

February 25, 2026

The regular meeting of the Village of Cassadaga was called to order at 7:00 pm by Mayor Abersold on February 25, 2026. Trustee's present included Danna DuBois, Jeffrey Frick, Cathy Cruver, and David Rowley

**RESOLUTION # 30
APPROVAL OF MINUTES**

A motion was made by Trustee DuBois to approve the minutes of February 11, 2026, seconded by Trustee Cruver. VOTE: 4 AYES, 0 NAYS.

**RESOLUTION # 31
APPROVAL OF AGENDA**

A motion was made by Trustee Cruver to approve the agenda, seconded by Trustee Frick. VOTE: 4 AYES, 0 NAYS.

GUESTS: Randy Carlson, Cindy Flaherty, Judy Garncarek, Debbie Metzger, Terri Seibert, Nancy Whitmark

Cindy Flaherty request for Events Coordinator-

She is the President of The Citizens for a Better Cassadaga, the mission statement of the CBC is:

“Citizens for a Better Cassadaga works with local organizations and interested citizens to develop, promote, sponsor or support activities and events that benefit the broader Cassadaga area, and improve the quality of life for all residents. CBC leadership will organize and prioritize activities with the intent of involving a broad coalition of government, social and service organizations and residents.”

We, the board, have pledged to work with and support the CBC and other organizations.

Therefore, we do not see a need to name or create a position of events coordinator for the village.

Cindy's request to be appointed to the planning board-

For years the village has requested people to become involved with different committees, functions and opportunities as listed on the village website.

Therefore, I am looking for new interested people to fill the open position on the planning board. Her request is denied.

Finally, a letter from the village endorsing the CBC to seek grant funding for the summer concert series will be provided by Trustee Cruver.

Terri Seibert inquired about water main replacement on Dale Drive. Mayor Abersold stated that no construction will occur during this year with the earliest being in 2027.

MAYOR ABERSOLD'S REPORT

I sent Attorney Calimeri for review and approval of the Doeren-Mayhew's engagement letter; a resolution will be necessary for acceptance, and the letter will be attached to the meeting minutes.

A real estate attorney reached out regarding 40 Maple Avenue and the garage addition was built in 2011. The garage and driveway extend over 11 feet onto the right of way for Park Avenue. Attached is the proposed Garage Easement Agreement that is being asked for the Village to agree to. Essentially, they can keep the garage there, in perpetuity, unless the garage is taken down, intentionally or unintentionally, at which case it would need to be rebuilt entirely on its property. We have an indemnification and hold harmless agreement that provides they will cover and assume any liability for damages or injuries that result on the driveway and garage. Joe has no objection, but of course it is the Village's decision. In his opinion it comes down to whether the Village has a useful purpose for that right away. If so, then we cannot agree. If not, then this is fine on Joe's end. There have not been any issues with the property or the garage since its construction in 2011, 15 years ago.

Joe wrote, run it by the Board tonight. If there are no problems, then you can have a resolution authorizing you to execute subject to attorney and insurance approval. If anyone has any issues, then I recommend you hold over until **March 10** to give us plenty of time to address the same.

LandPro currently has the tractor and has submitted two estimates for substantial repairs; the snowblower installation is on hold until the need is assessed. I have shared their email with everyone and would like to discuss it further under new business.

There was an inquiry about the job description for the village clerk. While I was away, Danna and Cathy interviewed a candidate who expressed interest in a full-time role. I will be conducting an interview with a candidate tomorrow morning and another person has expressed interest. This is my top priority.

I've also spoken with Danna and Dave several times about the grant application for the sports complex master plan. Danna will provide additional details in her report.

The board plans to take advantage of opportunities provided by the county planning and economic development departments, along with other relevant agencies. We are open to working together with the NYFORWARD grant core team. Since the village is the lead agency, the core team must obtain board approval before conducting any outreach or sending correspondence.

