

TOWN BOARD MEETING

Town of Westfield

November 5, 2025

PUBLIC HEARING

Town of Westfield

Special Use Permit Application-Gordon Boise- 8604 Pigeon Road, Westfield for a Storage Shed

Supervisor Bills called the public hearing to order at 7:19pm in Eason Hall North Room, 23 Elm Street, Westfield, NY, with the following members and guests present:

Supervisor:	Martha R. Bills	Guests:	Sandra Brown	Gail Gray
Councilmember:	David Brown		Don McCord	Tom Herr
	David Spann		Madyson Burgess	
	James Herbert		Arielle Corbett	
Absent:	William Northrop		Mackenzie Schumaker	
			David Hardenbrook, CPL	

Code Officer: Kenneth Shearer
Assessor: Kenneth Shearer
Highway Superintendent: David Babcock
Town Attorney: Joel Seachrist
Town Clerk: Andrea L. Babcock

Supervisor Bills opened the public hearing to discuss the special use application. The applicant was not present; Code Officer Shearer gave an overview of the application.

The Legal notice was posted in the Dunkirk Observer, and Town Clerks sign wall of the Public Hearing. Supervisor Bills received a letter of recommendation from the Planning Board to include in the permit the use is for storage only, no living space in the building and no water well on the property.

No comments from the public.

Supervisor Martha Bills made the motion to move that the public hearing be closed at 7:24pm. Councilmember David Brown seconded the motion. Motion carried.

Respectfully submitted,
//original signed//
Andrea L. Babcock, Town Clerk

TOWN BOARD MEETING

Town of Westfield

November 5, 2025

PUBLIC HEARING

Town of Westfield

(Town of Westfield 2026 Preliminary budget)

Supervisor Bills called the public hearing to order at 7:24pm in Eason Hall North Room, 23 Elm Street, Westfield, NY, with the following members and guests present:

Supervisor:	Martha R. Bills	Guests:	Sandra Brown	Gail Gray
Councilmember:	David Brown		Don McCord	Tom Herr
	David Spann		Madyson Burgess	
	James Herbert		Arielle Corbett	
Absent:	William Northrop		Mackenzie Schumaker	
			David Hardenbrook, CPL	

Code Officer: Kenneth Shearer
Assessor: Kenneth Shearer
Highway Superintendent: David Babcock
Town Attorney: Joel Seachrist
Town Clerk: Andrea L. Babcock

Supervisor Bills explained that the Public Hearing was being held to hear all persons in regard to the proposed 2026 Town Budget for the Town of Westfield. The total proposed Tax Levy is \$1,045,445.85 (amount to be raised by taxes) and is under the State imposed 2 % tax cap. The tax rate for Town residents is \$3.47 and Village residents \$3.49 per \$1000 of assessed property value. Supervisor Bills gave an overview of the revenues and expenditures for 2025 and noted that the Town had to consume extra costs due to the Village Court dissolving during 2025 mid-Town budget year, rising costs and salaries.

Legal notices were published in the Dunkirk Observer of the Public Hearing and the Town Clerk sign wall.

No comments were made.

At 7:30pm Councilmember David Brown made the motion to adjourn the public hearing. Councilmember David Spann seconded the motion and carried unanimously

Respectfully submitted,
//original signed//
Andrea L Babcock, Town Clerk

PUBLIC HEARING
Town of Westfield
(Special Assessment Roll for Improvement Districts)

Supervisor Bills called the public hearing to order at 7:30pm in Eason Hall North Room, 23 Elm Street, Westfield, NY, with the following members and guests present:

Supervisor:	Martha R. Bills	Guests:	Sandra Brown	Gail Gray
Councilmember:	David Brown		Don McCord	Tom Herr
	David Spann		Madyson Burgess	
	James Herbert		Arielle Corbett	
Absent:	William Northrop		Mackenzie Schumaker	
			David Hardenbrook, CPL	

Code Officer: Kenneth Shearer
Assessor: Kenneth Shearer
Highway Superintendent: David Babcock
Town Attorney: Joel Seachrist
Town Clerk: Andrea L. Babcock

Supervisor Bills opened the public hearing to discuss the proposed cost in 2026 for improvement districts including Operations & Maintenance accounts and the water or sewer charges for each district.

The Town board oversees all special districts. Supervisor Bills explained the amount needed for each district. Operations & Maintenance charges, water /sewer rates and rents for special improvement districts are levied and charged against those properties within Special Improvement Districts in the Town of Westfield Town and County tax bill.

