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## State of the Village Address

### June 1, 2024- May 31, 2025 Budget Overview

*March 26, 2024*  
*David Smith, Mayor*

## Accomplishments

- Brownfield Opportunity Assessment (BOA) Step 3 funding awarded for pre-development and marketing of vacant underutilized properties \$300,000
- Erie County CDBG Funding Awarded to replace 13,200 sq ft of sidewalk around St. Johns Park \$158,000
- Bipartisan Infrastructure Law (BIL) Funding for the WWTP capital project @ \$2,800,550
- Congressman Langworthy member item awarded for WWTP capital project \$1,250,000
- NY Forward grant awarded for downtown revitalization \$4,500,000
- Received FEMA reimbursement from 2014 flood related damages to the reservoir \$425,678
- Parking lot debt paid off
- Highway department moved to Industrial Place
- New mower for Gateway Park purchased
- New plow attachment purchased
- New police vehicle purchased
- New police tasers purchased
- Municipal building fence replaced
- Street lighting repaired and replaced
- Municipal building infrastructure repairs, project scope, and bid documents prepared
- Replacing the VAC truck tank unit
- Roof repaired at WWTP compost building
- Waterfront Development Project awarded Great Places in Upstate NY by the New York Upstate American Planning Association

# Capital Project Updates

## THATCHER BROOK

### FLOOD DIVERSION

(\$10.6Mill)

- ▶ Flood diversion funds allocated to date \$10,701,500 including local share portion of the project
- ▶ Project design being re-evaluated and new cost estimates being established
- ▶ Hill Street bridge work being reviewed with the County
- ▶ Disposal sites being acquired (15,000 loads of disposal- 15 acres)
- ▶ Land acquisition and easement process identified- waiting on final design for property footprint
- ▶ Short Term- 2<sup>nd</sup> trash rack development, bank stabilization, and erosion control being addressed with LEWPA funding

## WWTP CAPITAL PROJECT

(\$8.25Mill Ph 1)

- ▶ Bid Secured
- ▶ Funding secured for Phase I with additional DOCCS allocations under contract
- ▶ EFC Funding \$5.5 Mill 0% financing to be in place April 2024
- ▶ Phase I Construction to start in April/May 2024 (12-18 months)
- ▶ Phase II DOCCS support in negotiations
- ▶ Remaining Phase II funding to be established and secured

## POINT PETER RESERVOIR REPAIR

(\$4.17 Mill)

- ▶ Bid Secured
- ▶ FEMA Funds allocated up to \$4,362,944
- ▶ BAN funding to be in place May 21, 2024 while waiting for FEMA Reimbursement
- ▶ Construction to start March 2024 for completion by Dec 31, 2024
- ▶ Back-up well testing and maintenance complete

## Project Support (7 years)

Funding Source	Award
Waterfront Development – ESD	\$2,500,000
CDBG Parking Lot & Sidewalk Improvement– Erie County	\$308,000
Brownfield Opportunity Area Designation– NYS DOS	\$200,000
Brownfield Opportunity Area Marketing & Development	\$300,000
Environmental Site Assessments– EPA	\$300,000
Thatcher Brook Flood Diversion Project–Fed/NYS DEC	\$8,826,500
Thatcher Brook Flood Mitigation Support – Catt Cnty	\$875,000
Thatcher Brook Flood Mitigation Support– Mem Item DASNY	\$1,000,000
WWTP Capital Project & Improvements– DOCCS	\$2,332,972
WWTP Capital Project & Improvements– WQIP	\$1,375,000
WWTP Capital Project & Improvements– BIL	\$2,800,550
WWTP Capital Project & Improvements– Langworthy	\$1,250,000
Point Peter Reservoir Repairs– FEMA	\$4,362,944
NY Forward Downtown Revitalization– NYS	\$4,500,000
	\$30,930,966
<i>WWTP IUP Hardship Funding – (0% 30 yr loan)</i>	<i>\$5,500,000</i>

