



Tioga County Industrial Development Agency  
December 7, 2022 – 4:30 pm  
Ronald E Dougherty County Office Building  
56 Main Street, Owego, NY 13827  
Legislative Conference Room, 1<sup>st</sup> Floor  
Agenda

## **Call to Order and Introductions**

### **Attendance**

IDA Board Members

Roll Call: J. Ceccherelli, K. Gillette, M. Sauerbrey, T. Monell, J. Ward, A. Gowan, E. Knolles

Excused:

Guests: C. Curtis, M. Schnabl, L. Tinney, J. Meagher

### **Privilege of the Floor:**

### **Approval of Minutes**

- A. [November 2, 2022 Regular Meeting Minutes](#)

### **Financials**

- A. [Balance Sheet](#)
- B. [Profit & Loss](#)
- C. [Transaction Detail](#)
- D. [Accounts Receivable](#)

### **ED&P Update: L. Tinney**

### **Project Updates: L. Tinney & C. Curtis**

- A. Owego Gardens II
  - 1. [Updated Project Cost Spreadsheet](#)

### **New Business: C. Curtis**

- A. Lease of IDA Property for Broadband Expansion Project Storage

### **Committee Reports: C. Curtis**

- A. Public Authority Accountability Act (PAAA)
  - 1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
    - a. No report
  - 2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
    - a. Executive Session – Board Member Candidates
  - 3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward
    - a. No report
  - 4. Loan Committee: A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles
    - a. No report



5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
  - a. No report

**PILOT Updates: C. Curtis**

A. Sales Tax Exemptions Update:

1. Owego Gardens II – Home Leasing - \$173,515.44/Authorized \$524,194
2. RB Robinson - \$28,537.73/Authorized \$55,990
3. Statewide Aquastore Inc. - \$17,036.71/Authorized \$35,712.80

**Grant Updates: C. Curtis**

A. New York State Division of Homeland Security and Emergency Services (DHSES)  
DR-4567 Planning Grant – Richford Railroad

1. [Approval Letter](#)

B. ARC Grant Application – Engineering Design Lounsberry Industrial Hub Buildings

1. Application Submitted 7-26-22; pending

C. ESD Grant Application – Municipal Water Extension to Raymond Hadley – In progress

1. Approved – [Draft Incentive Proposal](#)

**Motion to move into Executive Session pursuant to Public Officers Law Section 105**

**Next Meeting: Wednesday January 4, 2022**



**DRAFT**

**Tioga County Industrial Development Agency  
November 2, 2022 – 4:30 pm  
Ronald E Dougherty County Office Building  
56 Main Street, Owego, NY 13827  
Legislative Conference Room, 1<sup>st</sup> Floor  
Regular Meeting Minutes**

**I. Call to Order and Introductions** – Ms. Ceccherelli called the meeting to order at 4:30 pm.

**II. Attendance**

IDA Board Members

Roll Call: J. Ceccherelli, K. Gillette, M. Sauerbrey, T. Monell, J. Ward, A. Gowan

Excused: E. Knolles

Guests: C. Curtis, M. Schnabl, L. Tinney, J. Meagher

**III. Privilege of the Floor:** None

**IV. Approval of Minutes**

A. October 5, 2022 Regular Meeting Minutes

**Motion to approve October 5, 2022 regular meeting minutes, as written. (M. Sauerbrey, A. Gowan)**

**Aye – 6                      Abstain – 0  
No – 0                        Carried**

**V. Financials**

A. Balance Sheet

B. Profit & Loss

C. Transaction Detail

D. Accounts Receivable

**Motion to acknowledge financials, as presented. (A. Gowan, T. Monell)**

**Aye – 6                      Abstain – 0  
No – 0                        Carried**

**VI. ED&P Update: L. Tinney**

Ms. Tinney updated the board on the following items:

- The department is waiting on determinations for a number of grants, including a NY Forward application for the Village of Waverly, Round 6 Restore NY applications for Fuddy Duddy’s and the Tioga Trails building in the Village of Owego, Best Bev ESD Capital Grant application, the engineering design application for the Industrial Hub in Lounsberry, and municipal water extension to Raymond Hadley planning grant application.
- In total the department is working on 13 potential grants, 28 pending grants, and 38 active grants.
- The Town of Nichols Broadband expansion continues to move forward. There is a public meeting on November 10.



- The department received Racker’s Community Partner Award and attended an event to accept the award.
- EV charging station locations in the Village of Waverly and the Village of Owego continue to move forward.
- The department is working on two manufacturing leads
- Ms. Tinney reached out to a company who specializes in old barn restoration about the barn located on IDA property in Lounsberry
- Ms. Tinney discussed the wetland report that was conducted on the E-site property. The report found that 90% of the parcel is wetlands. The board gave permission to Ms. Tinney to share this information with the developer interested in the property.

**VII. Project Updates: L. Tinney & C. Curtis**

**A. Owego Gardens II**

1. Updated Project Cost Spreadsheet: Ms. Curtis reported that a change order for the asphalt has been added to the spreadsheet, as well has the reimbursements that are anticipated to come from ESD. She also reported that the paving for the project is complete, minus the area that was left open to allow for water testing. The guiderail and gate for the road have been ordered. Water testing of the tank is to occur.

B. DRI Administration Fee: The first set of reimbursements have been received for the DRI projects that are under the IDA multi-site program. ED&P staff has been managing the projects on behalf of the IDA. Board discussion ensued as to whether the county should receive the full reimbursement, or if the IDA should receive a portion since C. Curtis preforms some administrative tasks for the grant. After discussion the board decided to keep 5% of each reimbursement, while sending the rest to the county.

**Motion to disburse 95% of each DRI project reimbursement to Tioga County, and 5% to IDA. (T. Monell, A. Gowan)**

**Aye – 6                      Abstain – 0**  
**No – 0                        Carried**

**VIII. New Business: C. Curtis**

**A. Resolution – PILOT Application – Best Bev**

Best Bev submitted a PILOT application for their project at the Waverly Trade Center in Waverly. The property is currently on the tax roll. The presented PILOT payment structure would put the property back to zero at year one, with a 10% payment increase over 10 years. The application from Best Bev was incomplete, leading to board discussion regarding the application, along with the structure of the PILOT projections. After discussion, it was decided that Ms. Curtis will go back to Best Bev to get more information in order to complete their application, as well as prepare alternative PILOT payment projections.

**Motion to authorize the agency to set a public hearing upon receipt of the necessary information to complete the PILOT application presently submitted from Best Bev. (K. Gillette, T. Monell)**



**Aye – 6**      **Abstain – 0**  
**No – 0**      **Carried**

**IX. Committee Reports: C. Curtis**

- A. Public Authority Accountability Act (PAAA)
  - 1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
    - a. No report
  - 2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
    - a. No report
  - 3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward
    - a. No report
  - 4. Loan Committee: A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles
    - a. No report
  - 5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
    - a. No report

**X. PILOT Updates: C. Curtis**

- A. Sales Tax Exemptions Update: Ms. Curtis noted that all are within their limits.
  - 1. Owego Gardens II – Home Leasing - \$173,515.44/Authorized \$524,194
  - 2. RB Robinson - \$28,537.73/Authorized \$55,990
  - 3. Statewide Aquastore Inc. - \$17,036.71/Authorized \$35,712.80

**XI. Grant Updates: C. Curtis**

- A. New York State Division of Homeland Security and Emergency Services (DHSES)      DR-4567  
Planning Grant – Richford Railroad
  - 1. Application pending
- B. ARC Grant Application – Engineering Design Lounsberry Industrial Hub      Buildings
  - 1. Application Submitted 7-26-22; pending
- C. ESD Grant Application – Municipal Water Extension to Raymond Hadley – In progress
  - 1. Application Submitted 7-28-22; pending

**XII. Motion to move into Executive Session at 5:29 pm pursuant to Public Officers Law Section 105 to discuss personnel matters. (K. Gillette, T. Monell)**