The Town has one sewer district located in Forest Park. Forest Park sewer district had a 38year bond and was paid off in 2020.

The Legal notice was posted in the Dunkirk Observer newspaper of the Public Hearing and the Town Clerk sign wall.

No comments were made.

At 7:36pm Supervisor Bills made the motion to adjourn the public hearing. Councilmember David Spann seconded the motion. Unanimously carried.

Respectfully submitted,
//original signed//
Andrea L. Babcock, Town Clerk

**TOWN BOARD MEETING
Town of Westfield
November 5, 2025**

The regular meeting of the Town Board of the Town of Westfield was called to order at 7:36pm in Eason Hall North Room, 23 Elm Street, Westfield, NY, with the following members and guests present.

Supervisor:	Martha R. Bills	Guests:	Sandra Brown	Gail Gray
Councilmember:	David Brown		Don McCord	Tom Herr
	David Spann		Madyson Burgess	
	James Herbert		Arielle Corbett	
Absent:	William Northrop		Mackenzie Schumaker	
			David Hardenbrook, CPL	

Code Officer: Kenneth Shearer
Assessor: Kenneth Shearer
Highway Superintendent: David Babcock
Town Attorney: Joel Seachrist
Town Clerk: Andrea L. Babcock

Pledge of Allegiance

Councilmember David Brown made a motion to waive the reading of the October 1, 2025, minutes and October 15th, 2025, Special meeting minutes inasmuch as all members received a copy thereof and that the minutes be accepted. The motion was seconded by Councilmember James Herbert and carried unanimously.

Reports:

Supervisor Bills presented the monthly report on the Town’s finances for the month of October 2025 along with up-to-date revenues and expenditures. All Board members have received a copy of the report and is accepted as submitted. The Town received fourth quarter of 2025 sales tax revenue. Supervisor Bills highlighted that the amount received exceeds the amount budgeted, the board will need to sit down and discuss the surplus revenue.

The Town Clerk’s report together with a check in the amount of \$3,333.02 representing fees for the month of October 2025 has been turned over to the Supervisor. A check for \$135.00 representing fees to NYS Department of Health for Marriage Licenses issued in the month of October and a check in the amount of \$95.00 will be turned over to NYS Department of Agriculture and Markets. NYS Decals sales in the amount of \$256.98 will be withdrawn on the 13th.

- Received by mail a request for waiver of the 30-day municipality notification on behalf of SHATOBEE BARCELONA LLC located at 8223 Lake Rd, Westfield Ny for a on premise liquor license to serve wine, beer, & cider at a bed & breakfast. The Town board has no objections to the application received.
- Attending DocuPet webinar to consider a different way of licensing dogs. The program would be used countywide. The program will assist as a universal countywide licensing and the overflow of shelters and locating missing pets. More information will be forthcoming.
- Discussed a records destruction authorization form for disposing Town records and schedule.

The Dog Warden’s report for October 2025 was received and placed on file.

The Historian’s report for October 2025 was not received.

The Fire Department report for October 2025 was not received.

The Town Court report for September and October 2025 was received and placed on file.

The WPD report for October 2025 was received and placed on file.

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November 5, 2025

Highway:

- The Town Highway Superintendent submitted a written report on activities for October 2025. The report highlighted fuel usage, mixing sand and salt for winter, roadside mowing, getting plow equipment ready and doing some maintenance on the highway shop.

Code Enforcement:

- The Code Enforcement Officer submitted a report for the month of October 2025. The report has been received and placed on file.
 - Code Officer Shearer highlighted that he continues required education for Code Enforcement, attending meetings and gave an overview of the day-to-day activities of his office.
 - A special use permit application has been received for a 12 x 20 storage shed. Councilmember David Spann made a motion to refer the application to the Town Planning Board. Councilmember David Brown seconded and carried unanimously.

Assessor:

- Assessor Ken Shearer, attended Assessor classes.

Barcelona Harbor:

- The Pier is closed for the season. Councilmember David Spann and Supervisor Bills attended a meeting with the Army Corp to discuss preserving the break wall. It was a positive meeting.

Public Comment:

- Supervisor Bills welcomed Westfield Academy and Central school students.
- No comments.

Announcements:

- Christmas in the Village will be held November 21-23.
- Let There Be Light 2025 parade will be held Saturday November 22nd at 5:30pm.