# Water Accomplishments

- 95,541,900 Gallons of Safe Drinking Water Processed- Village
- 34,241,000 Gallons of Safe Drinking Water Processed- Collins
- 81 Annual Samples Required by Permit
- 27.8 Miles of Water Main Maintained
- 436 Locates and Dig Safely Responses
- 1,912 Meters Read each Quarter
- 114 Work Orders Fulfilled (includes Water leak tracking)
- 117 Hydrants Flushed and Greased
- 12 Hydrants Painted
- 15 Curb Boxes Replaced/Repaired
- 2 New Services Installed
- 2 Water Main Breaks Repaired
- 6 Water Hearings
- 75% Complete-Lead & Copper Service Line Inventory- Gowanda
- 45% Complete- Lead & Copper Service Line Inventory- Collins
- 3 Clarifiers Painted- Collins
- Tree & Brush Removal at Filter Plant- Gowanda
- Point Peter Roof Replaced
- VAC Truck Tank Replaced
- Communication SCADA System Upgrade – Collins
- 252 Overtime Hours (June 2023- Feb 2024)

# Sewer Accomplishments

- 361,236,000 Gallons of Waste Treated
- 1,924 Annual Samples Required by Permit
- 30 Miles of Sewer Collection System Maintained
- 343,058 lbs. of Sludge Processed and Disposed
- 789,530 Bulk Sewer Collected
- 6 Tanks, 2 Digesters, and 2 Filters Maintained
- Rebuilt and repaired 3 pumps – effluent/recycle pump
- Rebuilt (2) sludge pumps
- Completed the Erie County COVID surveillance for NYS DOH
- 5 Year WET Testing Started
- 5% Reduction in Ferric Chemical Usage
- 98.5 Peter Cooper Maintenance Hours
- DEC Short Term Mitigation Plan Developed/Submitted
- VAC Truck Tank Replacement
- Kitchen/Breakroom Plant Improvements
- Compost Building Roof Repaired
- WWTP Capital Engineering Report Complete and Project Bid Complete
- Capacity, Management, Operations and Maintenance report (CMOM)
- 376.5 Overtime Hours (June 2023- Feb 2024)

# Highway

- 3 Streets Resurfaced (Badar, Seneca, Union) and Hill Street Railroad Crossing
- 3,980 Feet of Resurfacing (.75 Miles)
- 23.69 Lane Miles of Village Streets Maintained (snow/sidewalks/cleaning/drainage)
- 3 Business Lots Maintained/Snow Cleared (Municipal Bldg., S Water St, Main St Lot)
- 26 Crosswalks Re-Striped- annually
- 12 Parks and Lots Mowed/Trimmed/Maintained
- 6 Flower Beds and Play Structures Maintained, 27 Flower Barrels Maintained/Watered
- 21 Hazardous Trees removed, 9 New Trees Planted, 42 Trees Trimmed
- 6 Guard Rails Trimmed, 3 Welcome to Gowanda Signs Maintained
- 39 Garbage Receptacles cleared (daily/weekly)
- 22 Village Vehicles Maintained
- 600 Cubic Yards of Annual Leaf Pick-up
- Debris and Tree Removal along Thatcher Brook and Trash Rack- annually
- Dredging of Chapel Street Bridge & East Hill Street Bridge
- Christmas Decorations & Banners Placed
- Brush Maintenance at disposal sites
- Moved to Industrial Place including build out of space, door repair, HVAC repairs,
- Business Municipal Lot Sealed & Striped
- Purchased new V-Plow for Sidewalk Snow Removal
- 34 Village Street Lights Repaired
- (2) Plow Trucks Repaired and Maintained with passed NYS Inspections
- 4 Municipal Shared Service Support (Collins, Persia, Perrysburg, Dayton)  
184 Overtime Hours (June 2023 – Feb 2024)

# Public Safety

## Police

- 3,420 Calls for Service
- 42 Arrests Made
- 60 Charges- (NYS Penal Law, Vehicle & Traffic, Mental Hygiene, Criminal Procedure Law)
- 102 Uniform Traffic Tickets
- 12 Warrants Served
- 115 Police Reports Issued
- 25 Motor Vehicle Accidents
- New Police Patrol Care
- New Taser & Radios

## Code

- 26 Building Permits Issued
- 5 Business Permits Issued
- 54 Violation Letters
- 2 Court Summons
- FAQ Established for Code Process