RESOLUTION #32

A motion was made by Trustee DuBois to accept the engagement letter presented by Doeren Mayhew for accounting services with approval by attorney Calimeri. Seconded by Trustee Rowley. VOTE 4 AYES 0 NAY

To the Board Members of

The Village of Cassadaga

Cassadaga, NY 14718

We are pleased to confirm our acceptance and understanding of the services we are to provide for Village of Cassadaga for the period of February 19 2026, through May 31, 2026 and fiscal year ended May 31, 2027.

You have requested that we perform the following services:

1. We will provide you with the following bookkeeping services:

- Recording financial transactions*
- Reconcile accounts with bank statements you provide each month. We will not review the cancelled checks or electronic copies of the checks for payees or endorsements.*
- Record credit card activity based on information you provide.*
- Prepare your payroll records, payroll tax returns, and payroll tax deposits.
Record all income and expenses, deposits, printing of checks and posting journal entries needed each month.*

Our bookkeeping services will cover the fiscal years ended May 31, 2026 and May 31, 2027.

2. We will also prepare the annual and monthly Statements of Revenues and Expenditures of the Village of Cassadaga in accordance with the modified cash basis of accounting based on information provided by you for the fiscal years ended May 31, 2026 and May 31, 2027. In addition, supplementary information will be prepared and presented with the Statements of Revenues and Expenditures — modified cash basis. Such supplementary information is the responsibility of management.

Our Responsibilities

We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services and preparing the Statements of Revenues and Expenditures — Modified Cash Basis.

The Statements of Revenues and Expenditures — Modified Cash Basis will not be accompanied by a report. However, you agree that the Statements of Revenues and Expenditures — Modified Cash Basis will clearly indicate that no assurance is provided on them.

The supplementary information accompanying the Statements of Revenues and Expenditures — Modified Cash Basis is presented for purposes of additional analysis. We will not audit, review, or compile the supplementary information and, accordingly, we will not express an opinion or provide any assurance on such information.

Other Relevant Information

We will also prepare the Annual Financial Report.

You are responsible for assuming all management decisions and responsibilities, and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping and financial statement preparation. In addition, you are responsible for reconciling credit card charges to the merchant statements to determine accuracy and completeness, as well as the proper allocation of debit/credit card expenses to the general ledger accounts. You are also responsible to examine your monthly bank statements and notify both the bank and us of any unusual transactions or potential fraudulent transactions, the discovery of which is your responsibility.

You are also responsible to obtain a completed W-9 form from all service vendors paid throughout the year covered by this engagement letter, and submit the completed W-9 forms to us no later than December 31 of that year. We will prepare and timely file 1099 forms based on information provided by you. Accordingly, if you do not provide completed W-9 forms, we will not be responsible for any penalties or interest you incur for noncompliance. Laura Napoli, CPA is the Director and is responsible for supervising the engagement.

Our fees for these services will be as follows:

- *Monthly bookkeeping fee of \$ 1,200 per month*
- *Annual fee of \$ 1,250 for preparation of the Annual Financial Report*
- *QuickBooks setup fee (this year only) \$750 e Hourly fee of \$ 155 for any ARPA related bookkeeping • Payroll services will be billed on a bi-weekly basis o Annual minimum fee for preparation of 1099 forms and reimbursement for provided postage costs*

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the Statements of Revenues and Expenditures _Modified Cash Basis.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

The financial statement preparation portion of the engagement to be performed is conducted on the basis that you acknowledge and understand that our role is the preparation of the Statements of Revenues and Expenditures in accordance with the

modified cash basis of accounting. Management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- a. The selection of the modified cash basis of accounting as the financial reporting framework to be applied in the preparation of the Statements of Revenues and Expenditures.*
- b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Statements of Revenues and Expenditures — modified cash basis, that are free from material misstatement, whether due to fraud or error.*
- c. The prevention and detection of fraud.*
- d. To ensure that the Village complies with the laws and regulations applicable to its activities.*
- e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.*
- f. To provide us with:*
 - Documentation, and other related information that is relevant to the preparation and presentation of the Statements of Revenues and Expenditures,*
 - Additional information that may be requested for the purpose of the preparation of the Statements of Revenues and Expenditures,*
 - Unrestricted access to persons within the Village of whom we determine it necessary to make inquiries.*

You may request that we perform additional services not contemplated by this engagement letter. These services may include, but are not limited to, NYS Comptroller audits, requested attendance at any board meeting, and large capital projects. If this occurs, we will communicate with you regarding the scope of the additional services. Our hourly rate for these services is \$165 per hour. We also may issue a separate engagement letter covering the additional services.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the terms of our engagement as described in this letter, and our respective responsibilities.

