection contract renewal 2027-2029 Town of Persia District 1 & District 2. Motion carried.

**Motion 2-148**-Motion by Trustee Koch, seconded by Trustee Sheibley to approve the Fire Protection contract renewal 2027-2029 Town of Collins. Motion carried.

Big Trash request for quotes went out to five companies. Only one was received back to the Village from MRC with spring pick up on May 18, 2026.

**Motion 2-149**-Motion by Trustee Koch, seconded by Trustee Sheibley to approve the Big Trash pick-up proposal with MRC at \$17,990. Motion carried.

The NY Forward Small Project Fund will provide grants for building improvements, business equipment, and public art, There's a very restrictive program guidelines, with funding available to property owners within the NY Forward Boundary with priority given to previous applicants. Applicants will have a 25% match. All details will be worked through once a consultant is identified to assist the Village in project management and grant administration.

To get things started a contract for NY Forward small project fund with Home and Community Renewal was provided to the board for approval.

**Motion 2-150**-Motion by Trustee Sisti, seconded by Trustee Sheibley to approve the NY Forward Small Project Fund contract authorization with Home and Community Renewal (HCR) for \$655,00. Motion carried.

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

**Motion 2-151**-Motion by Trustee Koch, seconded by Trustee Sheibley to approve the abstract bills to pay for General \$ 20,796.09, Water \$ 2,809.73, Sewer \$ 15,456.13, and Capital Projects \$ 30,011.00. Motion carried.

### **Mayor/Board of Trustees**

The Village received the appraisal of 10 Mill St old ambulance building. It is appraised at \$115,000. The board needs to have a plan for the police and water vehicles before it can consider selling the building or a plan for the building if the decision is not to sell.

**Motion 2-152**-Motion by Trustee Sisti, seconded by Trustee Zimmermann to accept Wanda Koch NYS Retirement Resignation effective February 27, 2026 for retirement purposes. Motion carried.

**Motion 2-153**-Motion by Trustee Sheibley, seconded by Sisti to approve to rehire Wanda Koch as a retiree for NYS Retirement proposes effective March 2, 2026. Motion carried.

GARC is applying for NY Play Grant to enhance or build a new playground at Gateway Park. There is a 20% match for whatever total you apply for. GARC is seeking support from the Village Board to move forward.

**Motion 2-154**-Motion by Trustee Koch, seconded by Trustee Sheibley to approve the request to support GARC playground structure grant application NY Plays RFA. Motion carried.

Gowanda Free Library submitted a request to increase the Villages annual financial contribution, The library is asking for an additional \$1500.00. More discussion will take place next month as the increase seems to be high. The board would like to see a history of increase given to the library over the past several years.

**Code-George Poff, Jason Pickering**

Building permits 3, business permits 0, complaints filed 0, violations on patrol 3, notices sent 3, inspections 3, pending court cases 1.

The rental property registration law has penalties that will be assessed when an owner fails to register with the Village of Gowanda. Those are not less than \$100 or more than \$1000 per day and would be set by a judge if it were to go to court. The Village would not set those penalties.

**Motion 2-155**-Motion by Trustee Koch, seconded by Trustee Sheibley to approve the Rental Property Registry Local Law 1 of 2026. Motion carried.

#### ***Water-Carol Sheibley***

Water had 2 water hearings for leak forgiveness.

**Motion 2-156**-Motion by Trustee Sisti, seconded by Trustee Sheibley to approve the water hearing leak forgiveness on January 29<sup>th</sup>. Motion carried.

**Motion 2-157**-Motion by Trustee Sisti, seconded by Trustee Sheibley to approve the water hearing leak forgiveness on February 3<sup>rd</sup>. Motion carried.

#### ***Police-Ross Olszewski***

**Motion 2-158**-Motion by Trustee Zimmermann, seconded by Trustee Sisti to approve the Erie County BOCES ride along intern student from April 27-June 5. Motion carried.

**Motion 2-159**-Motion by Trustee Sisti, seconded by Trustee Koch to approve to hire Brian Kohler as part time police officer. Motion carried.

#### **Next Meeting**

Next meeting will be March 10, 2026 at 6PM.

#### **Adjourn**

**Motion 2-160**-Motion by Trustee Koch, seconded by Trustee Zimmermann to adjourn the meeting at 7:18 PM. Motion carried.

Respectfully submitted  
Danielle Wagner  
Clerk



**To: Village of Gowanda Board of Trustees**  
**From: Ann Battaglia, CEO, Healthy Community Alliance, Inc.**  
**President, Academy Place Housing Development Fund Company**  
**Date: February 24, 2026**  
**Re: Property Tax Exemption Application Summary**

This is intended to summarize the Application for Real Property Tax Exemption filed on February 19, 2026, by Academy Place Housing Development Fund Company, Inc. (the "HDFC"), as legal title holder of the real property known as 1 School Street, Tax Parcel No. 8.075-1-1. 2/1 (the "Subject Property").

1. **The Subject Property.** The building containing the Subject Property is the former school building located at 1 School Street in the Village of Gowanda, Cattaraugus County, NY. The Subject Property is a separate condominium unit known as Unit A (Tax Parcel No. 8.075-1-1. 2/1) and consists of 32 senior and low income housing units commonly known as the "Academy Place Apartments". The Subject Property is currently exempt from real property taxation under §577 of the Private Housing Finance Law pursuant to a Payment in Lieu of Tax Agreement dated September 23, 2008, as modified as of November 16, 2011, and modified further as of July 14, 2020.
2. **The PILOT Agreement.** The PILOT Agreement is scheduled to expire, by its terms, fifteen (15) years from the effective date of the permanent financing for the Project. The permanent financing for the Project closed as of February 9, 2012, so the PILOT Agreement and the real property tax exemption afforded to the Subject Property under §577 of the Private Housing Finance Law pursuant to the PILOT Agreement are scheduled to expire on February 8, 2027.
3. **Status of HDFC.** The legal title holder, HDFC, was formed pursuant to Article XI of the Private Housing Finance Law and Section 402 of the New York Not-for-Profit Corporation Law. The HDFC is itself exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code.
4. **HDFC's Sole Member, Healthy Community Alliance, Inc.** Healthy Community Alliance, Inc. ("HCA") is the HDFC's sole member. HCA is a New York not-for-profit corporation that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
5. **Use of Subject Property, Regulatory Agreements and Restrictive Covenants.** The Subject Property and 100% of the apartment units within the Subject Property are currently used exclusively for the charitable purpose of providing housing for persons of low income at below market rates and subject to regulatory agreements and restrictive covenants.
6. **Limited Partnership.** In connection with the housing project, the HDFC and Academy Place Apartments, L.P. (the "Limited Partnership") executed a Declaration of Equity and Interest Agreement recorded in the Cattaraugus County Clerk's office on October 3,

2008, pursuant to which it was agreed that the HDFC would "bear legal title and record ownership" in the Subject Property, and that the Limited Partnership would hold all the "equitable title and beneficial ownership interest" in the Subject Property. The Limited Partnership has joined with the HDFC in submitting the Exemption Application because the Limited Partnership holds an equitable interest in the Subject Property.

7. **Acquisition by HCA of Limited Partnership Interests.** At the inception of the Project, the Limited Partnership was comprised of a General Partner, the HDFC, which held a .01% interest in the Limited Partnership, and a limited partner, Key Community Development Corporation ("Key"), which held a 99.99% interest in the Limited Partnership. Pursuant to a Limited Partner Interest Purchase Agreement dated as of December 31, 2025, Key transferred its 99.99% interest in the Limited Partnership to HCA of dated as of December 31, 2025. Accordingly, HCA, a New York nonprofit corporation that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, became the sole owner and partner of the Limited Partnership effective December 31, 2025.
8. **Commonality of Management and Control.** The HDFC, as holder of legal title to the Subject Property, and the Limited Partnership, as holder of the equitable title to the Subject Property, are under common management and control by HCA, which is the sole Member of the HDFC and sole Limited Partner of the Limited Partnership.
9. **Charitable Purposes and Nonprofit Status of Limited Partnership.** The Amended Limited Partnership Agreement currently provides that the general character and purpose of the Partnership shall be to operate housing that the Partnership owns in a manner that furthers charitable purposes by providing decent, safe, sanitary and affordable housing for low-income elderly and operate as specified in Section, 501(c)(3) of the Code; no part of the net income, net earnings or assets of the Partnership shall inure to the benefit or profit of any individual, or any partner, firm, corporation, association or entity that is not operated exclusively for religious, charitable, scientific, literary or educational purposes.
10. **Summary & Request for Exemption from Real Property Taxes.** The Subject Property should be deemed fully exempt from real property taxation pursuant to Real Property Tax Law §420-a for the following reasons: legal title to the Subject Property is owned by the HDFC, a tax-exempt entity that is organized and conducted exclusively for charitable purposes; equitable title to the Subject Property is owned by the Limited Partnership, which operates exclusively for charitable purposes, of which the HDFC is general partner and HCA (the HDFC's sole member) is the sole limited partner; there is commonality of management of the HDFC and Limited Partnership in that both are managed and controlled by HCA, which is the sole Member of the HDFC and sole limited partner of the Limited Partnership; the Subject Property is used exclusively for carrying out charitable purposes of providing housing to very low income elderly or disabled persons; the Subject Property is subject to the Regulatory Agreements requiring that the apartments comprising the Subject Property be rented at below-market rates to very low income elderly or disabled persons; no pecuniary profit, apart from reasonable compensation, inures to the benefit of any officers, members, or employees of the HDFC, the Limited Partnership, or HCA; upon dissolution of the HDFC and Limited Partnership, the Subject Property will not be conveyed or distributed to any individual or organization created or operated for profit.

# Village of Gowanda

## Office of Code Enforcement

Monthly Report for February 2026

### **Building Permits**

|                 |          |
|-----------------|----------|
| Applications:   | 3        |
| Permits Issued: | 3        |
| Fees Collected: | \$708.00 |
| Inspections:    | 2        |

### **Business Permits**

|                 |   |
|-----------------|---|
| Applications:   | 0 |
| Permits Issued: | 0 |
| Fees Collected: | 0 |

### **Property Maintenance**

|                            |   |
|----------------------------|---|
| Complaints Filed:          | 1 |
| Violations on Patrol:      | 4 |
| Violation Notices Sent:    | 4 |
| Compliance Notices Issued: | 1 |
| Inspection Request:        | 1 |
| Inspections:               | 2 |

### **Legal Action**

|                           |   |
|---------------------------|---|
| Pending Court Cases:      | 1 |
| New Court Summons Issued: | 1 |
| Gowanda P.D. Assistance:  | 0 |

### **NEW INFORMATION**

- Year-end report completed, sent, and accepted to the Dept. of State.
  - 15-page report that now asks for detailed information in regards to Article 19 NYCRR1203.3 – number of multi dwelling units in the village and number of annual inspections.
- Submitted Zombie / Abandoned property list to Catt. Co Zombie Task Force.

- Met with the Erie County Task Force on February 11, 2026 @11 am. The meeting was productive. They toured several properties, taking pictures and video that can be found on their Facebook page (Erie County Clerk's Zombies Initiative).
- Working with the WNY Law Center to provide workshops for the community to educate and provide guidance on several issues.
  - Evictions – for people facing evictions from landlords.
  - Small Business Legal Clinic – providing free legal services for new small businesses.
  - Bankruptcy – Answering legal questions for people facing bankruptcy.
  - Mortgage & Tax Foreclosure – Answering legal questions for people facing Mortgage and or tax foreclosures.

### **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.

### **Spring Safety & Property Maintenance Reminder**

As we transition into spring, residents are reminded to inspect their properties for seasonal hazards and maintenance issues in accordance with the New York State Uniform Fire Prevention and Building Code and the New York State Property Maintenance Code.

Spring thaw and wet weather can create unsafe conditions. Please take time to:

- Inspect roofs, gutters, and downspouts for winter damage and ensure proper drainage away from foundations.
- Check basements and crawl spaces for water intrusion or mold concerns.
- Remove yard debris, fallen limbs, and trash that may create fire or pest hazards.
- Maintain lawns and vegetation to prevent overgrowth and rodent harborage.
- Inspect decks, porches, and stairs for loose railings or structural deterioration.
- Ensure sump pumps discharge properly and do not create drainage issues on neighboring properties.
- Obtain required permits before beginning spring construction projects such as decks, sheds, fences, pools, or renovations.

\*Property maintenance is a shared responsibility that protects public safety, neighborhood appearance, and property values. Addressing minor concerns early helps prevent larger, more costly issues later in the season.

For questions regarding permits, inspections, or compliance requirements, please contact the Code Enforcement Office.

Stay safe and enjoy the spring season responsibly.

HOW CAN WE HELP YOU?

<http://wnylc.com>

# WNY LAW CENTER

Are creditors threatening to sue? Are you struggling with debt issues?  
Call CLARO at (716) 828-8432

Facing mortgage foreclosure?  
call (716) 855-0203 ext. 118  
Need help with a tax foreclosure issue?  
call (716) 855-0203 ext. 124

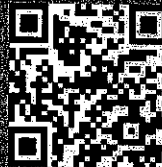
Free Legal Services for Entrepreneurs  
& Small Businesses  
Email us at [sblc@wnylc.net](mailto:sblc@wnylc.net)  
or call (716) 828-8457

Is your child facing a suspension?  
Self-help materials: [wnylc.com/schools](http://wnylc.com/schools)  
Suspension Hotline (716) 220-7081  
Email [schools@wnylc.net](mailto:schools@wnylc.net) to learn about  
hosting a Know Your Rights presentation

Is there a property that looks abandoned  
in your neighborhood? Report it here:  
[ecvapteam@wnylc.net](mailto:ecvapteam@wnylc.net)  
(716) 855-0203 ext. 138

Questions about Bankruptcy?  
Email us at [bankruptcy@wnylc.net](mailto:bankruptcy@wnylc.net)  
call (716) 855-0203 ext. 121  
<https://wnylc.com/bankruptcy-services>

Facing an Eviction?  
Call (716) 828-8456  
Or email us at  
[evictions@wnylc.net](mailto:evictions@wnylc.net)



Scan here to  
easy directions

**claro**  
Civil Legal Advice and Resource Office  
A program of the WNY Law Center

**THE SCHOOL  
DISCIPLINE  
PROJECT**



A program of the WNY Law Center

ERIE COUNTY CLERK'S  
**ZOMBIES  
INITIATIVE**



THE NEW YORK  
BAR FOUNDATION

# WNY LAW CENTER

## Debt Collection

- A wage garnishment can often be stopped with a motion to vacate the judgment.
- The Fair Debt Collection Practices Act outlaws certain debt collection practices.

## Eviction

- You have the legal right to remain in your home during the foreclosure process.

## Business Entities

- There are different types of business entities: (Sole Proprietorship, Partnership, LP, LLC, etc.) each offers different levels of liability protection and has different tax implications.

## School Suspensions

- You are entitled to a written suspension notice if your child is suspended that contains a description of what your child is accused of and your rights.

- The law requires banks to complete required maintenance for vacant foreclosed homes including cutting grass, securing the property against squatters and removing garbage.

- Filing Chapter 7 Bankruptcy can stop a foreclosure as well as other collection efforts.

- It is illegal for your landlord to evict you by changing your locks.
- It is illegal for your landlord to evict you by cutting off any utilities included in your rental agreement.



Scan this QR code for easy directions to WNY Law Center.

Visit our website at [www.wnylawcenter.org](http://www.wnylawcenter.org) for more information on legal rights and resources. We also offer free legal advice and representation for low-income individuals and families.

**\*\* This information was gathered in July 2024 and it does not constitute legal advice. This sheet attempts to summarize existing laws without stating the opinion of WNYLC.**

Sewer Department  
Board Meeting Report

March 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.
- NYSDEC had a contractor sample Landfill #2 on Panther Drive on the 25<sup>th</sup> and 26<sup>th</sup> of February.
- NYSDOT plow hit another manhole on Main Street, it will be repaired when weather permits.
- Andy tentative retirement date June 12.
- Annual DEC inspection is scheduled for the 13<sup>th</sup>.

# **Gowanda Water Department**

## ***MONTHLY BOARD REPORT***

Gowanda- Processed 11,611,100 gallons for the month of February for a daily average of 414,500 gallons. 10 Ufpo. Processed 10 work orders. Plowed water stuff. Spent a lot of time searching for leaks. Found a few house leaks. Had 2 frozen water lines on buffalo St. Attempted to unthaw the one no luck. Hose bib both of those ones. Had 3 frozen water lines on west main St. Successful unthawed one attempted the other with no luck. Hose bib 2 places. Frozen water line on walnut St. No luck unthawing, ended up having to hose bib them. Call in Gallman to fix leak on Dawson drive. Very busy and hectic month for us with all the different leaks in both Gowanda and Collins along with the frozen service lines in Gowanda.

Collins 1- Processed 2,039,000 gallons for a daily average of 72,800 gallons. 8 Ufpo. Processed 2 work orders. Lot of plowing. Had a leak on quaker st at a bell joint. Had Gallman fix that leak. Had a leak on rt 39 at a bell joint had Northrup fix that leak. Shut off a leaking house service line. Rent manlift to fix Bagdad rd. tank roof panels that were damaged. Replace pump parts. Clean injector. Receive chemicals.

Collins 3- Processed 791,154 gallons for a daily average of 28,255 gallons. Plow driveway. Receive chemicals.

# Village of Gowanda Water Accomplishments

| DATE   | ACTIVITY                                                                                                                                          |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 2-Feb  | Monday routine, check st john park. Create thank you. Work on valve in filter plant. Plow reservoir and filter plant                              |
| 3-Feb  | Water hearing for broadway rd. Change cl2 gas cylinders. Relocate 2 curbbox for st george. Monthly reports                                        |
| 4-Feb  | Backwash well and spring filters                                                                                                                  |
| 5-Feb  | Plow out East hill street to gather maps, fix boiler at filter plant                                                                              |
| 6-Feb  | check heaters,look for leaks. Found and shut off one 35 commercial. Adjust water speed.                                                           |
| 9-Feb  | Fill alum, swap fluoride, calibrate cl2 and fluoride monitors.                                                                                    |
| 10-Feb | hose bib 201 buffalo. Receive chemicals. Shut off crassi auto. Change frozen meter. Backwash spring filters                                       |
| 11-Feb | Thawed 26 Main street, and hose bibbed them to 24 Main street, continue looking to leaks, Hose bibbed 117 to 107 walnut.                          |
| 12-Feb | continue looking for leaks                                                                                                                        |
| 13-Feb | We tried thawing the line first. Hosed bibbed 40 West Main to 50 West Main. Cleaned screen at Res.                                                |
| 17-Feb | Backwash spring filters,Hose bibbed 145 Buffalo to 147 Buffalo, Kirk went for parts at EJP. Hung 5 shut off notices for out of district residence |
| 18-Feb | Fix leak at the end of Dawson, Backwash well filters                                                                                              |
| 19-Feb | calibrate fluoride                                                                                                                                |
| 20-Feb | put boards back in then repull in afternoon. Look around for leak. Listen on a few curbboxes. Turn water speed up                                 |
| 23-Feb | do read and check for leaking houses. Do slow drive around system to try and locate leak. Check a few water spots for cl2                         |
| 24-Feb | backwash spring and well filters, shut off 57 East main and 86 Broadway for leaks in basement, plow all water property                            |
| 25-Feb | look around for leaks. Find out leak on cemetery hill. Clean screen.                                                                              |
| 26-Feb | call in locate for cemetery hill. Locate/ listen on cemetery hill.shut off 110 aldrich                                                            |
| 27-Feb | Clean screen at Res. Meet with Gullman to discuss repairing leak on Cemetery Hill, Kirk got the parts we need to fix the leak.                    |



# Get the Lead Out!

## Exploratory Digging Resident Notice

In the upcoming days, exploratory digging will be conducted in the village to verify water service line material in order to collect data for a federally required water service line inventory.

### The process will include:

- Street/yard service line location flagging.
- Digging a small hole (also known as exploratory digging or potholing) directly around the water shut-off valve to verify service line material.

After the work is complete, you will receive a **Flushing Instructions Notice** to run your water for optimal water conditions.

If you have any questions about the exploratory digging process, please contact the Village of Gowanda at (716) 426-5473.

*Thank you for sharing our mission to uphold a safe and healthy community!*

Produced in conjunction with EPA



# Get the Lead Out!

## Exploratory Digging Resident Notice

In the upcoming days, exploratory digging will be conducted in the village to verify water service line material in order to collect data for a federally required water service line inventory.

### The process will include:

- Street/yard service line location flagging.
- Digging a small hole (also known as exploratory digging or potholing) directly around the water shut-off valve to verify service line material.

After the work is complete, you will receive a **Flushing Instructions Notice** to run your water for optimal water conditions.

If you have any questions about the exploratory digging process, please contact the Village of Gowanda at (716) 426-5473.

*Thank you for sharing our mission to uphold a safe and healthy community!*

Produced in conjunction with EPA



# **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

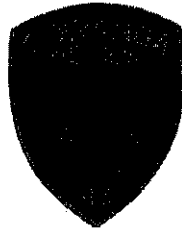
- Developing and implementing internal procedures that govern The Village use of the credit cards
- Answering questions about use of cards
- Monitoring card usage to ensure that Village policies and procedures are being followed
- Assigning credit card privileges to authorized users
- Communicating with 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

March 1st, 2026

## February, 2025 MONTHLY POLICE REPORT

This report indicates activity through 11:59 pm on February 28, 2026

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

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

Please contact me at any time regarding questions or concerns.