## Fire

- 142 Emergency Calls Responded
- 26 Fire Calls Responded
- 35 Rescue Calls Responded
- 42 Service/Hazardous Condition/Other Calls Responded
- 39 False Calls Responded
- 970 Training Hours Completed
- 11 Fire Vehicles Maintained
- 1 Emergency UTV Vehicle Purchased

# Recreation

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- 75 Summer Recreation Participants
- 8 Summer Recreation Employees Hired
- 12 Ski Program Participants
- 22 Avg. Roller Skating Participants - 9 sessions
- 41 Spring Soccer Program Participants – 5 weeks
- 16 Co-ed Basketball clinic Participants- 3 sessions
- 51 Co-ed Softball League Participants- 26 games
- 24 Players in the Old Timers Game
- 16 Players in the Snowball Softball Game
- 69 Players in the Softball Tournament
- 68 Blue By U Program Participants- 4 weeks
- 3 Grants/Donations Received (\$2,200)

## 2024-2025 Projects

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- Thatcher Brook Flood Diversion – final design
- Thatcher Brook Short Term Mitigation – bank stabilization, flood erosion control, and the development of a 2<sup>nd</sup> trash rack
- WWTP Capital Project- phase I construction 12-18 months
- FEMA Point Peter Repair- construction complete by 12/31/2024
- FEMA allocations approved and borrowing in place for project
- 5 Brownfield Phase I Full Environmental Assessments
- NY Forward Grant Local Planning Committee established and Strategic Investment Plan to be developed
- Sewer Capacity Management & Operations Maintenance (CMOM) Report
- Water Lead and Copper Inventory complete and reported to County
- Big trash pick up- April 2024
- Municipal building roof to be repaired
- Police wage structure adjusted based on years of service to attract officers
- Fire budget increased to cover new OSHA regulations
- Municipal building upper level space lease
- Code schedule of rates to be updated
- Flood debt from 2009 to be paid off

# Fiscal Stress Designation

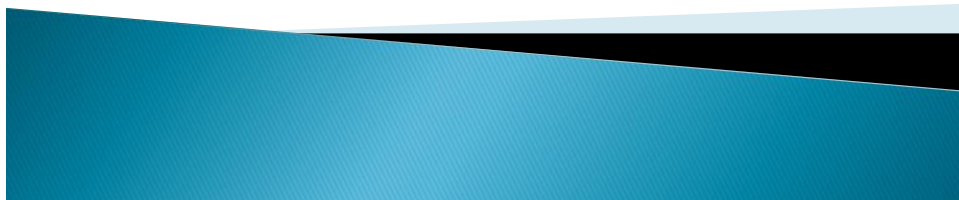
<u>Fiscal Stress</u>			<u>Environmental Stress</u>	
▶ 2015	60.8	Moderate		
▶ 2016	55.8	Moderate	30.0	Susceptible Stress
▶ 2017	19.2	No Designation	30.0	Susceptible Stress
▶ 2018	3.3	No Designation	33.3	Susceptible Stress
▶ 2019	5.0	No Designation	23.3	No Designation
▶ 2020	1.67	No Designation	16.67	No Designation
▶ 2021	1.67	No Designation	30.0	Susceptible Stress
▶ 2022	1.67	No Designation	23.3	No Designation
▶ <b>2023</b>	<b>0</b>	<b>No Designation</b>	<b>16.7</b>	<b>No Designation</b>

Fiscal Stress Indicators	Environmental Stress Indicators
Year End Fund Balance	Change in population
Operating Deficits	Households with Public Assistance
Cash Position	Percent Change in Home Value
Use of Short Term Cash Flow Debt	Median HH Income/Unemployment Rate
	Reliance on State and Fed Aid

# Village of Gowanda

## 2024-2025 Budget Summary

*A “snap-shot” of the upcoming fiscal year*



# Fund Balance Allocations

## 2024-2025 Budget

The use of fund balance helps off-set budget revenue to balance expenditures without impacting the tax levy or water/sewer rates. Fund Balance in all funds is now at a level that can be utilized- although keeping a reasonable fund balance is important for cash flow and unexpected issues