Sincerely,

DOEREN MAYHEW ADVISORS, LLC

Laura Napoli, CPA

Director

This letter correctly sets forth the understanding of the Village of Cassadaga.

<u><i>Krud</i></u>	<u><i>Abersold</i></u>	<u><i>Mayor</i></u>
Autho	zed Signature	Title
<u><i>Rudy C. Abersold</i></u>		<u><i>February 26, 2026</i></u>
Printed Name		Date

RESOLUTION #33-A motion was made by Trustee Cruver to accept the Easement Agreement with attorney approval and insurance requirements for 40 Maple Avenue. Seconded by Trustee Frick. VOTE 4 AYES 0 NAYS

This Easement Agreement made as of the 27th day of February 2026, by and between, THE VILLAGE OF CASSADAGA, of 22 Mill street, Cassadaga, New York, 14718 as Grantors and LAUREL RIVERS, of 40 Maple Avenue, Cassadaga, New York 14718, as Grantee.

WHEREAS, the Grantee is the owner of real property known as 40 Maple Avenue, Cassadaga, New York, tax map parcel 181.20-2-53, and

WHEREAS, the Grantors are the owners of the adjoining real property located to the east of the Grantee's premises, and,

WHEREAS, attached hereto and deem a party hereof, is a survey by Matthew J. Pietro dated January 8, 2026, of the Grantee's property which also shows a portion of the Grantor's premises, and,

WHEREAS, the survey shows the existing garage and driveway which serves the Grantee's Property encroaches over the easterly line of the Grantees' property up to 11.5 feet on the Grantor's property,

WHEREAS, the parties hereto desire to set-forth their agreement regarding the garage and driveway encroachment in writing.

NOW THEREFORE, for one Dollar (\$ 1.00) and other good and valuable consideration, receipt of which is hereby acknowledged, the parties hereto agree as follows:

1. Grantors hereby grant, convey, and assign forever the right, privilege, and easement to maintain and use the existing garage and driveway as shown on the attached survey upon the Grantor's property as currently situated.

2. Grantees agree that they will keep and maintain and use the garage and driveway in a reasonable safe condition, including snow removal. Any repairs required shall be made at the expense of Grantee.
3. For so long as the garage and driveway remain in their present location, Grantor will hereby does grant Grantee a license and perpetual easement to use the garage and driveway for its usual and customary purposes.
4. Other than the license and easement hereby granted, Grantee makes no claim and will make no claim of ownership or other interest in that portion of the premises owed by Grantor on which the garage and driveway is situated.
5. Grantee agrees to forever indemnify, defend and hold harmless Grantor and their successors and/or assigned from any liability to, claim of damage to or action by any person for death of, injury to or damage to any person or property in any manner arising, directly or indirectly, from the existence or exercise of rights granted under this Agreement, on that portion of the property owned by Grantors upon which the garage and driveway encroachment is presently located.
6. In the event the garage and/or driveway are removed, relocated or replaced, this agreement shall be terminated. Any new garage and/or driveway will be located wholly and completely within Grantee's boundary lines.
7. Grantees agree to add grantors as additional named insured to grantees' homeowners' insurance policy to protect against the above liability. The policy shall provide for at least \$500,000.00 liability coverage and shall increase from time to time so as to provide reasonable and adequate protection to the parties from liability. Grantee shall provide Grantor with proof of said insurance upon the execution of this document, annually upon renewal of the policy, and as reasonably requested.
8. This easement shall run with the land and shall be binding on and shall insure to the benefit of the parties hereto, their heirs, distributes, grantees, successors and/or assigns.