**Motion to adjourn executive session at 5:38 pm (T. Monell)**

**XIII. Next Meeting: Wednesday December 7, 2022**

**XIV. Adjournment – Mr. Gowan motioned to adjourn the meeting at 5:40 pm.**

## Tioga County Industrial Development Agency

## Balance Sheet

As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Restricted Cash Accounts</b>			
COVID-19	9,704.38	313,996.12	-304,291.74
Community- Facade Improvement	227,006.56	193,363.59	33,642.97
<b>USDA Funds</b>			
CCTC- Loan Loss Reserve	40,489.53	40,478.40	11.13
TSB- IRP 2016 (Formerly IRP 4)	138,219.86	124,544.29	13,675.57
TSB- RBEG	158,868.95	149,121.20	9,747.75
TSB- marketing	0.00	1,115.93	-1,115.93
<b>Total USDA Funds</b>	<b>337,578.34</b>	<b>315,259.82</b>	<b>22,318.52</b>
<b>Total Restricted Cash Accounts</b>	<b>574,289.28</b>	<b>822,619.53</b>	<b>-248,330.25</b>
<b>CCTC- CDs</b>			
<b>Site Development</b>			
Site Development 2441	100,262.00	100,000.00	262.00
Site Development 2440	100,149.67	100,000.00	149.67
Site Development 2439	100,149.67	100,000.00	149.67
<b>Total Site Development</b>	<b>300,561.34</b>	<b>300,000.00</b>	<b>561.34</b>
<b>Land Acquisition (879)</b>			
Capital Improvement (284)	549,763.55	545,414.33	4,349.22
	323,406.76	318,847.13	4,559.63
<b>Total CCTC- CDs</b>	<b>1,173,731.65</b>	<b>1,164,261.46</b>	<b>9,470.19</b>
<b>Temporarily Restricted Cash Acc</b>			
TSB-Owego Gardens	2,708.40	81.35	2,627.05
TSB-Crown Cork and Seal	105.67	105.67	0.00
Community- BestBuy PILOT Acct.	369.98	369.98	0.00
<b>Total Temporarily Restricted Cash Acc</b>	<b>3,184.05</b>	<b>557.00</b>	<b>2,627.05</b>
<b>Unrestricted Cash Accounts</b>			
TSB ICS	500,733.12	1,000,123.48	-499,390.36
TSB- checking	14,372.98	262,522.94	-248,149.96
TSB- general fund	25,765.13	125,743.86	-99,978.73
<b>Total Unrestricted Cash Accounts</b>	<b>540,871.23</b>	<b>1,388,390.28</b>	<b>-847,519.05</b>
<b>Total Checking/Savings</b>	<b>2,292,076.21</b>	<b>3,375,828.27</b>	<b>-1,083,752.06</b>
<b>Other Current Assets</b>			
<b>COVID-19 ERLP</b>			
C-7-A	9,128.85	18,364.94	-9,236.09
C-5-A	3,151.85	6,624.31	-3,472.46
C-4-A	3,135.51	6,475.05	-3,339.54
C-2-A	0.00	9,402.76	-9,402.76
C-1-A	10,463.15	16,755.75	-6,292.60
<b>Total COVID-19 ERLP</b>	<b>25,879.36</b>	<b>57,622.81</b>	<b>-31,743.45</b>
<b>Accounts Receivable 1300.01</b>	<b>746,453.05</b>	<b>788,453.05</b>	<b>-42,000.00</b>
<b>Allowance for Doubtful Accounts</b>	<b>-35,000.00</b>	<b>-35,000.00</b>	<b>0.00</b>
<b>Commercial Facade Loan Program</b>			
Loan Rec - 2017-01-C	13,125.00	20,000.00	-6,875.00
Loan Rec - 2018-03-C	0.00	10,312.50	-10,312.50
Loan Rec - 2018-01-C	1,470.02	3,120.02	-1,650.00
Loan Rec - 2017-02-C	7,029.71	13,518.47	-6,488.76
Loan Rec - 2016-02-C	0.00	4,861.40	-4,861.40
Loan Rec - 2015-06-C	0.00	1,829.24	-1,829.24
Loan Rec - 2015-05-C	0.00	1,202.50	-1,202.50
<b>Total Commercial Facade Loan Program</b>	<b>21,624.73</b>	<b>54,844.13</b>	<b>-33,219.40</b>
<b>RBEG</b>			
Loan Rec - RBEG 2019 -06	56,173.72	63,484.86	-7,311.14
<b>Total RBEG</b>	<b>56,173.72</b>	<b>63,484.86</b>	<b>-7,311.14</b>
<b>IRP 4</b>			
Loan Rec 2021-02-A	11,758.71	15,111.49	-3,352.78
Loan Rec 2021-01-A	69,235.60	76,456.64	-7,221.04
Loan Rec 2019-07-A	35,645.51	37,419.51	-1,774.00
Loan Rec - 2019 - 06A	70,216.92	79,358.38	-9,141.46
Loan Rec 2018-02-A	3,793.05	5,436.01	-1,642.96
Loan Rec 2018-01-A	55,465.17	59,101.91	-3,636.74
Loan Rec 2017-05-A	0.00	2,992.57	-2,992.57

## Tioga County Industrial Development Agency

## Balance Sheet

As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change
Loan Rec 2017-04-A	29,208.61	31,321.90	-2,113.29
Loan Rec 2017-01-A	12,051.79	14,703.20	-2,651.41
Loan Rec 2009-02-A	48,651.58	49,251.58	-600.00
IRP 4 - Other	12,339.00	0.00	12,339.00
<b>Total IRP 4</b>	<b>348,365.94</b>	<b>371,153.19</b>	<b>-22,787.25</b>
IRP 3			
Loan Rec 2007-08-A	0.00	7,772.16	-7,772.16
<b>Total IRP 3</b>	<b>0.00</b>	<b>7,772.16</b>	<b>-7,772.16</b>
IRP 2			
Loan Rec 2011-03-A	0.00	4,310.51	-4,310.51
<b>Total IRP 2</b>	<b>0.00</b>	<b>4,310.51</b>	<b>-4,310.51</b>
<b>Total Other Current Assets</b>	<b>1,163,496.80</b>	<b>1,312,640.71</b>	<b>-149,143.91</b>
<b>Total Current Assets</b>	<b>3,455,573.01</b>	<b>4,688,468.98</b>	<b>-1,232,895.97</b>
<b>Fixed Assets</b>			
Land-Rizzuto	78,395.16	0.00	78,395.16
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	601,707.05	601,707.05	0.00
Land-Louns			
Lopke	8,993.03	8,993.03	0.00
Town of Nichols	20,000.00	20,000.00	0.00
Berry	2,452.20	2,452.20	0.00
Hess	259,561.43	259,561.43	0.00
Land-Louns - Other	139,612.53	139,612.53	0.00
<b>Total Land-Louns</b>	<b>430,619.19</b>	<b>430,619.19</b>	<b>0.00</b>
Land 434	376,800.36	376,800.36	0.00
Railroad Improvements	1,979,330.50	1,979,330.50	0.00
Z Accumulated Depreciation	-1,237,003.24	-1,216,347.46	-20,655.78
<b>Total Fixed Assets</b>	<b>2,232,349.02</b>	<b>2,174,609.64</b>	<b>57,739.38</b>
<b>TOTAL ASSETS</b>	<b>5,687,922.03</b>	<b>6,863,078.62</b>	<b>-1,175,156.59</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other Current Liabilities			
PILOT Payments			
Owego Gardens	50.00	50.00	0.00
Tioga Downs Racetrack	2,627.05	0.00	2,627.05
<b>Total PILOT Payments</b>	<b>2,677.05</b>	<b>50.00</b>	<b>2,627.05</b>
<b>Total Other Current Liabilities</b>	<b>2,677.05</b>	<b>50.00</b>	<b>2,627.05</b>
<b>Total Current Liabilities</b>	<b>2,677.05</b>	<b>50.00</b>	<b>2,627.05</b>
<b>Long Term Liabilities</b>			
Tioga County COVID-19 ERLP	34,876.67	370,725.78	-335,849.11
Loan Pay- IRP 4	202,293.40	202,293.40	0.00
Loan Pay- IRP 3	160,457.30	171,085.45	-10,628.15
Loan Pay- IRP 2	89,784.03	101,111.91	-11,327.88
Loan Pay- IRP 1	38,382.80	46,180.14	-7,797.34
<b>Total Long Term Liabilities</b>	<b>525,794.20</b>	<b>891,396.68</b>	<b>-365,602.48</b>
<b>Total Liabilities</b>	<b>528,471.25</b>	<b>891,446.68</b>	<b>-362,975.43</b>
<b>Equity</b>			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	4,536,718.32	4,725,073.59	-188,355.27
Net Income	-783,570.17	-159,744.28	-623,825.89
<b>Total Equity</b>	<b>5,159,450.78</b>	<b>5,971,631.94</b>	<b>-812,181.16</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,687,922.03</b>	<b>6,863,078.62</b>	<b>-1,175,156.59</b>