Respectfully submitted,

Ross Olszewski #7508  
Officer in Charge  
Gowanda Police Department



Kenneth S. Frank, CPA  
Roger J. Lis, Jr. CPA  
Christopher M. Zera, CPA

**R. A. MERCER & CO., P.C.**  
**Certified Public Accountants**  
290 Center Road  
West Seneca, New York 14224  
Phone 716-675-4270 Fax 716-675-4272  
[www.ramercerpcpa.com](http://www.ramercerpcpa.com)

Raymond A. Mercer, CPA 1931-1983  
Kathryn A. Larracuente, CPA

February 28, 2026

To the Mayor and Board of Trustees of the  
Village of Gowanda  
Gowanda, NY

I am providing this memo in my capacity as the external financial statement auditor for the Village of Gowanda (the "Village") for the year ended May 31, 2026. As you may be aware, our firm finished the audit of the Village's financial statements and issued our opinion on them. All the information necessary for purposes of complying with applicable laws and regulations is contained in that report. As you may also be aware, we issued an *adverse* opinion on these financial statements. This memo, which is not a part of the financial statements or the financial reporting package in any way, is intended to clarify what this opinion means, why it was chosen, and what the ramifications are of issuing such an opinion.

The bottom line is the Village's financial statements are properly stated, the numbers are accurate, items are being recorded correctly, Traci and her staff and the outside fee accountants (Johnson Mackowiak) are doing everything right, and there are no changes to the processes and procedures that need to be made.

So, then the question is, why does my audit opinion letter sound scary with mean words like "adverse" on it? The reasons are more due to technicalities really.

Governmental entities keep their book on what's called the "modified accrual basis of accounting." This method of accounting can be viewed as the cash basis of accounting, with certain aspects of accrual accounting sprinkled in. So, capital assets are expensed when purchased and long-term debt is recorded as revenue when the proceeds are received. This is sometimes referred to as "fund accounting" and it is used by governmental entities to, among other reasons, more closely mirror the way governments prepare their budgets to promote fiscal accountability. So, John and Jane Taxpayer down the street don't want to hear about the Village depreciating a vehicle on their books over 7 years, they want to know, ok, how much was budgeted for the purchase of a truck and how much did the Village pay for the truck. Did they go over budget or were they under budget, and by how much? This is the way that all towns, counties, cities, keep their books. The City of Jamestown, Erie County, Cattaraugus County, etc.

So then the federal government comes along with these FEMA and WWTP grants, and the rule is, if an entity spends more than \$750 thousand of federal grant money, the entity has to have an audit conducted of both the grant expenditures and of the entity's financial statements themselves. This audit has to be conducted in accordance with *Government Auditing Standards* and the auditors' opinion is based on whether the entity's statements conform to generally accepted accounting principles.

Accounting principles generally accepted in the United States require the presentation of government-wide financial statements on the full accrual basis of accounting. This requires governmental entities to present their financial statement more in line with how a private business would present their statements. So, instead of expensing equipment purchased, you show a capital asset and depreciate that over a number of years. Instead of recorded debt issuance as revenue, you set it up as a long-term liability and reduce it as payments are made in subsequent years.



Now, the Village of Gowanda, being a smaller village, has never had to produce financial statements (at least not recently) that are on the full accrual basis of accounting. That would only be required this year because of the audit requirements that is tied to the federal funding. So, rather than doing an exhaustive accounting of capital assets and auditing prior year balances, the easiest thing to do is to issue an adverse opinion on the overall statements, issue the finding, and move on. All this opinion is saying really, is that the Village's financial statements don't conform to generally accepted accounting principles, but that's really ok because they never had to in the past and they won't have to in the future. It's only this federal grant and the auditing requirements attached to it that make this year different.

I hope this helps to provide clarity to our report. If you have any further questions or need additional information or additional explanation, please do not hesitate to reach out to me. My office telephone number is 716-675-4270 and my email address is [czera@ramercercpa.com](mailto:czera@ramercercpa.com).

Sincerely,

*Christopher M. Zera, CPA*

Christopher M. Zera, CPA  
Shareholder (Partner)  
R.A. Mercer & Co., P.C.

# **Village of Gowanda, New York**

*Financial Statements, Required Supplementary  
Information, and Federal  
Awards Information for the Year Ended  
May 31, 2025 and Independent Auditors' Report*

**VILLAGE OF GOWANDA, NEW YORK  
TABLE OF CONTENTS  
FOR THE YEAR ENDED MAY 31, 2025**

|                                                                                                                                                                                                                                    | <u>PAGE</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>Independent Auditors' Report</b>                                                                                                                                                                                                | 3           |
| <b>Management's Discussion and Analysis</b>                                                                                                                                                                                        | 8           |
| <b>Basic Financial Statements:</b>                                                                                                                                                                                                 |             |
| Balance Sheets - Governmental Funds                                                                                                                                                                                                | 13          |
| Statements of Revenues, Expenditures and Changes<br>in Fund Balances - Governmental Funds                                                                                                                                          | 14          |
| <b>Notes to Basic Financial Statements</b>                                                                                                                                                                                         | 15          |
| <b>Required Supplementary Information:</b>                                                                                                                                                                                         |             |
| Schedule of the Village's Proportionate Shares of the Net<br>Pension Asset / Liability - Employees' Retirement System                                                                                                              | 34          |
| Schedule of Village's Contributions - Employees' Retirement System                                                                                                                                                                 | 35          |
| Schedule of the Village's Proportionate Shares of the Net<br>Pension Asset / Liability - Police and Fire Retirement System                                                                                                         | 36          |
| Schedule of Village's Contributions - Police and Fire Retirement System                                                                                                                                                            | 37          |
| Statement of Revenues, Expenditures, and Changes in<br>Fund Balances - Budget and Actual - General Fund                                                                                                                            | 38          |
| Statement of Revenues, Expenditures, and Changes in<br>Fund Balances - Budget and Actual - Water Fund                                                                                                                              | 39          |
| Statement of Revenues, Expenditures, and Changes in<br>Fund Balances - Budget and Actual - Sewer Fund                                                                                                                              | 40          |
| <b>Federal Awards Information</b>                                                                                                                                                                                                  |             |
| Schedule of Expenditures of Federal Awards                                                                                                                                                                                         | 42          |
| Notes to Schedule of Expenditures of Federal Awards                                                                                                                                                                                | 43          |
| Independent Auditors' Report on Internal Control over Financial<br>Reporting and on Compliance and Other Matters Based on an<br>Audit of Financial Statements Performed in Accordance<br>with <i>Government Auditing Standards</i> | 45          |
| Independent Auditors' Report on Compliance for Each Major<br>Program and on Internal Control over Compliance Required by<br>the Uniform Guidance                                                                                   | 47          |
| Schedule of Findings and Questioned Costs                                                                                                                                                                                          | 49          |



Kenneth S. Frank, CPA  
Roger J. Lis, Jr. CPA  
Christopher M. Zera, CPA

**R. A. MERCER & CO., P.C.**

**Certified Public Accountants**

290 Center Road  
West Seneca, New York 14224  
Phone 716-675-4270 Fax 716-675-4272  
[www.ramercer CPA.com](http://www.ramercer CPA.com)

Raymond A. Mercer, CPA 1931-1983

Kathryn A. Larracuente, CPA

**INDEPENDENT AUDITORS' REPORT**

To the Village Board of  
the Village of Gowanda, New York

**Adverse Opinion**

We have audited the accompanying financial statements of each major fund of the Village of Gowanda, New York (the "Village"), as of and for the year ended May 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on the Financial Statements as a Whole section of our report, the financial statements referred to above do not present fairly the financial position of the Village, as of May 31, 2025, or the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Adverse Opinion on the Financial Statements as a Whole***

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities. Accounting principals generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements of the Village's governmental activities have not been determined.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2026 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

R.A. Mercer & Co., P.C.

*R.A. Mercer & Co., P.C.*

West Seneca, New York

February 28, 2026



**VILLAGE OF GOWANDA, NEW YORK**  
**Management's Discussion and Analysis**  
**May 31, 2025**

---

As management of the Village of Gowanda, New York (the "Village"), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the year ended May 31, 2025. This document should be read in conjunction with additional information that we have furnished in the Village's financial statements which follow this narrative.

**Financial Highlights**

- At the close of the current fiscal year, the Village's governmental funds reported a combined ending fund balance of \$1,508,832 a decrease of \$1,739,795 in comparison with the prior year amount of \$3,248,627. This decrease is a result of expenditures exceeding revenues in the Capital Projects fund during fiscal year 2025 related to the Villages two large capital projects.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,163,094, or approximately 68 percent of total General Fund expenditures. This compares with the prior year when the unassigned fund balance for the General Fund was \$1,006,254, or approximately 52 percent of total General Fund expenditures. This total amount is available for spending at the Village's discretion and constitutes approximately 63 percent and 69 percent of the General Fund's total fund balance of \$1,836,932 and \$1,460,488 at May 31, 2025 and 2024 respectively.

**Overview of the Financial Statements**

This discussion and analysis provided here are intended to serve as an introduction to the Village's basic financial statements. Basic financial statements are comprised of three components: 1) government-wide financial statements (not presented), 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves. For the year ended May 31, 2025, the Village has not included the government-wide financial statements within its financial statements. This report also includes required supplementary information intended to furnish additional detail to support the financial statements themselves.

**Government-wide financial statements**—The *government-wide financial statements* are designed to provide the reader with a broad overview of an entity's finances, similar in format to a financial statement of a private-sector business.

*The statement of net position* presents information on all of an entity's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the entity is improving or deteriorating.

*The statement of activities* presents information showing how the entity's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the entity that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are

intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities of the Village include general government support, public safety, transportation, economic assistance and opportunity, culture and recreation, and home and community services. The Village does not engage in any business-type activities.

As previously stated in the Opinion Letter to these financial statements, the government-wide financial statements have not been included in this report.

**Fund financial statements**—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories.

**Governmental funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The Village maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Community Development Fund, the Water Fund, the Sewer Fund, and the Capital Projects Fund, which are each considered major funds.

**Fiduciary funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Village's own programs. The Village is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

In a prior year, the Village implemented the requirements of *GASB Statement No. 84 – Fiduciary Activities*. The Village no longer has any active fiduciary funds.

**Notes to the financial statements** - The notes to the financial statements, as listed in the table of contents, provide additional information that is essential to a full understanding of the data provided in the fund financial statements.

**Required Supplementary Information** - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, as listed in the table of contents, on the Village's net pension liability and the Village's budgetary comparison for the General Fund, the Sewer Fund, and the Water Fund.

Additionally, the Village presents information on the Federal awards in this report.

### **Financial Analysis of the Village's Governmental Funds**

**Governmental funds** - The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements.

As noted previously, at the end of the current fiscal year, the Village's governmental funds reported combined fund balance of \$1,508,832.

A summary of governmental fund revenues for the years ended May 31, 2025 and 2024 is presented below in Table 1.

**Table 1 - Summary of Governmental Fund Revenues**

|                                            | Year Ended<br>May 31, |                          |
|--------------------------------------------|-----------------------|--------------------------|
|                                            | 2025                  | <i>Unaudited</i><br>2024 |
| Real property taxes and property tax items | \$ 1,142,316          | 1,125,969                |
| Non property tax items                     | 410,121               | 421,554                  |
| Departmental income                        | 1,078,148             | 1,010,890                |
| Intergovernmental charges                  | 810,716               | 774,149                  |
| Use of money and property                  | 271,254               | 212,978                  |
| Sale of property & compensation for loss   | 35,098                | 41,595                   |
| Licenses and permits                       | 2,660                 | 2,051                    |
| Other Revenue                              | 4,240                 | 64,270                   |
| State aid                                  | 1,782,964             | 534,109                  |
| Federal aid                                | 3,828,795             | 388,573                  |
| BANS Redeemed from Appropriations          | 55,000                | 219,000                  |
| Total revenues                             | <u>\$ 9,421,312</u>   | <u>4,795,138</u>         |

The most significant sources of revenue for the year ended May 31, 2025 are property taxes, federal aid, and state aid, which accounted for \$1,142,316, \$3,828,795, and \$1,782,964 or 12 percent, 41 percent, and 19 percent respectively of total revenue.

The most significant sources of revenue for the year ended May 31, 2024 are property taxes, departmental income, and state aid, which accounted for \$1,125,969, \$1,010,890, and \$534,109 or 23 percent, 21 percent, and 11 percent respectively of total revenue.

A summary of governmental fund expenditures for the year ended May 31, 2025 and 2024 is presented below in Table 2.

**Table 2 – Summary of Governmental Fund Expenditures**

|                             | Year Ended<br>May 31, |                          |
|-----------------------------|-----------------------|--------------------------|
|                             | 2025                  | <i>Unaudited</i><br>2024 |
| Current:                    |                       |                          |
| General government support  | \$ 416,102            | 432,166                  |
| Public safety               | 345,694               | 387,331                  |
| Transportation              | 609,860               | 594,146                  |
| Culture and recreation      | 54,703                | 44,504                   |
| Home and community services | 9,030,691             | 2,445,175                |
| Employee benefits           | 370,089               | 357,686                  |
| Debt service:               |                       |                          |
| Principal                   | 201,902               | 364,952                  |
| Interest                    | 132,066               | 66,744                   |
| Total expenditures          | <u>\$ 11,161,107</u>  | <u>4,692,704</u>         |

The Village's most significant expenditure items for the year ended May 31, 2025 were home and community services (infrastructure spending) of \$9,030,691, or 81 percent of total expenditures, transportation expenditures of \$609,860, or 5 percent of total expenditures, and general government support of \$416,102, or 4 percent of total expenditures.

The Village's most significant expenditure items for the year ended May 31, 2024 were home and community services (infrastructure spending) of \$2,445,175, or 52% of total expenditures, transportation expenditures of \$594,146, or 14 percent of total expenditures, and general government support of \$432,166, or 10 percent of total expenditures.

At May 31, 2025 and 2024, the General Fund reported ending fund balance amounts of \$1,836,932 and \$1,460,488 respectively. Approximately 63 percent and 69 percent, or \$1,163,094 and \$1,006,254 of these total amounts constitutes *unassigned fund balance* at May 31, 2025 and 2024 respectively, which is available for spending at the government's discretion. The General Fund reported \$350,000 and \$200,000 of *assigned fund balance* at May 31, 2025 and 2024 respectively and \$323,838 and \$254,234 of *restricted fund balance* at May 31, 2025 and 2024 respectively.

A discussion of the Village's other major funds follows:

During the year ended May 31, 2025, the fund balance in the Village's Community Development Fund decreased by \$5,861 from the prior year, resulting in an ending fund balance of \$703,485. Of this amount, \$305,500 is restricted to fund the maintenance and upkeep of the Peter Cooper site (see footnote 13) and \$397,985 is reported as assigned fund balance for the specific operations of this fund.

During the year ended May 31, 2025, the Village's Water District Fund reported an increase in fund balance of \$25,145, resulting in an ending fund balance of \$664,500. Of this total, \$150,111 is restricted to fund future capital improvements and \$514,389 is reported as assigned fund balance for the specific operations of this fund.

During the year ended May 31, 2025, the Village's Sewer Fund reported an increase in fund balance of \$256,076, resulting in an ending fund balance of \$1,072,214. Of this total, \$308,604 is restricted to fund capital improvements and \$763,610 is reported as assigned fund balance for the specific operations of this fund.

During the year ended May 31, 2025, the Village's Capital Projects Fund reported a decrease in fund balance of \$2,391,599, resulting in an ending fund balance of negative \$2,768,299. Of this total, \$1,777,486 is reported as restricted fund balance as unspent cash in the fund to be used to fund future capital projects and negative \$4,545,785 is reported as assigned fund balance for the specific operations of this fund. The Village is currently pursuing grant financing options to fund the short-fall in this fund.

### **General Fund Budgetary Highlights**

The budget is allowed to be amended upward (increased) for additional current year appropriations supported by an increase in budgeted revenues. A budgetary comparison schedule within the required supplementary information section of this report has been provided to demonstrate compliance with the budget.

A summary of the General Fund results of operations for the year ended May 31, 2025 is presented below in Table 3.

**Table 3 – General Fund Budget**

|                                         | Budgeted Amounts    |                  | Actual         | Variance with<br>Final Budget |
|-----------------------------------------|---------------------|------------------|----------------|-------------------------------|
|                                         | Original            | Final            |                |                               |
| Revenues                                | \$ 1,968,839        | 2,005,811        | 2,082,744      | 76,933                        |
| Expenditures                            | 2,168,839           | 2,205,811        | 1,706,300      | 499,511                       |
| Excess of revenues over<br>expenditures | <u>\$ (200,000)</u> | <u>(200,000)</u> | <u>376,444</u> | <u>576,444</u>                |

**Original budget compared to final budget** – During the year there was a net increase in appropriations between the original budget and the final amended budget due to supplemental appropriations for various unanticipated departmental expenditures.

**Final budget compared to actual results** – A review of actual revenues and expenditures compared to the estimated revenues and appropriations in the formal budget yields certain variances. The General Fund realized a positive budget variance of \$48,075 for departmental income and a negative budget variance of \$40,024 for intergovernmental charges, among other less significant variances. Additionally, the General Fund realized positive budget variances of \$163,775 for general government support expenditures, \$80,009 for public safety expenditures, \$75,305 for transportation expenditures, \$65,933 for employee benefit expenditures, and \$29,891 for culture and recreation expenditures among other less significant variances.

More detailed information about the General Fund's budget as well as budgetary information for the Villages Water and Sewer funds can be found in the Required Supplementary Information section of this report as listed in the table of contents.

**Capital assets** – As noted earlier, the Village does not record the value of capital assets.

**Long-term liabilities** – At May 31, 2025, the Village had net pension liability of \$764,241 and at May 31, 2024, the Village had a net pension asset of \$725,878 which are not recorded per fund accounting.

The Village had two long-term bonds outstanding at May 31, 2024 (the end of the prior year), which collectively had outstanding principal balances of \$125,000 at that time. The Village made the required payments on these debt instruments during fiscal year 2025 which resulted in one of these bonds being paid in full, bringing the total outstanding principal balances to \$10,000 at May 31, 2025. These amounts are not recorded on the Village's balance sheet per fund accounting.

Additionally, the Village was obligated under a capital lease in the amount of \$105,805 at May 31, 2025. This lease term extend until fiscal year 2029.

The Village estimated its liability for compensated absences at \$63,677 and \$61,391 at May 31, 2025 and 2024 respectively. The Village does not record this liability on its balance sheet per fund accounting.

Additional information on the Village's long-term liabilities can be found in Note 10 to the financial statements.

### **Economic Factors**

The various economic factors at the national, state, and county levels are considered when preparing the Village's budgets. Management believes its' budget preparation process is comprehensive and thorough and meets the various needs of the Village's residents.

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the Village's finances and to show the Village's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Village Treasurer, Village of Gowanda, 27 East Main Street, Gowanda, New York 14070.