Project Updates:

- The East Route 5 Water Benefit District #2 project Clark Patterson Lee Engineer David Hardenbrook was present and gave an overview of the project. An upcoming progress meeting will be held on November 18th. Progress meetings are held monthly with Town representatives, engineers, Village water department, contractor, USDA and Municipal Solutions.
- Chautauqua County IDA will hold a public hearing on November 17th at 10:00 am at Eason Hall, 23 Elm Street Westfield New York regarding 2 Portage, LLC. A major redevelopment project involving the C.E. Welch building.
- Working on securing newly determined easements for the Gateway Project.
- Discussed the government shut down and funding.

**TOWN BOARD MEETING
Town of Westfield
November 5, 2025**

New Business: Resolutions for November 5, 2025

Councilmember David Brown offered the following resolution and moved for its adoption

**Resolution No.76 of 2025
Town of Westfield
Neg Dec-8604 Pigeon Road- Special Use Permit-Storage Shed**

WHEREAS, the Town Board of the Town of Westfield is considering the application of Gordon Boise for a Special Use Permit allowing them to construct a 20' x 30' storage shed at 8604 Pigeon Road, which is designated as tax map Section 259.00, Block 2, Lot 17.2, and

WHEREAS, the use has been subject to environmental review pursuant to Article 8 of the New York State Environmental Conservation Law (State Environmental Quality Review Act), including the preparation and review of a short Environmental Assessment Form, and

WHEREAS, Part 617 of the implementing regulations pertaining to the State Environmental Quality Review Act requires this Board to determine and give notice of the environmental impact of the use, and

WHEREAS, the Board has determined that proposed use will not have a significant environmental impact

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby issues the attached Notice of Determination of Non-Significance, also known as a Negative Declaration, for the application of Gordon Boise.

This was seconded by Councilmember James Herbert. Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye.

**TOWN BOARD MEETING
Town of Westfield
November 5, 2025**

Councilmember James Herbert offered the following resolution and moved for its adoption

**Resolution No. 77 of 2025
TOWN OF WESTFIELD
SPECIAL USE PERMIT
8604 Pigeon Road-Gordon Boise-20 x 30 storage shed**

Action of the Board:

To consider the application of Gordon Boise for a Special Use Permit to construct a 20' x 30' storage shed at 8604 Pigeon Road, which is designated as tax map Section 259.00, Block 2, Lot 17.2, and

WHEREAS, Gordon Boise (hereinafter, the "Applicant") submitted an application pursuant to Section 185-24(J)(33) of the Town of Westfield Zoning Code requesting a Special Use Permit allowing them to construct a 20' x 30' storage shed at 8604 Pigeon Road, which is designated as tax map Section 259.00, Block 2, Lot 17.2, and

WHEREAS, the issue of compliance with the State Environmental Quality Review Act has been thoroughly addressed, and a negative declaration was issued after examination of the record and public hearing, and

WHEREAS, the Town of Westfield Planning Board reviewed the application during a meeting held October 8, 2025 and recommended approval of the application, and

WHEREAS, the Town Board has considered all the facts and papers before it, and has heard those wishing to be heard at a public hearing held November 5, 2025 on the application, and finds ample justification to approve the application subject to the qualifications hereinafter set forth

NOW, THEREFORE, BE IT RESOLVED, that the application to build a storage shed be and hereby is authorized and approved subject to the conditions and requirements hereinafter set out:

1. The Applicant shall undertake the project in accordance with the plans and descriptions submitted to the Town with the application, and agrees to be bound by the terms of the application and any conditions of this permit, which are as follows: the use is for storage only and no well.
2. This permit shall not be assigned or transferred, in whole or in part, without the prior written consent of the Town.
3. This permit shall expire automatically if the use is not begun by November 1, 2026.
4. This permit shall become effective after the Applicant approves each and every provision hereof and agrees to be bound by all of the terms herein contained in consideration of the granting of this special permit.

This was seconded by Councilmember David Brown. Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye.

**TOWN BOARD MEETING
Town of Westfield
November 5, 2025**

Councilmember David Spann offered the following resolution and moved for its adoption

Resolution No.78 of 2025
Town of Westfield
Adoption of 2026 Town of Westfield Budget

BE IT RESOLVED, the Town Board of the Town of Westfield hereby approves and adopts the 2026 Preliminary Budget as presented as the 2026 Town Budget.