IT WITNESS WHEREOF, the parties hereto have duly executed this easement on the day and year set forth in the acknowledgement and this easement was delivered in this day and year first above written.

IN PRESENCE OF:

Village of Cassadaga

By:



Laurel



Rivers

STATE OF NEW YORK

COUNTY OF (2 hüvlc, i gva) SS.

On the day of March, in the year 2026, before me, the undersigned, a notary public in and for said state, personally appeared Rudy Abersold personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is subscribed to the within instrument and acknowledged to me that they executed the same in their capacity(ies), and that by their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



NOTARY PUBLIC

STATE OF NEW YORK

COUNTY OF CHAUTAUQUA) SS.

On _____ of _____ in the year 2026, before me, the undersigned, a

notary public in and for said te, personally appeared LAUREL RIVERS personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is subscribed to the within instrument and acknowledged to me that they executed the same in their capacity(ies), and that by their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



NOTARY PUBLIC

R. TIMOTHY EADES NO. 4829414

NOTARY Fuzz-IC, STAE OF NEW YORK QUALIFIED IN CHAUTAUQUA COUNTY

NY CONNISSICN Exp:æzs APRIL 30, 209⁷

RESOLUTION #34 CLERK'S REPORT

A motion was made by Trustee Dubois to table the clerks report, seconded by Trustee Rowley. VOTE 4 AYES, 0 NAYS.

OLD BUSINESS

1. WATER PROJECT-Mayor Abersold no new communications with Matt Zerbo

2. 72 Lakeview Avenue

Email for Joe regarding 72 Lakeview

Just got off the phone with Dan. He is going to try to get better photographs and work with contacting the caretakers for access to the Property. Given the Zoning Law change created some new regulations with regard to the treatment of unsafe buildings, we have a new procedure to follow pursuant to Section 518 of the Zoning Code.

- 1. Code Enforcement must make a finding that the building is unsafe based upon Section 518(3), which sets forth the situations that cause buildings to be deemed unsafe.*
- 2. Village Board must review the findings of the CEO and then adopt the report as an unsafe building.*
- 3. CEO must serve notice on owner, personally or by certified mail, that sets forth the reasons why it is unsafe and an order requiring the same to be made safe and secure.*
- 4. Owner shall have 30 days to commence repairs and 60 days to complete.*
- 5. If work is not completed, we then can proceed to enforcement proceedings as covered under sections 5, 6 and 7 based upon what the Village wants to do.*

NEW BUSINESS-LandPro Repair Quotes-No action taken as determined spending either \$5,500 or over \$11,000 for repairs to the 2010 John Deere tractor was not fiscally sound.

PUBLIC WORKS BIANCCA RIGGLE'S REPORT

Still no snowblower or tractor due to extra repairs LandPro would like to do.

- Declining repairs

- Need to budget for new tractor 1-2 years

Need Information from water billing site for annual water report

Stockton is down 2 big trucks and 1 pickup

- May take longer to clear snow this week

Chris said he gave mayor dpw computer files

- Need to have it to see if there is useful information

- Still need new computers

S.I. overhead doors installed our new openers in bays 1&2

Safelite replaced windshield on pickup

- Bills need payed for both of these services with tax exempt forms

Still requesting another another employee to be hired to train for when i am unavailable

TRUSTEE DUBOIS' REPORT

I submitted the CCPEG EFG funding application on 2/26/26 (day after the meeting) for \$20,000 for the Technical Assistance Option to develop a Master Plan for the Sporting Complex Project being planned by the NYF Team. The Technical Assistance was applied for over the Implementation Funds as recommended by the CCPEG EFG. The Master Plan is used to obtain the implementation funds. They provided Mayville Lakeside Park as an example. They developed the Master Plan through this initiative and then the Village of Mayville was able to use the Master Plan to secure funding for every component of the project.