- ▶ **General \$200,000** *(\$250,000 in 2023-2024)*
  - \$100,000 to Maximize the General Fund Contingency
  - \$20,000 to Support the Fire Truck Payment
  - \$80,000 to Increase General Fund Reserve Accounts
- ▶ **Water Fund \$135,750** *(\$50,000 in 2023-2024)*
  - \$25,000 to Maximize Water Fund Contingency
  - \$15,000 to Support Water Meter BAN Debt
  - \$10,000 to Increase Reserve Accounts
  - \$85,750 to Support FEMA Interest on Project Borrowing
- ▶ **Sewer Fund \$50,000** *(\$0 applied in 2023-2024)*
  - To build reserve accounts

## Reserve & Fund Balance Summary

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
Reserve Accounts 5/31/2023	\$125,157	\$116,751	\$186,246
Reserve Accounts by 5/31/2024	\$230,571	\$132,202	\$220,403
	+84%	+13%	+18%
Fund Balance 5/31/2023	\$1,086,883	\$470,858	\$421,350
Anticipated Fund Balance 5/31/2024 <small>(Includes FB applied in 2023-2024 and Budget Balance projected by 5/31/24)</small>	\$936,883	\$440,858	\$496,350
	-14%	-6%	+18%
<b>Fund Balance &amp; Reserves 5/31/2017</b>	<b>\$288,125</b>	<b>\$155,918</b>	<b>\$277,618</b>
<b>Fund Balance &amp; Reserves 5/31/2024</b>	<b>\$1,167,454</b>	<b>\$573,060</b>	<b>\$716,753</b>
	(+305%)	(+267%)	(+158%)
	(+\$879,329)	(+\$417,142)	(+\$439,145)
<b>Tax Levy June 2017</b>	<b>\$1,047,265</b>		
<b>Tax Levy June 2024</b>	<b>\$1,109,617</b>		
	(+6%) <i>(+\$62,352)</i>	<i>(In 8 fiscal years)</i>	



# Impact to Tax Payer

▶ **1.5% Tax Levy Increase @ \$16,398**

▶ **Equalization Rates (Uniform Percent of Value)**

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
Erie Cnty	52%	46%	42%	36%
Catt Cnty	66%	68%	57%	100%

*This is significant as rates decrease – tax rates increase. This creates a division among our Catt and Erie County residents tax rates. Erie residents take on a larger burden of the tax levy due to meet the 100% tax equalization rate set in Catt county.*

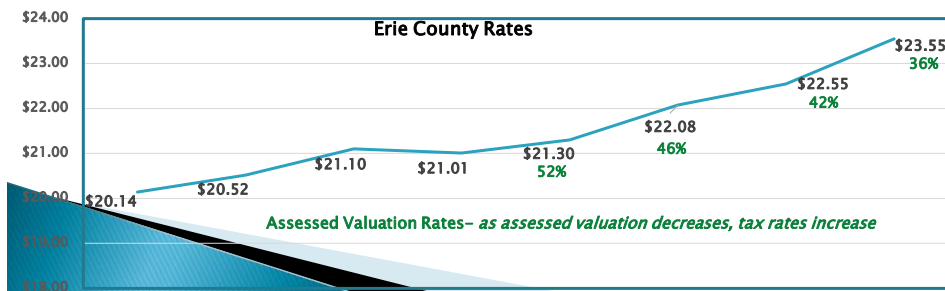
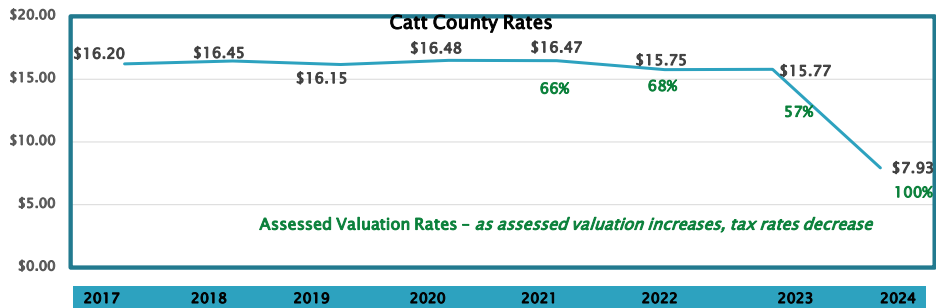
▶ **Erie County**