This was seconded by Councilmember David Brown. Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye.

Councilmember David Spann offered the following resolution and moved for its adoption

Resolution No. 79 of 2025
Town of Westfield
Approve the Special Improvement District Rolls

WHEREAS, the Town Board of the Town of Westfield, Chautauqua County, has completed an assessment schedule in connection with the proposed capital budgets, operation and maintenance charges, rates and/or rents to be levied and charged against those properties within the Special Improvement Districts in the Town of Westfield during the calendar year 2025, and has filed the same with the Town Clerk, and

WHEREAS, the Town Board caused due notice of the completion of said assessment schedule and of the time and place wherein the Town Board would meet to hear and consider any objections to said assessment schedule, to be duly published according to law, and

WHEREAS, the Town Board did meet at Eason Hall, 23 Elm Street, Westfield, New York on November 5, 2025, the time and place specified in said notice and heard and considered all objections to said assessment schedule,

THEREFORE, BE IT RESOLVED, that the said assessment schedule for 2026 be and the same is hereby affirmed and adopted as originally proposed and filed in the office of the Town Clerk of the Town of Westfield

This was seconded by Councilmember James Herbert. Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye.

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Town of Westfield

November 5, 2025

Councilmember James Herbert offered the following resolution and moved for its adoption

Resolution No.80 of 2025

Town of Westfield

Authorize Payment Request No.3 and Form E-No. 4 for East Route 5 Water Benefit District No.2

BE IT RESOLVED, The Town Board of the Town of Westfield hereby authorizes payment No. 3 and Form E #4 -Rural Development Budget / Cost Certification, tabulation sheets and project related services to date for East Route 5 Water Benefit District No.2.

This was seconded by Councilmember David Spann. Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye.

Councilmember David Brown offered the following resolution and moved for its adoption

Resolution No.81 of 2025

TOWN OF WESTFIELD

CHAUTAUQUA COUNTY, NEW YORK

RESOLUTION, DATED NOVEMBER 5, 2025, OF THE TOWN BOARD OF THE TOWN OF WESTFIELD, CHAUTAUQUA COUNTY, NEW YORK (THE "TOWN") ADOPTING POST-ISSUANCE TAX COMPLIANCE PROCEDURES

WHEREAS, the Internal Revenue Service has issued regulations requiring issuers of tax-exempt obligations to certify on various forms that they actively monitor compliance with federal tax rules following the issuance of such obligations; and

WHEREAS, the Town is a periodic issuer of tax-exempt obligations and thus is subject to the aforementioned compliance requirements which are critical for the preservation of the preferential tax status of those obligations; and

WHEREAS, it is therefore in the best interest of the Town to adopt formal written procedures to ensure such compliance and to designate an official responsible for ensuring that such procedures are followed; and

WHEREAS, the Town has previously adopted post-issuance tax compliance procedures (the "Prior Procedures"); and

WHEREAS, it was intended that the Prior Procedures would be periodically updated and supplemented; and

WHEREAS, Hodgson Russ LLP, as bond counsel to the Town, has prepared (and has recommended that the Town adopt) updated and more comprehensive post-issuance tax compliance procedures;

NOW THEREFORE, BE IT RESOLVED, that the Town hereby adopts the updated post-issuance tax compliance procedures that are attached hereto as "Schedule A" and resolves to be governed thereby; and be it further

RESOLVED, that the below Schedule A will be placed in its entirety in the official records, files, and minutes of the Town and adhered to going forward; and be it further

RESOLVED, that this resolution shall take effect immediately upon its adoption.

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Town of Westfield

November 5, 2025

Schedule A

**TOWN OF WESTFIELD,
CHAUTAUQUA COUNTY, NEW YORK**

**Post-Issuance Tax Compliance Procedures
for Tax-Exempt Bonds and Notes**

Statement of Purpose

These Post-Issuance Tax Compliance Procedures (the “Procedures”) set forth specific procedures of the **Town of Westfield, Chautauqua County, New York** (the “Issuer”) designed to monitor, and ensure compliance with, certain requirements of the Internal Revenue Code of 1986, as amended (the “Code”) and the related Treasury regulations promulgated thereunder (the “Treasury Regulations”) in connection with the Issuer’s issuance of tax-exempt bonds and notes (“Obligations”).

