State Park Avenue

Highest and Best Use Study

Prepared For:

City of Salamanca

Prepared By:

4ward Planning Inc.

April 17, 2026

Table of Contents

Executive Summary 1

Project Background *1*

Highest and Best Use Study Approach 1

Study Areas *3*

Market Opportunities and Challenges *5*

Market Analysis 6

Socio-Economic Analysis *6*

Labor and Industry Analysis *11*

Real Estate Analysis 14

Residential *14*

Financial Feasibility Analysis 22

Phase 1 Development Scenario *22*

Methodology *22*

Fiscal Impact Analysis 24

Development Scenario *24*

Fiscal Impact Methodology *24*

Population Multipliers *25*

Residential Share Calculation *25*

Fiscal Impact Findings *25*

General and Limiting Conditions *27*

Development Action Plan 28

Site Development Concept and Phasing *28*

Phase 1 Infrastructure Program and Cost Estimate *28*

Future Phasing Opportunities *29*

Funding and Financing Opportunities *29*

Implementation Strategy and Next Steps *30*

Appendix A 32

Housing Needs Survey *32*

Appendix B 37

Interviews *37*

Appendix C 38

B&L Concept Plans and Utility Layout *38*

Appendix D 41

City of Salamanca: General Fund Budget Analysis *41*

Appendix E 42

Salamanca School District: Budget Compensation Analysis *42*

List of Figures

Figure 1 State Park Avenue Study Area Context 2
Figure 2 State Park Avenue Study Area Parcels by General Property Code 3
Figure 3 Study Area Parcels 3
Figure 4 Study Areas 4
Figure 5 Population Trends and Estimates 6
Figure 6 Annualized Percent Population Change Trends and Projections 6
Figure 7 Household Trends, Estimates, and Projections 7
Figure 8 Annualized Percent Household Change Trends and Projections 7
Figure 9 Household Size Trends and Projections 7
Figure 10 Population Density by Block Group 8
Figure 11 Median Age Trends 9
Figure 12 Share of Population by Age and Life Stage, 2025 9
Figure 13 Educational Attainment by Share of Adult Population (25+ Years) 9
Figure 14 Income Comparisons, 2025 10
Figure 15 Household Income Distribution, 2025 10
Figure 16 Average Annual Household Expenditures, 2025 10
Figure 17 Share of Vulnerable Households, 2023 10
Figure 18 Primary Jobs Inflow/Outflow: Cattaraugus County, 2022 11
Figure 23 Average Annual Unemployment Rate Trends 14
Figure 24 Housing Inventory by Structure Type, 2023 15
Figure 25 Share Housing by Year Built, 2023 15
Figure 26 City of Salamanca Building Permit Trends 15
Figure 27 Housing Tenure, 2025 15
Figure 28 Household Size vs. Unit Size 16
Figure 29 Housing Vacancy Trends and Projections, 2025 17
Figure 30 City of Salamanca Housing Vacancy by Tenure, 2023 17
Figure 31 City of Salamanca Detailed Housing Vacancy, 2023 17
Figure 32 Median Home Value, 2025 18
Figure 33 Median Home Value Distribution 18
Figure 34 Median Monthly Contract Rent 18
Figure 35 Median Monthly Contract Rent Distribution 19
Figure 36 Median Listing Home Price vs. Median Home Sold Price 19
Figure 37 Median Days on Market 20
Figure 38 Top Five Metros From Where People Are Moving To Salamanca 20
Figure 39 25-Minute PMA Net Dwelling Unit Demand Through 2030 21
Figure 40 Phase 1 Development Pro Forma 23
Figure 41 Summary of Projected Fiscal Impacts - First Stabilized Year 24
Figure 42 Residential Population Multipliers, New York State 25
Figure 43 City of Salamanca Residential Share Calculation (2025) 25
Figure 44 Derived Per Capita / Per Student Service Costs 25
Figure 45 Projected Real Property Tax Levy - First Stabilized Year 26
Figure 46 City of Salamanca - Incremental Service Cost 26
Figure 47 Salamanca School District - Incremental Service Cost 26
Figure 48 Net Fiscal Impact - First Stabilized Year 26
Figure 49 Phase 1 Infrastructure Cost Estimate (2026 Dollars) 28

Figure 50 State Park Avenue Development - Concept Plan 38
Figure 51 State Park Avenue Development - Utilities Plan 39
Figure 52 State Park Avenue Development - Phasing Plan 40
Figure 53 Summary of Four Cost Groupings, FY 2026–27 41
Figure 54 Salamanca School District Budget - Compensation and Expenditure Summary 42

Executive Summary

Project Background

The State Park Avenue study area (study area) is comprised of five parcels, totaling approximately 194 acres of vacant and agriculture land owned and recently annexed by the City of Salamanca. While much of the city of Salamanca is located on a Seneca Nation of Indians reservation, known as the Allegany Territory, study area parcels are located just south of Allegany Territory land and not subject to Seneca Nation lands tenure system or leasehold arrangements.

The project area is generally bordered on its east, south, and west sides by the Alleghany State Park. The western-most parcel is located approximately a half-mile from the 413-room Seneca Allegany Resort and Casino complex, initially identified as a potential western entry to the site. To date, the property has not been developed, nor has access from I-86 (via a new ramp) or State Park Avenue been improved.

Effectively, the City is seeking a highest and best use (HBU) study for the site in hopes of attracting a private developer to successfully redevelop it. An HBU, for purposes of the State Park Avenue site, will be focused on what may be legally permissible, physically possible, market-receptive, and financially remunerative to private developers. The main components of an HBU study are market and financial feasibility analyses; recommendations for zoning updates are a byproduct of such a study, and it is further assumed that all market-receptive land uses will be physically possible.

Highest and Best Use Study Approach

Phase I Kick-Off Activities and Existing Conditions Review	•Kick-Off Meeting, Existing Conditions Review, and Study Area Tour
Phase II Comprehensive Market Analysis	•Socio-Economic Trend Analysis •Labor and Industry Trends Analysis •Real Estate Market Trends Analysis
Phase III Stakeholder Outreach Activities	•Key Stakeholder Interviews •School District and City Employee Housing Needs Survey
Phase IV Financial Feasibility and Fiscal Impact Analyses	•Financial Feasibility Analysis •Fiscal Impact Analysis
Phase V Creating a Development Action Plan	•Identification and Evaluation of Strategic Investment Projects
Phase VI: Identification of Financing Options and RFP Development	•Identification of Redevelopment Financing Opportunities •Creation of Request for Proposals •Draft and Final Report

Figure 1 State Park Avenue Study Area Context

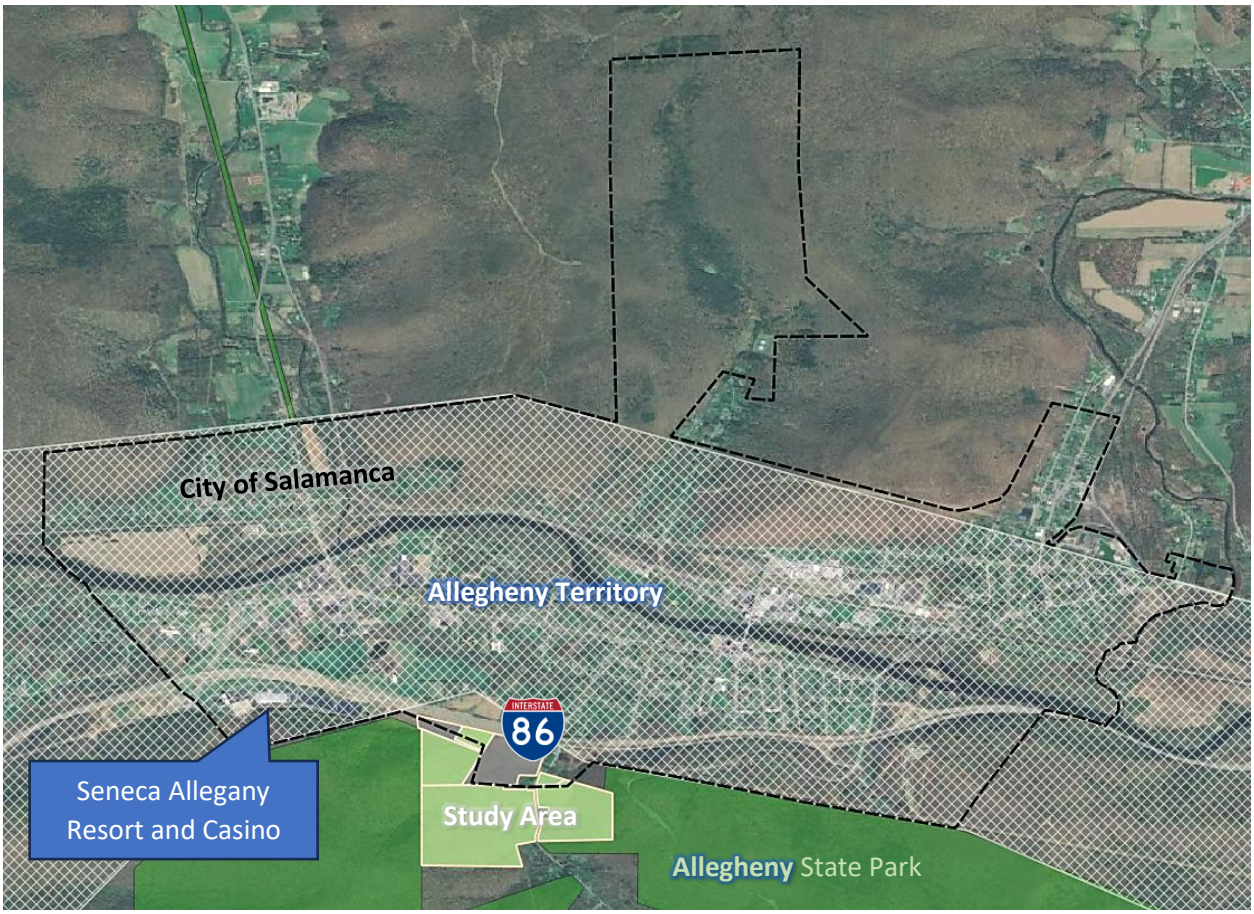


Figure 2 State Park Avenue Study Area Parcels by General Property Code

Figure 3 Study Area Parcels

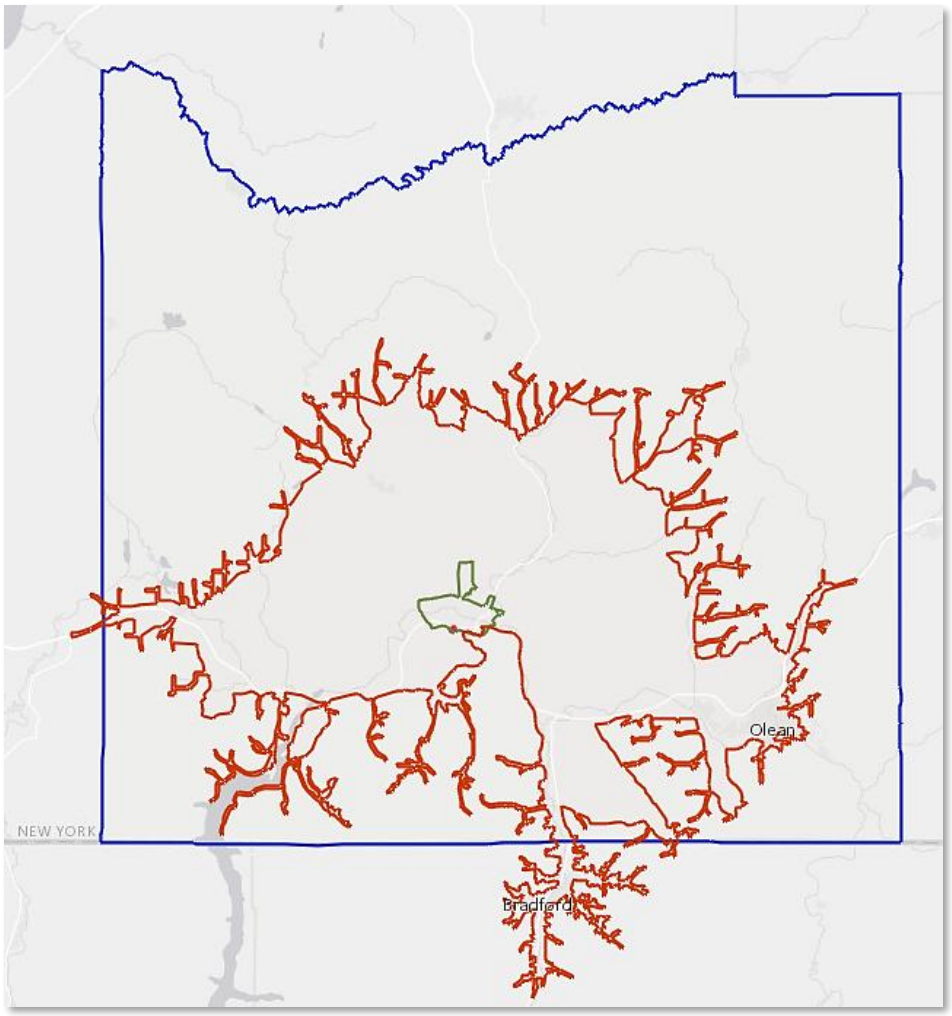
General Property Code	Parcels	Acreage
Agricultural	4	158.8
Vacant Land	1	35.2
Total	5	194.0

Study Areas

The market and real estate analysis examines the following study areas:

- **City of Salamanca**: The city serves as the base study area.
- **25-Minute PMA**: The 25-minute drive contour at the intersection of State Park Avenue and the Interstate 86 (I-86) / Southern Tier Expressway represents the primary market area or PMA (e.g., within which 70 percent or more of households would work, live, and/or shop))
- **Cattaraugus County**: For comparison purposes, data is also presented for Cattaraugus County.

Figure 4 Study Areas



Source: Esri

Market Opportunities and Challenges

City's ownership of land equates to favorable leverage.

The 217-acre study area in Salamanca represents a rare, large-scale redevelopment opportunity in a community with very limited new housing production, aging housing stock, and acute affordable housing needs.

The City's ownership of the 194 acres of undeveloped land allows it to creatively leverage private investment through a public-private partnership (PPP) arrangement, whereby the land could be offered at a below-market rate in exchange for the development of housing affordable to the incomes of local workers.

Blight and perceptions of crime must be addressed.

The results of the school district and city employee housing needs survey (see the Appendix for details) distributed in the fall of 2025 generally reveal a populace currently disinclined to move to or within Salamanca – which can be seen as an opportunity to help shift this preference by encouraging attractive, attainable living options in the city of Salamanca, as well as addressing city blight and perceptions of crime.

There is demand for attractive, affordable two- and three-bedroom ownership units

Interviewees and survey participants indicate strong interest in homeownership opportunities of affordable two- and three-bedroom units.

Further, the housing supply/demand analysis identifies 30 to 60 single-family housing units (e.g., detached bungalows and attached townhouses) could be developed on the 194-acre site and likely absorbed within 12 to 18 months, based on current unmet demand for housing of this type.