- Tax rate from \$22.55 to \$23.55/\$1000 assessed
- **As assessed value decreases, tax rate becomes higher**
- 4.75% tax increase = +\$1.00/\$1,000 assessed)
- **\$100,000 home assessed at 36% = \$36,000 assessed valuation x \$23.55/ \$1000 assessed = \$847.80**
- **Average Tax Increase estimated @ \$50.00 (\$50,000 assessed average)**

▶ **Catt County**

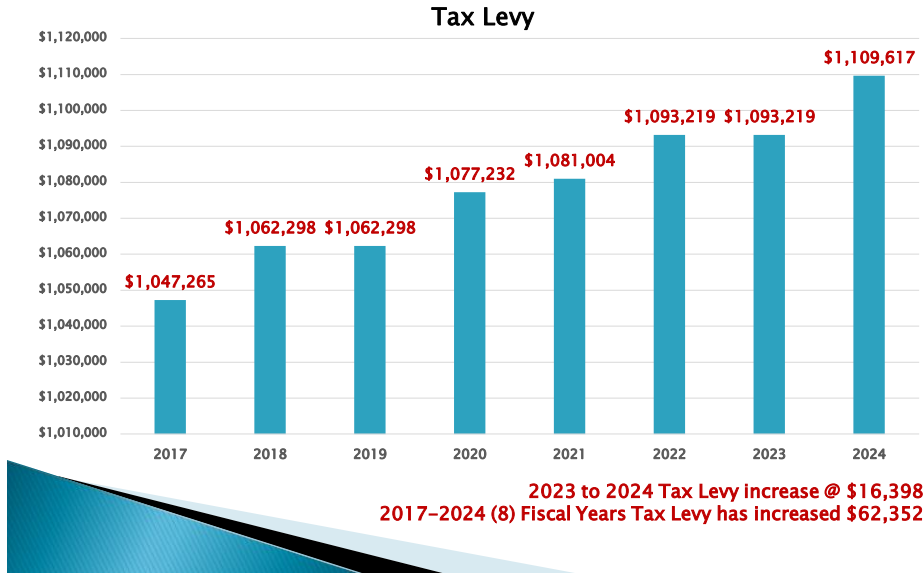
- Tax rate from \$15.77 to \$7.93/ \$1000 assessed
- Residents now assessed at 100% (*tax rate decreases to off-set the additional assessed value*)
- **As assessed values increase, tax rate becomes lower**
- **\$100,000 home assessed at 100% = \$100,000 x \$7.93/ \$1,000 assessed = \$793.00**
- **Last Year: \$100,000 home assessed at 57% = \$57,000 x \$15.77/\$1,000 assessed = \$898.89**
- **Tax Decrease estimated**