The New York Plays Grant opens May 4th with a deadline of June 15th, 2026. I sent this information to Nancy Wickmark and other members of the Sporting Complex Project Team via email. I think that this is a great opportunity for multiple components of the Sporting Complex for funding. This grant requires a 20% match. The estimate on the playground is \$627,000. A 20% match is \$125,400.

The Cassadaga Volunteer Fire Department has gained a new member, Daniel Scobercea, from Lily Dale. Daniel became a member on 2/17/26. He is 18 years old and has hit the ground running. He is enrolled in training classes already.

TRUSTEE CRUVER'S REPORT

At 552 residents, we need to ensure our structure matches our scale. That doesn't mean reducing service — it means delivering it smarter and with more reliability. I am proposing a long-term operational sustainability review of the DPW structure in light of population size, fleet age, and upcoming water infrastructure obligations.

1 DPW Supervisor

1 strong full-time operator

Seasonal help if/when necessary

Contracted fleet maintenance

Fleet downsizing over 2 years

We should not be in the business of being a heavy equipment repair shop.

This is not about cutting services. This is about right-sizing operations so we can protect taxpayers while maintaining reliability.

We're exploring shared services with neighboring municipalities.

Summary & Fiscal Impact Analysis

Department of Public Works (DPW) Service Model Evaluation

I. Executive Overview

Following the recent separation from the full-time DPW Superintendent position (approximately \$52,000 annually, exclusive of benefits and long-term pension obligations), the Village has an opportunity to reassess its operational structure to ensure fiscal sustainability, improved asset stewardship, and alignment with modern municipal service delivery practices.

The Village maintains approximately 5–10 miles of roadway and operates a municipal water system currently undergoing a multi-year capital improvement project administered by contracted engineering and project management firms. Several municipal assets are presently non-operational, unsafe, or in need of substantial repair.

II. Current Operational Assessment

- Multiple pieces of equipment are non-functional or unsafe.**
- Deferred maintenance has increased financial and liability exposure.**
- The existing fleet size exceeds what is typically required for a municipality of this scale.**
- Capital project oversight is already professionally outsourced.**

III. Proposed Lean Operational Model (Pilot – 12 Months)

A hybrid model is recommended for evaluation:

- Maintain 2 full-time DPW (Bianca Riggle + 1)**
- Use part-time DPW Operator if and only if necessary once equipment maintenance is taken off the duties of the DPW employees**
- Contract equipment maintenance with certified service providers.**
- Seasonal contracting for street sweeping and supplemental snow response. (Possibly set up agreements with Stockton, Charlotte, Arkwright)**
- Structured reporting, preventative maintenance schedules, and annual fleet audit.**

This model reduces fixed personnel liabilities while maintaining operational capacity through contracted expertise.

IV. Fiscal Impact Summary

Short-Term Impact (Year 1):

- Stabilization of fleet maintenance practices.**
- Elimination of hours spent on maintenance causing problems in fulfilling priority DPW services**
- Increased transparency through monthly reporting.**

Mid-Term Impact (Years 2–3):

- Improved equipment lifecycle management.**
- Reduced emergency repair costs due to preventative maintenance.**

- Potential capital recovery through surplus of oversized or non-functional assets.
- Long-Term Impact (5+ Years):
- Reduced structural personnel liabilities. (eliminate the need to hire a 3rd DPW operator)
 - More predictable operating budgets.
 - Enhanced fiscal resilience for a village of 552 residents.

V. Fleet Rationalization Strategy

Authorize an independent third-party fleet audit or realize an audit utilizing current village employees to determine:

- Safety status of all vehicles and equipment.
- Repair versus replacement viability.
- Surplus disposition opportunities.

Guiding Principle: Own essential equipment. Contract specialized or seasonal services.

VI. Alignment with NYS Department of State – Government Efficiency Program

The proposed pilot aligns with the objectives of the New York State Department of State Government Efficiency Program by:

- Promoting structural cost containment and long-term fiscal sustainability.
- Encouraging shared and contracted service delivery models.
- Reducing duplication of services and excess municipal capacity.
- Improving operational efficiency through data-driven decision-making.