It is important to understand that the 30- to 60-unit housing number represents three and five percent of the identified total unmet demand for the 25-minute PMA. It is quite possible that these conservative capture rates could be doubled (60 to 120 units of housing developed on the site) should there be strong response to a new housing product in the city of Salamanca.

Market Analysis

The following section presents socio-economic and labor and industry findings.

Socio-Economic Analysis

Population and Households

The 25-minute PMA is very sparsely populated, with higher population densities concentrated in the cities of Olean, Salamanca, and Bradford. According to Esri, a private firm that compiles socio-economic census data for various geographies, the city of Salamanca currently has approximately 5,740 residents, with 47,720 people living in the surrounding PMA and 75,340 residents in Cattaraugus County. From 2020 to 2025, the city lost approximately 190 residents and an estimated 30 households. The city likely experienced a slight population decline due to outmigration or natural population changes, while the smaller percentage loss in households suggests small household sizes (e.g., one- and two-person households) being formed at a faster rate than overall household loss (see Figure 10).

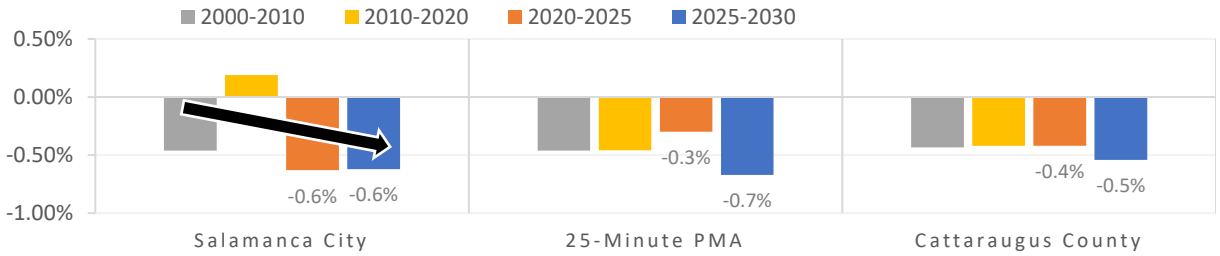
Absent significant investment or construction, the region is expected to continue experiencing negative, albeit relatively flat population and household growth.

Figure 5 Population Trends and Estimates

Study Areas	Counts			Estimates	Projection
	2000	2010	2020	2025	2030
Salamanca City	6,097	5,815	5,929	5,736	5,560
25-Minute PMA	53,229	50,775	48,467	47,720	46,136
Cattaraugus County	83,955	80,317	77,042	75,342	73,339

Source: Esri

Figure 6 Annualized Percent Population Change Trends and Projections



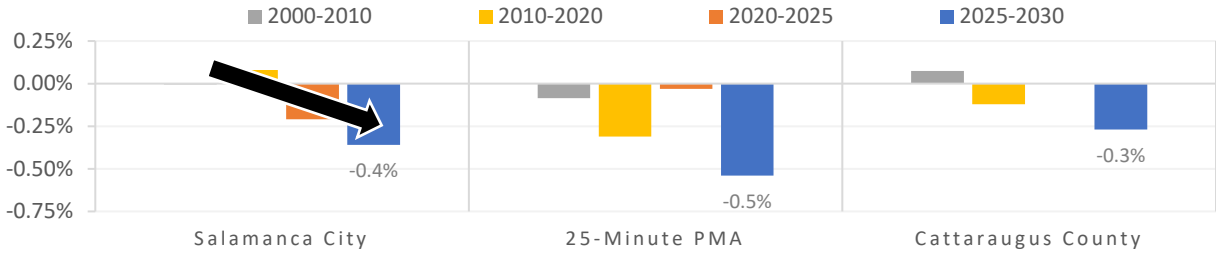
Source: Esri

Figure 7 Household Trends, Estimates, and Projections

Study Areas	Counts			Estimates	Projection
	2000	2010	2020	2025	2030
Salamanca City	2,469	2,468	2,489	2,462	2,418
25-Minute PMA	21,039	20,859	20,223	20,189	19,653
Cattaraugus County	32,023	32,263	31,863	31,864	31,435

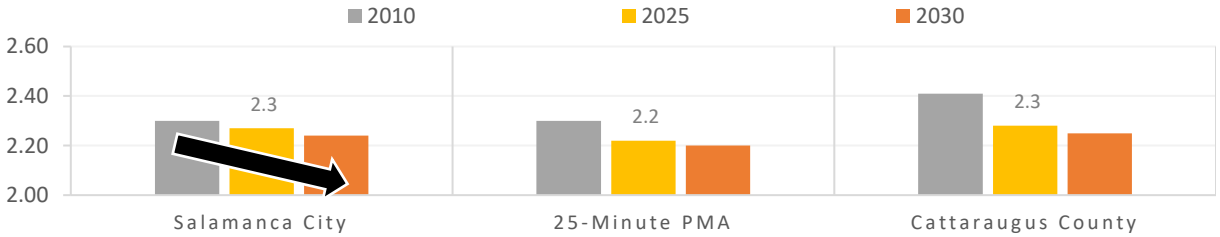
Source: Census; Esri

Figure 8 Annualized Percent Household Change Trends and Projections



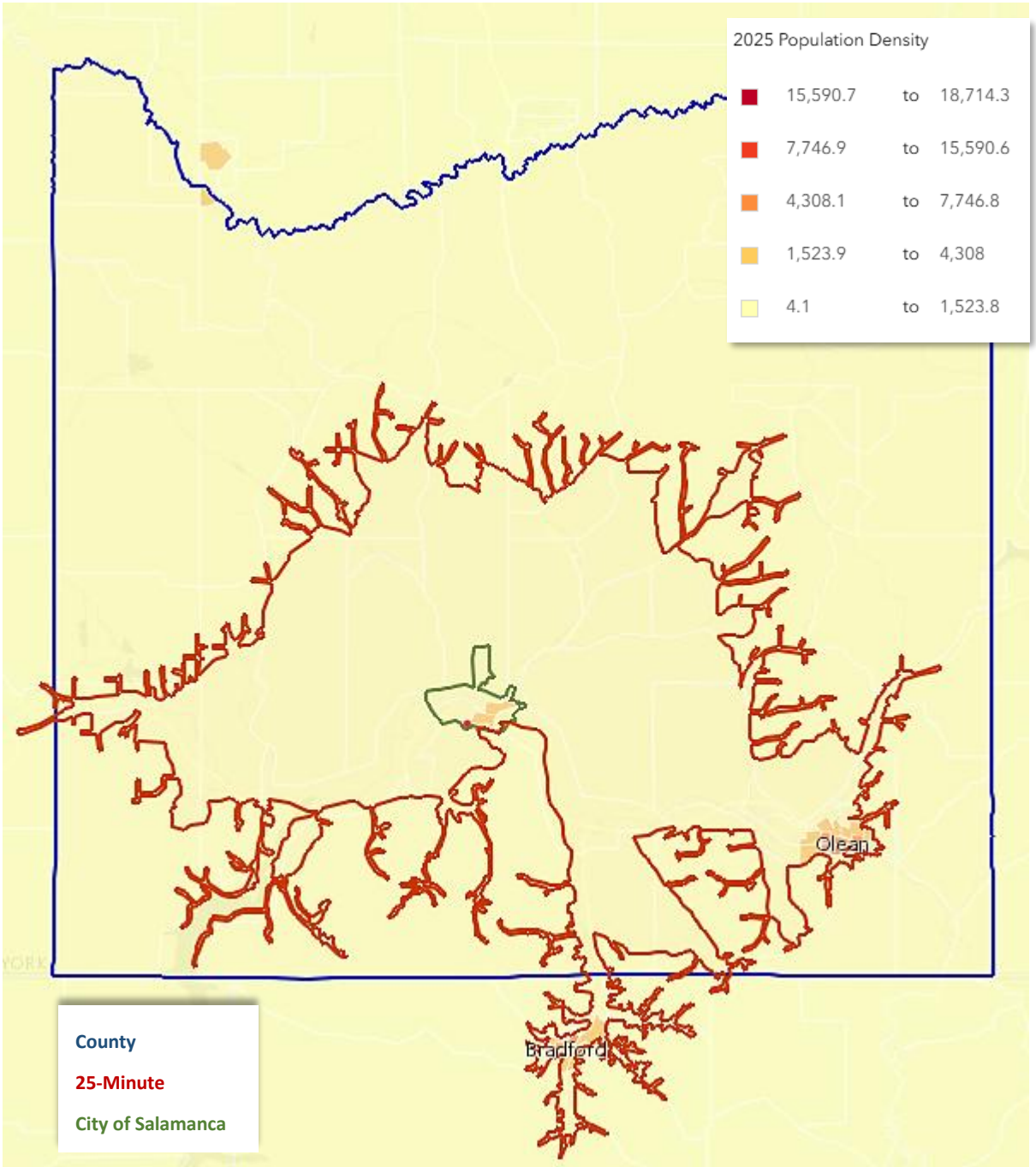
Source: Esri

Figure 9 Household Size Trends and Projections



Source: Esri

Figure 10 Population Density by Block Group



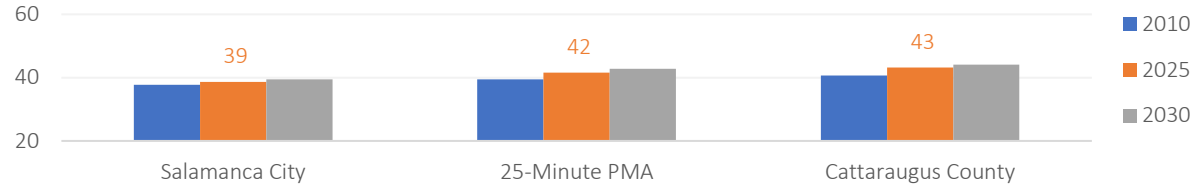
Source: Esri

Median Age and Life Stage

Housing demand varies by age and life stage, with younger adults driving demand for rental and starter homes; middle-aged households generally seeking larger, family-oriented housing; and older adults increasingly needing downsized, accessible, or supportive housing options. The median age in the city is relatively young (39 years) compared to the county (43 years), with the city having slightly higher shares

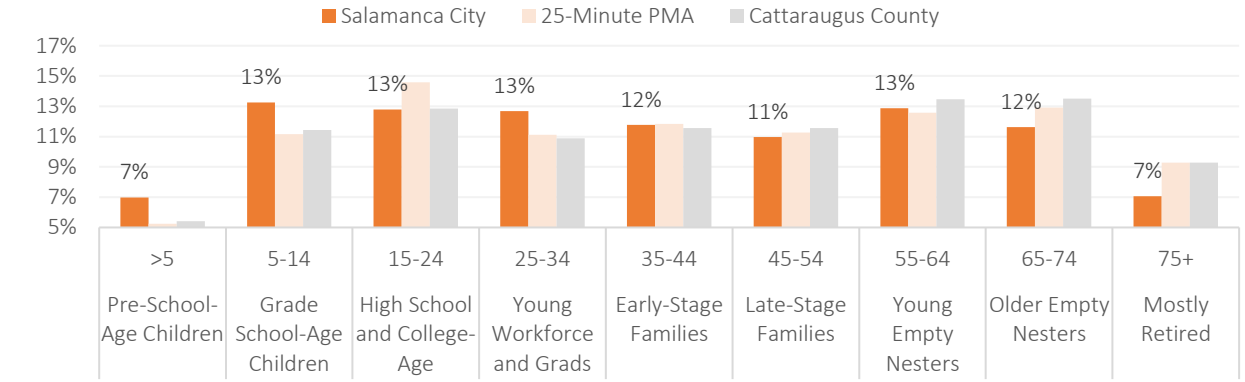
of the age cohort representing grade-school children (ages five to 14) and young workforce and graduates (ages 25 to 34). This suggests there is likely steady demand for starter homes, rentals, and family-sized housing – an assumption confirmed by our interviews with local leaders and real estate professionals.

Figure 11 Median Age Trends



Source: Esri

Figure 12 Share of Population by Age and Life Stage, 2025

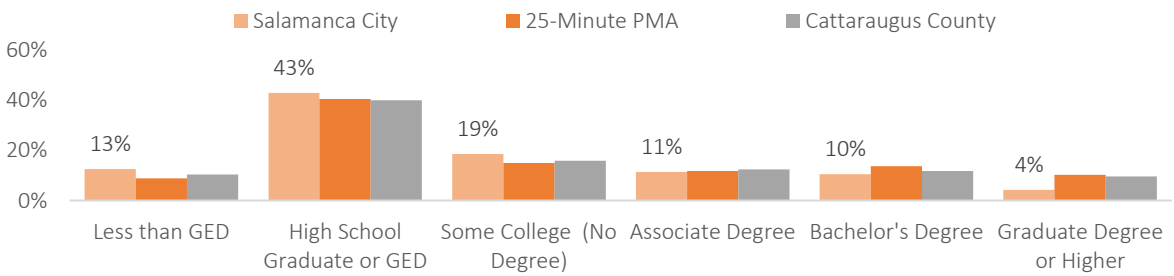


Source: Esri

Educational, Income, and Spending Levels

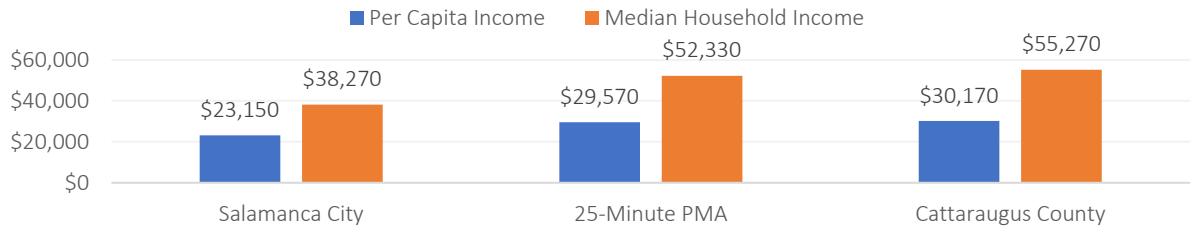
Compared to the county, educational attainment and income levels are relatively low in the city of Salamanca. For example, 43 percent of the adult population ages 25 and older in the city have a high school degree or equivalent as the highest level of educational attainment, compared to 40 percent in the county. Since educational attainment is often strongly and positively correlated with income, it is not surprising that the median household income in the city ($38,270) is also lower than that in the county ($55,270). The city of Salamanca has a higher proportion of residents living below the poverty level, receiving food stamps, and having a disability - indicating a need for affordable housing and support services.