## Tax Rate Impact Trends

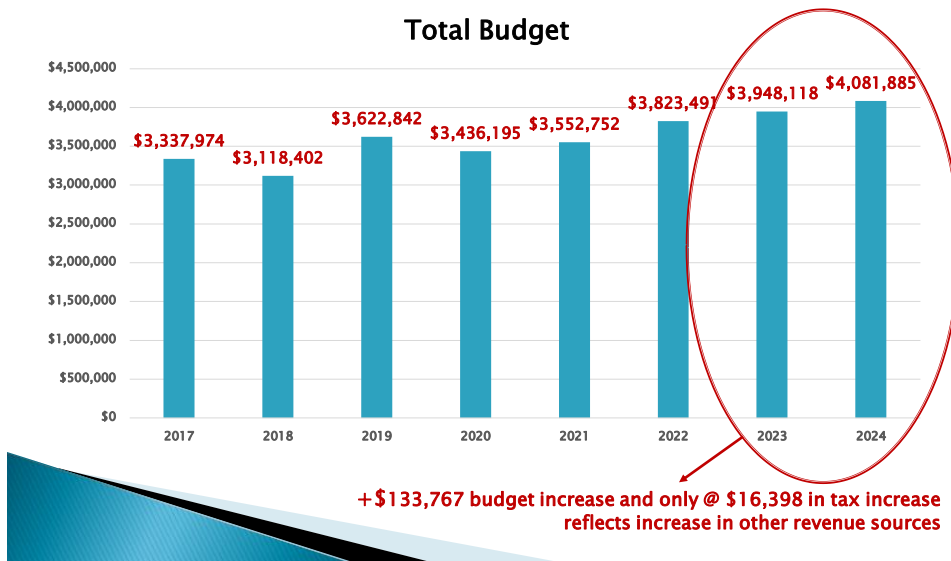




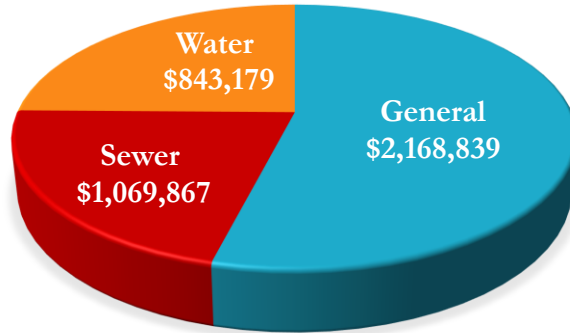
# Tax Levy Revenue Trend



# Village Budget Trends



# 2024-2025 Budget Categories



General Includes: Highway, Police, Fire, Code, Recreation, Parks, Clerk/Admin, Trees, Library, Historian

## Budget Comparison General

	General Fund 2021-2022	General Fund 2022-2023	General Fund 2023-2024	General Fund 2024-2025
Tax Revenue	\$1,081,004	\$1,093,219	\$1,093,219	\$1,109,617
Estimated Sales Tax	\$292,000	\$310,000	\$310,000	\$325,000
Other Estimated Revenue	\$357,625	\$446,230	\$571,866	\$534,222
Appropriated Fund Balance	\$100,000 (Contingency)	\$220,000 (Contingency, Fire Truck, Reserves)	\$250,000 (Contingency, Fire Truck, Parking Lot, Reserves)	\$200,000 (Contingency, Fire Truck, Reserves)
Total Anticipated Revenue (includes FB)	\$1,830,629	\$2,069,449	\$2,225,085	\$2,168,893
Budgeted Expense Allocations	\$1,830,629	\$2,069,449	\$2,225,085	\$2,168,893

*2024-2025 reflects a budget decrease of \$56,192 due to the removal of SLFRF that were applied in 2023- 2024 totaling \$89,943. SLFRF were not applied towards long term operational expenses- as these funds were only one-time allocations. Therefore, taking out one-time SLFRF demonstrates a budget increase of \$33,751.*

## Budget Comparison Water

	Water Fund 2021-2022	Water Fund 2022-2023	Water Fund 2023-2024	Water Fund 2024-2025
Metered Sales Revenue	\$450,000	\$450,000	\$517,500	\$517,500
Services to Other Governments	\$169,131	\$171,669	\$90,216	\$91,569
Other Anticipated Revenue	\$81,600	\$79,200	\$90,600	\$98,360
Plus Allocated Fund Balance	\$50,000	\$85,000	\$50,000	\$135,750
<b>Total Anticipated Revenue</b>	<b>\$750,731</b>	<b>\$785,869</b>	<b>\$748,316</b>	<b>\$843,179</b>
<b>Total Projected Allocations</b>	<b>\$750,731</b>	<b>\$785,869</b>	<b>\$748,316</b>	<b>\$843,179</b>

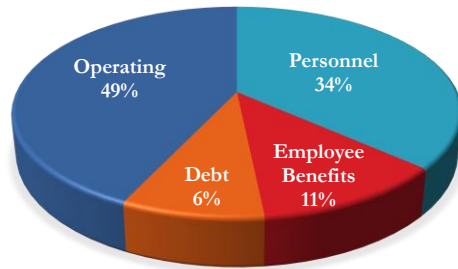
*\*The overall revenue increase is a reflection of higher interest revenue anticipated and the allocation of fund balance to off-set debt interest in 2024-2025*