## **FINANCIAL STATEMENTS**

**VILLAGE OF GOWANDA, NEW YORK**  
**Balance Sheets - Governmental Funds**  
**May 31, 2025**

|                                                | Special Revenue     |                          |                |                  | Capital<br>Projects | Total<br>Governmental<br>Funds |
|------------------------------------------------|---------------------|--------------------------|----------------|------------------|---------------------|--------------------------------|
|                                                | General             | Community<br>Development | Water          | Sewer            |                     |                                |
| <b>ASSETS</b>                                  |                     |                          |                |                  |                     |                                |
| Cash                                           | \$ 1,545,129        | 399,502                  | 526,684        | 676,253          | -                   | 3,147,568                      |
| Restricted Cash                                | 323,838             | -                        | 150,111        | 308,604          | 1,777,486           | 2,560,039                      |
| Restricted Investments                         | -                   | 305,500                  | -              | -                | -                   | 305,500                        |
| Accounts Receivable                            | 4,243               | 4,939                    | 1,547          | 143,150          | -                   | 153,879                        |
| Federal and State Aid Receivable               | -                   | -                        | -              | -                | 1,449,468           | 1,449,468                      |
| Other Receivables                              | -                   | 223                      | -              | -                | -                   | 223                            |
| Due from Other Funds                           | 43,507              | -                        | 111            | 66               | -                   | 43,684                         |
| Total Assets                                   | <u>1,916,717</u>    | <u>710,164</u>           | <u>678,453</u> | <u>1,128,073</u> | <u>3,226,954</u>    | <u>7,660,361</u>               |
| <b>LIABILITIES</b>                             |                     |                          |                |                  |                     |                                |
| Accounts Payable                               | 79,608              | 1,373                    | 13,678         | 55,759           | 929,593             | 1,080,011                      |
| Deferred Revenue                               | -                   | 5,306                    | -              | -                | -                   | 5,306                          |
| Due to Other Funds                             | 177                 | -                        | 275            | 100              | 43,132              | 43,684                         |
| Bond Anticipation Notes Payable                | -                   | -                        | -              | -                | 5,022,528           | 5,022,528                      |
| Total Liabilities                              | <u>79,785</u>       | <u>6,679</u>             | <u>13,953</u>  | <u>55,859</u>    | <u>5,995,253</u>    | <u>6,151,529</u>               |
| <b>FUND BALANCES (DEFICITS)</b>                |                     |                          |                |                  |                     |                                |
| Restricted                                     | 323,838             | 305,500                  | 150,111        | 308,604          | 1,777,486           | 2,865,539                      |
| Assigned                                       | 350,000             | 397,985                  | 514,389        | 763,610          | -                   | 2,025,984                      |
| Unassigned                                     | 1,163,094           | -                        | -              | -                | (4,545,785)         | (3,382,691)                    |
| Total Fund Balances (Deficits)                 | <u>1,836,932</u>    | <u>703,485</u>           | <u>664,500</u> | <u>1,072,214</u> | <u>(2,768,299)</u>  | <u>1,508,832</u>               |
| Total Liabilities and Fund Balances (Deficits) | <u>\$ 1,916,717</u> | <u>710,164</u>           | <u>678,453</u> | <u>1,128,073</u> | <u>3,226,954</u>    | <u>7,660,361</u>               |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF GOWANDA, NEW YORK**  
**Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended May 31, 2025**

|                                       | Special Revenue  |                       |                |                  |                    | Total              |
|---------------------------------------|------------------|-----------------------|----------------|------------------|--------------------|--------------------|
|                                       | General          | Community Development | Water          | Sewer            | Capital Projects   | Governmental Funds |
| <b>REVENUES</b>                       |                  |                       |                |                  |                    |                    |
| Real Property Taxes                   | \$ 1,113,738     | -                     | -              | -                | -                  | 1,113,738          |
| Other Property Tax Items              | 28,578           | -                     | -              | -                | -                  | 28,578             |
| Non-property Tax Items                | 410,121          | -                     | -              | -                | -                  | 410,121            |
| Departmental Income                   | 136,074          | -                     | 590,317        | 351,757          | -                  | 1,078,148          |
| Intergovernmental Charges             | 47,255           | -                     | 92,256         | 671,205          | -                  | 810,716            |
| Use of Money and Property             | 85,143           | 18,036                | 28,847         | 34,197           | 105,031            | 271,254            |
| Sale of Property and                  |                  |                       |                |                  |                    |                    |
| Compensation for Loss                 | 2,291            | -                     | 3,550          | 29,257           | -                  | 35,098             |
| Licenses and Permits                  | 2,660            | -                     | -              | -                | -                  | 2,660              |
| Other Revenues                        | 4,240            | -                     | -              | -                | -                  | 4,240              |
| State Aid                             | 232,026          | 54,742                | -              | -                | 1,496,196          | 1,782,964          |
| Federal Aid                           | 10,309           | -                     | -              | -                | 3,818,486          | 3,828,795          |
| Total Revenues                        | <u>2,072,435</u> | <u>72,778</u>         | <u>714,970</u> | <u>1,086,416</u> | <u>5,419,713</u>   | <u>9,366,312</u>   |
| <b>EXPENDITURES</b>                   |                  |                       |                |                  |                    |                    |
| Current:                              |                  |                       |                |                  |                    |                    |
| General Government Support            | 344,769          | -                     | 32,465         | 38,794           | 74                 | 416,102            |
| Public Safety                         | 345,694          | -                     | -              | -                | -                  | 345,694            |
| Transportation                        | 609,860          | -                     | -              | -                | -                  | 609,860            |
| Culture and Recreation                | 54,703           | -                     | -              | -                | -                  | 54,703             |
| Home and Community Services           | 36,984           | 68,330                | 437,251        | 681,888          | 7,806,238          | 9,030,691          |
| Employee Benefits                     | 176,078          | -                     | 84,353         | 109,658          | -                  | 370,089            |
| Debt Service:                         |                  |                       |                |                  |                    |                    |
| Principal                             | 121,902          | -                     | 80,000         | -                | -                  | 201,902            |
| Interest                              | 16,310           | -                     | 55,756         | -                | 60,000             | 132,066            |
| Total Expenditures                    | <u>1,706,300</u> | <u>68,330</u>         | <u>689,825</u> | <u>830,340</u>   | <u>7,866,312</u>   | <u>11,161,107</u>  |
| Excess (deficiency) of Revenues       |                  |                       |                |                  |                    |                    |
| Over Expenditures                     | <u>366,135</u>   | <u>4,448</u>          | <u>25,145</u>  | <u>256,076</u>   | <u>(2,446,599)</u> | <u>(1,794,795)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b> |                  |                       |                |                  |                    |                    |
| Transfers In                          | 10,309           | -                     | -              | -                | -                  | 10,309             |
| Transfers Out                         | -                | (10,309)              | -              | -                | -                  | (10,309)           |
| BANs Redeemed From Appropriations     | -                | -                     | -              | -                | 55,000             | 55,000             |
| Total Other Financing                 |                  |                       |                |                  |                    |                    |
| Sources and Uses                      | <u>10,309</u>    | <u>(10,309)</u>       | <u>-</u>       | <u>-</u>         | <u>55,000</u>      | <u>55,000</u>      |
| Net Change in Fund Balance            | 376,444          | (5,861)               | 25,145         | 256,076          | (2,391,599)        | (1,739,795)        |
| Fund Balances (Deficit) - Beginning   | 1,460,488        | 709,346               | 639,355        | 816,138          | (376,700)          | 3,248,627          |
| Fund Balances (Deficit) - Ending      | \$ 1,836,932     | 703,485               | 664,500        | 1,072,214        | (2,768,299)        | 1,508,832          |

The notes to the financial statements are an integral part of this statement

# VILLAGE OF GOWANDA, NEW YORK

## Notes to the Financial Statements

May 31, 2025

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *Departure from Generally Accepted Accounting Principles*

The financial statements of the Village of Gowanda, New York (the "Village") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units, except management has not presented government-wide financial statements to display the Statement of Net Position and the Statement of Activities of governmental activities. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in the government-wide financial statements for the Village's governmental activities are not reasonably determinable. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

#### *Financial Reporting Entity*

The Village is a unit of local government created by the State of New York. The Village operates under provisions of New York State law and with authority vested by those statutes provides services and facilities in the areas of police, highway, parks, recreation, sanitary and storm sewage, and general administration. The five-member Village Board of Trustees is the legislative body responsible for overall operations. The Mayor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Village consist of the following:

Mayor  
Board of Trustees (4)

All governmental activities and functions performed for the Village are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

Units of local government that operate within the boundaries of the Village are the Town of Persia, the Town of Collins, the County of Cattaraugus, the County of Erie, and the Gowanda Fire Department. Public education is provided by one independent school district within the Village.

#### *Basis of Presentation – Fund Financial Statements*

The fund financial statements provide information about the Village's funds, including its fiduciary funds (if any). The Village currently does not have any active fiduciary funds. If, in the future, the Village has an active fiduciary fund, separate statements for each fund category—governmental and fiduciary—will be presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. The Village does not report any nonmajor funds for the year ended May 31, 2025.

The Village considers the following governmental funds as major funds:

- General Fund – is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.
- Community Development Fund – this fund is used to hold funds to be used to improve the economic conditions of the Village, including to hold funds to be used for the continued maintenance of the Peter Cooper Site.
- Water Fund – this fund is used to record all revenues and expenditures related to operation and maintenance of the water districts.
- Sewer Fund – this fund is used to record all revenues and expenditures related to operation and maintenance of the sewer districts.
- Capital Projects Fund – this fund accounts for the acquisition and construction of the Village's major capital facilities.

During the course of operations, the Village has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out.

#### ***Measurement Focus and Basis of Accounting***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the government.

### *Budgetary Information*

**Budgetary Basis of Accounting** – Annual budgets for the General, Water, and Sewer funds, are adopted on a basis consistent with accounting principles generally accepted in the United States of America. A form of encumbrance accounting is employed as an extension of budgetary control in all governmental funds, under which purchase orders, certain contracts and other commitments outstanding at year-end for the expenditure of monies (encumbrances) are recorded as an assignment of fund balance. All unencumbered appropriations lapse at the end of the fiscal year. On January 1<sup>st</sup>, encumbrance assignments outstanding at year-end are reappropriated to the ensuing year's original budget.

The Capital Projects Fund appropriations are not included in the Village's annual budget. Instead, appropriations are approved through a Village Board resolution at the project's inception and lapse upon completion of the project. Management does not prepare a budget for the Community Development Fund as the nature of the revenues into and expenditures out of that fund are not of the type where the usefulness of a budget would exceed the time and cost needed to prepare one.

The Village did not report any encumbrances at May 31, 2025.

### *Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance*

**Cash and Cash Equivalents** – Cash and cash equivalents include cash on hand, demand deposits, time deposits and short-term, highly liquid investments which are readily convertible to known amounts of cash and have a maturity date within 90 days of the Village's original acquisition date.

**Restricted Cash and Cash Equivalents** – Restricted cash and cash equivalents represents amount to support fund balance restrictions, unearned revenue, and unspent proceeds of debt. This also reflects restricted cash related to construction commitments for ongoing capital projects.

**Prepaids** – Certain retirement payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. The Village did not report any prepaids at May 31, 2025.

**Capital Assets** – Capital assets, which include land, buildings, improvements, equipment, and infrastructure assets (e.g. roads, bridges, drainage systems and similar items) are disclosed in the notes to the financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of an established threshold for the type as asset and an estimated useful life in excess of one year. Such assets are recorded at historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are recorded at estimated fair value at the date of donation. The Village does not record depreciation expense on its capital assets.

**Deferred Outflows/Inflows of Resources** – In addition to assets, the Statement of Net Position (not presented in this report) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. At May 31, 2025, the Village has one item that qualifies for reporting in this category. This item represents the effect of the net change in the Village's share of the collective net pension liability and the difference during the measurement period between the Village's contributions and its proportionate share of the total contribution to the pension system not included in

the pension expense, and any contributions to the pension systems made subsequent to the measurement date. If presented, this item would be reported on the government-wide financial statements.

In addition to liabilities, the statement of net position (not presented in this report) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Village has one item that qualifies for reporting in this category. This item is related to pensions and, if presented, would be reported in the government-wide statements. This represents the effect of the net change in the Village's proportion of the collective net pension liability (ERS and PFRS Systems) and difference during the measurement periods between the Village's contributions and its proportion share of total contributions to the pension systems not included in pension expense.

***Compensated Absences*** – Village employees are granted sick leave and earn compensatory time in varying amounts. In the event of termination or upon retirement, certain employees are entitled to payment from accumulated sick leave and unused compensatory time at various rates subject to certain maximum limitations. Because Management does not present government-wide financial statements, the balance for compensated absences is disclosed in the footnotes to these financial statements but is not reported as a liability per fund accounting.

Payment of sick leave and compensatory time is dependent on many factors and, therefore, timing of future payments is not readily determinable. Management believe, however, that sufficient resources will be made available for the future payment of compensated absences when such payments become due.

***Fund Balance Flow Assumptions*** – Sometimes the Village will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Village's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***Fund Balance Policies*** – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Village itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Village's highest level of decision-making authority. The Village Board is the highest level of decision-making authority for the Village that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Village for specific purposes but do not meet the criteria to be classified as committed. The Village Board has authority to assign fund balance. The Village Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

#### *Revenues and Expenditures/Expenses*

**Property Taxes** – The Village's real property taxes are levied annually on June 1<sup>st</sup> based on assessed property values as of that date. The tax roll is returned to Erie and Cattaraugus Counties, as applicable, on or about November 1<sup>st</sup> at which time all unpaid taxes and penalties are payable to those offices. The Village retains its full tax levies and all unpaid items are returned to the Counties. Thus, the Village is assured of receiving 100% of its tax levy. The Counties enforces all liens.

**Pensions** - The Village is mandated by New York State law to participate in the New York State and Local Employees' Retirement System ("ERS") and the New York State Police and Fire Retirement System ("PFRS"). For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 7.

**Adoption of Applicable New Accounting Pronouncements** – The Village *did not* implement the provisions of GASB Statement No. 101, *Compensated Absences* during the year ended May 31, 2025, which was the only new accounting pronouncement which became applicable during the year. As noted above, the Village does not present government-wide financial statements and, therefore, does not record a long-term liability for the value of compensated absences in accordance with government-wide accounting on these financial statements.

**Future Impacts of Accounting Pronouncements** – The Village has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 102, *Certain Risk Disclosures*, No. 103, *Financial Reporting Model Improvements*, or No. 104, *Disclosure of Certain Capital Assets*. The Village is, therefore, unable to disclose the impact that adopting GASB Statements No. 102, 103, and 104 will have on its financial position and results of operations when such statements are adopted.

## **2. LEGAL COMPLIANCE – BUDGETS**

**Budgets and Budgetary Accounting** – The Village employs the following budgetary procedures:

1. On or before February 1<sup>st</sup> of each year, all departments of the Village submit requests for appropriations to the Village Treasurer and the Board of Trustees reviews these requests at its next Board meeting, so that a budget may be prepared. Public hearings are conducted to obtain taxpayer comments prior to the budget being approved by the Board of Trustees by March 31<sup>st</sup>.

2. After a public hearing is conducted to obtain taxpayer comments, but no later than the end of April, the Village adopts the budget.
3. Formal budgetary integration is employed during the year as a management control device for the General, Water, and Sewer funds.
4. Budgets for the General, Water, and Sewer funds are legally adopted annually on a basis consistent with generally accepted accounting principles. Budgets for the Capital Project fund are adopted on a project basis.
5. All revisions that alter appropriations of any department or fund must be approved by the Board of Trustees through the use of budget modification. Unencumbered budgetary appropriations lapse at the close of each fiscal year, with the exception of capital projects.
6. Budgetary appropriations are established for individual capital projects through resolutions authorizing the corresponding Capital Projects Fund to be established, which remain in effect for the life of the project.

### **3. CASH, CASH EQUIVALENTS AND INVESTMENTS**

The Village's investment policies are governed by State statutes. Village monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The Mayor is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposits in an amount equal to or greater than the amount of 105% of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities.

***Deposits with Financial Institutions*** – All deposits are carried at fair value and are classified by custodial credit risk at May 31, 2025. The balance of the Village's unrestricted cash at May 31, 2025 was \$3,147,568. The balance of the Village's restricted cash at May 31, 2025 was \$2,560,039.

***Investments*** – The Village invested some of its cash in an attempt to realize a better investment return on its deposits. These investments are in short-term, highly liquid, lower-risk money market, bank deposit, and certificate of deposit investments. These investments are classified as Level 1 investments. The balance of the Village's investments at May 31, 2025 was \$305,500 which is presented as restricted.

***Custodial Credit Risk – Deposits*** – Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. As of May 31, 2025, the Village's deposits were FDIC insured or collateralized.

***Restricted Cash and Investments***—Restricted cash and investments in the General, Water, Sewer, and Capital Projects funds are related to the reserve funds in each of those individual funds.

#### 4. PROPERTY TAX

The Village is responsible for collecting and depositing its Village property taxes. Property taxes attach to real property as an enforceable lien and are levied by the Counties of Cattaraugus or Erie as of October 31st. On or about October 31<sup>st</sup>, the Village turns over all unpaid property tax assessments to the Counties for enforcement at which time the Counties pays the Village for any uncollected portion of the Village's levy. General Municipal Law Section 3-c establishes a tax levy limit for local governments in New York State effective June 24, 2011. This law generally limits the amount by which local governments can increase property tax levies to 2 percent or the rate of inflation, whichever is less. The law does provide exclusion for certain specific costs and allows the governing board to override the tax levy limit with a supermajority vote.

#### 5. RECEIVABLES

Major revenue accrued by the Village at May 31, 2025 are:

*Accounts receivable* – Represents amounts due to the Village from outside parties for various purposes.

|                                     |                   |
|-------------------------------------|-------------------|
| <b>General Fund:</b>                |                   |
| Miscellaneous                       | \$ 4,243          |
| <b>Commercial Development Fund:</b> |                   |
| UDAG Loans Receivable               | 4,939             |
| <b>Water Fund:</b>                  |                   |
| Assessments Receivable              | 1,547             |
| <b>Sewer Fund:</b>                  |                   |
| Assessments Receivable              | 143,150           |
| Total Accounts Receivable           | <u>\$ 153,879</u> |

*Federal and state aid receivable* – Represents amounts due from the Federal government and/or New York State based on capital project expenditures and reimbursement. Amounts due the Village at May 31, 2025 are:

|                                                             |                     |
|-------------------------------------------------------------|---------------------|
| <b>Capital Projects Fund:</b>                               |                     |
| U.S. Environmental Protection Agency                        | \$ 189,086          |
| U.S. Department of Homeland Security                        | 945,287             |
| NYS Division of Homeland Security and<br>Emergency Services | 315,095             |
| Total federal and state aid receivable                      | <u>\$ 1,449,468</u> |

## 6. CAPITAL ASSETS (UNAUDITED)

Capital asset activity for the year ended May 31, 2025 was as follows:

|                                      | Unaudited<br>Balance<br>6/1/2024 | Additions | Disposals | Unaudited<br>Balance<br>5/31/2025 |
|--------------------------------------|----------------------------------|-----------|-----------|-----------------------------------|
| Non Depreciable Capital Assets       |                                  |           |           |                                   |
| Land                                 | \$ 217,078                       | -         | -         | 217,078                           |
| Total Non-Depreciable Capital Assets | 217,078                          | -         | -         | 217,078                           |
| Depreciable Capital Assets           |                                  |           |           |                                   |
| Buildings                            | 2,400,969                        | -         | -         | 2,400,969                         |
| Improvements other than Buildings    | 2,296,243                        | -         | -         | 2,296,243                         |
| Machinery and Equipment              | 6,430,369                        | 20,016    | -         | 6,450,385                         |
| Total Depreciable Capital Assets     | 11,127,581                       | 20,016    | -         | 11,147,597                        |
| Total Capital Assets, Net            | \$ 11,344,659                    | 20,016    | -         | 11,364,675                        |

The Village does not record depreciation expense on its capital assets.

## 7. PENSION PLANS

**New York State Police and Fire Retirement Systems ("PFRS") and New York State Employees' Retirement System ("ERS")** - The Village participates in the PFRS and ERS (the "System"), cost-sharing, multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. The net position of the Systems are held in the New York State Common Retirement Fund (the "Fund"), which was established to hold all assets and record changes in fiduciary net position allocated to the Systems. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the Systems. The systems benefits are established under the provisions of the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the Systems, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Village also participates in the Public Employees' Group Life Insurance Plan ("GLIP"), which provides death benefits in the form of life insurance. The Systems are included in the State's financial report as a pension trust fund. That report, including information with regards to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The Systems are noncontributory, except for employees who joined the ERS after July 27, 1976 who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 (ERS) or January 9, 2010 (PFRS), who generally contribute three percent (3%) to three- and one-half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

The Village is required to contribute at an actuarially determined rate. The required contribution for the current year and the two preceding years were:

|      | ERS        | PFRS   |
|------|------------|--------|
| 2025 | \$ 100,972 | 22,423 |
| 2024 | 85,037     | 26,247 |
| 2023 | 73,001     | 30,849 |

The Village's contributions made to the Systems were equal to 100 percent of the contributions required for each year.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*** - At May 31, 2025, the Village reported the following liability/(asset) for its proportionate share of the net pension liability/(asset) for the PFRS and ERS Systems. The net pension liability/(asset) was measured as of March 31, 2025. The total pension liability/(asset) used to calculate the net pension liability/(asset) was determined by actuarial valuations as of April 1, 2024, with update procedures used to roll forward the total net pension liability/(asset) to the measurement date. The Village's proportion of the net pension liability/(asset) was based on projections of the Village's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Village.

|                                    | PFRS           | ERS            |
|------------------------------------|----------------|----------------|
| Measurement date                   | March 31, 2025 | March 31, 2025 |
| Net pension (asset) liability      | \$ 372,895     | 391,346        |
| Town's portion of the Plan's total |                |                |
| Net pension liability              | 0.0061363%     | 0.0022825%     |

For the year ended May 31, 2025, the Village recognized pension expense of \$13,920 and \$85,373 for PFRS and ERS respectively, totaling \$99,293. At May 31, 2025, the Village discloses deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                                          | Deferred Outflows<br>of Resources |                | Deferred Inflows<br>of Resources |               |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------|----------------------------------|---------------|
|                                                                                                                          | PFRS                              | ERS            | PFRS                             | ERS           |
| Differences between expected<br>and actual experience                                                                    | \$ 124,206                        | 97,135         | -                                | 4,582         |
| Change of assumptions                                                                                                    | 55,994                            | 16,412         | -                                | -             |
| Net difference between projected and<br>actual earnings on pension plan<br>investments                                   | 14,333                            | 30,704         | -                                | -             |
| Changes in proportion and differences<br>between the Village's contributions and<br>proportionate share of contributions | 18,703                            | 4,985          | 264,504                          | 28,690        |
| Town's contributions subsequent to<br>the measurement date                                                               | 6,482                             | 19,641         | -                                | -             |
| Total                                                                                                                    | <u>\$ 219,718</u>                 | <u>168,877</u> | <u>264,504</u>                   | <u>33,272</u> |

Other amounts disclosed as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

|             | PFRS      | ERS      |
|-------------|-----------|----------|
| Year Ended: |           |          |
| 2026        | \$ 28,494 | 59,039   |
| 2027        | (4,536)   | 95,846   |
| 2028        | (56,411)  | (38,473) |
| 2029        | (11,627)  | (448)    |
| 2030        | (7,188)   | -        |
| Thereafter  | -         | -        |

**Actuarial Assumptions** - The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

|                           | ERS                                                      | PFRS                                                     |
|---------------------------|----------------------------------------------------------|----------------------------------------------------------|
| Measurement Date          | March 31, 2025                                           | March 31, 2025                                           |
| Actuarial Valuation Date  | April 1, 2024                                            | April 1, 2024                                            |
| Interest Rate             | 5.9%                                                     | 5.9%                                                     |
| Salary Scale              | 4.3%                                                     | 6.0%                                                     |
| Decrement Tables          | April 1, 2015 -<br>March 31, 2020<br>System's experience | April 1, 2015 -<br>March 31, 2020<br>System's experience |
| Inflation Rate            | 2.9%                                                     | 2.9%                                                     |
| Cost of Living Adjustment | 1.5%                                                     | 1.5%                                                     |

The annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2020. The actuarial assumptions used in the April 1, 2024 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below.