Figure 13 Educational Attainment by Share of Adult Population (25+ Years)



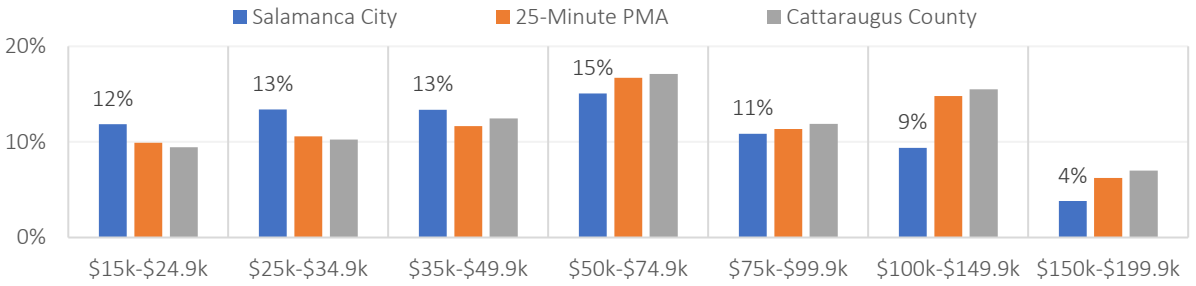
Source: Esri

Figure 14 Income Comparisons, 2025



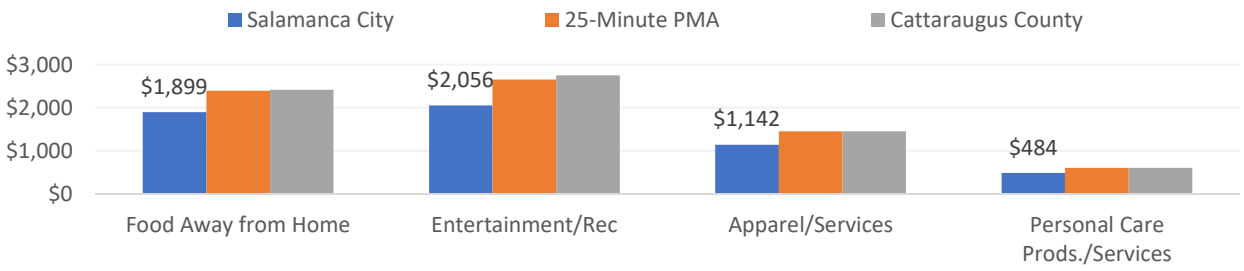
Source: Esri

Figure 15 Household Income Distribution, 2025



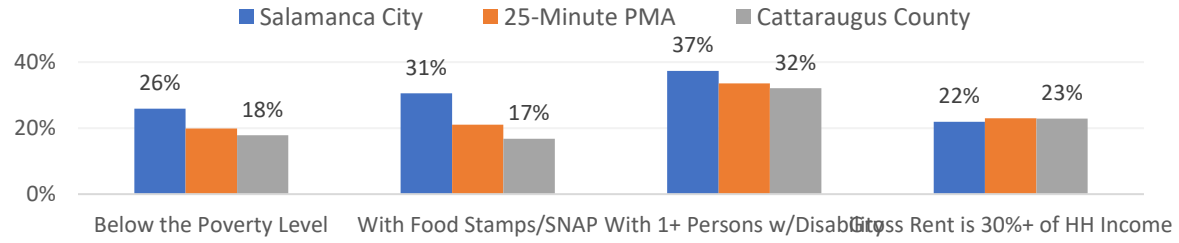
Source: Esri

Figure 16 Average Annual Household Expenditures, 2025



Source: Esri

Figure 17 Share of Vulnerable Households, 2023



Source: Esri

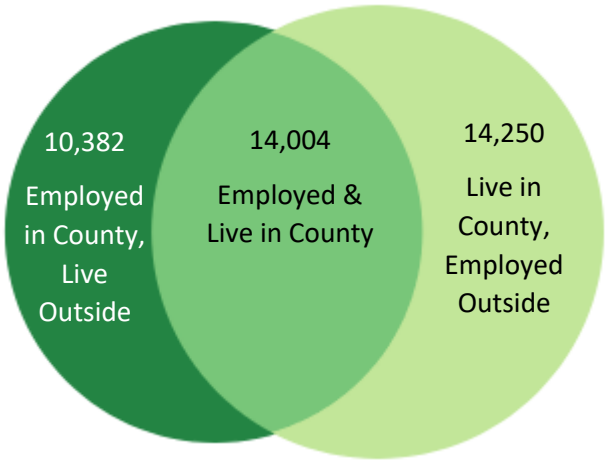
Labor and Industry Analysis

The examination of industry employment data trends and projections provides necessary insight into the types and quantity of land uses which might be in demand over the near term in Cattaraugus County, which could be potentially accommodated within the State Park Avenue site.

Commuting Workers

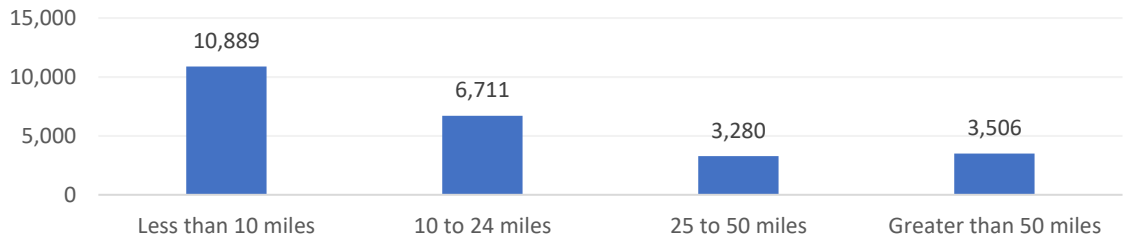
According to the U.S. Census Bureau, a primary job is the highest paying job for an individual worker (should they have more than one job), and the total number of primary jobs represents the size of a geography's workforce. A small segment of commuting primary job workers represent pent-up housing demand, as some may trade a long commute if quality workforce housing were available closer to work. According to Longitudinal Employer-Household Dynamics (LEHD) data provided by the U.S. Census Bureau, approximately 24,390 primary job workers were employed in Cattaraugus County in 2022 (the latest year available), with 2,080 workers in the city of Salamanca. In 2022, approximately 10,380 primary job workers commuted into the county for work, and 14,250 residents commuted outside the county for work (resulting in net out-migration of approximately 3,870 primary job workers). In 2022, approximately 6,790 primary workers in the PMA commuted 25 miles or more to work, suggesting there is likely pent-up housing demand, as some portion of these long-distance commuters may trade that commute if local, quality housing was available in the county.

Figure 18 Primary Jobs Inflow/Outflow: Cattaraugus County, 2022



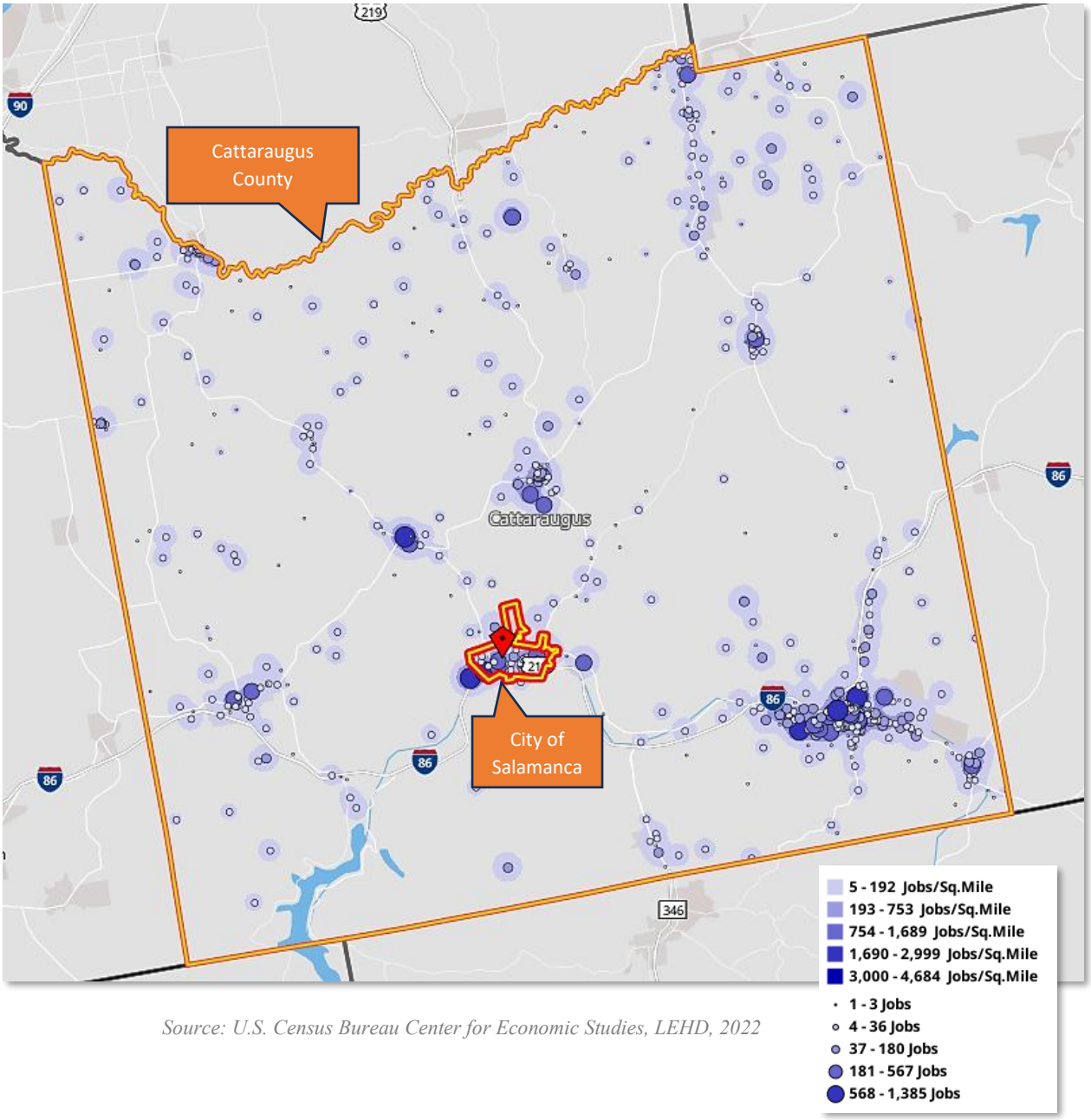
Source: U.S. Census Bureau, Center for Economic Studies, LEHD

Figure 19 Distance to Work: Cattaraugus County Primary Job Workers, 2022



Source: U.S. Census Bureau Center for Economic Studies, LEHD, 2022

Figure 20 Primary Job Clusters: Cattaraugus County, 2022



Source: U.S. Census Bureau Center for Economic Studies, LEHD, 2022

Employment and Earnings

4ward Planning analyzed primary employment trends using 2022 (the most recent year) Longitudinal Employer-Household Dynamics (LEHD) data from the U.S. Census Bureau's Center for Economic Studies, along with long-term industry projections (2022 to 2032) for the Western New York Region (includes Allegany, Cattaraugus, Chautauqua, Erie, and Niagara Counties) from the New York State Department of Labor. The educational services and public administration sectors are the top two sectors by primary job employment in Cattaraugus County, with local school districts and St. Bonaventure University serving as some of the top educational services employers. Likely due to the presence of universities (like the State University of New York (SUNY) in Buffalo and Fredonia) and local school districts, the educational services sector is the second top sector by primary job employment in the Western New York. In the near-term, housing demand in Cattaraugus County will likely be driven by employment growth in fast-growing industries like accommodation and food services and health care and social assistance sectors. This indicates a likely need for more affordable workforce housing to accommodate a growing workforce in these relatively low- and mid-wage sectors (with average annual earnings in the county of $25,056 and $56,220, respectively). This, combined with the county's relatively tight unemployment rate (4.1 percent in 2024), suggests an opportunity to target workforce housing supportive of the regional workforce at the State Park Avenue site.

Figure 21 Top Six Industries by Jobs in Cattaraugus County

Industry	Employment (2024)	Average Wage (2024 Q3)	Projected Annual Growth Rate (2020 - 2030)
Educational Services	3,783	$31,176	1.3%
Public Administration	3,569	$55,896	0.8%
Health Care and Social Assistance	3,506	$56,220	2.2%
Retail Trade	2,929	$37,920	1.9%
Accommodation and Food Services	2,822	$25,056	6.9%
Manufacturing	2,544	$70,680	1.7%

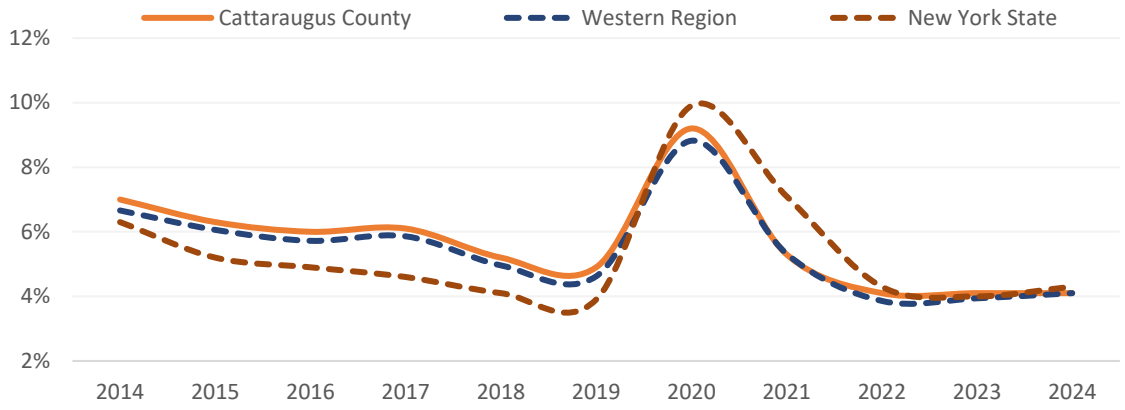
Source: U.S. Census Bureau, Center for Economic Studies, LEHD; New York State Department of Labor, Long-Term Industry Employment Projections, Western Region

Figure 22 Top Six Industries by Jobs in Western New York, 2024

Industry	Employment (2024)	Average Wage (2024 Q3)	Projected Annual Growth Rate (2020 - 2030)
Health Care and Social Assistance	98,176	$63,888	2.2%
Educational Services	70,917	$46,368	1.3%
Retail Trade	69,067	$42,612	1.9%
Manufacturing	65,949	$74,868	1.7%
Accommodation and Food Services	58,629	$26,856	6.9%
Administrative and Support and Waste Management	34,639	$58,536	2.6%

Source: U.S. Census Bureau, Center for Economic Studies, LEHD; New York State Department of Labor, Long-Term Industry Employment Projections, Western Region

Figure 23 Average Annual Unemployment Rate Trends



Source: U.S. Bureau of Labor Statistics via FRED

Real Estate Analysis

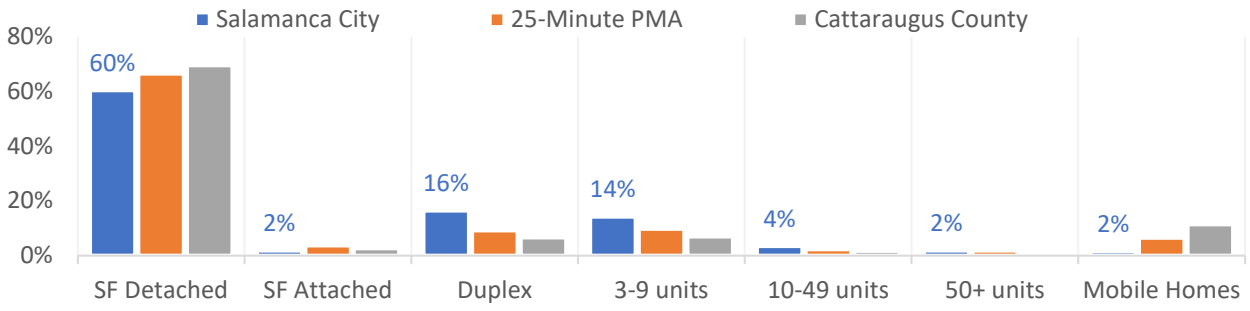
Residential

Existing Housing Inventory

The city of Salamanca contains approximately 2,890 housing units, with a large share of homes built before 1940 (61 percent) and very little new residential construction since the 1980s, indicating potential need for rehabilitation or replacement. Approximately 60 percent of all housing units in the city are characteristic of single-family detached homes, with duplexes and three- to nine-unit multifamily buildings representing the next two largest shares of homes (16 and 14 percent, respectively). Notably, the share of owner-occupied housing in the city (55 percent) is lower than that in the PMA (65 percent). The city of Salamanca has significantly lower median rents and home values than surrounding areas, making it an attractive option for cost-conscious renters and homebuyers. The development of new medium-density housing formats such as townhomes, cottage courts, or small-scale multifamily buildings could help diversify the local housing stock and provide attainable options for young families, seniors, and renters, while maintaining the scale and walkability of the city – an opportunity echoed in our interviews with local leaders and real estate professionals.