These Procedures describe various systems designed to identify, on a timely basis, facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations to ensure that the interest on such Obligations is eligible for exclusion from gross income for federal income tax purposes. The federal tax law requirements applicable to the Obligations will be described in the tax questionnaire and/or tax certificate prepared by bond counsel and signed by officials of the Issuer. These Procedures establish a permanent, ongoing structure of practices that will facilitate compliance with the requirements for individual borrowings.

To ensure compliance with applicable federal tax requirements, the Issuer must monitor the various direct and indirect uses of proceeds of the obligation and the investment of such proceeds, including but not limited to:

- (1) Monitoring the use of financed property over the life of the obligation.
- (2) Determining the sources of debt service payments and security for the obligation.
- (3) Calculating the percentage of any nonqualified use of the financed property.
- (4) Calculating the yield on investments of proceeds.
- (5) Determining appropriate restrictions on investments.
- (6) Determining the amount of any arbitrage on the investments.
- (7) Calculating any arbitrage rebate payments that must be paid to the U.S. Treasury.

The Issuer recognizes that compliance with the pertinent law is an on-going process, necessary during the entire term of the Obligations. Accordingly, the implementation of the Procedures will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and municipal advisor.

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General Procedures

The following procedures relate to monitoring post-issuance tax compliance generally.

- A. **The Town Supervisor, currently Martha R. Bills (the “Compliance Officer”)**, shall be responsible for monitoring post-issuance tax compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations must be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service (“IRS”) requirements, such as those contained in Revenue Procedure 97-22 (see the reference materials presented herewith, referred to herein as “Reference Materials”).
- D. The Compliance Officer shall be aware of remedial actions under Section 1.141-12 of the Treasury Regulations (see Reference Materials) and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) and take such corrective action when necessary and appropriate.
- E. The Compliance Officer will review post-issuance tax compliance procedures and systems on a periodic basis, but not less than annually.
- F. The Compliance Officer will be responsible for training any designated officer or employee who is delegated any responsibility for monitoring compliance pursuant to this procedure. To the extent the Compliance Officer needs training or has any questions with respect to any item in this procedure, he or she should contact bond counsel and/or Issuer’s accountants and advisors. The IRS recognizes that the Compliance Officer and any delegated individual are not expected to act as lawyers who know the proper response to all compliance situations that may arise, but they should be familiar enough with federal tax issues that they know when to ask for legal or other compliance advice.

Issuance of Obligations: Documents and Records

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the “Transcript”).
- B. Confirm that the applicable information reports (e.g., Form 8038 series) for such issue are filed timely with the IRS. Issuer should consult with their accountants and/or bond counsel with questions regarding the filing of such forms.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations.

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Arbitrage

The following procedures relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- B. Confirm that a computation of the yield on such issue from the Issuer's municipal advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations (see Reference Materials).
- F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.
- H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.
- J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.

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- L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- M. Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.

Private Activity: Use of Proceeds

The following procedures relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- A. Maintain records for determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
 - 1. Sale of the facilities, including sale of capacity rights;
 - 2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;
 - 3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;
 - 4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);
 - 5. Joint-ventures, limited liability companies or partnership arrangements;
 - 6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);
 - 7. Development agreements which provide for guaranteed payments or property values from a developer;

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8. Grants or loans made to private entities, including special assessment agreements; and
9. Naming rights arrangements.

Monitoring of private use should include the following:

1. Procedures to review the amount of existing private use on a periodic basis but not less than annually; and
2. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt debt, the Compliance Officer will consult with bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

Reissuance

The following procedures relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

Record Retention

The following procedures relate to retention of records relating to the Obligations issued.

The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
 1. The Transcript relating to the transaction (including any arbitrage or other tax questionnaire, tax regulatory agreement, and the bond counsel opinion);
 2. Documentation evidencing expenditure of proceeds of the issue;

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3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation;
 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
 5. Documentation evidencing all sources of payment or security for the issue; and
 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

* * *

The question of the adoption of the foregoing resolution was duly put to a vote, which resulted as follows:

The resolution was thereupon declared duly adopted.

This was seconded by Councilmember James Herbert. Roll Call Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye. Absent, Councilmember William Northrop.