#### ERS and PFRS

Measurement Date: March 31, 2025

| Asset type              | Percentage     | Long-Term<br>Expected Real<br>Rate of Return |
|-------------------------|----------------|----------------------------------------------|
| Domestic equity         | 25.00%         | 3.54%                                        |
| International equity    | 14.00%         | 6.57%                                        |
| Private equity          | 15.00%         | 7.25%                                        |
| Real estate             | 12.00%         | 4.95%                                        |
| Opportunistic portfolio | 3.00%          | 5.25%                                        |
| Credit                  | 4.00%          | 5.40%                                        |
| Real assets             | 4.00%          | 5.55%                                        |
| Fixed income            | 22.00%         | 2.00%                                        |
| Cash                    | <u>1.00%</u>   | 25.00%                                       |
|                         | <u>100.00%</u> |                                              |

**Discount Rate** - The discount rate used to calculate the total pension liabilities was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption -***  
The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 5.9%, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (4.9%) or 1 percentage point higher (6.9%) than the current assumption:

|                                                                     | 1% Decrease<br>(4.9%) | Current<br>Assumption<br>(5.9%) | 1% Increase<br>(6.9%) |
|---------------------------------------------------------------------|-----------------------|---------------------------------|-----------------------|
| <b>PFRS</b>                                                         |                       |                                 |                       |
| Employer's proportionate share of the net pension (asset) liability | \$ 786,265            | 372,895                         | 31,718                |
|                                                                     |                       |                                 |                       |
|                                                                     | 1% Decrease<br>(4.9%) | Current<br>Assumption<br>(5.9%) | 1% Increase<br>(6.9%) |
| <b>ERS</b>                                                          |                       |                                 |                       |
| Employer's proportionate share of the net pension (asset) liability | \$ 1,132,605          | 391,346                         | (227,605)             |

***Pension Plan Fiduciary Net Position*** - Detailed information about the pension plan's fiduciary net position is available in the separately issued PFRS/ERS financial report.

The components of the current-year net pension asset of the employers as of the valuation dates were as follows:

|                                                                            | (Dollars in Thousands) |               |             |
|----------------------------------------------------------------------------|------------------------|---------------|-------------|
|                                                                            | PFRS                   | ERS           | Total       |
| Valuation date                                                             | April 1, 2024          | April 1, 2024 |             |
| Employers' total pension liability                                         | \$ 48,718,477          | 247,600,239   | 296,318,716 |
| Plan fiduciary net position                                                | 42,641,620             | 230,454,512   | 273,096,132 |
| Employers' net pension liability                                           | \$ 6,076,857           | 17,145,727    | 23,222,584  |
|                                                                            |                        |               |             |
| Systems' fiduciary net position as a percentage of total pension liability | 87.53%                 | 93.08%        | 92.16%      |

## 8. RISK MANAGEMENT

The Village is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Village carries commercial insurance for coverage with respect to Village buildings, equipment, and employee theft. The Village self-insures for risks relating to workers' compensation insurance. The Village currently reports all of its risk management activities in its general fund, water fund, and sewer fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. The Village reported no expenditures for claims, judgments or workers compensation claims for the year ended May 31, 2025.

## 9. SHORT-TERM DEBT

Liabilities for bond anticipation notes ("BANs") are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the life of the permanent financing, provided that annual reductions of principal are made. The following is a summary of the Village's BAN liability as of May 31, 2025:

| Description                | Interest Rate | Balance at June 1, 2024 | Increases        | Decreases        | Balance at May 31, 2025 |
|----------------------------|---------------|-------------------------|------------------|------------------|-------------------------|
| Water System               | 3.79%         | \$ 715,000              | -                | 35,000           | 680,000                 |
| Fire Truck                 | 3.79%         | 205,000                 | -                | 20,000           | 185,000                 |
| Point Peter Reservoir      | 3.79%         | 3,700,000               | -                | 1,700,000        | 2,000,000               |
| Waste Water Treatment Plan | 3.79%         | -                       | 2,157,528        | -                | 2,157,528               |
|                            |               | <u>\$ 4,620,000</u>     | <u>2,157,528</u> | <u>1,755,000</u> | <u>5,022,528</u>        |

## 10. LONG-TERM LIABILITIES

**Summary of Changes in Indebtedness** – The following is a summary of changes in long-term debt for the year ended May 31, 2025. These amounts are not reported on the fund financial statements per fund accounting:

|                                 | Unaudited Balance at 6/1/24 | Additions     | Reductions     | Unaudited Balance at 5/31/25 |
|---------------------------------|-----------------------------|---------------|----------------|------------------------------|
| Serial bonds                    | \$ 125,000                  | -             | 115,000        | 10,000                       |
| Capital lease                   | 137,707                     | -             | 31,902         | 105,805                      |
| Compensated Absences *          | 61,391                      | 2,286         | -              | 63,677                       |
| Net pension liability (asset) * | 725,878                     | 38,363        | -              | 764,241                      |
| Total                           | <u>\$ 1,049,976</u>         | <u>40,649</u> | <u>146,902</u> | <u>943,723</u>               |

\* Additions/reductions to compensated absences and net pension liability are shown as the net change.

**Serial Bonds** - The Village issues serial bonds to provide funds for the acquisition major pieces of equipment and for the construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities that range from 10 to 30 years. The following is a summary of changes in bonded debt for the year ended May 31, 2025:

|                           | Year of<br>Issue/<br>Maturity | Amount<br>of Original<br>Issue | Interest<br>Rate | Unaudited<br>Balance<br>at<br>6/1/2024 | New<br>Debt<br>Issued | Principal<br>Payments | Unaudited<br>Balance<br>at<br>5/31/2025 |
|---------------------------|-------------------------------|--------------------------------|------------------|----------------------------------------|-----------------------|-----------------------|-----------------------------------------|
| <b>General fund</b>       |                               |                                |                  |                                        |                       |                       |                                         |
| Public improvement bond   | 2014/2026                     | \$ 865,000                     | 1.75/3.25        | \$ 100,000                             | -                     | 100,000               | -                                       |
| <b>Total general fund</b> |                               |                                |                  | 100,000                                | -                     | 100,000               | -                                       |
| <b>Water fund</b>         |                               |                                |                  |                                        |                       |                       |                                         |
| Water bond                | 2002/2026                     | 630,000                        | 4.75/5.75        | 25,000                                 | -                     | 15,000                | 10,000                                  |
| <b>Total water fund</b>   |                               |                                |                  | 25,000                                 | -                     | 15,000                | 10,000                                  |
| <b>Total</b>              |                               |                                |                  | <u>\$ 125,000</u>                      | <u>-</u>              | <u>115,000</u>        | <u>10,000</u>                           |

The Public Improvement bond was paid off during the year ended May 31, 2025 and the last payment on the Water bond will be made during the year ended May 31, 2026.

**Compensated Absences** – As described in Note 1, the Village calculated and discloses the estimated value of compensated absences. The annual budgets of the operating funds provide funding for these benefits as they become payable. The liability for compensated absences at May 31, 2025 amounts to \$63,677. Since payment of compensated absences is dependent on many factors, the timing of future payments is not readily determinable.

**Net Pension Liabilities** – The Village reports its proportionate share of the net pension liability for the Employees' Retirement System and the Police and Fire Retirement System. At May 31, 2025, the net pension liability related to both retirement systems is estimated to be \$764,241. Refer to Note 7 for additional information related to the Village's pension liabilities.

## 11. FUND BALANCE

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The Village did not have any nonspendable fund balance at May 31, 2025.

In the fund financial statements, restricted fund balances have constraints placed on the use of resources and are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. As of May 31, 2025, the Village reports the following as restricted fund balance:

- **Equipment purchases** – Represents available fund balance to be used to fund future equipment purchases.
- **Capital improvements** – Represents available fund balance to be used for future capital expenditures.
- **Restricted for repairs** – Represents available fund balance for future potential repair expenditures.
- **Restricted for Maintenance**– Represents available fund balance to fund certain future ongoing maintenance costs.

In the fund financial statements, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Villages highest level of decision-making authority. As of May 31, 2025, the Village has no committed fund balance.

In the fund financial statements, assignments are not legally required segregations, but are segregated for a specific purpose by the Village. At May 31, 2025, the following balances were considered to be assigned:

|              | General           | Community         | Water          | Sewer          |                  |
|--------------|-------------------|-------------------|----------------|----------------|------------------|
|              | Fund              | Development       | Fund           | Fund           | Total            |
|              | Fund              | Fund              | Fund           | Fund           |                  |
| Appropriated | \$ 350,000        | -                 | -              | -              | 350,000          |
| Specific Use | -                 | 397,985           | 514,389        | 763,610        | 1,675,984        |
|              | <u>\$ 350,000</u> | <u>\$ 397,985</u> | <u>514,389</u> | <u>763,610</u> | <u>2,025,984</u> |

- **Assigned to specific use** — Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignments' purpose relates to each fund's operations and represent the remaining amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the Village's General Fund and Capital Projects Fund.

If the Village must use funds for emergency expenditures, the Village Board shall authorize the Mayor to expend funds first from funds classified under GASB 54 as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB 54 will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available the Village will use unassigned fund balance.

## 12. INTERFUND BALANCES AND ACTIVITY

The outstanding balances between funds result from payments made on behalf of other funds or temporary advances. These balances are expected to be collected/paid within the subsequent year. Interfund transfers are used primarily to support capital project expenditures. Interfund receivables, payables, and transfers of the Village as of, and for the year ended May 31, 2025, consisted of the following:

| Fund                       | Receivables      | Payables      | Transfers<br>In | Transfers<br>Out |
|----------------------------|------------------|---------------|-----------------|------------------|
| General Fund               | \$ 43,507        | 177           | 10,309          | -                |
| Community Development Fund | -                | -             | -               | 10,309           |
| Water Fund                 | 111              | 275           | -               | -                |
| Sewer Fund                 | 66               | 100           | -               | -                |
| Capital Projects Fund      | -                | 43,132        | -               | -                |
| Total                      | <u>\$ 43,684</u> | <u>43,684</u> | <u>10,309</u>   | <u>10,309</u>    |

## 13. PETER COOPER SITE

The Peter Cooper Glue Factory was a large, former industrial commercial enterprise that was located in the Village of Gowanda and ceased operations several decades ago. For many years, even prior to the business' closing, there had been concerns expressed about the environmental impact of the site on which this business had operated. In 2001, the Village commissioned a reuse assessment and concept plan for this site. The United States Environmental Protection Agency ("EPA") provided financial support for this project through its Superfund Redevelopment Initiative ("SRI") project. The clean-up work at the site was completed in 2010 and included (1) re-grading and stabilizing creek banks, (2) excavating contaminated waste, consolidating the waste, moving it to an inactive landfill, and covering it with a protective cap, (3) collecting leachate, and (4) installing a gas venting system. Because of the work performed, the EPA removed the Peter Cooper site from its federal Superfund list in 2019. Certain responsible parties are required to fund the on-going testing, repairs, maintenance, and general upkeep of this site until the year 2040. Funds to be used to finance this upkeep are held in trust and are reported in the Village's Community Development fund as restricted investments. The Village reports \$305,500 of such funds at May 31 2025.

## 14. CAPITAL PROJECTS

The Village will, from time to time, undertake capital improvement projects which management accounts for in the Village's Capital Projects Fund. These projects are generally funded either through federal sources, state sources, local sources, debt issuance or some combination of these sources. The Village expended funds for two such capital projects during the year ended May 31, 2025.

### *Point Peter Reservoir Infrastructure Improvements*

In 2014, a flood damaged the Point Peter Reservoir (located in the Village of Gowanda), impacting the Village's water source. Village management began the process of making infrastructure improvements to the reservoir to repair this damage and to mitigate the likelihood of major debilitating damages in the future. The Village applied for funding from the Federal Emergency Management Authority ("FEMA") to cover the costs of this project. The project was completed during the year ended May 31, 2025. The project's total cost was \$4,214,565. This amount was paid for through the use of FEMA funds of \$3,160,924 (75%) and New York State grant contributions of \$1,053,641 (25%).

### *Waste Water Treatment Plant Improvements – Phase 1*

During the fiscal year ended May 31, 2024 the Village Board of Trustees approved the Waste Water Treatment Plant Improvements project (Phase 1) to make major upgrades and improvements to the Village's wastewater treatment facility. This project is budgeted for \$8,250,000. The Village spent \$832,231 on this project prior to fiscal year 2025 and \$4,571,455 on this project during fiscal year 2025. Phase 2 for this project has been approved by the Department of Environmental Conservation ("DEC") and the Village plans to begin work on this capital project subject to administrative requirements which Management is currently working through.

This project is being funded through a federal grant of \$2,800,500, a state grant of \$1,375,000, and short-term financing (BAN) of \$2,157,528. To provide relief for the paydown of the BAN required in the future, the Village is currently pursuing Congressional direct spending assistance of \$1,250,000, and DOCCS additional allocation assistance of \$3,492,418.

Per the agreement among the Village, the federal Environmental Protection Agency, and the New York State Environmental Facilities Corporation, as project spending progresses, 50% of grant funds are released to cover the Village's costs, followed by 100% of the BAN issue (see footnote 9), followed by the remaining 50% of grant funding. At May 31, 2025, the full amount of the BAN had been issued in the amount of \$2,157,528

The Village entered into a contractual agreement with the New York State Department of Corrections and Community Supervision ("DOCCS") whereby the Village will accept the wastewater from the Collins Correctional Facility in exchange for payments to be made to support the funding of the Waste Water Treatment Plan Improvements project (Phase 1). DOCCS agreed to fund 71.5% of the *original* project cost estimate which amounted to \$2,331,972 of funding. Per the agreement, DOCCS paid to the Village 50% of this total at the time the construction project contract was executed and will pay 25% upon the project being 50% complete and 25% upon the project's completion. The agreement is subject to future cost escalations via a new contract if agreed upon between DOCCS and the Village. The Village has used, and plans to continue using, this DOCCS funding to cover the costs of the Wastewater Treatment Plan project which are not covered by grant funding.

## **15. CONTINGENCIES**

**Assessments**—The Village may be, from time to time, a defendant in litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. At May 31, 2025, the Village is not subject to any such litigation. Village management believes that any unasserted claims that may be made against the Village in the future would not result in any material liability for the Village.

**Grants**—In the normal course of operations, the Village receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the number of expenditures, if any, which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

**Litigation**—The Village may be, from time to time, subject to lawsuits in the ordinary course of its affairs. Village Management is of the opinion that any such litigation will not, in the aggregate, have a material adverse effect on the Village's financial position.

## **16. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of this report, which is the date the financial statements are available for issuance.

## **17. TAX ABATEMENTS**

The Village may, from time to time, enter into property tax abatement agreements with local businesses for the purpose of attracting or retaining businesses within the Village's jurisdiction.

The Village collected \$14,326 during the year ended May 31, 2025 in payments in lieu of taxes ("PILOT.") One of the PILOT agreements is with a not-for-profit entity which qualifies for real property tax exemption per New York State law. The Village collected \$10,500 from this entity per the agreement. The second PILOT agreement is with a for-profit entity. The Village collected \$3,826 per this agreement in lieu of \$6,377 in property taxes. The Village abated property taxes totaling \$2,551.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**VILLAGE OF GOWANDA, NEW YORK**  
**Schedule of the Village's Proportionate Share**  
**of the Net Pension Liability - Employees' Retirement System**  
**Last Two Years \***

|                                                                                                                    | <b>Year Ended December 31,</b> |                |
|--------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------|
|                                                                                                                    | <b>2025</b>                    | <b>2024</b>    |
| Measurement date                                                                                                   | March 31, 2025                 | March 31, 2024 |
| Village's proportion of the net pension liability                                                                  | 0.0022825%                     | 0.0024013%     |
| Village's proportionate share of the net pension liability (asset)                                                 | <u>\$ 391,346</u>              | <u>353,576</u> |
| Village's covered-employee payroll                                                                                 | \$ 784,590                     | 768,251        |
| Village's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 49.9%                          | 46.0%          |
| Plan fiduciary net position as a percentage of the total pension liability (asset)                                 | 93.1%                          | 93.9%          |

\* Information prior to the year ended May 31, 2024 is not readily available.

The accompanying independent auditors' report should be read in conjunction with

**VILLAGE OF GOWANDA, NEW YORK**  
**Schedule of the Village's Contributions -**  
**Employees' Retirement System**  
**Last Two Years \***

|                                                                         | <b>Year Ended December 31,</b> |             |
|-------------------------------------------------------------------------|--------------------------------|-------------|
|                                                                         | <b>2025</b>                    | <b>2024</b> |
| Contractually required contributions                                    | \$ 100,972                     | 85,037      |
| Contributions in relation to the<br>contractually required contribution | (100,972)                      | (85,037)    |
| Contribution deficiency (excess)                                        | -                              | -           |
| Village's covered-employee payroll                                      | \$ 784,590                     | 768,251     |
| Contributions as a percentage of<br>covered-employee payroll            | 12.9%                          | 11.1%       |

\* Information prior to the year ended May 31, 2024 is not readily available.

The accompanying independent auditors' report should be read in conjunction with these statements.

**VILLAGE OF GOWANDA, NEW YORK**  
**Schedule of the Village's Proportionate Share**  
**of the Net Pension Liability - Police and Fire Retirement System**  
**Last Two Years \***

|                                                                                                                    | Year Ended May 31, |                |
|--------------------------------------------------------------------------------------------------------------------|--------------------|----------------|
|                                                                                                                    | 2025               | 2024           |
| Measurement date                                                                                                   | March 31, 2025     | March 31, 2024 |
| Village's proportion of the net pension liability                                                                  | 0.0061363%         | 0.0078498%     |
| Village's proportionate share of the net pension liability (asset)                                                 | <u>\$ 372,895</u>  | <u>372,302</u> |
| Village's covered-employee payroll                                                                                 | \$ 92,937          | 125,291        |
| Village's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 401.2%             | 297.1%         |
| Plan fiduciary net position as a percentage of the total pension liability (asset)                                 | 87.5%              | 89.7%          |

\* Information prior to the year ended May 31, 2024 is not readily available.

The accompanying independent auditors' report should be read in conjunction with

**VILLAGE OF GOWANDA, NEW YORK**  
**Schedule of the Village's Contributions -**  
**Police and Fire Retirement System**  
**Last Two Years \***

|                                                                         | <b>Year Ended December 31,</b> |             |
|-------------------------------------------------------------------------|--------------------------------|-------------|
|                                                                         | <b>2025</b>                    | <b>2024</b> |
| Contractually required contributions                                    | \$ 22,423                      | 26,247      |
| Contributions in relation to the<br>contractually required contribution | (22,423)                       | (26,247)    |
| Contribution deficiency (excess)                                        | -                              | -           |
| Village's covered-employee payroll                                      | \$ 92,937                      | 125,291     |
| Contributions as a percentage of<br>covered-employee payroll            | 24.1%                          | 20.9%       |

\* Information prior to the year ended May 31, 2024 is not readily available.

The accompanying independent auditors' report should be read in conjunction with these statements.