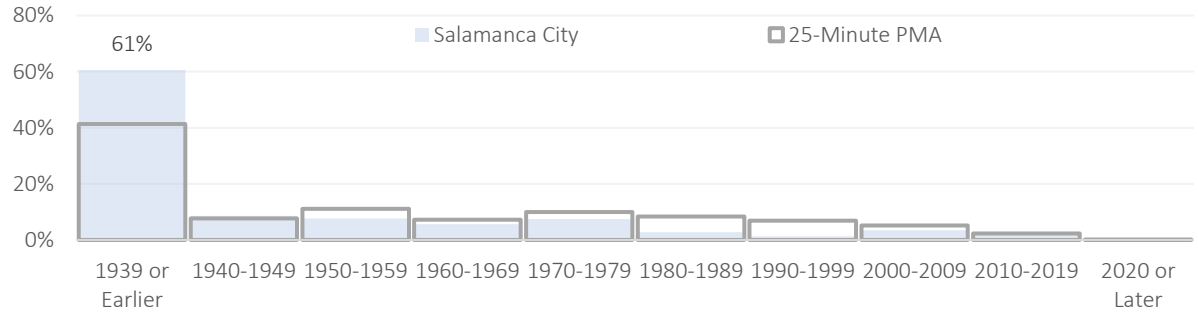
While the largest share of households in the city are one-person households (33 percent), the largest share of housing in the city is characterized by three-bedroom units (42 percent). Although a third of all households are single-person households, just 12 percent of the county's housing stock is composed of smaller studios or one-bedroom units. As a result, there are likely single-person households in the city desiring smaller units (studios or one-bedrooms), if such were available. New residential development offering studios and one-bedroom units in the city could help meet demand for smaller units. While interview feedback suggests there is greatest demand for two- and three-bedroom units in the city, offering a variety of bedroom-count housing options would fulfill a diversity of community needs.

Figure 24 Housing Inventory by Structure Type, 2023



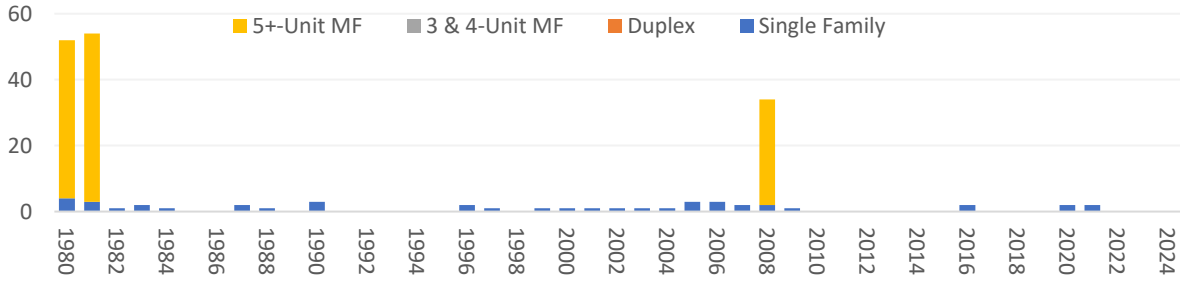
Source: Esri

Figure 25 Share Housing by Year Built, 2023



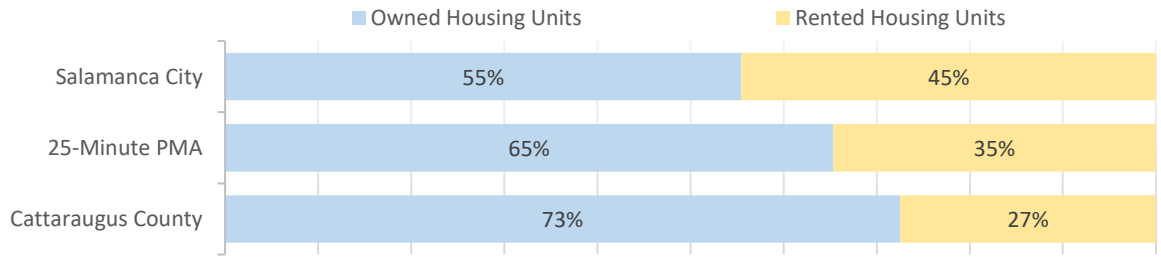
Source: Esri

Figure 26 City of Salamanca Building Permit Trends



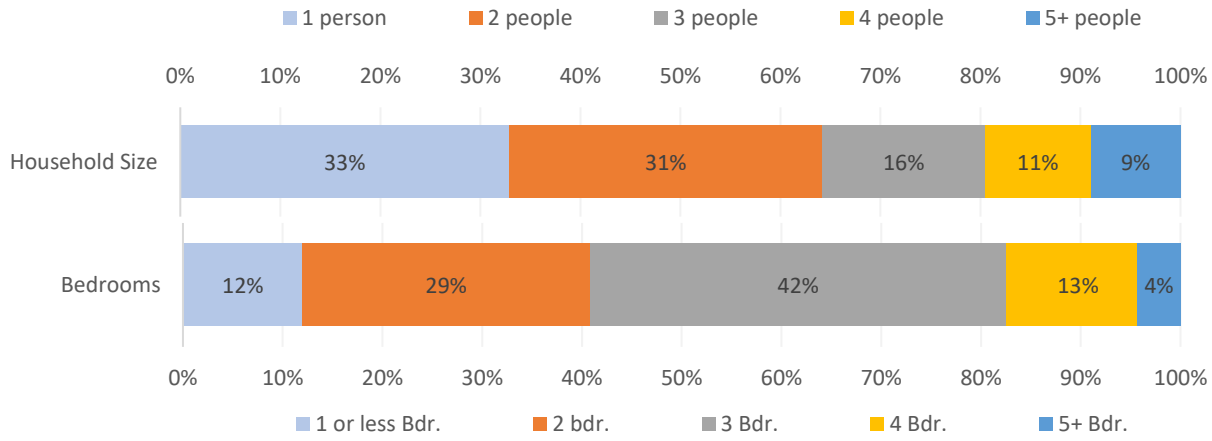
Source: HUD , SOCDS Building Permits

Figure 27 Housing Tenure, 2025



Source: Esri

Figure 28 Household Size vs. Unit Size



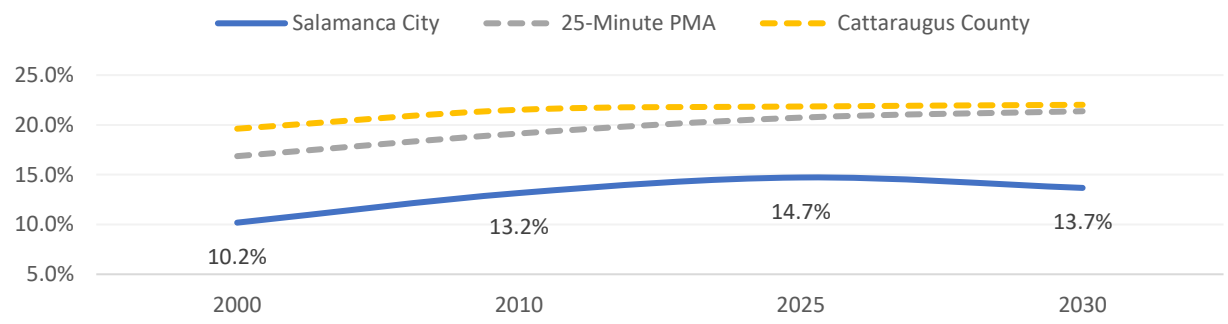
Source: Esri, ACS 5-Yr

Housing Vacancy

The city of Salamanca's overall vacancy rate is high (14.7 percent), with the majority of vacant units characteristic of "other vacant" units (refers to vacant housing units that do not fit into other specific categories, such as for rent, for sale, or seasonal use). The unusually high share of vacant and "other vacant" units in the city is partially due to the large portion of property located on Seneca Nation lands in the Allegheny Territory, which has a unique land tenure system and leasehold arrangement. All land within the Allegany Territory is owned collectively by the Nation, not individuals - meaning non-Native residents and businesses must lease property rather than hold fee-simple title. When long-term leases expire, disputes over renewal terms, rent levels, or infrastructure responsibilities often make units difficult to market or target for reinvestment. At the same time, many older structures on leased parcels suffer from deferred maintenance, demolition needs, or lack of financing options, since banks are reluctant to lend on land they cannot mortgage. Combined, these factors create a cycle where housing stock remains physically obsolete, financially constrained, and legally complex - resulting in higher rates of vacancy and underutilization compared to surrounding non-tribal areas.

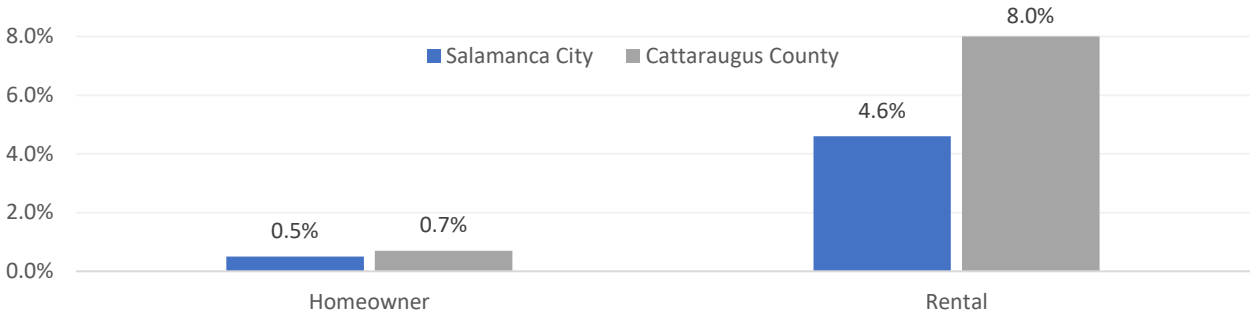
A "healthy" vacancy rate - one that allows for normal turnover without signaling oversupply - is generally considered between three to five percent for owner-occupied housing and between five and eight percent for renter-occupied housing. Removing the "other vacant" category properties from total inventory, and with homeowner vacancy at just 0.5 percent and rental vacancy at 4.6 percent, Salamanca's market is tight by healthy standards, suggesting limited available housing choices and highlighting the need to reinvest in vacant or obsolete units to expand usable supply.

Figure 29 Housing Vacancy Trends and Projections, 2025



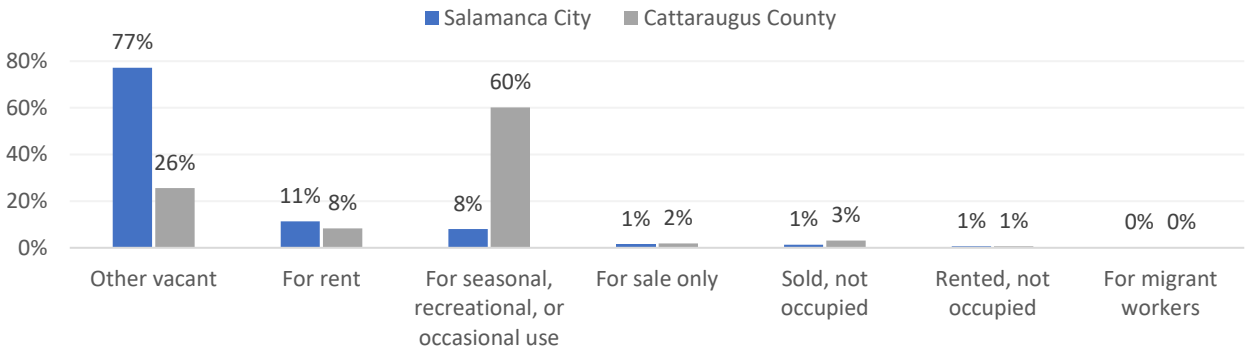
Source: Esri

Figure 30 City of Salamanca Housing Vacancy by Tenure, 2023



Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates

Figure 31 City of Salamanca Detailed Housing Vacancy, 2023

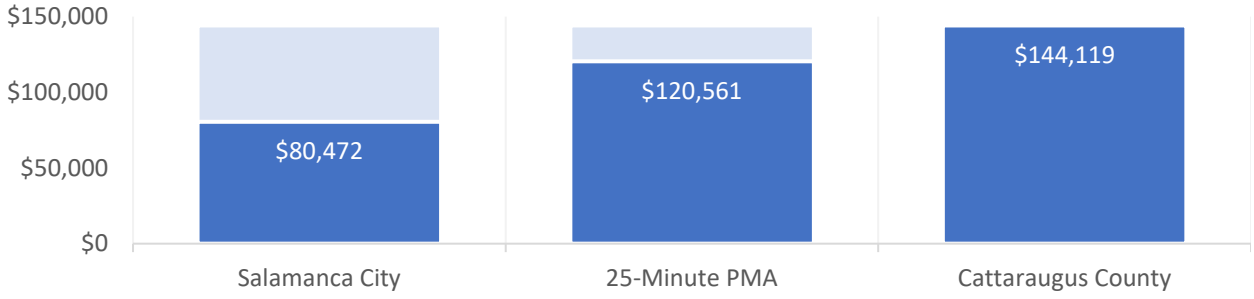


Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates

Housing Costs

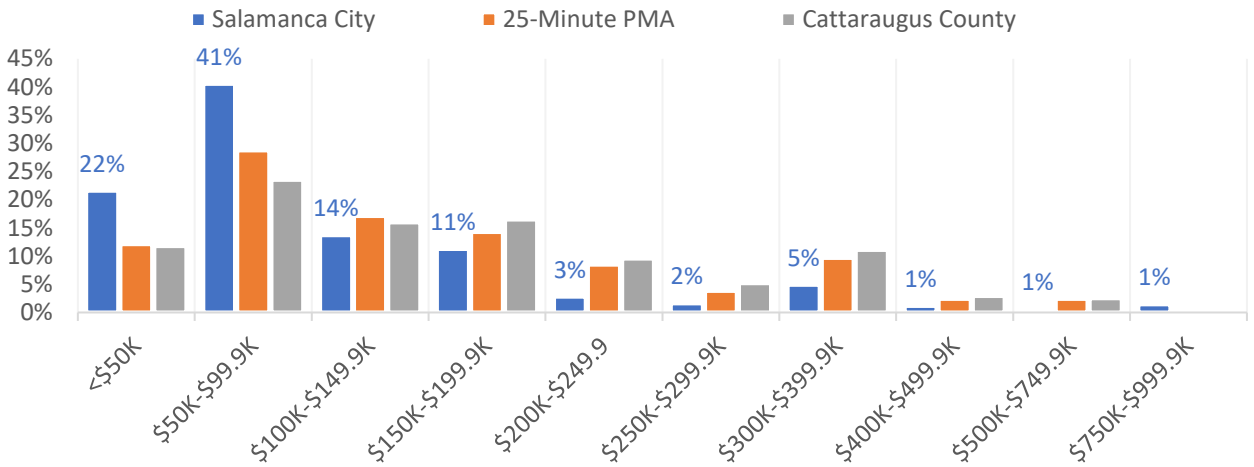
Salamanca's median home value ($80,472) is significantly lower than both the surrounding PMA and Cattaraugus County, with over 60 percent of homes valued under $100,000, highlighting a very limited higher-value housing market. While median rents are modest ($631), they are relatively comparable to those in the county, with 41 percent of Salamanca rentals priced between $400 and $600 per month.