## Budget Comparison Sewer

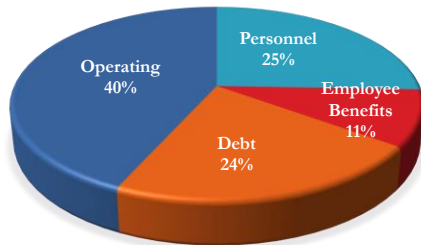
	Sewer Fund 2021-2022	Sewer Fund 2022-2023	Sewer Fund 2023-2024	Sewer Fund 2024-2025
Metered Sales Revenue	\$250,000	\$250,000	\$287,500	\$287,500
Services to Other Governments	\$628,892	\$673,873	\$632,417	\$661,767
Other Anticipated Revenue	\$42,500	\$44,300	\$54,800	\$70,600
Plus Allocated Fund Balance	\$50,000	\$0	\$0	\$50,000
<b>Total Anticipated Revenue</b>	<b>\$971,392</b>	<b>\$968,173</b>	<b>\$974,717</b>	<b>\$1,069,867</b>
<b>Total Budgeted Allocations</b>	<b>\$971,392</b>	<b>\$968,173</b>	<b>\$974,717</b>	<b>\$1,069,867</b>

*The increase in revenue is a reflection of increases from DOCCS as their portion of waste collection and increased interest revenue.*

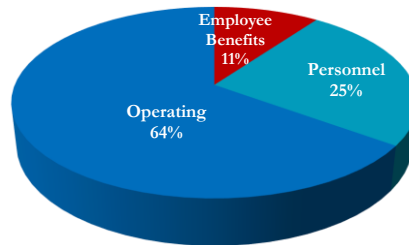
GENERAL FUND



WATER FUND



SEWER FUND



No Sewer Debt 2024-2025

General Fund Allocations

Line Item	Budgeted 2023-2024	Budgeted 2024-2025	Budget % 2023-2024	Budget % 2024-2025	Erie Avg Tax Contribution	Catt Avg Tax Contribution
Board & Admin	\$167,458	<b>\$175,802</b>	7.5%	<b>8.1%</b>	\$134	\$64
Professional Services	\$49,500	<b>\$53,000</b>	2.2%	<b>2.4%</b>	\$40	\$19
Police	\$379,280	<b>\$309,696</b>	17%	<b>14.3%</b>	\$235	\$113
Code Enforcement	\$23,500	<b>\$26,500</b>	1.1%	<b>1.2%</b>	\$20	\$10
Disaster Coordinator	\$3,000	<b>\$3,000</b>	0.1%	<b>.1%</b>	\$2	\$1
Fire	\$85,829	<b>\$86,507</b>	3.9%	<b>4%</b>	\$66	\$32
Highway	\$607,654	<b>\$645,265</b>	27.4%	<b>29.8%</b>	\$490	\$236
Parks & Recreation	\$52,100	<b>\$49,900</b>	2.3%	<b>2.3%</b>	\$38	\$18
Street Lighting	\$36,500	<b>\$45,000</b>	1.6%	<b>2.1%</b>	\$34	\$16
Operating & Maintenance	\$181,200	<b>\$198,250</b>	8.2%	<b>9.1%</b>	\$151	\$72
Fringe & Benefits	\$229,400	<b>\$242,011</b>	10.3%	<b>11.2%</b>	\$184	\$88
Debt Financing	\$185,602	<b>\$140,444</b>	8.3%	<b>6.5%</b>	\$107	\$51
Contingency	\$124,062	<b>\$113,464</b>	5.6%	<b>5.2%</b>	\$86	\$41
Increase Reserves	\$100,000	<b>\$80,000</b>	4.5%	<b>3.7%</b>	\$61	\$29
<b>TOTAL</b>	<b>\$2,225,085</b>	<b>\$2,168,839</b>	<b>100%</b>	<b>100%</b>	<b>\$1,649</b>	<b>\$793</b>

Average tax is based on a \$70,000 home assessment in Erie and \$100,000 assessment in Catt.

\*2024-2025 Budget decrease is reflection of one-time LSRF allocation in 2023-2024 @ \$89,943 – (Police \$79,000 and Fire \$10,943) plus additional interest revenue, sales tax, and CHIPS allocation.