**VILLAGE OF GOWANDA, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**For the Year Ended May 31, 2025**

|                                 | Budgeted Amounts |           |           | Variance with |
|---------------------------------|------------------|-----------|-----------|---------------|
|                                 | Original         | Final     | Actual    | Final Budget  |
| REVENUES                        |                  |           |           |               |
| Real Property Taxes             | \$ 1,109,617     | 1,109,617 | 1,113,738 | 4,121         |
| Other Property Tax Items        | 22,825           | 22,825    | 28,578    | 5,753         |
| Non-property Tax Items          | 394,000          | 394,000   | 410,121   | 16,121        |
| Departmental Income             | 88,000           | 88,000    | 136,074   | 48,074        |
| Intergovernmental Charges       | 62,034           | 87,279    | 47,255    | (40,024)      |
| Use of Money and Property       | 48,000           | 48,000    | 85,143    | 37,143        |
| Sale of Property and            |                  |           |           |               |
| Compensation for Loss           | 1,000            | 1,000     | 2,291     | 1,291         |
| Licenses and Permits            | 1,100            | 1,100     | 2,660     | 1,560         |
| Miscellaneous                   | 1,000            | 1,000     | 4,240     | 3,240         |
| State Aid                       | 241,263          | 242,681   | 232,026   | (10,655)      |
| Federal Aid                     | -                | 10,309    | 10,309    | -             |
| Total Revenues                  | 1,968,839        | 2,005,811 | 2,072,435 | 66,624        |
| EXPENDITURES                    |                  |           |           |               |
| Current:                        |                  |           |           |               |
| General Government Support      | 502,816          | 508,544   | 344,769   | (163,775)     |
| Public Safety                   | 425,703          | 425,703   | 345,694   | (80,009)      |
| Transportation                  | 679,165          | 685,165   | 609,860   | (75,305)      |
| Culture and Recreation          | 61,650           | 84,594    | 54,703    | (29,891)      |
| Home and Community Services     | 37,050           | 39,350    | 36,984    | (2,366)       |
| Employee Benefits               | 242,011          | 242,011   | 176,078   | (65,933)      |
| Debt Service:                   |                  |           |           |               |
| Principal                       | 121,902          | 121,902   | 121,902   | -             |
| Interest                        | 18,542           | 18,542    | 16,310    | (2,232)       |
| Total Expenditures              | 2,088,839        | 2,125,811 | 1,706,300 | (419,511)     |
| Excess (deficiency) of Revenues |                  |           |           |               |
| Over Expenditures               | (120,000)        | (120,000) | 366,135   | 486,135       |
| OTHER FINANCING SOURCES (USES)  |                  |           |           |               |
| Transfers In                    | -                | -         | 10,309    | 10,309        |
| Transfers Out                   | (80,000)         | (80,000)  | -         | 80,000        |
| Total Other Financing Uses      | (80,000)         | (80,000)  | 10,309    | 90,309        |
| Net Change in Fund Balances *   | (200,000)        | (200,000) | 376,444   | 576,444       |
| Fund Balances - Beginning       | 1,460,488        | 1,460,488 | 1,460,488 | -             |
| Fund Balances - Ending          | \$ 1,260,488     | 1,260,488 | 1,836,932 | 576,444       |

\*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown of fund balance.

The accompanying independent auditors' report should be read in conjunction with these statements.

**VILLAGE OF GOWANDA, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - Water Fund**  
**For the Year Ended May 31, 2025**

|                                            | Budgeted Amounts |           |         | Variance with |
|--------------------------------------------|------------------|-----------|---------|---------------|
|                                            | Original         | Final     | Actual  | Final Budget  |
| REVENUES                                   |                  |           |         |               |
| Departmental Income                        | \$ 603,860       | 603,860   | 590,317 | (13,543)      |
| Intergovernmental Charges                  | 91,569           | 91,569    | 92,256  | 687           |
| Use of Money and Property                  | 12,000           | 12,000    | 28,847  | 16,847        |
| Sale of Property and Compensation for Loss | -                | -         | 3,550   | 3,550         |
| Total Revenues                             | 707,429          | 707,429   | 714,970 | 7,541         |
| EXPENDITURES                               |                  |           |         |               |
| Current:                                   |                  |           |         |               |
| General Government Support                 | 34,080           | 34,080    | 32,465  | (1,615)       |
| Home Community and Services                | 506,897          | 546,897   | 437,251 | (109,646)     |
| Employee Benefits                          | 90,200           | 90,200    | 84,353  | (5,847)       |
| Debt Service:                              |                  |           |         |               |
| Principal                                  | 80,000           | 80,000    | 80,000  | -             |
| Interest                                   | 122,002          | 82,002    | 55,756  | (26,246)      |
| Total Expenditures                         | 833,179          | 833,179   | 689,825 | (143,354)     |
| Excess (Deficiency) of Revenues            |                  |           |         |               |
| Over Expenditures                          | (125,750)        | (125,750) | 25,145  | 150,895       |
| OTHER FINANCING SOURCES AND USES           |                  |           |         |               |
| Transfers Out                              | (10,000)         | (10,000)  | -       | 10,000        |
| Total Other Financing Sources and Uses     | (10,000)         | (10,000)  | -       | 10,000        |
| Net Changes in Fund Balances *             | (135,750)        | (135,750) | 25,145  | 160,895       |
| Fund Balances - Beginning                  | 639,355          | 639,355   | 639,355 | -             |
| Fund Balances - Ending                     | \$ 503,605       | 503,605   | 664,500 | 160,895       |

\*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

The accompanying independent auditors' report should be read in conjunction with these statements.

**VILLAGE OF GOWANDA, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual - Sewer Fund**  
**For the Year Ended May 31, 2025**

|                                            | Budgeted Amounts |           |           | Variance with |
|--------------------------------------------|------------------|-----------|-----------|---------------|
|                                            | Original         | Final     | Actual    | Final Budget  |
| REVENUES                                   |                  |           |           |               |
| Departmental Income                        | \$ 337,500       | 337,500   | 351,757   | 14,257        |
| Intergovernmental Charges                  | 661,767          | 661,767   | 671,205   |               |
| Use of Money and Property                  | 20,600           | 20,600    | 34,197    | 13,597        |
| Sale of Property and Compensation for Loss | -                | 29,247    | 29,257    | 10            |
| Total Revenues                             | 1,019,867        | 1,049,114 | 1,086,416 | 27,864        |
| EXPENDITURES                               |                  |           |           |               |
| Current:                                   |                  |           |           |               |
| General Government Support                 | 39,760           | 39,760    | 38,794    | (966)         |
| Home Community and Services                | 910,257          | 939,504   | 681,888   | (257,616)     |
| Employee Benefits                          | 119,850          | 119,850   | 109,658   | (10,192)      |
| Debt Service:                              |                  |           |           |               |
| Principal                                  | -                | -         | -         | -             |
| Total Expenditures                         | 1,069,867        | 1,099,114 | 830,340   | (268,774)     |
| Excess (Deficiency) of Revenues            |                  |           |           |               |
| Over Expenditures                          | (50,000)         | (50,000)  | 256,076   | 296,638       |
| Net Changes in Fund Balances               | (50,000)         | (50,000)  | 256,076   | 296,638       |
| Fund Balances - Beginning                  | 816,138          | 816,138   | 816,138   | -             |
| Fund Balances - Ending                     | \$ 766,138       | 766,138   | 1,072,214 | 296,638       |

The accompanying independent auditors' report should be read in conjunction with these statements.

## **FEDERAL AWARDS INFORMATION**

**VILLAGE OF GOWANDA, NEW YORK**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED MAY 31, 2025**

| <u>Federal Grantor / Pass-Through Grantor / Program Title / Cluster</u>                                                  | <u>Assistance<br/>Listing<br/>Number</u> | <u>Grantor<br/>Number</u> |   | <u>Expenditures</u> | <u>Pass-Through<br/>to<br/>Subrecipients</u> |
|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------|---|---------------------|----------------------------------------------|
| Environmental Protection Agency<br>Passed through New York State Environmental Facilities Corporation                    |                                          |                           |   |                     |                                              |
| Capitalization Grants for Clean Water State Revolving Funds                                                              | 66.458                                   | 6719-02-00                | * | \$ 1,392,398        | -                                            |
| Total Environmental Protection Agency                                                                                    |                                          |                           |   | 1,392,398           | -                                            |
| Department of Homeland Security<br>Passed through New York State Division of Homeland Security<br>and Emergency Services |                                          |                           |   |                     |                                              |
| Hazard Mitigation Grant Program                                                                                          | 97.039                                   | DR-4180                   | * | 2,426,088           | -                                            |
| Total Department of Homeland Security                                                                                    |                                          |                           |   | 2,426,088           | -                                            |
| Department of the Treasury<br>Direct program:                                                                            |                                          |                           |   |                     |                                              |
| Coronavirus State and Local Fiscal Recovery Funds                                                                        | 21.027                                   | N/A                       | # | 10,309              | -                                            |
| Total Department of the Treasury                                                                                         |                                          |                           |   | 10,309              | -                                            |
| Total Expenditures of Federal Awards                                                                                     |                                          |                           |   | \$ 3,828,795        | -                                            |

\* : Major program.

# : CARES Act funding.

See accompanying notes.

**VILLAGE OF GOWANDA, NEW YORK**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**May 31, 2025**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the Village of Gowanda (the "Village") under programs of the federal government for the year ended May 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Village, it is not intended to and does not present the financial position, changes in net position or cash flows of the Village. The following notes were identified on the Schedule:

- A.) Includes all federal award programs of the Village of Gowanda.
- B.) Source: Federal Assistance Listing Numbers.
- C.) Pass-through entity identifying numbers are presented where available.
- D.) Prepared under accounting principles generally accepted in the United States of America and includes all federal programs.

**2. BASIS OF ACCOUNTING**

The Village used the modified accrual basis of accounting for each federal program, consistent with the fund basis financial statements.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these financial reports are prepared from records maintained for each program, which are periodically reconciled with the Village's financial reporting system.

**3. INDIRECT COSTS**

The Village does not use the 10% de minimum indirect cost rate introduced by the Uniform Guidance.

**4. HAZARD MITIGATION GRANT (FEMA GRANT)**

The Village is the recipient of a Hazard Mitigation grant administered through the Federal Emergency Management Authority ("FEMA"). This grant is a cost-sharing grant, with the federal government financing 75% of the cost of the project and New York State financing the remaining 25%. The Village expended \$2,426,088 of federal reimbursable costs during the current year and \$734,836 of federal reimbursable costs during years prior to the current year.



Kenneth S. Frank, CPA  
Roger J. Lis, Jr. CPA  
Christopher M. Zera, CPA

**R. A. MERCER & CO., P.C.**

**Certified Public Accountants**

290 Center Road  
West Seneca, New York 14224  
Phone 716-675-4270 Fax 716-675-4272  
[www.ramercercpa.com](http://www.ramercercpa.com)

Raymond A. Mercer, CPA 1931-1983

Kathryn A. Larracuente, CPA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Village Board of  
the Village of Gowanda, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Gowanda (the "Village"), as of and for the year ended May 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's financial statements, and have issued our report thereon dated February 28, 2026 (which report contains an adverse opinion due to the omission of government-wide financial statements).

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



### **Village's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

R.A. MERCER & C.O., P.C.

*R.A. Mercer & Co., P.C.*

West Seneca, NY

February 28, 2026



Kenneth S. Frank, CPA  
Roger J. Lis, Jr. CPA  
Christopher M. Zera, CPA

**R. A. MERCER & CO., P.C.**

**Certified Public Accountants**

290 Center Road  
West Seneca, New York 14224  
Phone 716-675-4270 Fax 716-675-4272  
[www.ramercerca.com](http://www.ramercerca.com)

Raymond A. Mercer, CPA 1931-1983

Kathryn A. Larracuenta, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Village Board  
of the Village of Gowanda, New York

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Village of Gowanda's (the "Village") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Village's major federal programs for the year ended May 31, 2025. The Village's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Village complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Village's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Village's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements of each major federal program as a whole.



In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

R.A. Mercer & Co., P.C.

*R.A. Mercer & Co., P.C.*

West Seneca, New York

February 28, 2026

# VILLAGE OF GOWANDA, NEW YORK

## Schedule of Findings and Questioned Costs For the Year Ended May 31, 2025

### Part I - SUMMARY OF AUDITORS' RESULTS

#### Financial Statements:

Type of Auditors' Report Issued:

Adverse \*

Internal control over financial reporting:

\* Report contains an adverse opinion due to the omission of governmentwide financial statements.

- |                                                          |               |     |               |               |
|----------------------------------------------------------|---------------|-----|---------------|---------------|
| 1. Material weakness(es) identified?                     | <u>  X  </u>  | Yes | <u>      </u> | No            |
| 2. Significant deficiency(ies) identified?               | <u>      </u> | Yes | <u>  X  </u>  | None reported |
| 3. Noncompliance material to financial statements noted? | <u>      </u> | Yes | <u>  X  </u>  | No            |

#### Federal Awards:

Internal Control over Major Programs:

- |                                            |               |     |              |               |
|--------------------------------------------|---------------|-----|--------------|---------------|
| 4. Material Weakness(es) identified?       | <u>      </u> | Yes | <u>  X  </u> | No            |
| 5. Significant deficiency(ies) identified? | <u>      </u> | Yes | <u>  X  </u> | None reported |

Type of auditors' report issued on compliance for major programs:

Unmodified

- |                                                                                                                                       |               |     |              |    |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------|-----|--------------|----|
| 6. Any audit findings disclosed that are required to be reported in accordance with § 2 CRF 200 (section .516(a)) (Uniform Guidance)? | <u>      </u> | Yes | <u>  X  </u> | No |
| 7. The Village's major programs/clusters audited were:                                                                                |               |     |              |    |
| (1) Capitalization Grants for Clean Water State Revolving Fund (Assistance Listing Number 66.458)                                     |               |     |              |    |
| (2) Hazard Mitigation Grant Program (Assistance Listing Number 97.039)                                                                |               |     |              |    |
| 8. Dollar threshold used to distinguish between Type A and Type B Programs?                                                           |               |     | \$750,000    |    |
| 9. Auditee qualified as low-risk auditee?                                                                                             | <u>      </u> | Yes | <u>  X  </u> | No |

**Part II. FINANCIAL STATEMENT FINDINGS SECTION**

*We consider the deficiency presented below to be a material weakness in internal control.*

**Finding 2025-001 – Capital Assets / GASB 34 Financial Statements**

*Criteria:* Governmental Accounting Standards Board (“GASB”) standards require that the Village appropriately account for its capital assets and the related accumulated depreciation and depreciation expense, and to prepare full-accrual financial statements in accordance with the requirements of *GASB Statement No. 34 – Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*.

*Condition and Content:* We found that the Village does not track its capital assets or record depreciation. Because of this, management of the Village was unable to prepare government-wide financial statements.

*Cause:* The Village has determined that developing and maintaining a schedule of capital assets and tracking and recording depreciation would have only limited benefit to the Village.

*Effect or Potential Effect:* The Village’s financial statements do not present the financial position, and the changes in financial position, of the Village’s governmental activities fairly in conformity with accounting principles generally accepted in the United States of America.

*Recommendation:* We recommend that the Village consider calculating, tracking, and recording depreciation for all depreciable assets.

*Management’s Response:* The Village has limited capital assets. The Office of the Comptroller has specifically determined that GASB 34 is not mandatory for small municipalities as the costs of compliance would outweigh its benefits.

**Part III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings noted.



# VILLAGE OF GOWANDA

*"Gateway to the Southern Tier"*

27 E Main Street ♦ Gowanda NY 14070

(716)532-3353 ♦ Fax (716)532-2938

*"The Village of Gowanda is an Equal Opportunity Provider and Employer."*

March 10, 2026

Business Office-Steward  
Collins Correctional Facility  
PO Box 490  
Collins, NY 14034

Re: Waste Water Treatment Services Provided by the Village of Gowanda

The Village of Gowanda is required to review the operating and maintenance expenses associated with the Waste Treatment Service provide to the Department of Corrections. According to the existing contract with the State of New York, the State is responsible for 75% of the Waste Water Treatment Plant operating and maintenance costs. In addition, this should be reviewed annually at the end of each fiscal year to determine the upcoming fiscal year monthly charges.

This notice is to update the monthly contribution through May 31, 2025 which will be effective the June 1, 2026 billing cycle starting next fiscal year for the Village of Gowanda. The annual adjustment cycle will continue each prior fiscal year end. The WWTP Capital Project has started with anticipated improvements and updates to the plant operating system. This project and funding will have a significant impact on improving the aging and deteriorating facility and equipment to reduce escalating operating and maintenance expenses.

**June 1, 2024 – May 31, 2025**

|                                                 |                |
|-------------------------------------------------|----------------|
| Total reported annual update document expenses: | \$830,340.00   |
| Deductions: <i>(Meter Reading Expenses):</i>    |                |
| Transfer to Water for Meter Reading             | (\$ 13,260.00) |
| Total Eligible Operating & Maintenance:         | \$ 817,080.00  |
| Portion of State Contribution (75%):            | \$612,810.00   |

**Per Month (starting June 1, 2026):**

**Invoice Total New Adjustment (Portion/12 months): \$ 51,067.50**

*Current Monthly (June 1, 2025-May 31, 2026):* \$ 49,508.61

*New Monthly (June 1, 2026 – May 31, 2027):* \$ 51,067.50

*Difference per month:* \$ +1,558.89

|                                                              |                            |
|--------------------------------------------------------------|----------------------------|
| <b><i>New Monthly Total Due (effective June 1, 2026)</i></b> | <b><i>\$ 51,067.50</i></b> |
|--------------------------------------------------------------|----------------------------|

The Village of Gowanda will provide the updated invoice in June of 2026. Please feel free to contact me at (716) 532-3353 if you need any additional information or have questions.

Thank you,

Traci Hopkins, Treasurer  
Village of Gowanda

## MUNICIPAL SOLID WASTE SINGLE COLLECTION AGREEMENT

THIS AGREEMENT is made this 10th day of February, 2026, by and between the **VILLAGE OF GOWANDA**, a New York municipal corporation with a principal place of business at 27 East Main Street, Gowanda, New York 14070 (the "Village") and **MRC Disposal, Inc.**, a \_\_\_\_\_ corporation with offices at 71 Nason Blvd., Springville, New York 14141 ("MRC").

### RECITALS

WHEREAS, the Village issued a Request for Proposals for Spring Big Trash Pick-up in December 2025 (the "RFP"), a copy of which is annexed hereto as Schedule A and is incorporated herein by reference; and

WHEREAS, on January 15, 2026 MRC submitted a proposal in response to the RFP (the "Response to Request for Proposal"), a copy of which is annexed hereto as Schedule B, and incorporated herein by reference; and

WHEREAS, the Village Board of Trustees adopted a resolution on February 10, 2026 awarding a contract to MRC as lowest responsible bidder; and

WHEREAS, the Village and MRC wish to enter into this Agreement, in accordance with the terms and conditions stated in the RFP and in MRC's Response to Request for Proposal.

NOW, THEREFORE, the Village and MRC, in consideration of the mutual covenants and promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, agree as follows:

1. Services Provided; Compensation.

- a. Commencing in May 2026, MRC shall provide the following services (the "Services") during the month of May, to the Village: one-time bulk trash pick-up to include Household debris such as mattresses, box springs, furniture, carpeting/wood pieces, construction debris, small loose items in throw away durable boxes.; Disposal of up to 10 items per residential dwelling. Items must weigh no more than 50lbs.
- b. The Village shall pay MRC a total of SEVENTEEN THOUSAND NINE HUNDRED NINETY DOLLARS (\$17,990.00) as consideration for the Services, payable no later than 30 days after MRC invoices the Village.

2. Term of Agreement. The term of this Agreement shall be for a period of one (1) month, commencing on May 1, 2026 and ending on May 31, 2026, unless terminated earlier by the Village as provided for in the RFP.

3. MRC's Representations and Warranties. MRC hereby affirms and ratifies that its Response to Requests for Proposals, and all statements, representations, warranties and covenants contained therein are, and will continue to be, complete, truthful and accurate during the term of this Agreement.

4. Independent Contractor. At all times during the term of this Agreement, MRC shall remain an independent contractor, and shall in no way be considered a department, official or employee of the Village.
5. Insurance. MRC shall maintain in full force and effect throughout the term of this Agreement the types of insurance in the amounts specified in the RFP or as may be required by the Village.
6. Governing Law. This Agreement shall be governed in accordance with the laws of the State of New York.
7. Entire Agreement. This Agreement constitutes the entire agreement between MRC and the Village. Any prior or contemporaneous agreements, promises, negotiations or representations not expressly stated herein are of no force and effect. Any changes to this Agreement shall be by mutual consent of the parties and shall be in writing and signed by the Village and MRC.
8. Assignment. This Agreement may not be assigned, in whole or in part, without the prior written consent of the Village.
9. Notices. All notices required by this Agreement shall be in writing, and delivered either personally or by certified mail sent to the designated representative of the other party to the address given above. An address may only be changed upon written notice.
10. No Waiver; Severability. A waiver or breach of any term, condition, or covenant by a party shall not constitute a waiver or breach of any other term, condition or covenant. If any court of competent jurisdiction declares a provision of this Agreement invalid, illegal, or otherwise unenforceable, the remaining provisions of the Agreement shall remain in full force and effect.
11. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties below have executed this Agreement as of the date and year first written above.