## Tioga County Industrial Development Agency

## Profit &amp; Loss

12/04/22

January through November 2022

Accrual Basis

	Jan - Nov 22	Jan - Nov 21	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Gain/Loss on Sale of Asset	0.00	-58,453.51	58,453.51
<b>Loan Interest Income</b>			
COVID-19 C-7-A	324.48	418.29	-93.81
COVID-19 C-5-A	113.48	192.09	-78.61
COVID-19 C-1-A	227.40	429.54	-202.14
COVID-19 C-2-A	112.92	272.66	-159.74
COVID-19 C-4-A	110.29	185.87	-75.58
RBEQ 2019 -06	2,196.76	2,457.61	-260.85
IRP 2			
2011-03-A	27.05	486.84	-459.79
<b>Total IRP 2</b>	<b>27.05</b>	<b>486.84</b>	<b>-459.79</b>
IRP 3			
2007-08-A	181.93	597.93	-416.00
<b>Total IRP 3</b>	<b>181.93</b>	<b>597.93</b>	<b>-416.00</b>
IRP 4			
2019 - 06A	2,743.41	3,072.01	-328.60
2021-02-A	275.78	131.21	144.57
2021-01-A	1,669.76	981.60	688.16
2019-07-A	1,599.34	1,845.53	-246.19
2018-02-A	169.40	228.49	-59.09
2018-01-A	2,305.30	2,667.79	-362.49
2017-04-A	1,135.25	1,212.86	-77.61
2017-05-A	19.41	109.17	-89.76
2017-01-A	280.84	365.48	-84.64
2017-02-A	0.00	482.31	-482.31
2016-01-A	0.00	66.88	-66.88
<b>Total IRP 4</b>	<b>10,198.49</b>	<b>11,163.33</b>	<b>-964.84</b>
<b>Loan Interest Income - Other</b>	<b>29.35</b>	<b>0.00</b>	<b>29.35</b>
<b>Total Loan Interest Income</b>	<b>13,522.15</b>	<b>16,204.16</b>	<b>-2,682.01</b>
<b>Loan Program Fee</b>			
COVID-19 ERLP	0.00	50.00	-50.00
Facade	300.00	100.00	200.00
IRP 4	300.00	1,261.25	-961.25
<b>Total Loan Program Fee</b>	<b>600.00</b>	<b>1,411.25</b>	<b>-811.25</b>
<b>Loan Late Fee</b>			
COVID-19 C-7-A	0.00	21.65	-21.65
COVID-19 C-1-A	173.20	216.50	-43.30
2016-02-C	104.15	145.82	-41.67
2018-02-A	0.00	5.00	-5.00
2018-01-C	0.00	10.00	-10.00
<b>Total Loan Late Fee</b>	<b>277.35</b>	<b>398.97</b>	<b>-121.62</b>
<b>Loan Administrative Fee</b>	<b>134.37</b>	<b>1,168.96</b>	<b>-1,034.59</b>
<b>4110 - Grants</b>			
DRI-HCR	605,782.84	0.00	605,782.84
Suez Rfnd	0.00	270,000.00	-270,000.00
Broadband Study	0.00	65,397.00	-65,397.00
Ag Value Chain	0.00	40,000.00	-40,000.00
ESD Grant - E-Site	0.00	350,000.00	-350,000.00
4110 - Grants - Other	0.00	263,948.26	-263,948.26
<b>Total 4110 - Grants</b>	<b>605,782.84</b>	<b>989,345.26</b>	<b>-383,562.42</b>
<b>Interest Income-</b>			
Interest Income - TSB COVID19	111.16	73.46	37.70
Interest Income- TSB ICS	541.71	1,500.85	-959.14



## Tioga County Industrial Development Agency

## Profit &amp; Loss

12/04/22

January through November 2022

Accrual Basis

	Jan - Nov 22	Jan - Nov 21	\$ Change
Community- Facade Improvement	17.76	15.81	1.95
CCTC Loan Loss Reserve Account	10.10	13.10	-3.00
TSB- checking	29.40	119.44	-90.04
TSB-general fund	15.93	50.12	-34.19
TSB- IRP 4	22.34	24.71	-2.37
TSB- RBEG	25.69	26.52	-0.83
TSB- marketing	0.04	0.20	-0.16
<b>Total Interest Income-</b>	<b>774.13</b>	<b>1,824.21</b>	<b>-1,050.08</b>
Leases/Licenses	13,965.57	13,509.36	456.21
OHRy freight	72,557.93	182,671.20	-110,113.27
<b>Total OHRy</b>	<b>72,557.93</b>	<b>182,671.20</b>	<b>-110,113.27</b>
4170 · PILOT Program Fees			
SunEast Valley Solar	2,500.00	0.00	2,500.00
Ithaca Neighborhood Housing Ser	0.00	2,500.00	-2,500.00
Tioga Downs	0.00	0.00	0.00
4170 · PILOT Program Fees - Other	2,500.00	2,500.00	0.00
<b>Total 4170 · PILOT Program Fees</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>
Sale of Property	0.00	3,800.00	-3,800.00
<b>Total Income</b>	<b>712,614.34</b>	<b>1,156,879.86</b>	<b>-444,265.52</b>
Expense			
IDA Paint Program	0.00	640.15	-640.15
Grant Expense			
DRI-HCR	604,799.62	0.00	604,799.62
Ag Value Chain	0.00	30,000.00	-30,000.00
Grant Expense - Other	0.00	258,900.00	-258,900.00
<b>Total Grant Expense</b>	<b>604,799.62</b>	<b>288,900.00</b>	<b>315,899.62</b>
Marketing	294.50	842.00	-547.50
Tioga Industrial Park	0.00	9,750.00	-9,750.00
Education			
Curtis	100.00	599.00	-499.00
Education - Other	0.00	99.00	-99.00
<b>Total Education</b>	<b>100.00</b>	<b>698.00</b>	<b>-598.00</b>
Loan Admin Fee			
IRP 4	134.37	1,168.96	-1,034.59
<b>Total Loan Admin Fee</b>	<b>134.37</b>	<b>1,168.96</b>	<b>-1,034.59</b>
Loan Program Expense			
Marketing	370.50	112.50	258.00
Loan Program Expense - Other	223.85	110.00	113.85
<b>Total Loan Program Expense</b>	<b>594.35</b>	<b>222.50</b>	<b>371.85</b>
6120 · Bank Service Charges	0.00	35.00	-35.00
6160 · Dues and Subscriptions	1,769.00	1,884.00	-115.00
Employee benefit			
IRA Company Match	794.54	1,296.00	-501.46
<b>Total Employee benefit</b>	<b>794.54</b>	<b>1,296.00</b>	<b>-501.46</b>
6180 · Insurance			
WC (Utica)	630.00	381.00	249.00
Travel/Accident (Hartford)	750.00	750.00	0.00
D & O (Philadelphia Ins. Co)	3,483.00	4,201.00	-718.00
6190 · Disability (First Rehab Life)	388.80	357.83	30.97

