TEAM TIOGA
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ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

Tioga County Industrial Development Agency
November 4, 2026 – 4:30 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Agenda

1. **Call to Order and Introductions:**

2. **Attendance:**
   a. Roll Call**:** J. Ward, B. Evanek, T. Monell, K. Gillette, E. Knolles, R. Ciotoli
   b. Invited Guests: J. Meagher, B. Woodburn, M. Schnabl, C. Yelverton, L. Williams

3. **Privilege of the Floor:** Marcia Kiechle **–** Newark Valley Historical Society

4. **Approval of Minutes:** October 7, 2026, Regular BOD Meeting

5. **Financials:** August/September
   a. Balance Sheet
   b. Profit & Loss
   c. Transaction Detail

6. **Committee Reports:**
   a. Audit Committee Report: No update
   b. Governance Committee: Upcoming meeting for policy review and board evaluations.
   c. Finance Committee: No update
   d. Loan Committee: No update
   e. Railroad Committee: Hi-Rail Tour.
   f. Public Relations Committee: No update

7. **New Business:**
   a. Administrative Services Agreement with County
   b. CD 3615 – 4.0% for 12-months
   c. NYSEG Temporary Easement

d. Preliminary Engineering Report – Strong Road

8. Old Business:

a. FAST NY Grant
    i. Phase I ESA and Wetland Delineation in process
    ii. Survey in process
    iii. Draft purchase agreement
b. Berkshire Property – appraisal in process
c. HUD "Small Cities" Loan Funds – Intermunicipal Agreement
d. 48-50 Lake Street Redevelopment Project

9. PILOT Updates:

a. Suneast Solar PILOT – Construction in process.
b. Lockheed Martin PILOT – PILOT closing is in process.
c. Sales Tax Exemptions Update:
    i. Arteast Café LLC - $18,865/ $24,000 (September 2026)
d. PILOT Disbursements

10. Project/Grant Updates:

a. USDA RBDG – Lounsberry Pre-engineering Study
    i. Scope of work change was approved by USDA.
    ii. Review of T. Nichols sign ordinance in process.
b. OPRHP EPF / ARC - Northern Tioga Rail-With-Trail Preliminary Engineering Project
    i. RFP for engineering to be issued.
c. DRI Multisite Program
    i. 37-41 Lake Street, Owego – Contractor selected for final phase of project.
d. USDA RBDG Equipment Lease program
e. USDA IRP Loan Application
    i. Letter sent to return funds.

11. Executive Session

12. Motion to adjourn meeting

Next Regular Meeting December 2, 2026, at 4:30 PM in the Legislative Conference room.

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Tioga County Industrial Development Agency
October 7, 2026 – 4:30 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Minutes

1. **Call to Order and Introductions: J. Ward called the meeting to order at 4:32 PM**

2. **Attendance:**
   a. Roll Call**:** J. Ward, B. Evanek, T. Monell, K. Gillette, E. Knolles
   b. Excused: R. Ciotoli
   c. Invited Guests: B. Woodburn, M. Schnabl, C. Yelverton, L. Williams

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

4. **Approval of Minutes:** September 2, 2026, Regular BOD Meeting

   Motion to approve September 2, 2026, regular Board of Directors meeting minutes as written (T. Monell, K. Gillette).

   Aye: 5 Abstain: 0
   Nay: 0 Carried

5. **Financials:** August/September
   a. Balance Sheet
   b. Profit & Loss
   c. Transaction Detail

   The board requested clarification of the profit and loss report.

   Motion to acknowledge the balance sheet and transaction details for August/September as written (E. Knolles, T. Monell).

   Aye: 5 Abstain: 0
   Nay: 0 Carried

6. **Committee Reports:**

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a. Audit Committee Report: No update
b. Governance Committee: Upcoming meeting for policy review and board evaluations.
c. Finance Committee: Recommended approval of 2027 budget.
d. Loan Committee: No update
e. Railroad Committee: Hi-Rail Tour has been scheduled for October 29th.
f. Public Relations Committee: No update

7. **New Business:**
   a. 2027 Financial Budget – The finance committee met regarding the 2027 IDA budget. The board noted that not much has changed from the previous year.

Motion to approve the 2027 financial budget as written (E. Knolles, T. Monell).

Aye: 5 Abstain: 0
Nay: 0 Carried

   b. RJ Corman – PFRAP Grant Program – RJ Corman has applied for the grant to repave the railroad crossings in a couple of areas including Corporate Drive in Owego.
   c. CD 2487 – CCTC 3.5% for 6 months – the finance committee met regarding CD 2487 maturing. The committee recommended rolling the CD over for another six months at Chemung Canal Trust company for 3.5 %.

Motion to affirm the finance committee's recommendation to renew CD 2487 with Chemung Canal at an interest rate of 3.50% for a 6-month term (B. Evanek, T. Monell).

Aye: 5 Abstain: 0
Nay: 0 Carried

   d. Phase-I ESA and Wetland Delineation – The board agreed via email vote to move forward with HUNT engineering to complete Phase1 ESA and Wetland Delineation for the project.

Motion to reaffirm email vote to proceed with the Hunt quote for the Phase-1 ESA and wetland delineation (E. Knolles, K. Gillette).

Aye: 5 Abstain: 0
Nay: 0 Carried

   e. Survey Quote –Willams and Edsall provided a quote for a survey and topo map for the 2 parcels in Nichols for $8,500.

Motion to approve the Williams and Edsall's survey and a topo map proposal of $8,500 for the two parcels in Nichols (T. Monell, K. Gillette).