Figure 32 Median Home Value, 2025



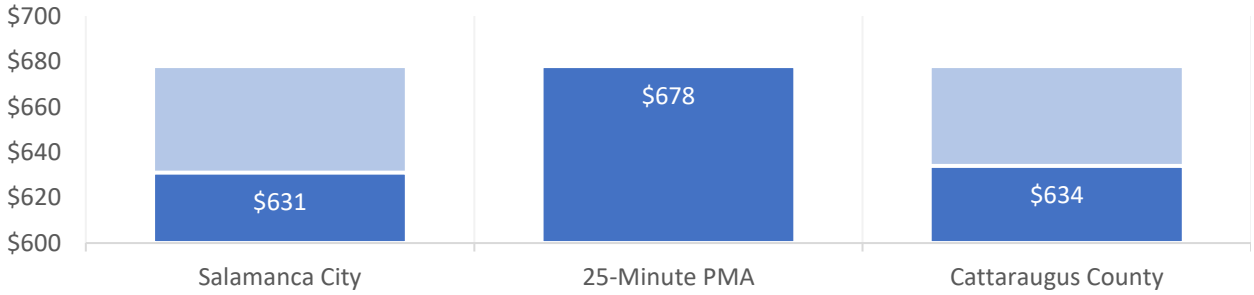
Source: Esri

Figure 33 Median Home Value Distribution



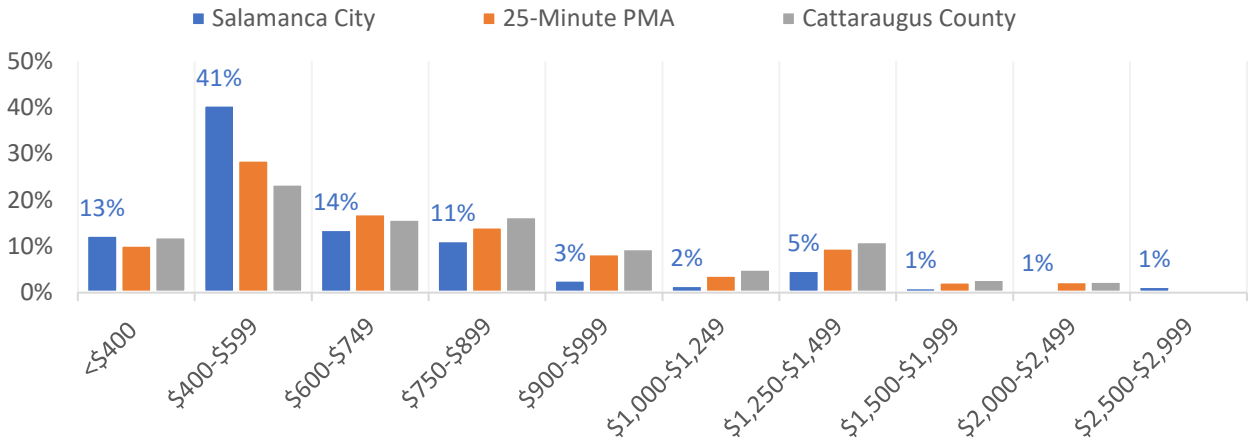
Source: Esri

Figure 34 Median Monthly Contract Rent



Source: Esri

Figure 35 Median Monthly Contract Rent Distribution



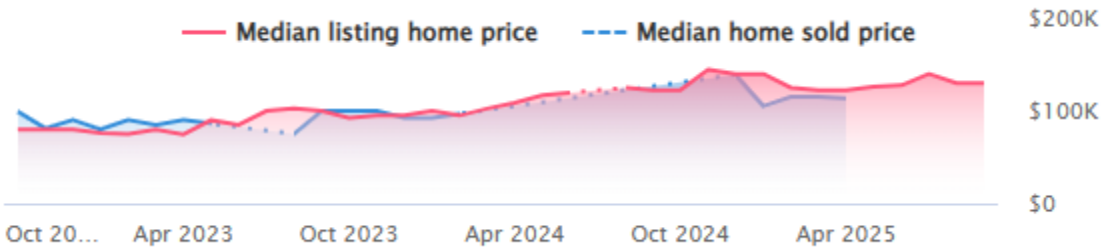
Source: Esri

Home Sales

In August 2025, according to data provided by Realtor.com, the city of Salamanca's housing market had a median listing price of $129,900 (up 6.1 percent year-over-year), a median listing price per square foot of $92, with homes selling average of 53 days on the market. According to data provided by Redfin, the city's for-sale housing market is somewhat competitive, with the average home selling for about three percent below list price.

Interviews with knowledgeable real estate professionals suggest modestly priced workforce housing (two and three-bedrooms) would be most appealing to those looking to purchase in Salamanca.

Figure 36 Median Listing Home Price vs. Median Home Sold Price



Source: Realtor.com, accessed September 11, 2025

Figure 37 Median Days on Market

Source: Realtor.com, accessed September 11, 2025

Figure 38 Top Five Metros From Where People Are Moving To Salamanca

Inbound Metros	Net Inflow (Jun '25 - Aug '25)	Median HH Income
Rochester, NY	643	$75,820
Dallas, TX	526	$91,810
New York, NY	410	$101,060
Washington, DC	106	$129,230
Los Angeles, CA	97	$97,750

Note: This data does not reflect actual moves. The latest migration analysis is based on a sample of about two million Redfin.com users who searched for homes across more than 100 metro areas. To be included in this dataset, a Redfin.com user must have viewed at least 10 homes in a three-month period. This dataset excludes all rentals data.
Source: Redfin, Esri

Residential Supply/Demand Analysis

The following summarizes the assumptions used to project housing demand through 2030.

- Esri data projects that the housing vacancy rate in the 25-minute PMA will be 21.4 percent by 2030. It is assumed the PMA will maintain a natural average annual housing vacancy rate of five percent, allowing for housing turnover. It is assumed the remaining vacant housing within the PMA (16.4 percent) is vacant due to physical obsolescence or seasonal, recreational, or occasional use.
- A small portion (one percent) of the remaining housing stock becomes obsolete annually.
- Esri projects that the number of households in the PMA will decrease by 540 units by 2030, shrinking by -0.5 percent per year. Esri projects that the number of housing units in the PMA will decrease by 470 units by 2030, declining by -0.4 percent per year.
- Based on 2022 primary worker data provided by the U.S. Census Bureau and average 2022 to 2032 industry employment growth rate projections provided by the New York State Department of Labor for the Western Region, the number of primary workers within the PMA is expected to increase by 3,820 from 2025 to 2030 (2.9 percent per year).
- Currently, 58 percent of workers commute from outside the PMA. It is assumed that five percent of PMA workers would trade their commute if adequate housing choice were available in the PMA.

Largely due to demand from commuting workers, by 2030, there will be an estimated net demand for approximately 1,160 residential units in the PMA. Assuming between three and five percent of these units could be captured in the city of Salamanca, approximately 30 to 60 new units could be developed in the

city by 2030. Thirty to 60 single-family housing units (detached bungalow units and attached townhouses) could easily fit within the 194-acre site owned by the City of Salamanca.

Figure 39 25-Minute PMA Net Dwelling Unit Demand Through 2030

	2025	2030
Housing Demand Metrics		
Estimated Households in 25-Minute PMA (-0.5% growth rate)	20,190	19,650
Estimated Primary Workers in 25-Minute PMA (2.9% growth rate)	26,170	29,990
Estimated Primary Workers Residing Outside 25-Minute PMA (58%)	15,120	17,320
Estimated Pent-Up Housing Unit Demand from Commuting Area Workers (5%)	760	870
Estimated Number of Naturally Occurring Vacant Housing Units (5%)	1,270	1,250
Estimated Aggregate Housing Unit Demand in 25-Minute PMA	22,220	21,770
Housing Supply Metrics		
Estimated Housing Units in 25-Minute PMA (-0.4% growth rate)	25,470	25,000
Physically Obsolescent Units (16.4% of total units, 1% annual obsolescence rate)	4,180	4,390
New Units Added in 25-Minute PMA (-0.4% growth rate)		(470)
Estimated Net Marketable Housing Units in 25-Minute PMA	21,290	20,610
Net Housing Demand/Supply Calculation		
Estimated Aggregate Housing Unit Demand in 25-Minute PMA	22,220	21,770
Subtract Estimated Net Marketable Housing Units in 25-Minute PMA	21,290	20,610
Net Housing Unit Demand	930	1,160
Project Site Unit Capture (3%)	28	35
Project Site Unit Capture (5%)	47	58

Source: 4ward Planning, Inc.

Financial Feasibility Analysis

4ward Planning identified a mix of two-bedroom attached bungalow-style and three-bedroom single-family detached housing units as the market-receptive development scenario for the State Park Avenue site (18 two-bedroom bungalow-style units and 18 three-bedroom two-story units). All units are assumed to be market-rate and developed as fee-simple owner-occupancy.

The below scenario and development cost metrics do not assume the cost of extraordinary infrastructure development, such as the installation of public water and sewer, stormwater management, and internal roadway infrastructure. These associated costs are estimated to be approximately $4 million for the development of Phase 1 and would need to be underwritten by the City of Salamanca, as a private developer would not be able to absorb these costs and still make a profit. (See the B&L Infrastructure Cost Narrative in Appendix C for the assumptions underpinning the estimated infrastructure cost.)

Phase 1 Development Scenario

18 Single-Family Two-Bedroom Attached Bungalows

- 1,300-square-foot, single-level housing with attached 400-square-foot single-car garage
- Two bedrooms and a den, and two full bathrooms
- $263,160 total cost of construction per unit, excluding land costs
- $39,474 in land cost per unit, representing 15 percent of development costs
- $302,634 per unit total development costs, inclusive of land acquisition
- $341,976 per unit sales price, based on a 13-percent markup of the total development cost

18 Single-Family Three-Bedroom Detached Two-Story Housing Units

- 1,600-square-foot, two-story housing with attached 600-square-foot two-car garage
- Three bedrooms and two-and-a-half bathrooms
- $326,370 total cost of construction per unit, excluding land costs
- $48,956 in land cost per unit, representing 15 percent of development costs
- $375,326 per unit total development costs, inclusive of land acquisition
- $412,858 per unit sales price, based on a 13-percent markup of the total development cost

This hypothetical redevelopment scenario demonstrates a weighted average 10.3-percent profit margin and should prove attractive to a prospective single-family housing developer, assuming the costs of development and land acquisition are close to the metrics modeled for this scenario. Should the cost of construction and/or land acquisition be substantially different at the point in time a developer is considering this opportunity, the developer may choose not to proceed.

Methodology

4ward Planning relied upon its earlier identified market-supportable land uses for purposes of financially modeling a build-out. Conventional and locally germane metrics were assumed for development and construction costs, based on online research.

Construction-related costs (hard costs) are generally associated with materials, labor, and major equipment costs necessary for the construction of physical building space. Construction-related costs, conventionally, represent approximately 70 percent of the total project cost. Development-related costs (soft costs) cover a myriad of non-construction-related costs necessary for the realization of constructing buildings (e.g., architectural and engineering design costs, soil and geotechnical studies, attorney and other professional fees, building permit fees, carry costs, construction loan interest, insurances, marketing, and lease-up expenses). Soft costs are modeled at 20 percent of hard costs.

Based on the above hypothetical build-out, the sum value of land acquisition is slightly less than $1.6 million, or approximately $229,000 per acre.

The modeled scenario is based on current and likely market conditions, which are subject to change according to macro-level events. The reader is advised to utilize these findings with appropriate care.

Figure 40 Phase 1 Development Pro Forma

Duplex Bungalows - 2BR

Single-Story		Unit S.F.	Units	Total S.F.
Two-bedroom/two bathroom units/one car garage		1,700	18	30,600
		0	0	0
Totals			18	30,600
		Per/S.F.	**Per Unit**	**Cost**
Hard Costs	[1]	$120	$204,000	$3,672,000
Extraordinary Site Work Costs	[2]	$0	$0	$0
Sub-Total		$120	$204,000	$3,672,000
Contingency (@7.5% of hard costs and site work)	[3]	$9	$15,300	$275,400
Total Hard Costs		$129	$219,300	$3,947,400
Soft Costs (@20% of total hard costs)	[4]	$26	$43,860	$789,480
Total Development Cost (excluding land)		*$155*	*$263,160*	*$4,736,880*
			Per Unit	**Total**
Land Cost	[5]		$39,474	$710,532
Total Development Cost (including land)		***$178***	***$302,634***	***$5,447,412***
		Per/S.F.	**Per Unit**	**Total**
Sales Revenue (Market Rate Units)	[6]	$201	$341,976	$6,155,576
Profit/(Deficit)				$708,164
				11.5%

Notes
[1] Based on an online review of construction costs for single-family construction in the local market area.
[2] Estimated cost if installation sanitary sewer and water infrastructure is required.
[3] A proportion consistent with real estate development industry standards.
[4] A proportion consistent with real estate development industry standards.
[5] Assumes land acquisition and improvement represent 15% of development costs
[6] Assumes a sales price which is 13-percent greater than the development cost.