## Tioga County Industrial Development Agency

## Profit &amp; Loss

12/04/22

January through November 2022

Accrual Basis

	Jan - Nov 22	Jan - Nov 21	\$ Change
Employee Health (SSA)	5,098.52	5,175.45	-76.93
6185 · Property & Liability (Dryden)	11,626.93	10,947.28	679.65
RR Liability (Steadfast)	29,055.60	26,648.14	2,407.46
<b>Total 6180 · Insurance</b>	<b>51,032.85</b>	<b>48,460.70</b>	<b>2,572.15</b>
6200 · Interest Expense			
6205 · Loan Int Exp Covid	713.23	1,240.15	-526.92
6200 · Interest Expense - Other	3,183.77	5,603.43	-2,419.66
<b>Total 6200 · Interest Expense</b>	<b>3,897.00</b>	<b>6,843.58</b>	<b>-2,946.58</b>
Lounsberry land	3,120.00	0.00	3,120.00
6240 · Miscellaneous	1,160.00	285.02	874.98
6560 · Payroll Expenses			
Payroll Expenses - HSA	2,400.00	3,300.00	-900.00
6560 · Payroll Expenses - Other	49,455.41	44,561.69	4,893.72
<b>Total 6560 · Payroll Expenses</b>	<b>51,855.41</b>	<b>47,861.69</b>	<b>3,993.72</b>
6250 · Postage and Delivery	0.00	27.10	-27.10
6270 · Professional Fees			
BiziLife LLC	5,745.00	3,750.00	1,995.00
Ag Ec Dev Specialist Position	15,000.00	15,000.00	0.00
Administrative Services			
Tinney	23,375.00	23,375.00	0.00
<b>Total Administrative Services</b>	<b>23,375.00</b>	<b>23,375.00</b>	<b>0.00</b>
6650 · Accounting			
Jan Nolis	1,575.00	1,695.00	-120.00
6650 · Accounting - Other	7,600.00	7,300.00	300.00
<b>Total 6650 · Accounting</b>	<b>9,175.00</b>	<b>8,995.00</b>	<b>180.00</b>
6280 · Legal Fees			
Loan Program Fees	0.00	83.89	-83.89
6280 · Legal Fees - Other	32,524.00	27,774.52	4,749.48
<b>Total 6280 · Legal Fees</b>	<b>32,524.00</b>	<b>27,858.41</b>	<b>4,665.59</b>
6270 · Professional Fees - Other	3,848.00	11,963.98	-8,115.98
<b>Total 6270 · Professional Fees</b>	<b>89,667.00</b>	<b>90,942.39</b>	<b>-1,275.39</b>
6670 · Program Expense			
Water Tower	680,737.83	814,084.14	-133,346.31
<b>Total 6670 · Program Expense</b>	<b>680,737.83</b>	<b>814,084.14</b>	<b>-133,346.31</b>
Property Taxes			
Rizutto	1,220.65	0.00	1,220.65
Stanton Hill 9.64A Town Lot	206.68	226.20	-19.52
96 · Smith Creek Rd	25.55	27.96	-2.41
540 · Stanton Hill	156.42	171.19	-14.77
Spring St	0.27	0.26	0.01
Berry Road (47)	131.81	144.26	-12.45
Carmichael Road	58.26	4.47	53.79
Smith Creek Road	21.90	23.97	-2.07
Glenmary Drive	10.10	10.74	-0.64
Metro Road	8.42	8.95	-0.53
<b>Total Property Taxes</b>	<b>1,840.06</b>	<b>618.00</b>	<b>1,222.06</b>
Recording fees	0.00	385.50	-385.50
6770 · Supplies	1,566.61	1,294.93	271.68
6350 · Travel & Ent			
6380 · Travel	0.00	109.45	-109.45

**Tioga County Industrial Development Agency**

**Profit & Loss**

12/04/22

Accrual Basis

January through November 2022

	Jan - Nov 22	Jan - Nov 21	\$ Change
6350 · Travel & Ent - Other	2,821.37	275.03	2,546.34
<b>Total 6350 · Travel &amp; Ent</b>	<b>2,821.37</b>	<b>384.48</b>	<b>2,436.89</b>
<b>Total Expense</b>	<b>1,496,184.51</b>	<b>1,316,624.14</b>	<b>179,560.37</b>
<b>Net Ordinary Income</b>	<b>-783,570.17</b>	<b>-159,744.28</b>	<b>-623,825.89</b>
<b>Net Income</b>	<b>-783,570.17</b>	<b>-159,744.28</b>	<b>-623,825.89</b>

**Tioga County Industrial Development Agency  
Transaction Detail**

November 2022

Type	Date	Num	Name	Memo	Amount
<b>Restricted Cash Accounts</b>					
<b>COVID-19</b>					
Deposit	11/09/2022			Loan pmts	1,388.61
Total COVID-19					1,388.61
<b>Community- Facade Improvement</b>					
Deposit	11/09/2022			Loan pmts	840.73
Total Community- Facade Improvement					840.73
<b>USDA Funds</b>					
<b>TSB- IRP 2016 (Formerly IRP 4)</b>					
Deposit	11/09/2022			Loan pmts	2,588.99
Total TSB- IRP 2016 (Formerly IRP 4)					2,588.99
<b>TSB- RBEG</b>					
Deposit	11/09/2022			Loan pmt	809.96
Total TSB- RBEG					809.96
Total USDA Funds					3,398.95
Total Restricted Cash Accounts					5,628.29
<b>Unrestricted Cash Accounts</b>					
<b>TSB- checking</b>					
Check	11/04/2022	6952	Tioga County ED&P	DRI-HCR Administrative Fee 95% of \$19,664.40	-18,681.18
Check	11/04/2022	6953	Bizilife LLC	Oct social media	-535.00
Check	11/04/2022	6954	LeeAnn Tinney	Nov 2022 Professional Services	-2,125.00
Check	11/04/2022	6955	Christine Curtis	Nov HSA	-150.00
Check	11/09/2022	6956	Christine E Curtis	Pay Period: 10/23/22-11/5/2022	-1,658.95
Deposit	11/15/2022			DRI-HCR Reimbursement	145,843.94
Check	11/16/2022	6957	Tioga State Bank and Jennifer Shaw	DRI-HCR Reimbursement - 127 McMaster Street	-145,843.94
Check	11/21/2022	6958	Tioga County	2022 IT Shared Services	-518.97
Check	11/23/2022	6959	Christine E Curtis	Pay Period: 11/6/22-11/19/22	-1,658.96
Check	11/23/2022	6960	Franklin Templeton	Nov 2022 Simple IRA - C. Curtis	-84.80
Deposit	11/23/2022			Best Bev PILOT App Fee	2,500.00
Total TSB- checking					-22,912.86
Total Unrestricted Cash Accounts					-22,912.86
<b>TOTAL</b>					<b>-17,284.57</b>

ACCOUNTS RECEIVABLE - OUTSTANDING ITEMS

\$ 126,000.00	Crown Cork & Seal	Agency fee - annual installments of \$42,000 (3 remaining)
\$ 453.05	NYS DOT	Waverly Trade Center's final pass-thru grant disbursement
\$ 350,000.00	ESD	Water tank grant: Project AB017 Tioga County IDA E-Site Water System Capital
\$ 270,000.00	Suez	Water tank - installation refund
<b>\$ 746,453.05</b>	<b>Total</b>	



10% Contingency (C)	0.00
Sub Total	0.00
<b>Total</b>	<b>1,953,441.20</b>
<b>Credits</b>	
Suez	413,527.00
ESD Grant	350,000.00
EDP	10,000.00
<b>Total</b>	<b>773,527.00</b>
<b>Net Cost</b>	<b>1,179,914.20</b>

30K Contract A&B Allowance

Original Est      1,248,000      Difference      705,441.20

Original Est      676500      Difference      503,414.20

1,953,441.20	Contract Totals
1,567,790.58	IDA Payments
10,000.00	Credits
375,650.62	Balance

Remaining	375,650.62
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12/4/2022



**FEMA**

November 15, 2022

Ms. Rayana Gonzales  
Alternate Governor's Authorized Representative  
New York State Division of Homeland Security & Emergency Services  
1220 Washington Avenue  
Building 7A, Suite 710  
Albany, New York 12242

Attn: Marlene D. White, Chief of Mitigation

RE: FEMA-4567-DR-NY  
Hazard Mitigation Grant Program (HMGP)  
HMGP Project# 4567-0009  
Tioga County Industrial Development Agency (TCIDA)  
TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning- Project Approval  
Letter

Dear Ms. Gonzales:

The Federal Emergency Management Agency (FEMA) Region 2 has completed review of the New York State Division of Homeland Security and Emergency Services (DHSES) request for funding of the Hazard Mitigation Program (HMGP) project number 4567-0009 for TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning. DHSES as the grant recipient (hereinafter known as the Recipient) will administer this sub-grant award to Tioga County Industrial Development Agency (hereinafter known as the Sub-Recipient)

Funding has been made available in an amount not to exceed total project costs of \$50,000 with a federal share of \$45,000 and the required non-Federal matching share of \$5,000. In addition, Sub-recipient management costs were not requested for this project. The necessary costs of requesting, obtaining, and administering federal disaster sub-grants will only be covered by an allowance as defined in 44 CFR Part 207. Approval is contingent upon the fulfillment of all conditions identified by FEMA (see the attached Conditions of Approval (COA)).