**MRC DISPOSAL, INC.**

By: STEVEN BUCKLEY  
Name: \_\_\_\_\_  
Title: President  
Phone: \_\_\_\_\_

**VILLAGE OF GOWANDA**

By: \_\_\_\_\_  
Name: Mark Nephew  
Title: Mayor, Village of Gowanda  
(716) 532-3353

# STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

|                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>STATE AGENCY (Name &amp; Address):</b><br><br>NYS Department of State<br>One Commerce Plaza<br>99 Washington Avenue – Suite 1010<br>Albany, NY 12231                                                                                                                                                                                                                                                                                        | <b>BUSINESS UNIT/DEPT ID:</b> DOS01/3800000<br><br><b>CONTRACT NUMBER:</b> C1002654<br><br><b>CONTRACT TYPE (select one)</b><br><input type="checkbox"/> Multi-Year Agreement<br><input type="checkbox"/> Simplified Renewal Agreement<br><input checked="" type="checkbox"/> Fixed Term Agreement                                                                                     |
| <b>CONTRACTOR NAME:</b><br><br>GOWANDA VILLAGE OF                                                                                                                                                                                                                                                                                                                                                                                              | <b>TRANSACTION TYPE:</b><br><input type="checkbox"/> New<br><input type="checkbox"/> Renewal<br><input checked="" type="checkbox"/> Amendment                                                                                                                                                                                                                                          |
| <b>CONTRACTOR IDENTIFICATION NUMBERS:</b><br><br>NYS VENDOR ID Number: 1000004251<br><br>Federal Tax ID Number: 16-6002472                                                                                                                                                                                                                                                                                                                     | <b>PROJECT NAME:</b><br>Village of Gowanda BOA Predevelopment Activities<br><br><b>AGENCY IDENTIFIER:</b><br>23-BOA-2<br><br><b>ASSISTANCE LISTINGS (formerly CFDA) NUMBER (ALN) (Federally Funded Grants Only):</b>                                                                                                                                                                   |
| <b>CONTRACTOR PRIMARY MAILING ADDRESS:</b><br><br>Village of Gowanda<br>27 East Main Street<br>Gowanda, NY 14070<br><br><b>CONTRACTOR PAYMENT ADDRESS:</b><br><input checked="" type="checkbox"/> Check if same as primary mailing address<br><br><b>CONTRACTOR MAILING ADDRESS</b><br><input checked="" type="checkbox"/> Check if same as primary mailing address<br><br><b>CONTRACTOR PRIMARY E-MAIL ADDRESS:</b><br><br>mdneph11@yahoo.com | <b>CONTRACTOR STATUS:</b><br><input type="checkbox"/> For Profit<br><input checked="" type="checkbox"/> Municipality, Code:<br><input type="checkbox"/> Tribal Nation<br><input type="checkbox"/> Individual<br><input type="checkbox"/> Not-for-Profit<br><br>Charities Registration Number: n/a<br><br>Exemption Status/Code: 3A/02<br><br><input type="checkbox"/> Sectarian Entity |

# STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>CURRENT CONTRACT TERM:</b></p> <p>FROM: 8/1/2025 TO: 7/31/2030</p> <p><b>AMENDED TERM:</b></p> <p>FROM: TO:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p><b>CONTRACT FUNDING AMOUNT:</b><br/> <i>(Fixed Term - enter current period amount; Simplified Renewal - enter cumulative amount to date; Multi-year - enter total projected amount of the contract)</i></p> <p>CURRENT: \$180,000.00</p> <p>AMENDED:</p> <p>FUNDING SOURCES:</p> <p><input checked="" type="checkbox"/> State<br/> <input type="checkbox"/> Federal<br/> <input type="checkbox"/> Other</p> |
| <p><b>ATTACHMENTS INCLUDED AS PART OF THIS AGREEMENT (select all that apply):</b></p> <p><input type="checkbox"/> Appendix A</p> <p><input type="checkbox"/> Attachment A:</p> <p><input type="checkbox"/> Attachment B:</p> <p><input type="checkbox"/> Attachment C: Work Plan</p> <p><input type="checkbox"/> Attachment D: Payment and Reporting Schedule</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> A-1 Agency Specific Terms and Conditions</p> <p><input type="checkbox"/> A-2 Program Specific Terms and Conditions</p> <p><input type="checkbox"/> A-3 Federally Funded Grants and Requirements Mandated by Federal Laws</p> <p><input type="checkbox"/> B-1 Expenditure Based Budget</p> <p><input type="checkbox"/> B-2 Performance Based Budget</p> <p><input type="checkbox"/> B-3 Capital Budget</p> <p><input type="checkbox"/> B-4 Capital Budget</p> <p><input type="checkbox"/> B-1(A) Expenditure Based Budget (Amendment)</p> <p><input type="checkbox"/> B-2(A) Performance Based Budget (Amendment)</p> <p><input type="checkbox"/> B-3(A) Capital Budget (Amendment)</p> <p><input type="checkbox"/> B-4 (A) Net Deficit Budget (Amendment)</p> |                                                                                                                                                                                                                                                                                                                                                                                                                |

IN WITNESS THEREOF, the parties hereto have executed or approved this Contract for Grants on the dates below their signatures.

CONTRACTOR:

Village of Gowanda  
27 East Main Street  
Gowanda, NY 14070

By: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

Title: \_\_\_\_\_

Date: \_\_\_\_\_

STATE AGENCY:

NYS Department of State  
One Commerce Plaza  
99 Washington Avenue – Suite 1010  
Albany, NY 12231

By: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

Title: \_\_\_\_\_

Date: \_\_\_\_\_

STATE OF NEW YORK

County of \_\_\_\_\_

On the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, before me personally appeared \_\_\_\_\_

to me known, who being by me duly sworn, did depose and say that they reside at

\_\_\_\_\_, that they are the \_\_\_\_\_

of the \_\_\_\_\_, the contractor described herein which executed the

foregoing instrument; and that they signed their name thereto as authorized by the contractor

named on the face page of this Contract for Grants.

(Notary) \_\_\_\_\_

ATTORNEY GENERAL'S SIGNATURE

\_\_\_\_\_

\_\_\_\_\_  
Printed Name

Title: \_\_\_\_\_

Date: \_\_\_\_\_

STATE COMPTROLLER'S SIGNATURE

\_\_\_\_\_

\_\_\_\_\_  
Printed Name

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## BUDGET COMPARISON SUMMARY

**Contractor Name**      Gowanda (V)  
**Contract Number**    C1002654  
**Type of Modification**   Budget Modification

### **Budget Category Changes**

A. Salaries  
B. Travel  
C. Supplies  
D. Equipment  
E. Contractual  
F. Other

### **Reason and Justification for changes**

The budget is being amended to consolidate all Contractual Services into a single line item as all work is expected to be completed by a single consultant and their sub-consultants. No subcontractors have yet been hired. In addition, 10% of the project will be performed by the Village Treasurer, so a commensurate amount of funding is being moved into the Salaries line. The salary listed is inclusive of fringe.

### **Recipient Approval**

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Authorized Official

\_\_\_\_\_  
Title of Authorized Official

### **For DOS Use only**

#### **Program Representative Action:**

\_\_\_\_\_ Approved      \_\_\_\_\_ Disapproved

\_\_\_\_\_  
Signature of Program Representative

\_\_\_\_\_  
Date

#### **Fiscal Representative Action:**

\_\_\_\_\_ Approved      \_\_\_\_\_ Disapproved

N/a

\_\_\_\_\_  
Signature of Fiscal Representative

N/a

\_\_\_\_\_  
Date

**BUDGET COMPARISON SUMMARY**

**Contractor Name**                      Gowanda (V)  
**Contract Number**                    C1002654

| Category           | Current Budget | Change +/-   | Amended Budget |
|--------------------|----------------|--------------|----------------|
| A. Salaries        | \$0.00         | \$20,000.00  | \$20,000.00    |
| B. Travel          | \$0.00         | \$0.00       | \$0.00         |
| C. Supplies        | \$0.00         | \$0.00       | \$0.00         |
| D. Equipment       | \$0.00         | \$0.00       | \$0.00         |
| E. Contractual     | \$200,000.00   | -\$20,000.00 | \$180,000.00   |
| F. Other           | \$0.00         | \$0.00       | \$0.00         |
|                    |                |              |                |
| TOTAL PROJECT COST | \$200,000.00   | \$0.00       | \$200,000.00   |
|                    |                |              |                |
| Total State Share  | \$180,000.00   |              | \$180,000.00   |
| Total Local Share  | \$20,000.00    |              | \$20,000.00    |

# **VILLAGE OF GOWANDA REQUEST FOR PROPOSALS (RFP)**

## **Consulting Services for Village of Gowanda Brownfield Opportunity Area (BOA) Predevelopment Activities**

### **I. OBJECTIVE**

The Village of Gowanda, New York intends to complete pre-development activities within its New York State-designated Brownfield Opportunity Area (BOA). Challenges to be addressed include a lack of information about vacant, underutilized, and known or suspected brownfield sites; need to further assess physical conditions and redevelopment opportunities and challenges for a minimum of five (5) strategic sites including potential environmental challenges, funding challenges, uncertainty regarding site suitability, etc.; need to conduct a market analysis to assess potential redevelopment opportunities for key sites and the BOA in general, with a focus on priority industry types; need to develop marketing strategies and materials for key sites; and need to undertake marketing activities to promote redevelopment opportunities to potentially interested businesses, investors, developers, etc.

The primary community revitalization objectives/community benefits to be achieved through this project include redevelopment and occupancy of vacant, underutilized, and known or suspected brownfield sites including empty storefronts; blight removal; improved community safety; increased property values, including for surrounding properties; increased tax revenue and decreased tax rates; new business opportunities and job creation; increased utilization of existing infrastructure; increased dining, retail, tourism, and hospitality opportunities; more residents; greater housing choice; increased access to the waterfront and natural resources; increased tourism and visitation to Gowanda; development of overnight and short-term accommodations; economic revitalization; quality of life improvements; and improved environmental conditions.

For purposes of this RFP, "Consultant" will be used to represent any of the following:

1. A single firm responding to this RFP
2. Multiple firms responding jointly to this RFP
3. A team of consultants consisting of a lead firm and sub-consultants responding to this RFP

### **II. PROJECT**

In May 2023, New York Secretary of State Robert J. Rodriguez approved the designation of the Village of Gowanda Brownfield Opportunity Area (BOA), spanning Cattaraugus and Erie Counties. The BOA nomination is a comprehensive planning tool and strategy designed to revitalize the Village of Gowanda that includes key recommendations and strategies to guide revitalization efforts. This project will directly advance the vision and goals of the BOA by removing informational barriers to redevelopment; identifying redevelopment opportunities through market analyses and community input; marketing development opportunities to interested parties; and helping to prioritize investment in properties best positioned for redevelopment. The full scope of services to be performed in conjunction with this project is included in Section III.

In addition to this BOA project, the Village received \$4.5 million in funding through New York State's NY Forward (NYF) program for public and private projects that help revitalize the Village's business district. Of this funding, the Village received \$655,000 to create a Small Project Fund, administered by the New York State Office of Homes and Community Renewal (HCR). Through the Small Project Fund, smaller grants will be awarded to improve businesses and properties in the designated NYF

area, which has significant overlap with the BOA boundary. In addition, more than \$1 million was awarded through the NYF program to undertake a streetscape beautification project within the business district as well as a wayfinding and branding project. The BOA predevelopment project will complement these State investments and further aid in the revitalization of the Village.

Services provided under this contract must comply with applicable local, state, and federal regulatory requirements, and other professional practices and standards as necessitated by project conditions and project requirements, including those outlined in the Grant Contract between New York State Department of State and Village of Gowanda for Village of Gowanda BOA Predevelopment Activities, included as Attachment A.

New York State-certified MWBE firms are encouraged to submit proposals. The total MWBE utilization goal for this project is 30% (15% MBE/15% WBE). Respondents are encouraged to partner with qualified State-certified MWBEs to achieve the utilization goal or explain how they will help meet the State goal.

The Village of Gowanda will place an emphasis on the use of qualified local and Western New York State consultants. However, firms from outside of Western New York State and/or firms that find the need to employ out-of-area sub-consultants will also be given consideration.

### **III. SCOPE OF SERVICES**

The scope of services outlined below has been adapted from the Department of State Work Plan contained in Attachment A – Grant Contract Between New York State Department of State and Village of Gowanda for Village of Gowanda BOA Predevelopment Activities (the Work Plan is included therein as Attachment C). Work to be completed in accordance with this project must comply with the Department of State Work Plan.

#### **Task 1: Project Advisory Committee**

The Village shall establish a Project Advisory Committee to oversee all aspects of the project in cooperation with municipal officials and the project consultant. The committee shall be representative of project stakeholders, including representatives of state, county, and municipal agencies with jurisdiction over project activities or the project area, and non-governmental and community-based organizations. The consultant shall be responsible for organizing and facilitating a minimum of four Project Advisory Committee meetings.

*Products: Agendas, handouts, and summaries for all Project Advisory Committee meetings.*

#### **Task 2: Community Participation Plan**

Working with the Village and Project Advisory Committee, the consultant will develop a Community Participation Plan to guide community participation through the planning process. Since the Village has undergone numerous community participation processes, the Plan should build upon and not duplicate pre-existing efforts. The public should be kept aware of any planning and be given the opportunity for input. The document should identify stakeholders, meeting schedules, tactics for making the public aware, key points of contact and site tour locations. The following public engagement activities will be held, at minimum, and will be facilitated by the consultant:

- a. Four Project Advisory Committee meetings
- b. One public workshop or informational meeting
- c. Six stakeholder interviews
- d. Two tours of the village including key sites

*Products:*

- *Community participation plan*
- *Project Advisory Committee presentations & minutes*
- *Public meeting materials*
- *Stakeholder interview summaries and notes*
- *Site tour packets*

### **Task 3: Market Analysis**

The consultant will complete a Market Analysis to assess the current state of the Village market and projected trends, particularly for the hospitality and tourism, retail, and housing markets. The Village has undergone market analyses for their past BOA work and the Market Analysis should review those analyses and build upon them accordingly. The analysis will include:

- a. Demographics and Socioeconomic Analysis
- b. Market Analysis
- c. Market overview
- d. Market profiles
- e. Case Studies
- f. Summary of findings

*Products: Market analysis with demographic and socioeconomic analysis and summary of findings*

### **Task 4: Brownfield Inventory and Assessment**

The consultant will update the Village's brownfield inventory and complete a detailed assessment for a minimum of five key sites. A descriptive table of all brownfields within the BOA will be created. The table will include, at minimum, the property address, acreage, land use, zoning, ownership and any known environmental conditions. This shall serve as an update to the brownfield inventory included in the Village of Gowanda BOA Plan and will include additional sites and updated site information, as appropriate.

A minimum of five sites will be selected for additional assessment by the Project Advisory Committee, based on factors such as location, potential for reuse, cooperation of property owners and the anticipated economic impact of redevelopment. The Village of Gowanda and their partners will evaluate sites to ensure the highest priority sites are being evaluated. Phase I ESAs, building and infrastructure assessments, site surveys, and related assessments will be completed for key sites.

*Products:*

- *Inventory of brownfields*
- *Updated individual brownfield profiles that include location, land use, zoning, site history, environmental conditions, soil description, proximity to natural resources, transportation systems, infrastructure analysis, alignment with planning, preferred uses, renderings, and cost estimates for preferred uses and identified partners in redevelopment.*
- *Phase I ESAs, building and infrastructure assessments, site surveys and related assessments for a minimum of five sites.*

### **Task 5: Site Marketing and Developers Forum**

Following identified reuse of sites and development of goals, objectives and strategies, the consultant will assist in marketing sites to preferred developers, businesses, and other interested parties through:

- a. Detailed reports for a minimum of five priority sites containing a detailed site description, an engineering study and building assessment, a Phase I ESA, preferred reuse options based on

- building/site characteristics and market potential, alignment with planning goals, renderings / concepts for the site, cost estimates, financing options, and potential redevelopment partners.
- b. Individual fly sheets for a minimum of five priority sites created as marketing tools for the community. Each fly sheet should summarize the information contained in the detailed reports.
  - c. A Developers Forum to showcase sites to developers, businesses, and other interested parties as well as local, regional and state agencies. Those agencies will present on various funding mechanisms to make redevelopment possible. The community will also present on the preferred reuse of the sites. The forum will include a tour of all or most sites on the inventory, with a description of each site available.
  - d. Draft Expressions of Interest (EOIs) will be created for the highest priority sites including all information on fly sheets plus demographic and socioeconomic details. The draft EOIs will also break down the redevelopment process within the Village and act as a first step for a developer looking to develop on a site.
  - e. Final EOIs will be created following review of Draft EOIs. Final EOIs should be created and distributed with a Request for Proposals for each site. Final EOIs should be sent to local and regional developers as well as any local, regional and state agencies. Additional marketing strategies should also be identified and undertaken, as appropriate.

*Products:*

- *Local developers forum within the Village to host state and regional agencies, stakeholders, developers, and interested community members that includes a bus tour.*
- *Detailed reports for a minimum of five priority sites within the BOA.*
- *Fly sheets for each priority site that includes key site information.*
- *Final EOIs provided at developers forum as well as sent out with a request for proposals for a minimum of five of the Village's strategic sites.*

## **Task 6: Implementation Strategy**

The consultant shall prepare a strategy outlining specific actions the Village of Gowanda can take to implement recommended improvements within the BOA area, including any necessary infrastructure improvements needed to support redevelopment. This implementation strategy will include a matrix identifying specific actions, phasing, partnerships, cost estimates and potential funding sources.

The implementation matrix will also identify additional environmental assessments or other actions that are recommended to be performed on the strategic sites, which may include but is not limited to asbestos abatement/remediation, Phase II Environmental Site Assessments, and additional marketing efforts that can be undertaken to position the sites for reinvestment and redevelopment.

*Products: Implementation matrix of next steps to move the projects forward and continue redevelopment efforts on sites. Matrix will include specific next steps, phasing, partnerships, cost estimates and potential funding sources.*

## **Task 7: Environmental Quality Review**

The consultant shall prepare, or cause to be prepared, all documents necessary to comply with the State Environmental Quality Review Act (SEQRA) through determination of significance. If a positive declaration is made, a Draft Environmental Impact Statement shall be prepared.

*Products:*

- *SEQRA documents*
- *Draft Environmental Impact Statement (if necessary)*

### Task 8: MWBE Reporting

The consultant shall help the Village comply with MWBE Reporting Requirements by completing the following actions:

- Submit Form D - MWBE Utilization Plan to indicate any state-certified MWBE firms selected to work on this contract. Form D must be updated and submitted to the Department of State whenever changes to the selected MWBE firms occur (addition, removal, or amount).
- Record payments to MWBE companies using Department of State funds through the New York State Contract System (NYSCS).

### Task 9: Project Status Reports

The consultant shall submit project status reports on behalf of the Village, semi-annually (every June 30 and December 31) on the form provided, including a description of the work accomplished, the status of all tasks in this work plan, schedule of completion of remaining tasks, and an explanation of any problems encountered.

*Product: Completed project status reports during the life of the contract.*

## IV. PROPOSAL REQUIREMENTS

The proposal shall contain the following sections:

1. Name, address and brief description of the firm(s) involved in the proposal.
2. A one-page narrative explaining the firm's interest, particular abilities and qualifications related to this project.
3. A reflection of the firm's approach to addressing the proposed project tasks and scope of work.
4. Identify the project outcomes, materials, documents, plans, and services you anticipate as part of this project
5. An organization chart identifying key personnel and subcontractors and a description of the qualifications and experience of the proposed project manager.
6. Describe the firm's approach to satisfying typical State and Federal MBE/WBE participation goals of 30% (15% MBE/15% WBE).
7. A timeline for completion of all tasks outlined in the Scope of Services. *Consultant agreements anticipated to be in place by 5-30-2026. Project anticipated completion date is 7-31-2028.*

| Component Tasks <i>(as identified in Section III- Scope of Services)</i>                                                                                                                                                                                           | By Month/Year |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Task 1: Project Advisory Committee                                                                                                                                                                                                                                 |               |
| Task 2: Community Participation Plan Complete <ul style="list-style-type: none"><li>• Steering Committee Meetings (minimum of 4)</li><li>• Public Meeting (minimum of one)</li><li>• Stakeholder Interviews (minimum of six)</li><li>• Site Tour Packets</li></ul> |               |

|                                                       |                                               |
|-------------------------------------------------------|-----------------------------------------------|
| • Site Tours (minimum of two)                         |                                               |
| Task 3: Market Analysis                               |                                               |
| Task 4: Site Inventory and Analysis Updates (by site) |                                               |
| Task 5: Site Marketing Plan & Developer Forums        |                                               |
| Task 6: Redevelopment Implementation Strategy         |                                               |
| Task 7: Environmental Review                          |                                               |
| Task 8: MWBE Reporting                                |                                               |
| Task 9: Project Status Reports                        | Within (5) days of Quarter end to the Village |

8. Descriptions of similar studies prepared by the firm(s) that directly involved key personnel assigned to this project, along with corresponding current client references.
9. Examples of knowledge, expertise and/or experience with BOA Projects (or similar).
10. The consultant shall purchase at its own expense and maintain during the term of this Agreement, insurance policies containing the following types of coverages and minimum limits of liability protecting from claims which may arise out of or result from the performance or non-performance of services under this Agreement
  - Certificate of NYS Workers' Compensation Insurance Coverage
  - Certificate of NYS Disability Insurance Coverage
  - Commercial General Liability insurance protecting the Village of Gowanda as named additional insured against loss or losses from liabilities arising from bodily injury of persons or damage to the property of others caused by accident or occurrence, including products/completed operations losses, with limits of not less than Two Million Dollars (\$2,000,000) per accident or occurrence
11. Describe the "not to exceed" lump sum fee including all labor, expenses, sub-consultant fees, and other fees per task as outlined in Section III above.

## **V. PROJECT BUDGET**

The Village of Gowanda was awarded a NYS Department of State Brownfield Opportunity Area (BOA) Program grant to complete marketing and predevelopment activities for (5) brownfield opportunity area sites. The total allocated for the services outlined in this RFP is no more than \$180,000.