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Councilmember David Spann offered the following resolution and moved for its adoption

Resolution No.82 of 2025

Town of Westfield

RESOLUTION, DATED NOVEMBER 5, 2025, OF THE TOWN BOARD OF THE TOWN OF WESTFIELD, CHAUTAUQUA COUNTY, NEW YORK (THE “TOWN”) ADOPTING SEC-DRIVEN CONTINUING DISCLOSURE COMPLIANCE PROCEDURES

WHEREAS, Securities Exchange Commission (“SEC”) Rule 15c2-12 (the “Rule”) generally prohibits underwriters from purchasing or selling municipal securities unless the issuer of such securities has entered into a continuing disclosure obligation; and

WHEREAS, the Town is a periodic issuer of municipal securities and thus has entered into continuing disclosure obligations (or will do so) from time to time; and

WHEREAS, it is therefore in the best interest of the Town to adopt formal written procedures to help ensure continuing disclosure compliance, and to designate an official responsible for ensuring that such procedures are followed; and

WHEREAS, Hodgson Russ LLP, as bond counsel to the Town, has prepared (and has recommended that the Town adopt) certain SEC-driven continuing disclosure compliance procedures;

NOW THEREFORE, BE IT RESOLVED, that the Town hereby adopts the continuing disclosure compliance procedures that are attached hereto as “Schedule A” and resolves to be governed thereby; and be it further

RESOLVED, that the below Schedule A will be placed in its entirety in the official records, files, and minutes of the Town and adhered to going forward; and be it further

RESOLVED, that this resolution shall take effect immediately upon its adoption.

**TOWN BOARD MEETING
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**Schedule A
TOWN OF WESTFIELD
CHAUTAUQUA COUNTY, NEW YORK
Continuing Disclosure Compliance Procedures for
Tax-Exempt Bonds and Notes**

- a. Purpose:** The purpose behind implementation of these continuing disclosure compliance procedures is to ensure that the **Town of Westfield, Chautauqua County, New York** (the “Issuer”) (i) is compliant with its continuing disclosure obligations with respect to the securities it issues, pursuant to Rule 15c2-12, as amended (the “Rule”), promulgated under the Securities Exchange Act of 1934, as amended and (ii) makes accurate reports as to its compliance therewith in connection with its offerings of securities from time to time.
- b. Disclosure Compliance Officer Designation, Education and Training:** The Issuer will designate a “Disclosure Compliance Officer” who will be the primary official responsible for monitoring compliance with the continuing disclosure requirements listed in the Issuer’s continuing disclosure undertakings. The Disclosure Compliance Officer will attend training and educational seminars that are offered on an annual basis by the Issuer’s bond counsel (the law firm of Hodgson Russ LLP) and will consult with the Issuer’s bond counsel and municipal advisor as needed to keep current on Securities and Exchange Commission regulations and developments relating to continuing disclosure compliance for its obligations. The Issuer’s designated Disclosure Compliance Officer is **the Town Supervisor (currently Martha R. Bills)**.
- c. Continuing Disclosure Obligations Review:** The Disclosure Compliance Officer is responsible for reviewing, with the Issuer’s municipal advisor, the Issuer’s continuing disclosure undertakings to determine the date(s) by which annual financial information and audited financial information, along with any required material events notices and, if applicable, failure to file notices, must be filed with the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access (“EMMA”) system in accordance with the Rule.
- d. Preparation of Annual Financial Information and Audited Financial Statements:** If the Issuer’s continuing disclosure undertakings require the filing of annual financial information and audited financial statements with EMMA, the Disclosure Compliance Officer will coordinate with the Issuer’s auditor and municipal advisor to ensure that such documents are prepared and submitted in advance of the deadline for such filing.
- e. Monitoring Disclosure Compliance:** The Disclosure Compliance Officer will monitor the filing with EMMA of any and all documents required under the Issuer’s continuing disclosure undertakings through consultation with the Issuer’s municipal advisor and bond counsel when necessary.
- f. Correcting Potential Non-Compliance:** Upon discovery of potential or existing non-compliance with the Issuer’s continuing disclosure undertakings, the Disclosure Compliance Officer will promptly take steps, including consultation with the Issuer’s municipal advisor and bond counsel, to correct such non-compliance, such as by filing failure to file notices with EMMA.
- g. Official Statements:** The Disclosure Compliance Officer will review for accuracy and completeness any descriptions of the Issuer’s continuing disclosure compliance history contained in the initial drafts of notices of sale or official statements that are promulgated by the Issuer in connection with its bond and note issues, and will inform the Issuer’s municipal advisor and bond counsel of any potential inaccuracies or omissions within, so that any discovered inaccuracies or omissions in the draft document(s) can be corrected before such document(s) are finalized and distributed.