The Period of Performance (POP) deadline of March 31, 2025, has been established for this grant program. DHSES will administer this sub-grant within the grant program POP. This POP provides ample time for the sub-recipient to complete all activities identified within the approved scope of work, and to address any potential delays that may arise due to permitting requirements, weather conditions or other unforeseen circumstances. It also includes sufficient time for DHSES to conclude its administrative contract requirements after the project is completed.

Ms. Rayana Gonzales  
November 15, 2022  
Page 2 of 2

The approved Scope of Work (SOW) outlined in the application is to obtain preliminary professional engineering services to evaluate and redesign the Railroad Ave railroad stream crossing in order to prevent future flooding conditions.

Any change to the approved Scope of Work as identified within the application must be submitted to FEMA Region 2 for consideration and approval prior to implementation. This includes any potential extension of the sub-recipient project schedule as identified within the conditions of approval. Execution of any modification to the approved scope of work without prior FEMA Region 2's approval may jeopardize funding for the sub-grant project as a whole. In accordance with 2 CFR Part 200, the Recipient must ensure that Sub-recipients are aware of requirements imposed upon them by Federal Statute and regulations.

FEMA urges your office to meet with the Sub-recipient to review the project requirements as soon as possible. At this meeting, please discuss in detail the COA and project schedule including quarterly performance reporting and fiscal documentation requirements. FEMA is available to assist the Recipient and Sub-recipient in the implementation of this project.

Should you have any questions or require additional information, please contact Sharon Edwards, Hazard Mitigation Assistance Branch Chief at (212) 680-3633 or by email at [Sharon.Edwards@fema.dhs.gov](mailto:Sharon.Edwards@fema.dhs.gov).

Sincerely,

Michael F. Moriarty  
Director  
Mitigation Division

cc: Ms. Marlene D. White, NYSDHSES, Chief of Hazard Mitigation Programs

Attachment: Conditions of Approval (COA)

## **CONDITIONS OF APPROVAL**

HMGP Project: 4567-0009

TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning  
Tioga County Industrial Development Agency

FEMA Region 2 approval is contingent upon fulfillment of all the following conditions:

### **1. Approved Scope of Work**

The approved Scope of Work (SOW) outlined in the application is to obtain preliminary professional engineering services to evaluate and redesign the Railroad Ave railroad stream crossing in order to prevent future flooding conditions.

### **2. Scope of Work Changes**

In accordance with 2 CFR Section 200.308, pass-through entities must obtain FEMA's prior approval whenever there is a proposed scope of work (SOW) change. Requests for changes to the SOW after award are permissible if they are consistent with the intent of the program. Requests must be made in writing and demonstrate the need for the scope change. The request also should include a revised scope, schedule, and budget. Any SOW changes are subject to all programmatic requirements, including EHP review requirements. All approvals will be at FEMA's discretion.

### **3. Other Regulatory Requirements**

As part of our approval, the Sub-recipient is required to adhere to all applicable Federal regulations including the following: 2 CFR 200: Uniform administrative requirements, cost principles, and audit requirement for federal award.

### **4. Budget Changes**

Recipients and Sub-recipients are permitted to re-budget within the approved direct cost budget to meet unanticipated requirements and may make limited program changes to the approved budget. For more information on direct cost categories, please see 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments. Projects will require the prior written approval of FEMA as follows:

- Cost overrun and underruns can result from a scope, schedule or budget change.
- Recipients must notify FEMA prior to redirecting funds from an underrun to other approved sub-grants for which an overrun has been requested. The sub-grant must continue to programmatic eligibility requirements to include cost share.

### **5. Project Completion Schedule**

The sub-grant project must be completed under the project schedule provided by the Sub-recipient within the project application, as finalized prior to project approval. The project completion date for this sub-grant award is March 31, 2025. Changes to this schedule would be considered a SOW change and therefore must be pre-approved by FEMA and the grant Recipient. Please note, the sub-grant project schedule is unique and separate from the grant Period of Performance (POP). The grant POP is the period during which the Recipient (DHSES) is expected to administer all HMGP activities under the declared disaster.

## **CONDITIONS OF APPROVAL**

HMGP Project: 4567-0009

TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning  
Tioga County Industrial Development Agency

### **6. Period of Performance Extensions**

In order for the sub-recipient to be considered for a period of performance extension, DHSES must submit a formal written request to the Regional Administrator no later than sixty (60) days prior to the expiration of the period of performance and must include a justification for the extension. This justification is a written explanation of the reason or reasons for the delay; an outline of remaining funds available to support the extended performance period; and a description of performance measures necessary to complete the project within the requested extended period of performance. Other information required with this request includes: a revised budget information form (regardless of whether or not there are changes to the budget); copies of any contracts entered into by sub-recipient with vendors; percentage of work completed, and a description of all work completed. Extensions may not be considered for projects that are a result of delays in project initiation and implementation.

### **7. Reporting Requirements**

Recipients and Sub-recipients must maintain records of work and expenditures. Recipients submit quarterly financial and performance reports to FEMA on January 30, April 30, July 30, and October 30. The first quarterly reports are due 30 days of the end of the first federal quarter following the initial grant award. FEMA may waive the initial reports. The Recipient shall submit quarterly financial status and performance reports thereafter until the grant ends. Failure to submit financial and performance reports to FEMA in a timely manner may result in an inability to access grant funds until proper reports are received by FEMA. Recipients are encouraged to contact FEMA should this occur

### **8. Reporting Requirements**

Recipients and Sub-recipients must maintain records of work and expenditures. Recipients submit quarterly financial and performance reports to FEMA on January 30, April 30, July 30, and October 30. The first quarterly reports are due 30 days of the end of this first federal quarter following the initial grant award. FEMA may waive the initial reports. The Recipient shall submit quarterly financial status and performance reports thereafter until the grant ends. Failure to submit financial and performance reports to FEMA in a timely manner may result in an inability to access grant funds until proper reports are received by FEMA. Recipients are encouraged to contact FEMA should this occur.

### **9. Financial Reports**

Recipients shall submit a quarterly Federal Financial Report (FFR). Obligations and expenditures must be reported on a quarterly basis through the FFR (SF-425), which is due to FEMA within 30 days of the end of each calendar quarter (e.g., for the quarter ending March 31, the FFR is due no later than April 30). A report must be submitted for every quarter of the POP, including partial calendar quarters, as well as for periods where no grant activity occurs. Future

## **CONDITIONS OF APPROVAL**

HMGP Project: 4567-0009

TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning  
Tioga County Industrial Development Agency

awards and fund drawdowns may be withheld if these reports are delinquent. The final FFR is due 90 days after the end of the POP.

The Office of Management and Budget (OMB) has directed that FFR (SF-425) replace the use of the SF-269, SF-269A, SF-272, and SF-272-A. The SF-425 is intended to provide Federal agencies and grant recipients with a standard format and consistent reporting requirements. FEMA may suspend drawdowns from SMARTLINK/PARS if quarterly reports are not submitted on time.