## **VI. SUBMITTAL REQUIREMENTS**

Interested respondents must submit (3) sealed proposals, and (1) one electronic copy on a flash drive, accompanied by a cover letter, by 3:00 PM on Wednesday, April 22<sup>nd</sup> to:

**Traci Hopkins  
Village of Gowanda  
27 East Main Street  
Gowanda, NY 14070**

The Village of Gowanda takes no responsibility for any third-party error in the delivery of the applications (e.g., U.S. Post Office, Federal Express, UPS, courier, etc.). Submittals received after the submission deadline will not be considered. The Village of Gowanda reserves the right to reject all submittals that do not comply with these instructions. Proposals will not be returned and will become the property of the Village of Gowanda once submitted. Any and all expenses associated with the

preparation of the proposals are the responsibility of the respondents and will not be reimbursed by the Village of Gowanda. The Village reserves the right to reject any or all proposals for any reason. Submission of a proposal does not constitute an offer or award of work or create any commitment on behalf of the Village. The Village reserves the right to negotiate the final agreement with the Consultant selected for the project, including the final scope of work and cost. Selection will be made by May 6th, 2026.

## **VII. SELECTION CRITERIA**

The overall quality and completeness of the proposals will be assessed and evaluated with respect to the following criteria:

Experience: Specialized experience with respect to demonstrated programmatic and municipal brownfield redevelopment projects. Preference will be given to firms demonstrating experience with municipal brownfield program implementation. Past performance, relevant experience, and municipal relationships in terms of project management and contract compliance are preferred. A list of all similar projects, scope and nature completed in the last five years will be used to determine the proposer's expertise, experience, and knowledge. 25%

Technical Proposal: Proposals will be evaluated based on their quality, clarity, and demonstrated understanding of the project objectives and outcomes to be provided. The proposal must include a plan outlining how each item in the proposed Scope of Work will be addressed and what outcomes the Village can expect. 20%

Team Composition: The proposed project team, project manager experience, and any subcontractors will be reviewed to identify capacity to assist with project implementation. The proposer must designate an individual as the Project Manager who will be directly responsible for all activities of the organization relevant to this RFP and provide their resume showing qualifications, educational background, training and experience. The project manager must have managed the implementation of at least one other project of a similar scope and nature. A description of the project must be submitted with the resume. 10%

Implementation: An implementation schedule will be evaluated based on the ability to complete the project within the time frame described in this RFP. The proposal must include an implementation schedule that lists all milestones for the development and implementation of project deliverables. 10%

Location of the firm and proposed project team members will be evaluated relative to proximity to the project area and implications with respect to staff accessibility and travel-related expenses. 15%

MWBE: Proposals that demonstrate how the required 30% MWBE goal will be obtained. 10%

Cost Proposal: A Cost Proposal Outline must be submitted. Proposers must break down each task in the Scope of Work and assign a detail of cost for the action including personnel costs and reimbursable expenses. 10%

It is the intention of Village of Gowanda to select one Consultant based solely on this RFP and the quality of the submittals received. Selected and non-selected firms will be notified in writing. The selected firm should be prepared to begin work immediately upon execution of an agreement. The respondent shall comply with the relevant terms and conditions of the State Contract under which the work is funded, included as Attachment A.

**ATTACHMENT A:**

**Grant Contract Between New York State Department of State and  
Village of Gowanda for Village of Gowanda  
BOA Predevelopment Activities**

RULES  
OVERSIGHT  
AGRICULTURE



**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-3223**

March 3, 2026

DC OFFICE  
1630 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515-3223  
(202) 225-3161

DISTRICT OFFICES  
8201 MAIN STREET  
SUITE 13  
WILLIAMSVILLE, NY 14221  
(716) 547-6844

THE FENTON BUILDING  
2-6 EAST SECOND STREET  
JAMESTOWN, NY 14701  
(716) 488-8111

1 BLUEBIRD SQUARE  
OLEAN, NY 14780  
(585) 543-5033

89 MARKET STREET  
CORNING, NY 14830  
(607) 377-3130

To Whom it May Concern:

I am writing to you today to notify you that my office is now accepting Community Project Funding (CPF) Requests for the Fiscal Year 2027 (FY2027) Appropriations Cycle. One of my top priorities is ensuring Western New York and the Southern Tier gets its fair share of federal resources and I encourage you to consider filing a CPF Request through my office.

Based on the rules dictated via each committee, the deadline for submission is – **Saturday, March 7<sup>th</sup>**. If you have any questions or intend to submit a project, please contact my Legislative Director, Allen Garnes, at your earliest convenience.

As a Member of the House of Representatives, I will have the opportunity to submit 20 CPF Requests in the FY2027 Appropriations Cycle focused on bringing taxpayer dollars back to the 23<sup>rd</sup> Congressional District for projects related to economic development, water infrastructure, crucial public facilities, law enforcement and public safety, transportation, health and much more.

If you would like to submit a CPF Request through my office, you must do so electronically by visiting my website at [Fiscal Year 2027 Community Project Funding Request Form](#) and completing my Community Project Funding Requests Form. If you have any questions about the CPF Request Process and whether your project may be eligible for funding, please contact my Legislative Director, Allen Garnes, at [Allen.Garnes@mail.house.gov](mailto:Allen.Garnes@mail.house.gov).

Sincerely,

Nicholas A. Langworthy  
Member of Congress

Village of Gowanda General Fund 2025-2026  
 Budget Amendment #4 General Fund Request 3/10/2026

A budget amendment is requested to increase revenue to include the AFG Fire Grant award for fire Turnout Gear (\$74,105.76) and adding to the Fire Turnout Gear allocation to cover the invoice.

| CODE                              | LINE ITEM                               | AMOUNT                 | NOTES                                                                                |
|-----------------------------------|-----------------------------------------|------------------------|--------------------------------------------------------------------------------------|
| <b>GENERAL REVENUE:</b>           |                                         |                        |                                                                                      |
|                                   | 2025-2026 Budgeted Revenue + Amendments | \$ 2,104,814.76        |                                                                                      |
|                                   | Appropriated Fund Balance               | \$ 200,000.00          |                                                                                      |
|                                   | Appropriated Use of Reserves            | \$ 150,000.00          | (Equipment Reserve- Plow Truck Purchase)                                             |
|                                   | Total Budgeted Anticipated Revenue      | \$ 2,454,814.76        |                                                                                      |
| <b>GENERAL REVENUE AMENDMENT:</b> |                                         |                        |                                                                                      |
| A2680                             | Insurance Recoveries                    | \$ 860.00              | To accept insurance proceeds to cover the towing of the fire ariel truck at          |
|                                   | Total Amendment (+)                     | \$ 860.00              | a fire response in Leon on 1/27/26                                                   |
| <b>TOTAL AMENDED REVENUE:</b>     |                                         | <b>\$ 2,455,674.76</b> |                                                                                      |
| <b>GENERAL ALLOCATIONS:</b>       |                                         |                        |                                                                                      |
|                                   | 2025-2026 Budgeted Expense Allocations  | \$ 2,454,814.76        |                                                                                      |
|                                   | Total Budgeted Allocations              | \$ 2,454,814.76        |                                                                                      |
| <b>GENERAL AMENDMENT:</b>         |                                         |                        |                                                                                      |
| A3410.46                          | Fire Protection Repairs & Maintenance   | \$ 860.00              | To support the towing expense of fire ariel truck a fire response in Leon on 1/27/26 |
|                                   | Total Amendment (-)                     | \$ 860.00              |                                                                                      |
| <b>TOTAL AMENDED ALLOCATIONS:</b> |                                         | <b>\$ 2,455,674.76</b> |                                                                                      |

Village of Gowanda  
2025-2026 Budget Modification Request  
BUDGET MODIFICATION #5 March 10, 2026

| General Fund | Budget<br>Line Items        | 2025-2026 Budget | Budget Transfer<br>Request | New Adjusted<br>Line Item Bud |
|--------------|-----------------------------|------------------|----------------------------|-------------------------------|
| A5142.427    | SNOW REMOVAL- SAND AND SALT | \$ 20,000.00     | \$ 5,725.00                | \$ 25,725.00                  |
| A5142.420    | SNOW REMOVAL -REPAIRS       | \$ 17,000.00     | \$ (5,725.00)              | \$ 11,275.00                  |
| TOTAL        |                             | \$ 37,000.00     | \$ -                       | \$ 37,000.00                  |

To move funds from Snow Removal Repairs to Sand and Salt to cover underestimated salt use this winter.

| Sewer Fund | Budget<br>Line Items | 2025-2026 Budget | Budget Transfer<br>Request | New Adjusted<br>Line Item Bud |
|------------|----------------------|------------------|----------------------------|-------------------------------|
| G8130.200  | T&D EQUIPMENT        | \$ 10,000.00     | \$ 200.00                  | \$ 10,200.00                  |
| G8120.421  | SEWER FUEL           | \$ 10,000.00     | \$ (200.00)                | \$ 9,800.00                   |
| TOTAL      |                      | \$ 20,000.00     | \$ -                       | \$ 20,000.00                  |

To move funds to T&D Equipment from Fuel to cover the purchase of the Hopper Collection Bin needed for the new pre-treatment bldg

# March 10, 2026 Board Meeting Financial Report

|                                          | General Fund | Water Fund   | Sewer Fund   | Capital Proj             | Comm. Dev/ Spec. Proj Fund |
|------------------------------------------|--------------|--------------|--------------|--------------------------|----------------------------|
| <b>REVENUE (2/1/26- 2/28/26)</b>         | \$ 63,118.09 | \$ 47,458.93 | \$ 65,918.24 | \$ 1,212,002.48          | \$ 125.09                  |
| <i>(cash collected and invoiced)</i>     |              |              |              | Interest \$2,441.49      | Interest                   |
| <b>PRE PAYS (2/1/26 - 2/28/26):</b>      |              |              |              | WWTP Draw #18 \$2,967.60 |                            |
| Pre Pay Exp. Operating                   | \$ 12,007.65 | \$ 6,541.68  | \$ 21,523.25 | FEMA \$1,206,593.39      |                            |
| Pre Pay Exp. Payroll Employee Deduction: | \$ 13,339.11 |              |              |                          |                            |
| Payroll Expense (2/6 & 2/20)             | \$ 53,946.98 | \$ 17,948.09 | \$ 23,888.89 |                          |                            |
| <b>TOTAL Pre Pays</b>                    | \$ 79,293.74 | \$ 24,489.77 | \$ 45,412.14 | \$ -                     | \$ -                       |

## CASH FLOW BALANCE (2/28/26):

|                                  |                                                                 |               |               |                 |               |
|----------------------------------|-----------------------------------------------------------------|---------------|---------------|-----------------|---------------|
| Operating Checking Balance       | \$ 16,612.91                                                    | \$ 22,469.77  | \$ 24,585.30  | \$ -            |               |
| Savings MM Balance Comm Bank     | \$ 1,794,597.24                                                 | \$ 416,542.72 | \$ 954,782.50 |                 |               |
| Comm Bank BAN Account            |                                                                 |               |               | \$ 1,212,424.10 | FEMA BAN      |
| Comm Bank Cap Project            |                                                                 |               |               | \$ 959.25       |               |
| Special Project/Comm Development |                                                                 |               |               |                 | \$ 414,044.09 |
| Payroll Account                  | \$ 59,350.72                                                    |               |               |                 |               |
| 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 OM&amp;M at Peter Cooper until 2040- includes CD and Trust Transfer Acct Est)</i> |  |  | \$ 303,362.42 |  |
| BOA Step 2 Project Account                |                                                                                           |  |  | \$ -          |  |
| WWTP Capital Project Account              |                                                                                           |  |  | \$ 425,349.37 |  |

|                                  |                 |               |               |                 |               |
|----------------------------------|-----------------|---------------|---------------|-----------------|---------------|
| <b>TOTAL Cash Flow Available</b> | \$ 1,870,560.87 | \$ 439,012.49 | \$ 979,367.80 | \$ 1,638,732.72 | \$ 717,449.51 |
|----------------------------------|-----------------|---------------|---------------|-----------------|---------------|

## ABSTRACT BILLS TO PAY:

|                                    |              |              |              |              |      |
|------------------------------------|--------------|--------------|--------------|--------------|------|
| Operating Expenses                 | \$ 38,376.81 | \$ 26,636.76 | \$ 38,559.41 | \$ 13,994.40 | \$ - |
| <b>TOTAL Abstract Bills to Pay</b> | \$ 38,376.81 | \$ 26,636.76 | \$ 38,559.41 | \$ 13,994.40 | \$ - |

|                                  |                 |               |               |                 |               |
|----------------------------------|-----------------|---------------|---------------|-----------------|---------------|
| <b>ENDING CASH FLOW BALANCE:</b> | \$ 1,832,184.06 | \$ 412,375.73 | \$ 940,808.39 | \$ 1,624,738.32 | \$ 717,449.51 |
|----------------------------------|-----------------|---------------|---------------|-----------------|---------------|

## RESERVE ACCOUNTS 2/28/26

### GENERAL FUND

### BALANCE

|                                            |               |
|--------------------------------------------|---------------|
| General Fund Reserve for Fire Equipment:   | \$ 15,030.71  |
| General Fund Reserve for Highway Equipment | \$ 30,232.52  |
| General Fund Reserve for Police Equipment  | \$ 15,165.69  |
| General Fund Reserve for Repair            | \$ 96,113.38  |
| General Fund Reserve for Tree Emergency    | \$ 24,002.04  |
| <b>TOTAL GEN FUND RESERVES</b>             | \$ 180,544.34 |

### WATER FUND

### BALANCE

|                                  |               |
|----------------------------------|---------------|
| Water System Reserve             | \$ 110,455.13 |
| Water Equipment Reserve          | \$ 43,985.03  |
| <b>TOTAL WATER FUND RESERVES</b> | \$ 154,440.16 |

### SEWER FUND

### BALANCE

|                                  |               |
|----------------------------------|---------------|
| Sewer System Reserve             | \$ 196,044.89 |
| Sewer Equipment Reserve          | \$ 121,458.75 |
| <b>TOTAL SEWER FUND RESERVES</b> | \$ 317,503.64 |

# Village of Gowanda Unpaid Bills Detail All Transactions

|                                            | Memo                                                                  | Open Balance |
|--------------------------------------------|-----------------------------------------------------------------------|--------------|
| <b>Auto Wrench</b>                         |                                                                       |              |
|                                            | 50531 Skidsteer Sidewalk Plow Towing to Baschmann                     | 300.00       |
|                                            | 50554 Skidsteer Sidewalk Plow Towing to Gowanda                       | 300.00       |
| Total Auto Wrench                          |                                                                       | 600.00       |
| <b>Baschmann Services</b>                  |                                                                       |              |
|                                            | W02646 Repair of Skidsteer Sidewalk Plow                              | 3,136.80     |
| Total Baschmann Services                   |                                                                       | 3,136.80     |
| <b>Buffalo Recycling</b>                   |                                                                       |              |
|                                            | 354178 10/23/25 & 357342 12/17/25 Plastic Recycling                   | 36.90        |
| Total Buffalo Recycling                    |                                                                       | 36.90        |
| <b>Casella Waste Systems Inc.</b>          |                                                                       |              |
|                                            | Inv#2126560 Wkly Trash Jan 2026 - 3 Way Split                         | 91.48        |
| Total Casella Waste Systems Inc.           |                                                                       | 91.48        |
| <b>Cattaraugus County Risk Mgmt</b>        |                                                                       |              |
|                                            | Random Drug Screen (Reid/Lemke)                                       | 256.45       |
|                                            | 2026 Workers Comp Premium Due- Allocated Billing                      | 6,444.97     |
| Total Cattaraugus County Risk Mgmt         |                                                                       | 6,701.42     |
| <b>Column software PBC</b>                 |                                                                       |              |
|                                            | 9C392A84-0044 Elections Notice 3-3-26                                 | 33.69        |
| Total Column software PBC                  |                                                                       | 33.69        |
| <b>Community Place LLC</b>                 |                                                                       |              |
|                                            | 2020 (8) Roller Skating @ \$35 & (3) Youth B- Ball @ \$35 thru 2/2026 | 385.00       |
| Total Community Place LLC                  |                                                                       | 385.00       |
| <b>Crowells</b>                            |                                                                       |              |
|                                            | #5710 Highway Supplies 1/28- 2/20/26                                  | 1,115.41     |
| Total Crowells                             |                                                                       | 1,115.41     |
| <b>Eagle Radio Technologies</b>            |                                                                       |              |
|                                            | 70074 Radio Install, 70073 Removal of Radio from D. Lynch             | 610.50       |
| Total Eagle Radio Technologies             |                                                                       | 610.50       |
| <b>Eagle Systems of Jamestown</b>          |                                                                       |              |
|                                            | AR129460 Police Copier Lease March 2026                               | 54.40        |
| Total Eagle Systems of Jamestown           |                                                                       | 54.40        |
| <b>Emergency Services Marketing Corpt.</b> |                                                                       |              |
|                                            | Inv16728 Jamresponding Computer Dispatch Program Renewal (Yr 4 of 5   | 660.00       |
| Total Emergency Services Marketing Corpt.  |                                                                       | 660.00       |
| <b>Emerling Agency</b>                     |                                                                       |              |
|                                            | Fire Prop/Liab & Auto Qrt 1 of 4 Install- due 3/1                     | 3,967.46     |
| Total Emerling Agency                      |                                                                       | 3,967.46     |
| <b>Go Permits</b>                          |                                                                       |              |
|                                            | Refund for Building Permit Fee (job cancelled)- 50 N Chapel           | 37.00        |
| Total Go Permits                           |                                                                       | 37.00        |
| <b>Gowanda Fire Company</b>                |                                                                       |              |
|                                            | Reimbursement Spectrum Internet Acct 231907401 2/1- 2/28/26           | 89.95        |
|                                            | Village portion of Gas Bill- 230 Aldrich 1/17/25- 2/13/26             | 356.57       |
| Total Gowanda Fire Company                 |                                                                       | 446.52       |

# Village of Gowanda Unpaid Bills Detail All Transactions

|                                                  | Memo                                                                 | Open Balance |
|--------------------------------------------------|----------------------------------------------------------------------|--------------|
| <b>Gowanda Highway Department</b>                |                                                                      |              |
|                                                  | Diesel Usage Fire Jan 2026                                           | 119.96       |
| Total Gowanda Highway Department                 |                                                                      | 119.96       |
| <b>Gowanda Sewer Department</b>                  |                                                                      |              |
|                                                  | Fuel Usage Fire Jan 2026                                             | 10.68        |
|                                                  | Fuel Usage Police Jan 2026                                           | 260.36       |
|                                                  | Fuel Usage Highway Jan 2026                                          | 216.83       |
| Total Gowanda Sewer Department                   |                                                                      | 487.87       |
| <b>Gui's Lumber</b>                              |                                                                      |              |
|                                                  | 915986/2 Balance on Acct- Credit Error Mailbox                       | 63.98        |
| Total Gui's Lumber                               |                                                                      | 63.98        |
| <b>Haier's Fire Extinguisher LLC</b>             |                                                                      |              |
|                                                  | 10346 Fire - Fire Extinguisher Inspections                           | 174.00       |
| Total Haier's Fire Extinguisher LLC              |                                                                      | 174.00       |
| <b>HID Global Corporation</b>                    |                                                                      |              |
|                                                  | INV#13402025707 Live Scan Equipment & Software                       | 9,972.50     |
| Total HID Global Corporation                     |                                                                      | 9,972.50     |
| <b>McCormacks Hardware</b>                       |                                                                      |              |
|                                                  | 1626B Highway 1/28/26- 2/2/26 Supplies                               | 129.96       |
| Total McCormacks Hardware                        |                                                                      | 129.96       |
| <b>NOCO Energy</b>                               |                                                                      |              |
|                                                  | SP13226541 Diesel 435.90gal @ 2.721 Ship 1/26 SP13230481 564.90gal   | 2,734.48     |
| Total NOCO Energy                                |                                                                      | 2,734.48     |
| <b>Norco</b>                                     |                                                                      |              |
|                                                  | LD00037657 Cylinder Tank Rental Jan 2026                             | 9.30         |
| Total Norco                                      |                                                                      | 9.30         |
| <b>OnSolve LLC</b>                               |                                                                      |              |
|                                                  | Code Red 4-11-26 to 4-10-27 - Contract Renewal                       | 3,328.50     |
| Total OnSolve LLC                                |                                                                      | 3,328.50     |
| <b>Pine Ridge Enterprises</b>                    |                                                                      |              |
|                                                  | Inv#262102A (35) Gowanda Rec T-Shirts                                | 215.00       |
| Total Pine Ridge Enterprises                     |                                                                      | 215.00       |
| <b>Prizm Document &amp; Technology Solutions</b> |                                                                      |              |
|                                                  | 00916 Software & Computer Monitor (3) Police (5) Office - March 2026 | 407.00       |
| Total Prizm Document & Technology Solutions      |                                                                      | 407.00       |
| <b>Quill</b>                                     |                                                                      |              |
|                                                  | Office Supplies                                                      | 162.61       |
|                                                  | Police Camera & SD Card                                              | 400.11       |
|                                                  | Calendar                                                             | 8.99         |
| Total Quill                                      |                                                                      | 571.71       |
| <b>Sewing Technology Uniform Co</b>              |                                                                      |              |
|                                                  | 51117 Black Pants- Bove                                              | 132.00       |
| Total Sewing Technology Uniform Co               |                                                                      | 132.00       |
| <b>Southern Tier West</b>                        |                                                                      |              |
|                                                  | CAP Membership, Website Maint, Biel's Vault Storage for 2026         | 665.20       |