The Village may pursue grant funding to support the fleet audit, operational restructuring analysis, shared service feasibility review, and development of a five-year capital replacement plan.

VIII. Recommendation

Authorize a 12-month pilot hybrid DPW structure, commission a fleet audit, establish written performance benchmarks, and conduct mid-year and year-end evaluations to determine long-term structural alignment.

Q & A

- Q: Will service levels decline?

A: Service delivery will be governed by written schedules, contract standards, and monthly reporting requirements.

- Q: How will emergency response be handled?

A: Contracts may include emergency provisions, and mutual aid agreements can supplement local response capacity.

- Q: Is there risk in outsourcing maintenance?

A: Certified service providers offer specialized expertise and documented maintenance records, improving accountability.

Actions:

Spoke with:

Frank Lauricella, Supervisor for the Town of Charlotte this morning

Their equipment is well-maintained and in good working order

We have shared services with them previously

**They would entertain the possibility of contracting with us for services TBD
Brian McAvoy, Supervisor for the Town of Arkwright
They are well provisioned for highway maintenance and service
We have also shared services with them previously
They also are willing to talk about expanding shared services
He is interested in discussing Fire Department/ Ambulance services
Tim Card, Director – Chaut. County Public Facilities Dept. – left a message. I am
looking for guidance regarding outsourcing/contracting for equipment maintenance**

TRUSTEE FRICK'S REPORT

- **Discussed shared service with other communities; ongoing.**
- **Responded to Cathy's maintenance schedule report—agreed. Noted that NYS D.O.T. services vehicles every 3 months and mentioned available scheduling services.**
- **Informed the board I'll visit the auction site to assess equipment value for potential sale.**
- **Reviewed possible tractor repair at Land Pro. The new snow blower is being installed; after consulting with Biannca, decided to proceed with installation only and defer repairs.**
- **Lock changes are still in progress.**

TRUSTEE ROWLEY'S REPORT

1) I was proud to attend the open house for an area business, Heart of the Valley, held on February 12. Trustee Frick and I took part in the ribbon cutting representing the village. We were also able to talk with representatives of County Executive P-J Wendel and Assemblyman Andrew Molitor who had also attended the event. The CHQ Chamber also present, providing the ribbon and shears. Again, congratulations to Elaine and Kevin Bardol and all the vendors.

2) I attended another NY Forward meeting that was held on February 16. The next meeting is scheduled for March 2. The meetings are currently being held on the first and third Mondays of each month at the library.

3) Hopefully in the coming weeks and months, warmer weather will finally be descending on our area. With this in mind, we will probably see an increase in pedestrians and bikers taking to our streets. As a daily walker, I'm concerned about aggressive and distracted driving. I plan to arrange a meeting soon with Sheriff Jim Quattrone to discuss some of these issues and perhaps develop a strategy to deal with them best that we can. I also invite our mayor to join us. I'll report more on this in upcoming meetings.

4) Finally, I will give you the latest update on the village's snowfall total. As of this morning, we picked up 1.5 inches of new snow in the last 24 hours. That brings the February total to 28.2 inches and the seasonal total to 159.6 inches. I don't know about you, but I have had enough. However, I did notice there were a number of snowmobilers taking advantage of the weather and utilizing our local businesses!

RESOLUTION #36

APPROVAL OF FINANCIAL STATEMENTS

A motion was made by Trustee Cruver to table the Financial Statements, Seconded by Trustee Rowley. 4 AYES) NAYS

RESOLUTION #37

A motion was made by Trustee DuBois to table bills and payroll, seconded by Trustee Frick. VOTE: 4 AYES, 0 NAYS.

RESOLUTION #38

Being no further business, Trustee DuBois moved to adjourn, seconded by Trustee Frick at 8:30 PM. VOTE: 4 AYES, 0 NAYS

Respectfully Submitted,

**Rudy Abersold
Mayor, Village of Cassadaga**

DRAFT