### **10. Performance Reports**

The Recipient shall submit a quarterly performance report for each grant award. Performance reports should include:

- Reporting period, date of report, and Recipient POC name and contact information.
- Project identification information, including FEMA project number (including disaster number and declaration date for the HMGP), Sub-recipient, and project type using standard NEMIS project type codes.
- Significant activities and developments that have occurred or have shown progress during the quarter, including a comparison of actual accomplishments to the work schedule objectives established in the grant.
- Percent of work completed and whether completion is on schedule, a discussion of any problems, delays, or adverse conditions that will impair the ability to meet the timelines stated in the grant, and anticipated completion date.
- Status of costs, including whether the costs are: (1) unchanged, (2) overrun, or (3) underrun. If there is a change in cost status, the report should include a narrative describing the change.
- A statement of whether a request to extend the grant POP is anticipated.

Requests for additional project time extensions would only be considered in instances where the sub-recipient has provided the Recipient with accurate quarterly status reports. FEMA may suspend drawdowns from SMARTLINK if quarterly reports are not submitted on time.

### **11. Closeout**

As required by 44 CFR 206.438(d), the Recipient will submit a letter signed by the Governor's Representative or equivalent certifying that:

- The report costs were incurred in the performance of eligible work.
- The approved work was completed, and the mitigation measure follows the provisions of the FEMA-STATE Agreement.
- Each sub-grant has been completed in compliance with the approved SOW.
- Actual expenditures have been documented and are consistent with the SF-424A or SF-424C.
- All program income has been deducted from total project costs as specified in 2 CFR Part 200.80.

## CONDITIONS OF APPROVAL

HMGP Project: 4567-0009

TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning  
Tioga County Industrial Development Agency

- All project work was performed in accordance with all required and applicable building codes as modified or protected by the approved project. (If applicable)
- For new or updated hazard mitigation plans, a final copy of the FEMA-approved and community-adopted plan has been submitted to FEMA. (If applicable)
- The activity is consistent with 44 CFR Part 201 and 206.
  
- The Recipient can claim management costs based on three conditions to whichever of the following occurs first:
  - 180 days after work is completed on the last non-management cost HMGP project for the declaration, OR
  - 180 days after the last performance period of the last non-management costs HMP project for the declaration, OR
  - Eight years from the date of the major disaster declaration. Whichever conditions occurs first, is when the timeframe for the Recipient to submit their management cost claim begins. Please note, DHSES can charge their management costs activities for individual project in this claim. Recipients are only authorized funding from them up to 10% rate. The 2CFR Sections 200.343 and 200.344 established: *The Recipient must submit a final SF-425 and Performance Report no later than 120 days after the end date of the POP.*

The subrecipient can claim management costs incurred up to whichever of the following occurs first:

- 180 days after work is completed for the non-management cost HMGP project for the declaration. OR
- 180 days after the latest performance period for the non-management cost HMGP project. OR
- The recipient management cost award has been closed out.  
When one of the conditions is triggered, the timeframe for the Sub-recipient to submit their management cost claim begins.
- The recipient can claim management costs incurred up to whichever of the following occurs first:
  - 180 days after work is completed on the last non-management cost HMGP project for the declaration.
  - 180 days after the latest performance period of the last non-management cost HMGP project for the declaration.
  - Eight years from the date of a major disaster declaration.

When one of the conditions is triggered, the timeframe for the Recipient to submit their management cost claim begins. This typically will occur when the grant/disaster is preparing to close.

The Recipient must submit final reports when it determines that all administrative actions and required work have been completed. These reports include the final SF-425, final Performance Report, and any outstanding sub-grant closeout documentation.

## **CONDITIONS OF APPROVAL**

HMGP Project: 4567-0009

TCIDA RR Town of Richford Railroad Ave Flood Mitigation Planning  
Tioga County Industrial Development Agency

The Recipient must submit a final SF-425 and Performance Report no later than 120 days after the end date of the POP, per 2 CFR Sections 200.343 and 200.344. Subrecipients must submit final reporting to the pass-through entity no later than 90 days after the end of the Period of Performance. To ensure that this requirement is met, the Recipient will ask the Subrecipient to submit final payment request within sufficient time after project completion to allow time to close the project.



December 6, 2022

Christine Curtis, Executive Administrator, Contract Officer  
Tioga County Industrial Development Agency  
56 Main Street  
Owego, New York 13827

Dear Christine Curtis:

On behalf of New York State and Empire State Development, please let me express my enthusiasm for working with you and the Tioga County Industrial Development Agency (the "TCIDA") to undertake a public planning process in New York State.

As we understand the project, the TCIDA will complete a study of a design for a water main extension from the Town of Van Etten in Chemung County to the Town of Spencer in Tioga County. Total investment is projected to be \$47,300.

To encourage you to proceed with this project, we are offering the TCIDA incentives valued at \$23,650.

Please review the attached Incentive Proposal to see how New York State and Empire State Development are prepared to assist the TCIDA with its project located in the Southern Tier Region of New York State. If you choose to accept our offer, please acknowledge your decision by endorsing the last page of the attached proposal and returning one copy to me and one copy, including the \$250 Application Fee, to Glendon McLeary, Vice President and Director of Loans & Grants, by January 2, 2023.

We look forward to working with you on this exciting project and can be reached at 607-721-8612 at your convenience.

Very truly yours,

Carly Creed-Herman

cc: Glendon McLeary  
Robert Sweet

Attachment: ESD Incentive Proposal

## REGIONAL COUNCIL AWARD – INCENTIVE PROPOSAL

### Raymond Hadley Water Capacity Preliminary Engineering Report

December 6, 2022

This **Incentive Proposal** outlines the general terms and conditions of the incentive package being offered by Empire State Development (“ESD”)\* to the TCIDA to assist with its project located in Tioga County. This offer is subject to the availability of funds, completion of any applicable (1) non-discrimination and contractor diversity, (2) environmental and historic and (3) smart growth review requirements, approval by the ESD Directors, applicable statutes, and compliance with program requirements.

\* The New York State Department of Economic Development and the New York State Urban Development Corporation, d/b/a Empire State Development, are collectively referred to as ESD.

#### I. GENERAL INFORMATION

- a) **Recipient Name:** Tioga County Industrial Development Agency (the “Recipient”)
- b) **Contact Information:** Christine Curtis  
Executive Administrator, Contract Officer  
56 Main Street  
Owego, New York, 13827  
Phone: (607) 687-8259  
E-mail: curtisc@tiogacountyny.gov
- c) **Project Location(s):** 89 Tompkins Street  
Spenser, New York, 14883
- New York State Empire Zone:** Yes
- d) **Type of Business:** Industrial Development Agency
- e) **Number of Full-time, Permanent Employees at all NYS Locations as of Today’s Date:** N/A
- f) **Number of Full-time, Permanent Employees at Project Location(s) as of Today’s Date:** N/A
- g) **Number of Part-time or Seasonal Employees, or Full-time Contract Employees at Project Location(s) as of Today’s Date:** N/A

**II. PROJECT SPECIFICS**

- a) Project Description:** The TCIDA will complete a study of a design for a water main extension from the Town of Van Etten in Chemung County to the Town of Spencer in Tioga County. The water main extension will be for the benefit of the Raymond Hadley Corporation (the “Company”), a food processing operation that currently relies on well water. With access to a water main the Company will be able to respond to business opportunities it cannot with its present reliance on well water.
- b) Estimated Schedule:** Begin: January 2023  
Complete: December 2023  
Estimated ESD Directors’ Approval: March 2024

**III. PROJECT BUDGET**

You have informed us that the following costs will be incurred to complete this project. It is understood that these costs are estimates, based on the best information available to date. If these figures change, please inform your ESD contact as soon as possible.

Other Project Costs (Planning Services):	\$23,650
<b>Total Estimated Cost:</b>	<b>\$23,650</b>

*This area is left intentionally blank*

#### **IV. ESD INCENTIVES**

##### **Urban and Community Development Program Working Capital Grant – Project #135,374/CFA#120243**

- a) **Amount:** \$23,650.00
- b) **Use of Funds:** Reimbursement for a portion of the costs associated with planning.
- c) **Requirements:** Funds will be disbursed in lump sum upon project completion, as described in Sections II and III above and as evidenced by attainment of a certificate of occupancy and/or other documentation verifying project completion as ESD may require, and documentation verifying project expenditures of approximately \$47,300.