Village of Gowanda  
**Unpaid Bills Detail**  
All Transactions

|                                    | Memo                                                | Open Balance     |
|------------------------------------|-----------------------------------------------------|------------------|
| Total Southern Tier West           |                                                     | 665.20           |
| <b>Spartan Warehouse</b>           |                                                     |                  |
|                                    | 124411 Oil & Filter for F550                        | 95.56            |
| Total Spartan Warehouse            |                                                     | 95.56            |
| <b>Strate Welding Supply</b>       |                                                     |                  |
|                                    | 634912 Bottle Rental Oxy, Acetylene, Argon Feb 2026 | 36.80            |
| Total Strate Welding Supply        |                                                     | 36.80            |
| <b>The Hartford Steam Boiler</b>   |                                                     |                  |
|                                    | #1337292 Boiler Certificate 27 E Main St Location   | 220.00           |
| Total The Hartford Steam Boiler    |                                                     | 220.00           |
| <b>Unifirst</b>                    |                                                     |                  |
|                                    | 1140392538 Mat, Paper Service Inv Feb 2026          | 66.09            |
| Total Unifirst                     |                                                     | 66.09            |
| <b>Valley Fab &amp; Equipoment</b> |                                                     |                  |
|                                    | 139790 Plow Mrkers 13982 2015 Plow Wing Parts       | 210.32           |
| Total Valley Fab & Equipoment      |                                                     | 210.32           |
| <b>Winters Rigging</b>             |                                                     |                  |
|                                    | Towing for Ariel Truck on 1/27/26- Fire Response    | 860.00           |
| Total Winters Rigging              |                                                     | 860.00           |
|                                    |                                                     | <b>38,376.81</b> |

**Village of Gowanda - Water Fund**  
**Unpaid Bills Detail**  
**All Transactions**

|                                                  | <b>Memo</b>                                                   | <b>Open Balance</b> |
|--------------------------------------------------|---------------------------------------------------------------|---------------------|
| <b>CASELLA</b>                                   |                                                               |                     |
|                                                  | 2126560 Weekly Trash Jan 2026 (split)                         | 91.48               |
| Total CASELLA                                    |                                                               | 91.48               |
| <b>Cattaraugus County Health Dept</b>            |                                                               |                     |
|                                                  | Multiple Samples Jan 2026                                     | 90.00               |
| Total Cattaraugus County Health Dept             |                                                               | 90.00               |
| <b>Cattaraugus County Risk Management</b>        |                                                               |                     |
|                                                  | 2026 Workers Comp Premium                                     | 1,826.08            |
| Total Cattaraugus County Risk Management         |                                                               | 1,826.08            |
| <b>Cintas</b>                                    |                                                               |                     |
|                                                  | 4258678584 Mat Paper Serv Inv Date Feb 2026 - split           | 43.88               |
| Total Cintas                                     |                                                               | 43.88               |
| <b>Crowells</b>                                  |                                                               |                     |
|                                                  | Acct 5712 Supplies 1/27/26                                    | 2.89                |
| Total Crowells                                   |                                                               | 2.89                |
| <b>Gallman Excavating Inc.</b>                   |                                                               |                     |
|                                                  | Water Line Repair- Dawson Drive 2/18/2025                     | 6,500.00            |
| Total Gallman Excavating Inc.                    |                                                               | 6,500.00            |
| <b>Gowanda Sewer</b>                             |                                                               |                     |
|                                                  | Fuel Usage Jan 2026                                           | 176.38              |
| Total Gowanda Sewer                              |                                                               | 176.38              |
| <b>McCormacks Hardware</b>                       |                                                               |                     |
|                                                  | 1626J Water 2/5 - 2/18/26                                     | 474.10              |
| Total McCormacks Hardware                        |                                                               | 474.10              |
| <b>Prizm Document &amp; Technology Solutions</b> |                                                               |                     |
|                                                  | 00916 Computer Monitoring March 2026                          | 44.00               |
| Total Prizm Document & Technology Solutions      |                                                               | 44.00               |
| <b>Quill</b>                                     |                                                               |                     |
|                                                  | Office Supplies                                               | 40.10               |
| Total Quill                                      |                                                               | 40.10               |
| <b>Shop-N-Save</b>                               |                                                               |                     |
|                                                  | Acct#1067 Distilled water for testing 2/26/26                 | 11.94               |
| Total Shop-N-Save                                |                                                               | 11.94               |
| <b>Slack Chemical</b>                            |                                                               |                     |
|                                                  | 498318 Chlorine/Drum ship 2/10/26 & 222860 222859 Drum Return | 4,480.07            |
| Total Slack Chemical                             |                                                               | 4,480.07            |
| <b>Team EJP Blasdel NY</b>                       |                                                               |                     |
|                                                  | 6606338 Repair Clamps & Coupling                              | 1,050.19            |
|                                                  | 6608825 Tubing and Valve Box                                  | 736.90              |
| Total Team EJP Blasdel NY                        |                                                               | 1,787.09            |
| <b>Village of Gowanda</b>                        |                                                               |                     |
|                                                  | Water Billing Admin Support Dec- Feb 2026                     | 11,068.75           |
| Total Village of Gowanda                         |                                                               | 11,068.75           |
|                                                  |                                                               | <b>26,636.76</b>    |

# Village of Gowanda - Sewer Fund

## Unpaid Bills Detail

### All Transactions

|                                                  | Memo                                                              | Open Balance |
|--------------------------------------------------|-------------------------------------------------------------------|--------------|
| <b>BobCat of Buffalo</b>                         |                                                                   |              |
|                                                  | Dumping Hopper for Grit & Screenign Shutes in New Pre-Treatment I | 7,352.50     |
| Total BobCat of Buffalo                          |                                                                   | 7,352.50     |
| <b>Casella Waste Services</b>                    |                                                                   |              |
|                                                  | 2126560 Weekly Trash Jan 2026 - Split                             | 91.49        |
| Total Casella Waste Services                     |                                                                   | 91.49        |
| <b>Cattaraugus County Risk Mgt</b>               |                                                                   |              |
|                                                  | Worker's Compensation Premium 2026                                | 2,470.57     |
| Total Cattaraugus County Risk Mgt                |                                                                   | 2,470.57     |
| <b>Cintas</b>                                    |                                                                   |              |
|                                                  | 4258678584 Mat & Paper Service Inv Date Feb 2026 (Split)          | 43.89        |
| Total Cintas                                     |                                                                   | 43.89        |
| <b>Crowells</b>                                  |                                                                   |              |
|                                                  | Accnt 5711 Repair Supplies 1/27- 2/18/26                          | 1,231.19     |
| Total Crowells                                   |                                                                   | 1,231.19     |
| <b>Global Industrial</b>                         |                                                                   |              |
|                                                  | 124122005 Oil Absorbing Mats for Equip Maint.                     | 141.96       |
|                                                  | 124093618 Spill Absorbing Mats (2 Rolls)                          | 142.96       |
| Total Global Industrial                          |                                                                   | 284.92       |
| <b>Gowanda Highway Department</b>                |                                                                   |              |
|                                                  | Diesel Fuel Usage Jan 2026                                        | 72.08        |
| Total Gowanda Highway Department                 |                                                                   | 72.08        |
| <b>Hamburg Overhead Door</b>                     |                                                                   |              |
|                                                  | 539770 Overhead Door Roller Replacement and Service               | 330.00       |
| Total Hamburg Overhead Door                      |                                                                   | 330.00       |
| <b>J.D. Northrup Construction</b>                |                                                                   |              |
|                                                  | 20059 Emergency Manhole Repair at W Main and Chapel St            | 5,286.66     |
| Total J.D. Northrup Construction                 |                                                                   | 5,286.66     |
| <b>Komline-Sanderson</b>                         |                                                                   |              |
|                                                  | 42063488 Belt Press Repair & 42063033 Bearings Repair             | 2,258.20     |
| Total Komline-Sanderson                          |                                                                   | 2,258.20     |
| <b>McCormacks Hardware</b>                       |                                                                   |              |
|                                                  | 1626H Repairs Supplies 1/28 - 2/26/25                             | 855.83       |
| Total McCormacks Hardware                        |                                                                   | 855.83       |
| <b>Microbac Laboratories</b>                     |                                                                   |              |
|                                                  | Multiple Samples 1/9- 2/6/2026                                    | 2,125.25     |
| Total Microbac Laboratories                      |                                                                   | 2,125.25     |
| <b>Noco Energy</b>                               |                                                                   |              |
|                                                  | Inv# SP13226542 Fuel 499.90/gal 2.0143 ship 1/26/26               | 1,009.35     |
| Total Noco Energy                                |                                                                   | 1,009.35     |
| <b>Prizm Document &amp; Technology Solutions</b> |                                                                   |              |
|                                                  | #00916 Comp Monitoring Tech Support March 2026                    | 88.00        |
| Total Prizm Document & Technology Solutions      |                                                                   | 88.00        |

Village of Gowanda - Sewer Fund

Unpaid Bills Detail

All Transactions

|                                    | Memo                                                           | Open Balance |
|------------------------------------|----------------------------------------------------------------|--------------|
| Quill                              |                                                                |              |
|                                    | Office Supplies                                                | 39.02        |
| Total Quill                        |                                                                | 39.02        |
| Ronald Steley                      |                                                                |              |
|                                    | Reimbursement of Deductible for Fall at Sewer Plant 12/26/2025 | 132.67       |
| Total Ronald Steley                |                                                                | 132.67       |
| USA Blue Book                      |                                                                |              |
|                                    | INV00968186 Analysis Supplies                                  | 415.79       |
| Total USA Blue Book                |                                                                | 415.79       |
| Village of Gowanda - General       |                                                                |              |
|                                    | Sewer Billing Admin Support Dec 2025- Feb 2026 Yr 2025-2026    | 11,068.75    |
| Total Village of Gowanda - General |                                                                | 11,068.75    |
| Village of Gowanda - Water         |                                                                |              |
|                                    | Meter Reading to Water Dec 2025- Feb 2026                      | 3,403.25     |
| Total Village of Gowanda - Water   |                                                                | 3,403.25     |
|                                    |                                                                | 38,559.41    |

**Village of Gowanda - Capital Projects**

**Unpaid Bills Detail**

**As of March 3, 2026**

|                                  | <b>Memo</b>                                                      | <b>Open Balance</b> |
|----------------------------------|------------------------------------------------------------------|---------------------|
| <b>Municipal Solutions</b>       |                                                                  |                     |
|                                  | 24023 WWTP Cap Proj Fiscal Services EFC Funding 10/1/25- 1/15/26 | 1,394.40            |
| <b>Total Municipal Solutions</b> |                                                                  | 1,394.40            |
| <b>Wendel</b>                    |                                                                  |                     |
|                                  | Inv 394021-43 Prof Services thru 1-31-2026                       | 12,600.00           |
| <b>Total Wendel</b>              |                                                                  | 12,600.00           |
|                                  |                                                                  | <b>13,994.40</b>    |

**Village of Gowanda**  
**PrePay Report**  
**February 2026**

|                                                 | <u>Date</u> | <u>Num</u> | <u>Memo</u>                                       | <u>Amount</u> |
|-------------------------------------------------|-------------|------------|---------------------------------------------------|---------------|
| <b>Charter Communications Spectrum Business</b> |             |            |                                                   |               |
|                                                 | 02/25/2026  | 12963      | 8358 50 320 0018087 Muni Bldg/Police Internet 2/1 | -140.00       |
| <b>Hover Networks, Inc</b>                      |             |            |                                                   |               |
|                                                 | 02/09/2026  | 12916      | 475896 Phone Services Feb 2026                    | -271.47       |
| <b>Independent Health</b>                       |             |            |                                                   |               |
|                                                 | 02/18/2026  | 12955      | Acc#33534 Inv#4316261 March 2026                  | -3,832.27     |
| <b>National Fuel</b>                            |             |            |                                                   |               |
|                                                 | 02/18/2026  | 12956      | 6687624 09 27 East Main St 1/12- 2/6/26           | -650.94       |
| <b>NOVA Healthcare Administrators Inc</b>       |             |            |                                                   |               |
|                                                 | 02/18/2026  | 12957      | HRA Admin 070530 Feb 2026 (3 way split)           | -16.67        |
| <b>NYSEG</b>                                    |             |            |                                                   |               |
|                                                 | 02/09/2026  | 12917      | 1001-1211-132 Hidi Fire 12/27- 1/27/26            | -65.25        |
|                                                 | 02/09/2026  | 12919      | 1001-2714-829 St Litg R2 Gow 1/1- 1/31/26         | -619.24       |
|                                                 | 02/09/2026  | 12920      | 1001-2714-639 St Litg Collins R3 1/1- 1/31/26     | -1,531.45     |
|                                                 | 02/09/2026  | 12921      | 1001-2714-621 St Litg Persia TN R3 1/1-1/31/26    | -1,989.05     |
|                                                 | 02/09/2026  | 12922      | 1004-0266-610 S Water St Litg 1/1- 1/31/26        | -23.85        |
|                                                 | 02/09/2026  | 12923      | 1001-8686-492 St John St 12/27- 1/27/26           | -559.18       |
|                                                 | 02/09/2026  | 12924      | 1001-8687-037 Chang Hu Park 12/27- 1/27/26        | -177.69       |
|                                                 | 02/18/2026  | 12958      | 1001-1744-559 Aldrich Fire 1/7- 2/4/26            | -959.11       |
|                                                 | 02/18/2026  | 12960      | 1003-3457-754 Gateway Park 1/7- 2/4/26            | -528.63       |
|                                                 | 02/18/2026  | 12961      | 1001-0114-618 27 W Main St 1/7- 2/4/26            | -22.22        |
|                                                 | 02/18/2026  | 12962      | 1009-0190-322 I Industrial Highway 1/7- 2/4/26    | -210.05       |
|                                                 | 02/25/2026  | 12964      | 1009-0190-322 I Industrial Highway 1/7- 2/2/26    | -8.00         |
| <b>Spectrotel P2</b>                            |             |            |                                                   |               |
|                                                 | 02/18/2026  | 12959      | Acct #313300 Inv#13541811 2/8 - 3/7/26 Phone Bill | -259.03       |
| <b>Verizon Wireless</b>                         |             |            |                                                   |               |
|                                                 | 02/09/2026  | 12918      | Acc# 680187014 Inv#6134314770 12/24 - 1/23/2026   | -143.55       |
|                                                 |             |            |                                                   | -12,007.65    |

# Village of Gowanda Pre-Pay Payroll Deductions

February 2026

|                                           | Date       | Num      | Memo                                             | Amount     |
|-------------------------------------------|------------|----------|--------------------------------------------------|------------|
| <b>AFLAC</b>                              |            |          |                                                  |            |
|                                           | 02/25/2026 | 3965     | AFLAC Acct:NCK62 Feb 2026 Invoice #790165        | -573.48    |
| <b>AFLAC DENTAL &amp; VISION</b>          |            |          |                                                  |            |
|                                           | 02/25/2026 | 3966     | 20260215008457 AFLAC Dental/Vision March 2026    | -206.15    |
| <b>Independent Health</b>                 |            |          |                                                  |            |
|                                           | 02/18/2026 | 3962     | Acc#33534 Inv#4316261 March 2026                 | -3,981.86  |
| <b>NOVA Healthcare Administrators Inc</b> |            |          |                                                  |            |
|                                           | 02/03/2026 | HRA Feb  | HRA Wilson                                       | -60.00     |
|                                           | 02/04/2026 | HRA Feb  | HRA Wagner                                       | -35.00     |
|                                           | 02/12/2026 | HRA Feb  | HRA Malek                                        | -4.60      |
|                                           | 02/13/2026 | HRA Feb  | HRA Conklin                                      | -310.22    |
|                                           | 02/14/2026 | HRA Feb  | HRA Carriero                                     | -8.84      |
|                                           | 02/14/2026 | HRA Feb  | HRA Conklin                                      | -60.00     |
|                                           | 02/17/2026 | HRA Feb  | HRA Conklin                                      | -63.60     |
|                                           | 02/19/2026 | HRA Feb  | HRA Conklin                                      | -35.00     |
|                                           | 02/24/2026 | HRA Feb  | HRA Carriero                                     | -40.00     |
|                                           | 02/24/2026 | HRA Feb  | HRA Malek                                        | -95.06     |
|                                           | 02/25/2026 | HRA Feb  | HRA Wagner                                       | -35.00     |
|                                           | 02/26/2026 | HRA Feb  | HRA Reid                                         | -313.50    |
|                                           | 02/26/2026 | HRA Feb  | HRA Malek                                        | -56.27     |
| <b>NYS Deferred Compensation</b>          |            |          |                                                  |            |
|                                           | 02/09/2026 | 3960     | Plan# 0045420001 Pay Center# 206064 2-6-2026     | -2,234.12  |
|                                           | 02/23/2026 | 3963     | Plan# 0045420001 Pay Center# 206064 2-20-2026    | -2,182.18  |
| <b>NYS Employees Retirement</b>           |            |          |                                                  |            |
|                                           | 02/23/2026 | Feb 2026 | Feb 2026 Employees Retirement- Enhanced Report   | -2,420.94  |
| <b>NYS Police Retirement System</b>       |            |          |                                                  |            |
|                                           | 02/23/2026 | Feb 2026 | Feb 2026 Police Retirement Reporting 020- Enhanc | -268.93    |
| <b>SEIU200 United</b>                     |            |          |                                                  |            |
|                                           | 02/09/2026 | 3961     | Union Dues PR 2-6-2026                           | -177.18    |
|                                           | 02/23/2026 | 3964     | Union Dues PR 2-20-2026                          | -177.18    |
|                                           |            |          |                                                  | -13,339.11 |

# Village of Gowanda - Water Fund Pre Pay Report

February 2026

|                                            | <u>Date</u> | <u>Num</u> | <u>Memo</u>                                       | <u>Amount</u> |
|--------------------------------------------|-------------|------------|---------------------------------------------------|---------------|
| <b>Charter Communications</b>              |             |            |                                                   |               |
|                                            | 02/25/2026  | 5153       | 8358 50 326 0022979 Crestwood Int/Phone 2/1 - 2/2 | -113.95       |
| <b>Independent Health</b>                  |             |            |                                                   |               |
|                                            | 02/18/2026  | 5141       | Acc#33534 Inv#4316261 March 2026                  | -3,422.00     |
| <b>NOVA Healthcare Administrators Inc.</b> |             |            |                                                   |               |
|                                            | 02/18/2026  | 5143       | HRA Admin 070530 Feb 2026 (3 way split)           | -16.66        |
| <b>NYSEG</b>                               |             |            |                                                   |               |
|                                            | 02/09/2026  | 5134       | VOID: 1001-2131-560 Crestwood 12/25- 1/26/26      | 0.00          |
|                                            | 02/09/2026  | 5136       | 1001-2131-529 Point Peter 12/25- 1/26/26          | -1,885.48     |
|                                            | 02/09/2026  | 5137       | 1001-2131-578 Hill Street 12/25- 1/26/26          | -22.22        |
|                                            | 02/09/2026  | 5138       | 1001-2131-560 Crestwood 12/25- 1/26/26            | -998.77       |
|                                            | 02/25/2026  | 5144       | 1003-1703-415 Ind Place Storage 1/7- 2/2/2026     | -8.00         |
| <b>Verizon Wireless</b>                    |             |            |                                                   |               |
|                                            | 02/09/2026  | 5135       | Accnt 680187014 Jake Ph & Malek Inv6134314770     | -74.60        |
|                                            |             |            |                                                   | -6,541.68     |

# Village of Gowanda - Sewer Fund Transaction List by Vendor

|                                    | February 2026 |      |                                                 |            |
|------------------------------------|---------------|------|-------------------------------------------------|------------|
|                                    | Date          | Num  | Memo                                            | Amount     |
| Hover Networks Inc.                |               |      |                                                 |            |
|                                    | 02/09/2026    | 5646 | 475896 Feb 2026 Phone Service                   | -87.94     |
| Independent Health                 |               |      |                                                 |            |
|                                    | 02/17/2026    | 5664 | Acc#33534 Inv#4316261 March 2026                | -4,764.50  |
| NOVA Healthcare Administrators Inc |               |      |                                                 |            |
|                                    | 02/17/2026    | 5667 | HRA Admin 070530 Feb 2026 (3 way split)         | -16.67     |
| NYSEG                              |               |      |                                                 |            |
|                                    | 02/09/2026    | 5647 | 1001-8685-239 N Water Sewer Pump 12/27- 1/27/26 | -102.19    |
|                                    | 02/09/2026    | 5649 | 1001-0114-741 WWTP 12/4- 1/6/26                 | -7,679.73  |
|                                    | 02/17/2026    | 5665 | 1001-0114-766 Pump Station 1/8- 2/2/26          | -1,568.86  |
|                                    | 02/17/2026    | 5666 | 1001-0114-741 WWTP 1/7- 2/2/26                  | -7,189.51  |
|                                    | 02/25/2026    | 5668 | 1009-0190-322 I Industrial Storage 1/7- 2/2/26  | -8.00      |
| Verizon Wireless                   |               |      |                                                 |            |
|                                    | 02/09/2026    | 5648 | Acct 680187014 Inv6134314770 12/24- 1/23/25     | -105.85    |
|                                    |               |      |                                                 | -21,523.25 |