Single Family Two-Story - 3BR

Two-Stories with Garage		Unit S.F.	Units	Total S.F.
Three-bedroom/two bathroom units/two car garage		2,200	18	39,600
		0	0	0
Totals			18	39,600
		Per/S.F.	**Per Unit**	**Cost**
Hard Costs	[1]	$115	$253,000	$4,554,000
Extraordinary Site Work Costs	[2]	$0	$0	$0
Sub-Total		$115	$253,000	$4,554,000
Contingency (@7.5% of hard costs and site work)	[3]	$9	$18,975	$341,550
Total Hard Costs		$124	$271,975	$4,895,550
Soft Costs (@20% of total hard costs)	[4]	$25	$54,395	$979,110
Total Development Cost (excluding land)		*$148*	*$326,370*	*$5,874,660*
			Per Unit	**Total**
Land Cost	[5]		$48,956	$881,199
Total Development Cost (including land)		***$171***	***$375,326***	***$6,755,859***
		Per/S.F.	**Per Unit**	**Total**
Sales Revenue (Market Rate Units)	[6]	$188	$412,858	$7,431,445
Profit/(Deficit)				$675,586
				9.1%

Notes
[1] Based on an online review of construction costs for single-family construction in the local market area.
[2] Estimated cost if installation sanitary sewer and water infrastructure is required.
[3] A proportion consistent with real estate development industry standards.
[4] A proportion consistent with real estate development industry standards.
[5] Assumes land acquisition and improvement represent 15% of development costs
[6] Assumes a sales price which is 13-percent greater than the development cost.

Fiscal Impact Analysis

4ward Planning also performed a fiscal impact analysis for a hypothetical 36-unit single-family housing development proposed for a seven-acre parcel of land immediately adjacent to State Park Avenue. The purpose of this analysis is to project the anticipated revenue generated by the development and compare it to the estimated incremental cost of public services required to serve the new residents - for both the City of Salamanca General Fund and the Salamanca City School District (SSD).

Development Scenario

The modeled scenario contemplates the construction of 36 owner-occupied single-family units on approximately seven acres, including:

- 18 attached single-family bungalow units (two-bedroom) priced at $341,976 per unit
- 18 detached single-family two-story units (three-bedroom) priced at $412,858 per unit

The development scenario is deemed market-receptive based on the residential market analysis previously completed by 4ward Planning. Unit pricing reflects findings of the companion financial feasibility analysis provided in the preceding section.

Figure 41 Summary of Projected Fiscal Impacts - First Stabilized Year

Metric	City of Salamanca	Salamanca School District
Projected New Residents	74	—
Projected New Public School-Age Children (PSAC)	—	4
Total Assessed / Taxable Value	$13,587,012	$13,587,012
First Stabilized Year Tax Revenue	$93,953	$93,953
First Stabilized Year Service Cost	$29,331	$55,116
Net Fiscal Impact (Revenue – Cost)	$64,622	$38,837
Cost-Revenue Ratio	0.31 : 1.00	0.59 : 1.00

Both jurisdictions are projected to realize positive fiscal outcomes in the first stabilized year of full occupancy. The City of Salamanca is projected to net $64,622 - meaning that for every dollar of service cost, approximately $3.20 in tax revenue is generated. The Salamanca School District is projected to net $38,837 - approximately $1.70 in revenue per dollar of service cost.

Fiscal Impact Methodology

This analysis employs a modified per capita multiplier approach. Consistent with 4ward Planning's proprietary methodology, personnel costs (salaries, wages, and associated fringe benefits), capital outlays, interfund transfers, and debt service obligations are excluded from the calculation of incremental service costs. This approach reflects the economic reality that the marginal addition of 74 residents and four public school students will not, in and of itself, require the hiring of additional personnel or incur new debt obligations by either jurisdiction.

Population Multipliers

Population and school-age children multipliers are derived from 4ward Planning's proprietary algorithm applied to 2019 to 2023 American Community Survey (ACS) PUMS data for the State of New York.

Figure 42 Residential Population Multipliers, New York State

Housing Type	BR Count	Persons / Unit	PSAC / Unit
Single-Family Attached	2-BR	2.1	0.1
Single-Family Detached	3-BR	2.7	0.4

Residential Share Calculation

Figure 43 City of Salamanca Residential Share Calculation (2025)

Property Category	Parcel Count	% of Total	Assessed Value	% of Total
Residential (incl. vacant residential and exempt)	2,492	89.4%	$34,788,408	73.8%
Commercial and Industrial (including vacant commercial)	163	5.8%	$5,296,879	11.2%
All Other Real Property	132	4.7%	$7,083,922	15.0%
Total	2,787	100.0%	$47,169,209	100.0%

Source: City of Salamanca Real Property Tax Roll, 2025

The average of the residential parcel share (89.4 percent) and residential assessed value share (73.8 percent) yields a blended residential share of 81.6 percent. Consequently, only 81.6 percent of the identified per capita service cost is attributable to residential service costs.

Figure 44 Derived Per Capita / Per Student Service Costs

Jurisdiction	Cost Basis	Annual Service Cost
City of Salamanca	Per new resident	$404.74
City of Salamanca	Per new worker (non-residential)	$91.26
Salamanca School District	Per new public-school student	$14,192.00

Fiscal Impact Findings

Real Property Tax Revenue

The primary revenue source attributable to the proposed development is real property taxes levied by the City of Salamanca and the Salamanca School District. Both entities apply an identical millage rate to the same taxable property value. The combined residential and school millage rate applied to the for-sale properties is 6.914882 per $1,000 of assessed value.

Figure 45 Projected Real Property Tax Levy - First Stabilized Year

Unit Type	Units	Total Market Value	Taxable Value	City Tax Levy	SSD Tax Levy
SF Attached Bungalow (2-BR)	18	$6,155,568	$6,155,568	$42,565	$42,565
SF Detached Two-Story (3-BR)	18	$7,431,444	$7,431,444	$51,388	$51,388
Totals	36	$13,587,012	$13,587,012	$93,953	$93,953

Service Cost Calculations

Figure 46 City of Salamanca - Incremental Service Cost

Component	Value
Projected New Residents	74
Per Capita Service Cost	$404.74
Subtotal (Residents × Per Capita Cost)	$29,951
Residential Share Adjustment (81.6%)	× 0.816
First Stabilized Year City Service Cost	$29,331

Figure 47 Salamanca School District - Incremental Service Cost

Component	Value
Projected New Public-School Students (PSAC)	4
Per Student Service Cost	$14,192
Subtotal (Students × Per Student Cost)	$56,768
Residential Share Adjustment (97.1%)	× 0.971
First Stabilized Year SSD Service Cost	$55,116

Net Fiscal Impact Summary

Figure 48 Net Fiscal Impact - First Stabilized Year

Fiscal Component	City of Salamanca	Salamanca School District
First Stabilized Year Tax Revenue	$93,953	$93,953
First Stabilized Year Service Cost	$29,331	$55,116
Net Fiscal Impact (Revenue − Cost)	$64,622	$38,837
Cost-Revenue Ratio	0.31 : 1.00	0.59 : 1.00

The cost-revenue ratio for the City of Salamanca is 0.31, meaning that for every dollar of incremental service cost, approximately $3.20 in property tax revenue is generated. The Salamanca School District's cost-revenue ratio is 0.59, meaning that for every dollar of incremental service cost, approximately $1.70

in property tax revenue is generated. Both ratios indicate strongly positive fiscal outcomes for the development scenario.

General and Limiting Conditions

4ward Planning Inc. has endeavored to ensure that the reported data and information contained in this report are complete, accurate, and relevant. All estimates, assumptions, and extrapolations are based on methodological techniques employed by 4ward Planning Inc. and believed to be reliable. 4ward Planning Inc. assumes no responsibility for inaccuracies in reporting by the client, its agents, representatives, or any other third-party data source used in the preparation of this report. Further, 4ward Planning Inc. makes no warranty or representation concerning the manifestation of estimated or projected values or results contained in this study.

Development Action Plan

The development action plan anticipates incremental change, scaled to probable absorption and capture for residential uses - so that zoning and redevelopment plans are sized to welcome the type and amount of housing likely to be attracted to the site. This also informs phasing and priority improvements needed to implement the plan.

Site Development Concept and Phasing

The City of Salamanca owns approximately 196 acres of land on both sides of State Park Avenue south of the I-86 overpass. Of this total, approximately 153 acres are located on the west side of the roadway where the proposed residential development is envisioned. When steep slopes, utility easements, property line setbacks, and environmentally constrained areas are excluded, approximately 31 acres of land are considered potentially developable.

The Concept Plan package (Appendix C) evaluates a phased residential development strategy that introduces housing incrementally, while allowing the City to extend infrastructure in a logical and financially manageable manner. The three-phase plan proposes a total of 92 residential units:

- Phase 1: 18 single-family units and nine duplex buildings (18 units), totaling 36 units - representing the initial development area establishing core infrastructure
- Phase 2: 10 single-family units and 15 duplex buildings (30 units), totaling 40 units
- Phase 3: 16 single-family units located along the mountainside portion of the property, totaling 16 units - envisioned as higher-value homes taking advantage of elevated views

The property is currently undeveloped and characterized primarily by scrub shrub vegetation within the Phase 1 development area.

Phase 1 Infrastructure Program and Cost Estimate

Phase 1 represents the initial development area and establishes the core infrastructure necessary to support residential construction on the site. Development of this phase would require disturbance of approximately seven acres of land to accommodate roadways, utilities, stormwater management areas, and residential lots. This initial phase creates development-ready parcels while limiting disturbance to the remainder of the site and preserving flexibility for future phases.

The Phase 1 infrastructure program includes the extension of municipal water service, sanitary sewer service, roadway access, and stormwater management facilities. The internal roadway network will extend approximately 2,100 linear feet from State Park Avenue and will provide access to all proposed residential lots.

Figure 49 Phase 1 Infrastructure Cost Estimate (2026 Dollars)

Item	Description	Estimated Cost
General Construction	Mobilization, survey, traffic control, general conditions	$279,000
Site Preparation	Clearing, grubbing, site grading, erosion control	$536,200

Roadways & Sidewalks	Pavement, subbase, geotextile, asphalt layers, concrete sidewalks	$418,880
Stormwater Management	Bioretention areas, dry swales, drainage piping, catch basins, roadway underdrains, manholes	$880,280
Water Infrastructure	8-inch main, hydrants, valves, service connections	$439,400
Sanitary Sewer Infrastructure	8-inch gravity main, laterals, manholes, bedding	$804,400
Subtotal		$3,358,160
Contingency (20%)		$672,000
Total Phase 1 Estimate of Probable Construction Costs		$4,030,160

Source: Barton & Loguidice, D.P.C., April 2026. Cost estimate prepared using current municipal construction unit prices assuming public bidding requirements and prevailing wage rates.

The cost estimate was reviewed informally with a general contractor that specializes in residential development infrastructure construction. Based on that review, the estimated costs were found to be generally consistent with private development construction expectations once public bidding and prevailing wage factors are considered.

Future Phasing Opportunities

Beyond Phase 1, the site has the potential to support additional residential development as infrastructure is expanded. These future phases would require additional roadway extensions and utility infrastructure similar to those constructed during Phase 1. By implementing development in phases, the City can extend infrastructure incrementally while responding to market demand and available funding opportunities. Based on an estimated all-in equivalent cost of $1,995 per linear foot of new roadway (in 2026 dollars), inclusive of new sanitary, water, and stormwater management infrastructure:

- Phase 2 estimated probable construction cost: approximately $3.46 million
- Phase 3 estimated probable construction cost: approximately $2.84 million

Funding and Financing Opportunities

New residential development as contemplated herein is typically funded by private investment by a developer. If this were the case, the City would sell its land(s) to a developer who, in turn, would design and construct new public infrastructure in accordance with state, local, and City standards. Once constructed, tested, and placed in service, the developer would dedicate new roadways, public water, sanitary, and stormwater management infrastructure, associated highway rights-of-way and easements to the City for ownership, operation and maintenance.

As an alternative, the City could invest in moving the site toward 'shovel readiness' and construct the new roadway and utility infrastructure using City force account labor and equipment, and purchase of materials through state or county bids, coupled with an opportunity to seek grant funding to reduce costs. Several potential grant funding programs may be available, including:

Clean Water and Drinking Water State Revolving Fund (CWSRF/DWSRF): May provide low-interest or zero-interest loans to support the extension of public water and sewer infrastructure to new residential

development. The City has two projects currently listed in the Draft 2026 CWSRF and DWSRF Intended Use Plans (IUPs) that could, if structured properly, provide zero-percent interest financing and help fund the proposed State Park Avenue infrastructure improvements.

ESD Pro Housing Community Supply Funds Program: Up to $100 million in capital funding is available to cities that are certified Pro-Housing Communities with the Office of Homes and Community Renewal (HCR). Grants of $2.5 to $10 million support essential infrastructure — sanitary sewer, water, and other systems needed to facilitate new housing. Supported by the Western NY Regional Economic Development Council (REDC) and Western NY Regional ESD Office.

County Infrastructure Grant Program (CIGP): Up to $100 million is available for county-led infrastructure projects that support housing, economic growth, and tourism. Grants up to $1.0 million are awarded for projects that directly support the creation of at least 10 new housing units. To pursue this, the project would need to be sponsored by Cattaraugus County, and the CIGP prioritizes projects demonstrating high readiness where construction starts within one year of award.

Public-Private Partnerships (P3): Could allow a private developer to construct some or all infrastructure improvements in exchange for development rights or other project participation incentives. The NYS Downtown Revitalization Initiative (DRI) and NY Forward programs could be used to leverage the City's local share in a P3 arrangement.

NYS Downtown Revitalization Initiative (DRI): Provides targeted funding for downtown revitalization projects up to $10 million, which can include public infrastructure improvements that support private development. The WNY REDC plays a pivotal role in selecting the single DRI recipient in each round.

NY Forward: Supports the redevelopment and revitalization of villages and small cities, with funding available up to $4.5 million for infrastructure that facilitates residential and mixed-use development. The WNY REDC also plays a pivotal role in selecting the NY Forward recipient.

Implementation Strategy and Next Steps

The city's current demographics, housing market study findings, and the City Administration's strong desire to move forward with new housing make the Phase 1 project a strong candidate for pursuit of state grants. The city has indicated its willingness to invest in the planning, design, and construction of the $4.0 million infrastructure systems required to make the site shovel-ready for private developers. The strategy for achieving shovel readiness funded through state grants will require a structured approach that engages Cattaraugus County economic development and planning staff, as well as WNY Empire State Development and REDC representatives.