All disbursements require compliance with program requirements and must be requested by no later than December 1, 2023. Expenditures incurred prior to November 16, 2022 are not eligible project costs and cannot be reimbursed by grant funds.

The Grant is being offered in connection with the project as described in the CFA (or ESD application) and that funds will only be made available for projects that are undertaken as described in the CFA (or ESD application), except as expressly authorized by ESD.

#### **General Requirements**

- **Equity:**  
The Recipient will be required to contribute a minimum of 10% of the total project cost in the form of equity contributed after the Recipient's written acceptance of ESD's Incentive Proposal. Equity is defined as cash injected into the project by the Recipient or by investors and should be auditable through Recipient financial statements or Recipient accounts, if so requested by ESD. Equity cannot be borrowed money secured by the assets in the project.
- **Fees:**  
The Recipient will provide a \$250 Application Fee, due when this Incentive Proposal is returned. In addition, the Recipient will reimburse ESD for any direct expenses incurred in connection with this project, including costs related to holding a public hearing, attorney fees, appraisals, surveys, title insurance, credit searches, filing fees, and other requirements deemed appropriate by ESD.
- **Non-discrimination and Contractor Diversity:**  
ESD's Non-discrimination & Contractor and Supplier Diversity policy will apply to this project. The Recipient shall be required to use "Good Faith Efforts," pursuant to 5 NYCRR §142.8, to achieve an overall Minority and Women-owned Business Enterprise ("MWBE") participation goal of 0%. A further explanation of the MWBE requirements is attached hereto.

The Recipient is encouraged to use "Good Faith Efforts," pursuant to 9 NYCRR §252.2(m), to utilize NYS-certified Service-Disabled-Veteran-owned Business Enterprises ("SDVOBs") in the execution of the grant. Any utilization of SDVOBs would be in addition to goals established pursuant to Article 15-A of the Executive Law with respect to MWBEs. Should SDVOBs be utilized, a further explanation of the SDVOB reporting requirements is attached hereto.

▪ **Non-discrimination and Contractor Diversity:**

Pursuant to New York State Executive Law Article 15-A, ESD recognizes its obligation under the law to promote opportunities for maximum feasible participation of certified minority-and women-owned business in the performance of ESD contracts. For purposes of this Contract, however, goals will not be established due to the unavailability of minority and women-owned businesses for performance of this Contract.

The Recipient is encouraged to use “Good Faith Efforts,” pursuant to 9 NYCRR §252.2(m), to utilize NYS-certified Service-Disabled-Veteran-owned Business Enterprises (“SDVOBs”) in the execution of the grant. Any utilization of SDVOBs would be in addition to goals established pursuant to Article 15-A of the Executive Law with respect to MWBEs. Should SDVOBs be utilized, a further explanation of the SDVOB reporting requirements is attached hereto.

▪ **Environmental, Historic and Smart Growth Review:**

Please note in particular the Environmental, Historic and Smart Growth Review requirements at the end of the attached document, which, if applicable, must be satisfied prior to ESD Directors’ approval of funding. The ESD Planning & Environmental Review office may contact your office for further information regarding status of the environmental, historic and smart growth review for your project.

▪ **Environmental Sustainability:**

ESD encourages the environmentally sustainable practice of recycling construction and demolition debris rather than disposition in a landfill.

▪ **Insurance Requirements:**

The Recipient shall maintain Commercial General Liability Insurance providing both bodily injury (including death) and property damage insurance in a limit not less than One Million Dollars (\$1,000,000) per occurrence, Two Million Dollars (\$2,000,000) aggregate and Three Million Dollars (\$3,000,000) umbrella. In addition, if the grant contemplates the purchase, construction or renovation of any buildings or equipment, the Recipient shall keep the buildings at the Project Location and the building equipment insured against: (i) loss by fire, (ii) additional perils customarily covered under an all-risk policy and (iii) flood hazard, if the Project Location is located in an area identified by the Secretary of Housing and Urban Development as an area having special flood hazards and in which flood insurance has been made available under the National Flood Insurance Act of 1968, as amended.

▪ **Modification:**

ESD reserves the right to review and reconsider project and property selections in the event of material changes in the project plans or circumstances.

▪ **Reservations of Rights Concerning Funding Commitment:**

It is expected the project will proceed in the time frame set forth by the Applicant. If the implementation of a project fails to proceed as planned and is delayed for a significant period of time and there is, in the exclusive judgment of ESD, doubt as to its viability, ESD reserves the right to cancel its funding commitment to such project.

▪ **Next Steps After Accepting this Incentive Proposal:**

Within approximately 30 days of your acceptance of this Incentive Proposal, your Project Manager will acknowledge receipt of the signed Incentive Proposal and will provide a guide to the ESD Approval and Disbursement Process and relevant contact information. Prior to ESD Directors’ approval, ESD will require updated project information and Declarations and Certifications. Please note that ESD Directors’ approval typically occurs at project completion.

*This area is left intentionally blank*



**AFFIRMATION**

STATE OF NEW YORK                    )  
  ) ss.:  
COUNTY OF                            )

The Undersigned, being duly sworn, deposes and says:

1. I, \_\_\_\_\_, am the \_\_\_\_\_ of \_\_\_\_\_ (the "Recipient"), a governmental agency that is duly organized and validly existing under the laws of \_\_\_\_\_, and is authorized to do business and is in good standing in the State of New York.
2. I have read and know the contents of the Incentive Proposal prepared by the New York State Urban Development Corporation d/b/a Empire State Development ("ESD") dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.
3. I have reviewed all of the information provided by the Recipient to ESD to assist in ESD's preparation of the Incentive Proposal, including information provided on Recipient's behalf by third-party consultants
4. I know all of the information provided by Recipient or its third-party consultants to be true and complete in all material respects. To the extent such information involves projections about future performance, these projections have been prepared in good faith, based upon reasonable assumptions.
5. Recipient did not make a decision to undertake the project described in the Incentive Proposal prior to November 16, 2022.
6. Recipient hereby accepts the terms of the Incentive Proposal.
7. Receipt of the Incentive Proposal was a material factor in Recipient's decision to undertake the above-referenced project.
8. Recipient agrees to allow the Department of Taxation and Finance to share Recipient tax information with Empire State Development.
9. Recipient authorizes the Commissioner of Labor to disclose, to employees of both the New York State Department of Labor, the New York State Department of Economic Development, and the Urban Development Corporation, (dba Empire State Development), all records filed by the Recipient in making Unemployment Insurance (U.I.) reports and contributions required by State Labor and Tax Law, including, but not limited to, all information contained in or relating to the quarterly combined withholding, wage reporting and U.I. returns, the registration for U.I., the New Hire file, and all records of U.I. delinquencies. In addition, this authorization shall include all information contained in any survey reports requested by the Department of Labor on behalf of the U.S. Department of Labor, Bureau of Labor Statistics including, but not limited to, the Current Employment, Occupational Employment, multiple worksite, and annual refiling surveys. The use of information and records released pursuant to this authorization shall be limited to government purposes concerning the Recipient and assistance described in this incentive proposal to monitor compliance with worker protection laws and with the conditions and requirements associated with the financial assistance being requested.
10. Recipient certifies, under penalty of perjury, that the Recipient is in substantial compliance with all environmental, worker protection, and local, state and federal tax laws.