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**TOWN BOARD MEETING
Town of Westfield
November 5, 2025**

The question of the adoption of the foregoing resolution was duly put to a vote, which resulted as follows:

The resolution was thereupon declared duly adopted.

This was seconded by Councilmember David Brown. Roll Call Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye. Absent, Councilmember William Northrop.

Councilmember David Brown offered the following budget revision and moved for its adoption

Subject: Budget Revision #10 for Budget Year 2025		
Revision Description	Decrease	Increase
To move money from Contingent account A1990.400 to the Unallocated Insuanc account A1910.400 To Cover the NYMR Town Policy For 10/20	Expenditures	Expenditures
Budget Journal		
A Fund (General Fund - Townwide		
A 1990.400 Contingent Account DR	7,188.53	
A 1110.130 Unallocated Insurance CR		7,188.53
Total A Fund	<u>7,188.53</u>	<u>7,188.53</u>
Revision Description	Decrease	Increase
To move money from Contingent account A1990.400 to the Assessor Contractual account A1355.400 over spent the budget line	Expenditures	Expenditures
Budget Journal		
A Fund (General Fund - Townwide		
A 1990.400 Contingent Account DR	259.16	
A 1355.400 Assessors Contractual CR		259.16
Total A Fund	<u>259.16</u>	<u>259.16</u>
Revision Description	Decrease	Increase
To move money from Contingent account A1990.400 to the Building - Utilities account A1620.420 over spent the budget line	Expenditures	Expenditures
Budget Journal		
A Fund (General Fund - Townwide		
A 1990.400 Contingent Account DR	891.23	
A 1620.420 Building Utilities CR		891.23
Total A Fund	<u>891.23</u>	<u>891.23</u>
Revision Description	Decrease	Increase
To move money from Contingent account A1990.400 to the Unemployment Insurance account A9050.800 over spent the budget line	Expenditures	Expenditures
Budget Journal		
A Fund (General Fund - Townwide		
A 1990.400 Contingent Account DR	537.83	
A 9050.800 Unemployment Insurance CR		537.83
Total A Fund	<u>537.83</u>	<u>537.83</u>
Revision Description	Decrease	Increase
To move money from Contingent account B1990.400 to the Safety Inspection Contractual account B3620.400 over spent the budget line	Expenditures	Expenditures
Budget Journal		
B Fund (General - Part Town Fund)		
B 1990.400 Contingent Account DR	40.78	
B 3620.400 Safety Inspection - Contractual CR		40.78
Total B Fund	<u>40.78</u>	<u>40.78</u>

This was seconded by Councilmember James Herbert. Voting was as follows: Supervisor, Martha Bills, aye; Councilmember David Brown, aye; Councilmember James Herbert, aye; Councilmember David Spann, aye.

TOWN BOARD MEETING

Town of Westfield

November 5, 2025

At 8:05pm Supervisor Martha Bills moved and Councilmember David Brown seconded a motion to audit the bills.

Warrants dated November 5, 2025 (prepaid voucher #'s 635-637 and voucher #'s 638-708) in the amount of \$131,019.44 drawn on the following funds:

General (A)	\$ 84,981.44
General (A)	\$ 10,673.50 (prepaid vouchers)
General (B)	\$ 12,113.36
Highway (DA)	\$ 19,078.91
Highway Part-Town (DB)	\$ 4,102.33
Forest Park Sewer (SS1)	\$ 66.26
North Town Water-Shorehaven (SW3)	\$ 3.64

Warrants dated November 5, 2025 (voucher 6-8) in the amount of \$687,284.61 drawn on the following funds:

Route 5 Water Benefit District-2 (H9)	\$ \$687,284.61
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These warrants were presented and audited by the Board members. Supervisor Martha Bills made a motion to be directed to draw the necessary checks to cover the warrants as audited. The motion was seconded by Councilmember David Brown. Voting was as follows: Supervisor Bills, aye; Councilmember Spann, aye, Councilmember Herbert, aye, Councilmember Brown, aye.

There being no further business at 8:30pm Councilmember David Brown moved and Councilmember David Spann seconded a motion to adjourn. Unanimously carried.

Respectfully submitted,
//original signed//
Andrea L Babcock, Town Clerk