The following strategy and general next steps were discussed with City representatives, 4ward Planning, and B&L in a virtual meeting held on March 31, 2026:

- 4ward Planning and B&L (the 'Consultant Team') will finalize the Housing Study and site profile/RFQ to be sent to potential developers to gauge interest in Phase 1 development.
- Cattaraugus County Engagement and Support: The City, assisted by the Consultant Team, should contact key staff within the Cattaraugus County Department of Economic Development, Planning & Tourism (CCED&T), and the Cattaraugus County Industrial Development Agency (CCIDA) to schedule

a joint stakeholder meeting to introduce the Phase 1 project. The goal is to develop a partnership at the County level to obtain sponsorship for an ESD CIGP grant in 2027.

- WNY REDC and ESD Engagement: Assuming a county partnership is developed, the project should be brought to the WNY regional level with a similar meeting held with WNY REDC and ESD representatives, well in advance of the 2027 application rounds. The City also requires guidance and support for becoming a certified Pro-Housing Community, a mandatory requirement for the ESD Pro Housing grant.
- Housing and Community Renewal (HCR) Engagement: The City should contact HCR to discuss the project and the steps for achieving Pro-Housing Community certification. HCR engagement could possibly occur at the County or Regional agency meetings.

The strategy outlined above will take time, organization, and a monetary commitment by the City to actively market the Phase 1 housing project to best position it for funding in 2027. Should the City be successful with securing an ESD grant for infrastructure construction, or with securing a private developer for housing construction, then the focus can progress to the DRI and NY Forward programs where the City could also seek funding for advancing its proposed Central Avenue Redevelopment Site.

Appendix A

Housing Needs Survey

In concert with the market analysis, 4ward Planning developed the City of Salamanca Housing Survey within the SurveyMonkey online platform. With a focus on user-friendly features, the 25-question survey was designed to be completed within six minutes, offering respondents multiple-choice questions, as well as the opportunity to provide open-ended feedback on relevant housing issues. Following a draft review with the school district superintendent and City, the survey was distributed among school district and City employees and open for a period of two weeks, garnering feedback from a total of 334 respondents. The results have been cross-tabulated and salient points summarized herein.

City of Salamanca Housing Survey

We want to hear your voice.

The City of Salamanca is studying the housing options and needs of current and prospective community residents. As part of this study, we are asking for approximately five minutes of your time to let us know about your housing conditions and preferences. This study is an important step in Salamanca's efforts to improve housing choice and quality of life for our residents. Your answers will be anonymous and not used for sale to third-party organizations – no junk mail.

Your participation in this survey will be a valuable resource in creating a new housing development on a City-owned parcel off of State Park Avenue. **Thank you!**

Key Findings

- Although most are satisfied with their current housing situations, those who rent are more likely to be dissatisfied. Eighty-six percent of respondents indicated they are satisfied with their current housing situation. However, survey result crosstabulation shows that current homeowners (80 percent of respondents) were much more likely to indicate satisfaction (93 percent) than renters, who represent 14 percent of respondents with a significantly lower 58-percent satisfaction rate.
- Most prefer to be homeowners. Ninety-two percent of respondents indicated a preference for homeownership over renting as a lifestyle choice. With 22 percent of respondents considering moving in the next year or two, it is safe to assume a portion of this group is hoping to find a homeownership opportunity.
- Many are housing cost-burdened and think there are not enough affordable housing options. Thirty-nine percent of respondents indicated spending more than 30 percent of their total household

incomes on housing costs (including rent/mortgage, utilities, home insurance, etc.), with an additional 15 percent unsure of the percentage of their household incomes consumed by housing costs. Between 42 and 44 of all respondents believe there is a lack of adequate affordable housing in Salamanca.

- Many who work in Salamanca are currently uninterested in living in the city. With 65 percent of respondents indicating they would not consider moving to or within the city of Salamanca for their next relocation, the City of Salamanca has an opportunity to help shift these inclinations by encouraging attractive, attainable living options, as well as addressing city blight and perceptions of crime.
- Three- and two-bedroom units are most desirable. Of those considering a move in the next year or two, the majority plan on looking for housing with three bedrooms (42 percent) or two bedrooms (30 percent). Of those considering a move, many are hoping to find a single-family home (82 percent). However, as there is little "missing middle" housing (e.g., townhomes) in Salamanca and the greater county area, those considering a move may be interested in such housing if such attractive, affordable options were available.

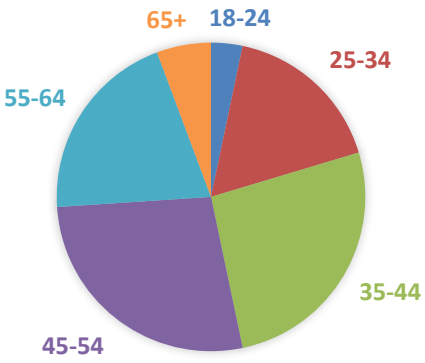
Respondent Profile

Most survey respondents (nearly 71 percent) represent those considered of prime working age (between ages 25 and 54), as defined by the U.S. Census Bureau. Nearly 74 percent of respondents are active members of Salamanca's public and private education labor force.

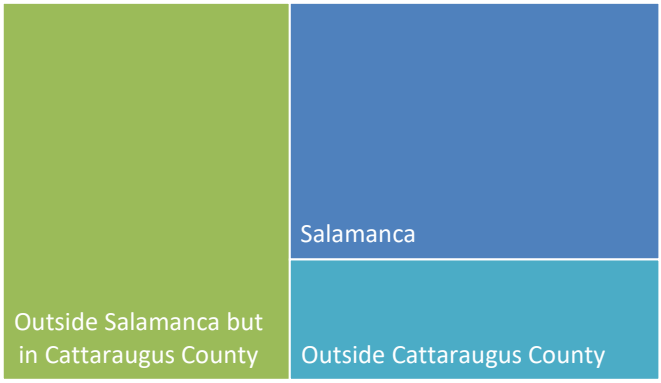
Survey respondents skewed toward higher educational attainment, with the greatest share having graduate degrees (44 percent), followed by approximately 20 percent with bachelor's degrees or some graduate school.

The greatest share of respondents (44 percent) live outside of Salamanca but in Cattaraugus County, followed by 38 percent who live in Salamanca. Nearly 43 percent commute less than 10 minutes to work, followed by approximately 38 percent that have a 10- to 30-minute commute.

RESPONDENT AGE DISTRIBUTION



WHERE RESPONDENTS LIVE

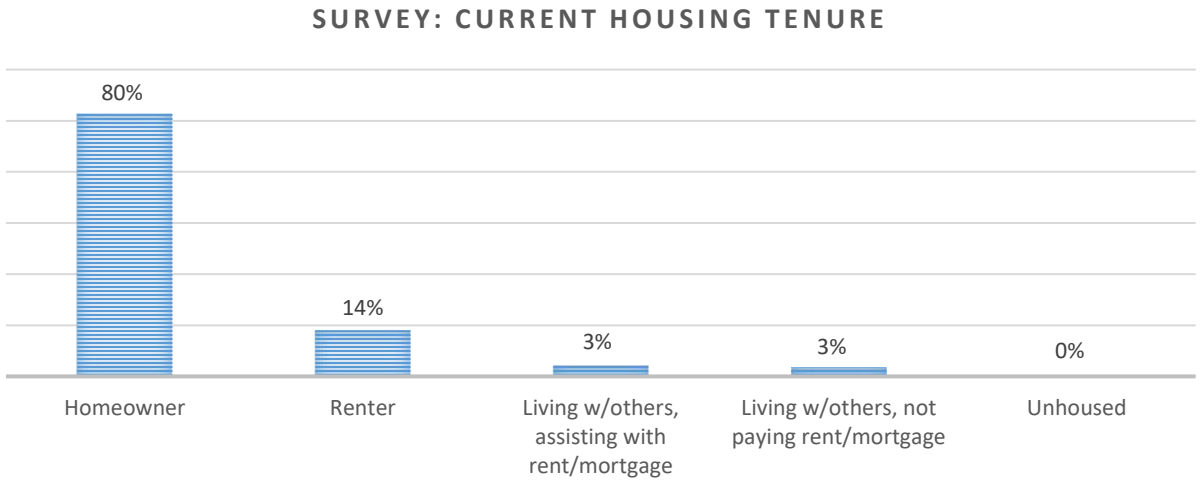


Current Income and Housing

The largest share of survey respondents (22 percent) reported a total annual household income of between $76,000 and $100,000, followed by 18 percent of respondents with an annual household income of between $51,000 and $75,000, and 15 percent between $101,000 and $125,000. A significant 39 percent of respondents indicated they spend more than 30 percent of their total household incomes on

housing costs (including rent/mortgage, utilities, home insurance, etc.) – correlating with the analysis finding that Salamanca housing costs are consuming an excessive portion of local household expenditures. It should be noted that an additional 15 percent of respondents indicated they are not sure of the percentage of their household incomes consumed by housing costs.

By far, the greatest share of respondents currently live in single-family homes (over 84 percent), followed by seven percent in manufactured homes, and six percent in apartments. Based on this feedback, it is not surprising that 80 percent of respondents are homeowners, while 14 percent are renters, with the remainder living with others and either assisting or not assisting with rent or mortgage payments.

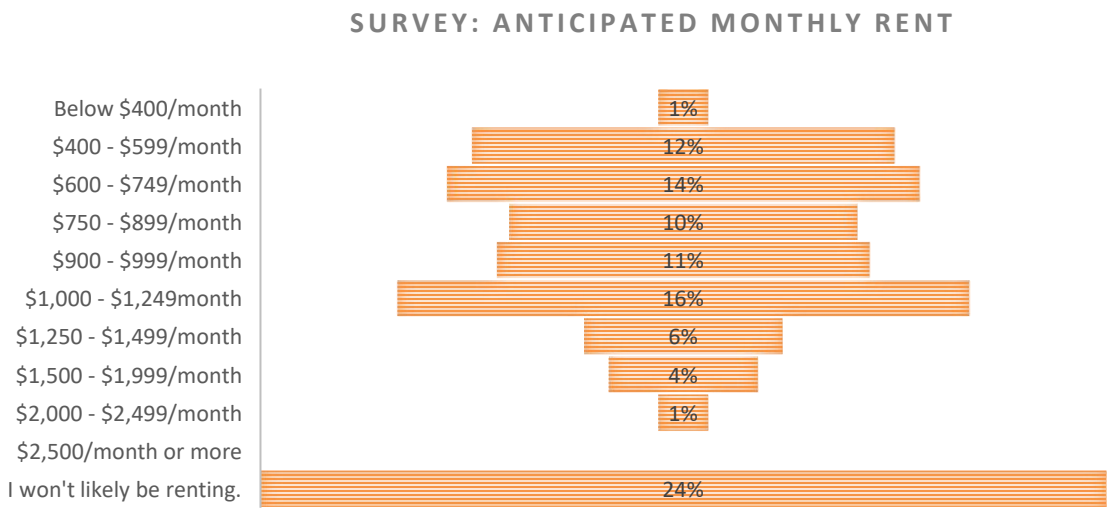


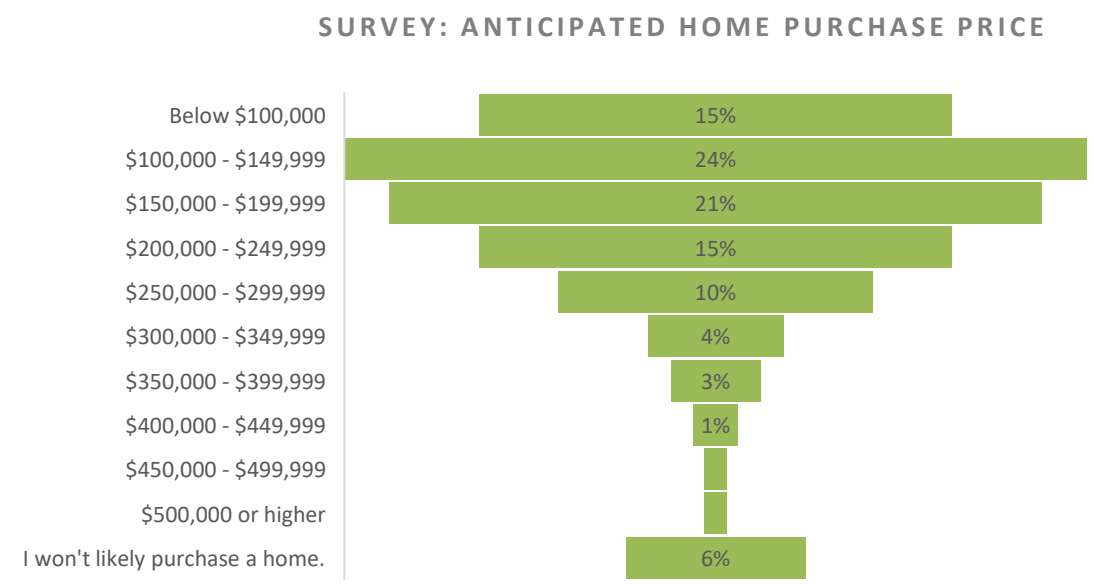
Housing Preferences and Expectations

Most respondents (92 percent) indicated they prefer homeownership over renting, and 86 percent reported being satisfied with their current living arrangements. Of those anticipating a move within the next year or two (22 percent), the majority would be looking for housing with three bedrooms (42 percent), followed by 30 percent looking for two-bedroom units. Most respondents planning to move in the next year or two (82 percent) anticipate looking for a single-family home.

Seventy percent anticipate purchasing a home, while nine percent anticipate renting, and 21 percent are unsure. For those who hope to move into a new rental in the next year or two, the largest share (16 percent) anticipate spending between $1,000 and $1,249 per month (excluding utilities) on rent. It should be noted that rental cost expectations were relatively evenly distributed between $400 and $1,249 per month – a wide range. For those expecting to purchase a home in the next year or two, the largest share (24 percent) plan on spending between $100,000 and $149,000, followed by 21 percent who plan on spending between $150,000 and $199,999.

Just over 35 percent of respondents would consider moving to or within the city of Salamanca for their next relocation.





Housing Challenges

For the 14 percent of respondents indicating dissatisfaction with their current living arrangements, the following were the top reasons for dissatisfaction (respondents could select multiple reasons): home is too small (56 percent), home needs repairs I cannot afford (29 percent), mortgage/rent is too expensive (18 percent), and don't like my neighborhood (18 percent).

For respondents who have wanted to move but have not moved yet, the following are the top reasons (respondents could select multiple reasons) for not moving: my family is here (20 percent), cannot afford to move (20 percent), and hesitance to relinquish low mortgage rate (16 percent). Failed attempt to sell a current home was not as common a reason (only just over half a percent) among respondents.

For the 65 percent of respondents who would not consider moving to or within the city of Salamanca, their top reasons (respondents could select multiple reasons) for this include crime (41 percent); quality and/or pace of life (29 percent); preferred quality of housing is unavailable (24 percent), preferred style

of housing is unavailable (19 percent), and preferred location of housing is unavailable (18 percent). Perceptions of lack of affordable housing in the township range between 44 percent (rental housing) and 42 percent (ownership housing) of respondents, with equivalent shares of respondents being uncertain about affordability in Salamanca.

IS THERE ADEQUATE RENTAL HOUSING IN SALAMANCA?