\_\_\_\_\_  
Signature

Subscribed and sworn to before me  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public

## **ENVIRONMENTAL, HISTORIC AND SMART GROWTH REVIEW REQUIREMENTS**

Approval of funding by ESD, a public benefit corporation of the State of New York, requires compliance with environmental, historic and smart growth review requirements under New York State regulations. The information below provides a brief guide to the review processes. If you have any questions about the required documentation or how to proceed in these areas, please contact ESD's Planning & Environmental Review Office at (212) 803-3252 or 3253. **Physical work on an ESD-funded project may not be started prior to the completion of any necessary environmental, historic and/or smart growth review.**

### **Environmental Review under State Environmental Quality Review Act (SEQRA)(6 NYCRR Part 617)**

- Projects or physical activities, such as construction or other activities that may affect the environment by changing the use, appearance or condition of a site or structure require review under SEQRA. Certain listed activities are not subject to any review because they involve actions with little, if any, environmental impact, referred to as "Type II" Actions. Conversely, SEQRA also includes a list of actions that are assumed to be more apt to result in impacts, referred to as "Type I" Actions, which are subject to formal review. If a proposed action is neither listed on the Type II or Type I lists, it is referred to as an "Unlisted Action" and is also subject to review under SEQRA.
- The applicant must demonstrate compliance with SEQRA if the project does not meet the definition of a Type II Action. If SEQRA review is required for the project, the review must be completed by a lead agency such as a municipal planning or zoning board, common council, county industrial development agency, or state regulatory or funding agencies.
- Please note that if the project consists of more than one phase, a SEQRA review must be completed for all known or reasonably foreseeable phases of the project, not only the phase that is the subject of ESD funding. An environmental review of only a portion of a project constitutes improper segmentation under SEQRA and is not accepted except in special circumstances.
- Required SEQRA documentation:

If the project has already been determined to have no significant effect on the environment, the following two documents must be provided:

1. Environmental Assessment Form (EAF) –Short EAF or Full EAF, as appropriate for the project. All parts must be fully completed and approved by the lead agency that reviewed the project; and
2. Negative Declaration

(Note: If the project was approved by a lead agency on or after October 7, 2013, the new EAFs must be used and a separate Negative Declaration form is not required.)

If a Positive Declaration was made for the project, indicating that the project may have a significant adverse impact on the environment, the following documents must be provided:

1. Draft and Final Environmental Impact Statement (DEIS and FEIS) – digital copy is preferable; and



## 2. Lead Agency Statement of Findings

- If your SEQRA review has not yet been completed, please provide in an addendum to this application information about the status of the review and designated lead agency for the review, and submit “Part 1” of a Short EAF or Full EAF as appropriate for your project. Subsequent EAF Parts are completed by the lead agency based upon the information you include in Part 1.

For further information about SEQRA, please visit the New York State Department of Environmental Conservation’s web site at <http://www.dec.ny.gov>.

### Historic Review

- Projects involving a building, structure, district, or site, including underground or underwater sites, listed on or eligible for listing on the State or National Register of Historic Places (S/NRHP) must be evaluated by the State Historic Preservation Office (SHPO) of the New York State Office of Parks, Recreation and Historic Preservation in accordance with Section 14.09 of the New York State Parks, Recreation and Historic Preservation Law.
- Buildings that are more than 50 years old and/or those that are historically, architecturally, or culturally significant, as well as project locations wholly or partially within an identified archeologically-sensitive area or a land area that typically contains archeological resources, may meet the eligibility criteria for S/NRHP listing.
- The applicant must demonstrate compliance with Section 14.09. In order to initiate the SHPO consultation process, the applicant must submit the project for review by SHPO through the Cultural Resources Information System (CRIS) found at <https://cris.parks.ny.gov/Default.aspx>. Upon completion of the SHPO consultation process, SHPO will determine whether or not the project will have an adverse impact on historical or cultural resources and will provide a letter of comment on the project.
- Required SHPO documentation:
  - Letter of No Adverse Impact determination or
  - Letter of Resolution – required if SHPO determines that the project will have an Adverse Impact on historic or cultural resources.

### Smart Growth

The State Smart Growth Public Infrastructure Policy Act of 2010 requires that public infrastructure projects approved, undertaken, supported or financed by a State Infrastructure Agency, which includes ESD, to the extent practicable, are consistent with relevant Smart Growth Criteria specified in the law. Projects that involve ESD approval of funding for public infrastructure (e.g., publicly-supported roads, bridges, streetscapes, other transportation systems, drinking water, sewers, drainage systems, and utilities) will require the completion of a Smart Growth Impact Statement prior to approval of funding. (Note: Projects that only involve Excelsior Jobs Tax Credits do not require Smart Growth review.) ESD staff will advise you if a Smart Growth Impact Statement is required.

## **PARTICIPATION REQUIREMENTS FOR NEW YORK STATE CERTIFIED MWBEs**

ESD is required to comply with and implement the provisions of New York State Executive Law Article 15-A and 5 NYCRR Parts 142-144 (MWBE Regulations) for all State contracts as defined therein, with a value (1) in excess of \$25,000 for labor, services, equipment, materials, or any combination of the foregoing or (2) in excess of \$100,000 for real property renovations and construction.

Approval of funding by ESD, a public benefit corporation of the State of New York, is conditioned upon and subject to the following requirements:

- a) Recipient agrees to fully comply and cooperate with ESD in the implementation of New York State Executive Law Article 15-A. These requirements include contracting opportunities for *New York State certified* Minority-owned Business Enterprises (“MBEs”) and Women-owned Business Enterprises (“WBEs”), collectively MWBEs.
- b) For purposes of this project, ESD hereby establishes the following MWBE participation requirements:

**Overall MWBE Participation Requirement: 0%**

- c) For purposes of providing meaningful participation by MWBEs on the project and achieving the project goals established herein, Recipient should reference the directory of New York State certified MWBEs found at the following internet address:

<https://ny.newnycontracts.com>

Additionally, Recipient may contact ESD’s Office of Contractor and Supplier Diversity (“OCSD”) to discuss additional methods of maximizing participation by MWBEs on the project.

Recipient is required to submit a completed Non-Discrimination and Equal Employment Opportunity Policy Agreement (Form OCSD-1) prior to the first disbursement.

## **PARTICIPATION REQUIREMENTS FOR NEW YORK STATE CERTIFIED SDVOBS**

It is the policy of ESD to comply with and implement the provisions of New York State Executive Law Article 17-B and 9 NYCRR Part 252 (SDVOB Regulations) for all State contracts, with a value (1) in excess of \$25,000 for labor, services, equipment, materials, or any combination of the foregoing or (2) in excess of \$100,000 for real property renovations and construction.

For purposes of this project, the Grantee is encouraged to solicit and utilize NYS certified Service Disabled Veteran-owned Businesses (“SDVOBs”) for any contractual opportunities generated in connection with the project.

- a) For purposes of providing meaningful participation by SDVOBs on the project, Recipient should reference the directory of New York State certified SDVOBs found at the following internet address: <https://online.ogs.ny.gov/SDVOB/search>

Additionally, Recipient may contact ESD’s Office of Contractor and Supplier Diversity (“OCSD”) to discuss additional methods of maximizing participation by SDVOBs on the project.

- b) If NYS-certified SDVOB firms are utilized in the grant, Recipient is to provide a Utilization Plan to report on expected utilization ([Form OCSD-4](#)).
- c) Recipient is then required to submit a periodic SDVOB Compliance and Payment Report to OCSD by the 10<sup>th</sup> day following each end of month, for construction contracts in excess of \$100,000, or quarter, for services and commodities contracts in excess of \$25,000, over the term of the project documenting the progress made toward achievement of the project goals.

Periodic compliance and payment reports may be submitted electronically through the New York State Contract System, found at <https://ny.newnycontracts.com>. The Contract System provides automated electronic alerts to the Recipient and any identified sub-contractors and allows for the electronic reporting and confirmation of the relevant data by all tiers of identified subcontractors. For additional information regarding this process, please contact OCSD. Compliance and payment reports may also be completed manually ([Form OCSD-6](#)) and submitted to the assigned OCSD Project Manager.

“Good Faith Efforts” is the standard applied to the SDVOB participation requirement in all applicable ESD incentives. As SDVOB utilization is encouraged, rather than required, for this project, Recipients are encouraged to adhere to this standard and ensure that proactive and ongoing efforts are made throughout the length of the project to include SDVOB participation in all categories where SDVOB participation potential exists. For additional details regarding Good Faith Efforts, please review section [252.2\(m\) of NYCRR 9 \(SDVOB Rules and Regulations\)](#), found at: <https://ogs.ny.gov/Veterans/>

Any questions relating to the SDVOB requirements stated herein may be directed to ESD’s Office of Contractor and Supplier Diversity at [OCSD@esd.ny.gov](mailto:OCSD@esd.ny.gov) or to the assigned OCSD Project Manager.

All communications to OCSD must clearly identify the ESD project number and provide pertinent details.