## Budget Changes by Category

Line Item	Budget 2023-2024	Budget 2024-2025	<i>The numbers always tell a story...</i>
Board & Admin	\$167,458	<b>\$175,802</b>	Wage increases
Professional Services	\$49,500	<b>\$53,000</b>	Increased fees
Police	\$379,280	<b>\$309,696</b>	Reduction of one-time LSRFRF of \$79,000 plus a \$9,696 increase
Code Enforcement	\$23,500	<b>\$26,500</b>	Wage increases and increase for court support
Disaster Coordinator	\$3,000	<b>\$3,000</b>	Level funding
Fire	\$85,829	<b>\$86,507</b>	Reduction of one-time LSRFRF of \$10,943 plus \$11,621 increase
Highway	\$607,654	<b>\$645,265</b>	Wage increase, increase in allocated CHIPS funding, increased operating
Parks & Recreation	\$52,100	<b>\$49,900</b>	Operating remains the same- reflection of reduced Ski program revenue- off-set by reduced ski program expense
Street Lighting	\$36,500	<b>\$45,000</b>	Increased NYSEG expense
Operating & Maintenance	\$181,200	<b>\$198,250</b>	Increased utilities, insurance, fuel, and operating expenses
Fringe & Benefits	\$229,400	<b>\$242,011</b>	Increased health premiums, NYS Retirement, and FICA
Debt Financing	\$185,602	<b>\$140,444</b>	Reduction of debt- parking lot paid off in 2023-2024
Contingency	\$124,062	<b>\$113,464</b>	Reduced contingency available in budget
Increase Reserves	\$100,000	<b>\$80,000</b>	Reduced reserve allocation
<b>TOTAL</b>	\$2,225,085	<b>\$2,168,839</b>	<b>Reduced by \$89,943 LSRFRF and increased revenue of \$56,246 (interest rates, CHIPS, Sales Tax)</b>

## American Recovery Funds

### Local State and Fiscal Recovery Funds (LSFRF)

**RECEIVED:** \$ 261,230

Interest Earned \$ 8,910  
\$ 270,140

**ALLOCATED:**

Fire Pumper Truck \$ 60,000  
 Fire UTV Emergency Vehicle \$ 31,057  
 Fire Protection Turnout Gear \$ 10,943  
 Police Vehicle/Equipment \$ 79,000  
 Municipal Building Repairs \$ 39,000  
 Street Lighting Repairs \$ 13,425  
 Fence Replacement \$ 13,873  
 Highway Maintenance \$ 6,325  
 Hazardous Tree Removal \$ 7,607  
**\$ 261,230**

*American Recovery funds are one-time allocations utilized to provide for eligible public safety protection needs and routine government services and repairs to help eliminate future tax payer burden.*

*Some interest earned on account has been applied towards tree removal while the remaining interest earned will be allocated by board authorization*

# Budget Summary



- ▶ We are able to provide for operating cost increases with a 1.5% Tax Levy Increase to tax payers at +\$16,398
- ▶ No water or sewer rate increases
- ▶ We have been able to maximize the allowable contingency within each fund to support unexpected expenditures without the need to borrow funds
- ▶ We were able to apply accumulated fund balance in each fund to help balance the budget without additional tax or rate increases
- ▶ We are increasing reserves in each fund totaling \$140,000 in 2024-2025.
- ▶ Fund balance is maintained at a level where it can be applied to off-set revenue needs.
- ▶ We have increased department efficiencies and developed stronger budget management and communication.
- ▶ We are making infrastructure improvements, better fleet management, and on-going equipment maintenance
- ▶ Current budgets are very “lean” and not a lot of wiggle room.

- ▶ *David Smith, Mayor*
- ▶ *Carol Sheibley, Deputy Mayor*
- ▶ *Paul Zimmermann, Trustee*
- ▶ *Wanda Koch, Trustee*
- ▶ *Peter Sisti, Trustee*



- ▶ *Danielle Wagner, Clerk*
- ▶ *Jackie MacDonald, Accounts Payable Clerk*
- ▶ *Traci Hopkins, Treasurer*