IS THERE ADEQUATE OWNERSHIP HOUSING IN SALAMANCA?

Open-Ended Survey Commentary: Word Cloud

Appendix B

Interviews

4ward Planning conducted interviews with the following city leaders and real estate professionals, who thoughtfully offered their time and perspectives of the local market, supplementing our data analysis.

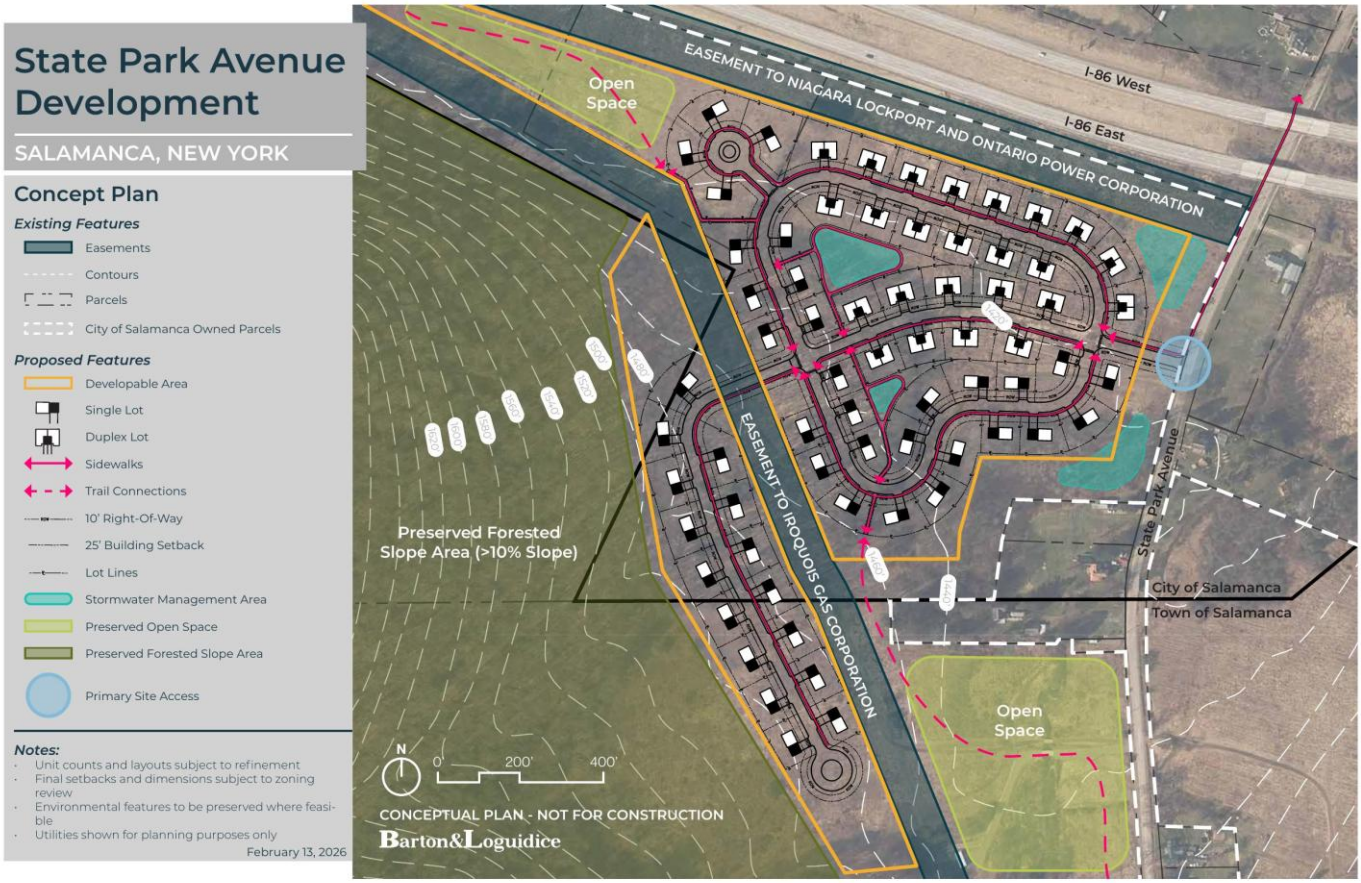
- Dr. Mark Beehler, Superintendent, Salamanca City Central School District
- Cindy Smith, Assessor, City of Salamanca
- Will Smith, Deputy Fire Chief, City of Salamanca
- Ciji VanDyke, Real Estate Sales Person, VanDyke Agency, Salamanca

Appendix C

B&L Concept Plans and Utility Layout

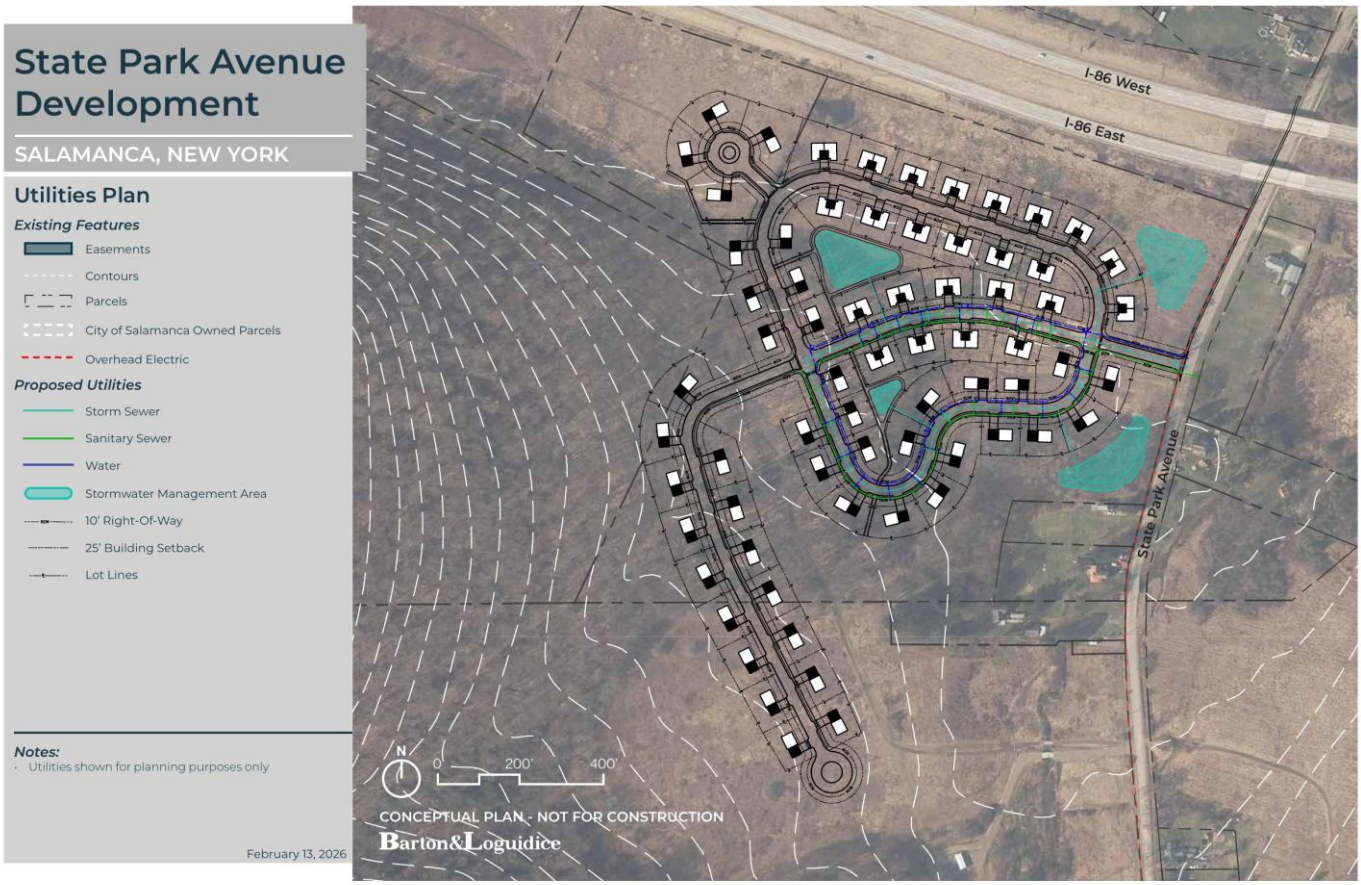
The following three figures are provided by Barton & Loguidice, D.P.C. and are conceptual in nature - not for construction. Unit counts, layouts, setbacks, dimensions, and utility alignments are all subject to refinement and further review. They are included herein as planning-level visualizations to support public and developer outreach.

Figure 50 State Park Avenue Development - Concept Plan



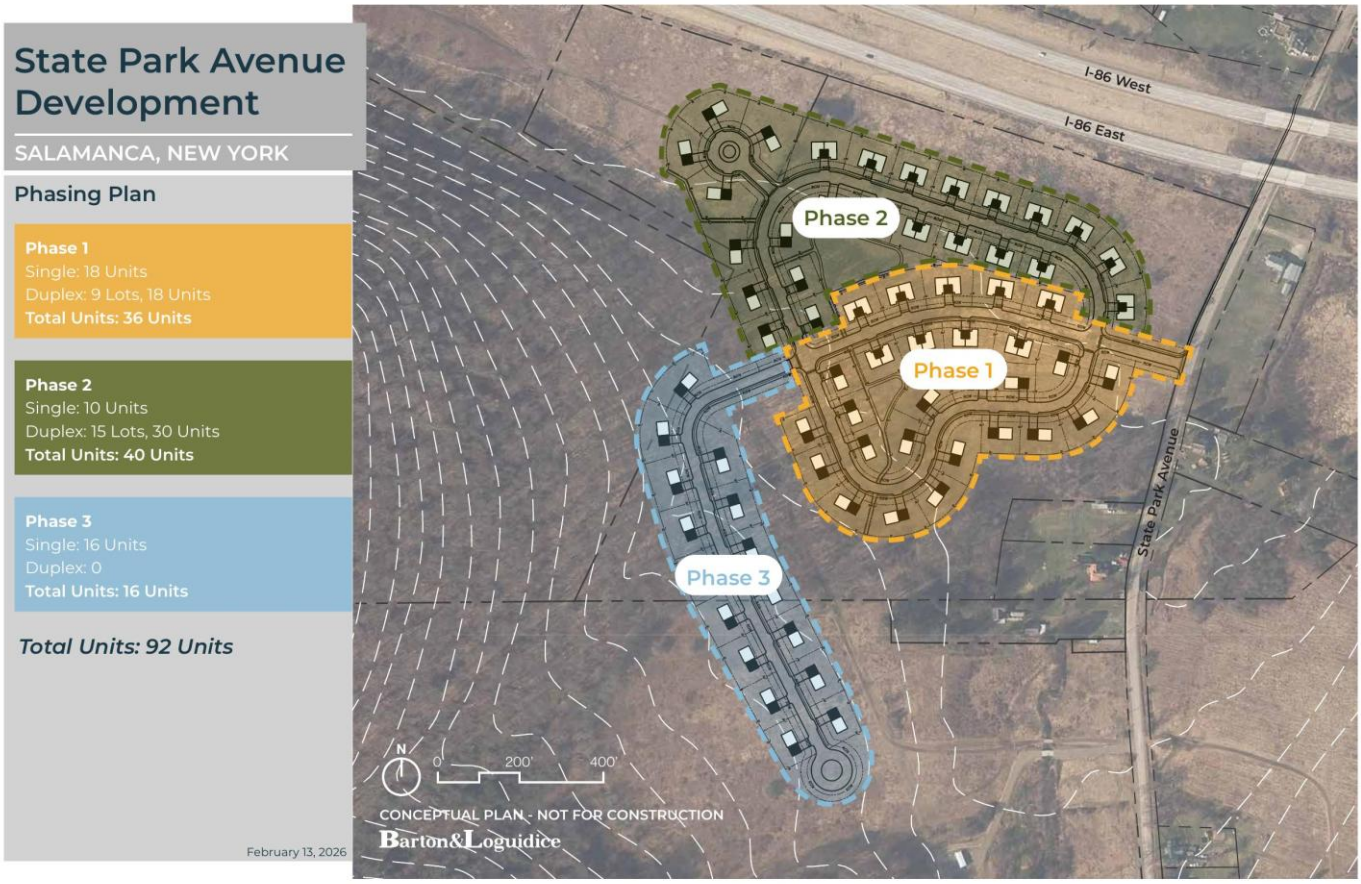
Source: Barton & Loguidice, D.P.C., February 13, 2026. Conceptual Plan — Not For Construction.

Figure 51 State Park Avenue Development - Utilities Plan



Source: Barton & Loguidice, D.P.C., February 13, 2026. Conceptual Plan — Not For Construction.

Figure 52 State Park Avenue Development - Phasing Plan



Source: Barton & Loguidice, D.P.C., February 13, 2026. Conceptual Plan — Not For Construction.

Appendix D

City of Salamanca: General Fund Budget Analysis

The following tables present the detailed FY 2026–27 General Fund budget analysis for the City of Salamanca, organized into the four principal cost groupings used in the fiscal impact methodology. Together, these four groupings account for $9,981,653 - or 77.8 percent of total FY 2026–27 appropriations of $12,837,368.

Figure 53 Summary of Four Cost Groupings, FY 2026–27

Group	Description	Amount	% of Budget
1	Wages, Overtime, PTO Payout & Incentive Wages	$6,245,541	48.7%
2	Social Security, Pension, Life & Health Insurance	$2,693,738	21.0%
3	Central Employee Benefits & Hospitalization	$373,000	2.9%
4	Interfund Transfers & Debt Service	$669,374	5.2%
All Four Groups		$9,981,653	77.8%
Remaining	Materials, contracts, utilities, etc.	$2,855,715	22.2%
FY 2026–27 Total Appropriations		$12,837,368	100.0%

Appendix E

Salamanca School District: Budget Compensation Analysis

The following tables present the detailed 2025 to 2026 proposed budget analysis for the Salamanca City School District, covering all salary and longevity line items, employee benefit accounts, and debt service/interfund transfer accounts. These figures form the basis for the school district cost base used in the fiscal impact methodology.

Figure 54 Salamanca School District Budget - Compensation and Expenditure Summary

Category	Amount
Salaries & Longevity (All Departments)	$25,055,585
Employee Benefits (Accounts 9010–9089)	$12,681,096
9010 NYSERS Retirement (ERS)	$725,000
9020 NYSTRS Retirement (TRS)	$1,900,000
9030 Social Security (FICA)	$2,000,000
9040 Workers' Compensation	$191,405
9050 Unemployment Insurance	$5,000
9060 Health & Dental Insurance	$7,250,131
9089 Unused Sick Leave & Other Benefits	$609,560
Debt Service & Interfund Transfers (9710, 9901)	$2,708,755
9710 Serial Bond Debt Service	$1,773,755
9901 Interfund Transfers	$935,000
Grand Total — All Categories Combined	$40,445,436
Total District Proposed Budget (2025–26)	$60,314,330