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Aye: 5 Abstain: 0
Nay: 0 Carried

8. **Old Business:**
    a. OPRHP EPF – Contract has been signed and an RFP has been sent to J. Meagher and the state for review.
    b. ARC Grant - Grant awarded and contract signed on September 30.
    c. FAST NY Grant – The application is currently waiting for Governor approval. The FAST NY team wanted the IDA to explore adding improvements to Depot Road to their FAST NY application scope of work. The IDA worked with Hunt Engineers to get numbers for Depot Rd improvements. Due to the high cost, it was deemed not feasible at this time.
    d. HUD "Small Cities" Loan Funds – C. Yelverton is updating the application for the program.
    e. 48-50 Lake Street Redevelopment Project – The Phase-1 environmental testing report found there were no hazardous materials at the site, but asbestos has been found on the roof. Williams and Edsell completed a survey and elevation certificate. The engineering firm is working on draft drawings for the roof and bricks. The incentive proposals for DRI and ESD are complete and will be in the Land Bank's name. J. Meagher also completed a resolution outlining the partnership for the project.

Motion to approve signing the resolution allowing a partnership between the County, IDA and Land Bank to complete the redevelopment of 48-50 Lake Street (E. Knolles, K. Gillette).

Aye: 5 Abstain: 0
Nay: 0 Carried

9. **PILOT Updates:**
    a. Suneast Solar PILOT - Construction in process.
    b. Lockheed Martin PILOT - The PILOT closing date is scheduled for mid-October.
    c. Sales Tax Exemptions Update:
        i. Arteast Café LLC - $18,865/ $24,000 (September 2026)- No updates.

10. **Project/Grant Updates:**
    a. Lounsberry Pre-engineering Study
        i. USDA RBDG – Scope of work change was approved by USDA.
        ii. Updated sign quotes – two quotes for a monument sign fabrication were presented to the board. Only one of the sign quotes included an installation price.

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Motion to approve Anything Artistic to create and install signage for the Lounsberry industrial area (E. Knolles, B. Evanek).

Aye: 5 Abstain: 0
Nay: 0 Carried

b. Northern Tioga Rail-With-Trail Preliminary Engineering Project
    i. OPRHP EPF – Grant Agreement to be issued.
    ii. ARC – IDA was awarded $150,000 for Rail-with-Trail Project. Grant contract was signed on September 30th.
c. DRI Multisite Program – No updates. Arteast received two proposals for interior work.
d. USDA RBDG Equipment Lease program – There is a business in Candor that has been inquiring about the program. C. Yelverton has been communicating with them and will continue to follow-up.
e. USDA IRP Loan Application - The board discussed returning the IRP funds because the HUD Small Cities funds are available.
    i. The IDA was awarded $299,000 in IRP Funds.
    ii. IRP Loan Letter of Conditions package is ready to be issued by USDA

Motion to approve returning the USDA IRP loan funds back to the USDA (T. Monell, K. Gillette).

Aye: 5 Abstain: 0
Nay: 0 Carried

11. Motion to Move into Executive Session

Board Members J. Ward, K. Gillette, B. Evanek, T. Monell and E. Knolles were in attendance along with ED&P staff B. Woodburn, C. Yelverton and L. Williams. Motion by E. Knolles, seconded by K. Gillette, to move into Executive Session to discuss the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body at 5:03 PM. Motion carried. Motion by E. Knolles, seconded by T. Monell to adjourn Executive Session at 5:33 PM.

12. Motion to adjourn meeting – 5:33 PM (K. Gillette, T. Monell).

Next Regular Meeting November 4, 2026, at 4:30 PM in the Legislative Conference room.

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Sep 30, 2026

	TOTAL		
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)	$ Change (PY)
Assets			
Current Assets			
Bank Accounts			
1000 CCTC- CDs			
1001 Land Acquisition (7150)	624,972.78	601,961.02	23,011.76
1002 Site Dev 2487 (previously 0847)	114,638.39	110,608.57	4,029.82
1004.1 CD Site Development CCTC (3615)	112,173.65		112,173.65
1005.1 CD Site Development CCTC (3618)	112,173.65		112,173.65
Total for 1000 CCTC- CDs	**$963,958.47**	**$712,569.59**	**$251,388.88**
1003 CD Cap Improvement TSB 1484	364,168.88	351,348.55	12,820.33
1004 CD Site Dev Com Bank 156	0.00	110,157.30	-110,157.30
1005 CD Site Dev Com Bank 158	0.00	110,144.80	-110,144.80
1006 Restricted Cash Accounts			
1007 USDA Funds			
1008 CCTC- Loan Loss Reserve	40,537.17	40,525.01	12.16
1009 TSB- IRP 2016 (Formerly IRP 4)	83,602.44	79,845.97	3,756.47
1010 TSB- RBEG	135,298.76	112,516.89	22,781.87
Total for 1007 USDA Funds	**$259,438.37**	**$232,887.87**	**$26,550.50**
Total for 1006 Restricted Cash Accounts	**$259,438.37**	**$232,887.87**	**$26,550.50**
1011 Temporarily Restricted Cash Acc			
1012 TSB- PILOTS (Previously OG)	428,445.64	704,996.29	-276,550.65
Community- BestBuy PILOT Acct. (deleted)	0.00	369.98	-369.98
Total for 1011 Temporarily Restricted Cash Acc	**$428,445.64**	**$705,366.27**	**-$276,920.63**
1013 Unrestricted Cash Accounts			
1014 TSB ICS	1,170,225.41	600,904.74	569,320.67
1015 TSB- Checking	236,921.73	736,188.89	-499,267.16
1016 TSB- General Fund	25,909.99	25,868.89	41.10
Total for 1013 Unrestricted Cash Accounts	**$1,433,057.13**	**$1,362,962.52**	**$70,094.61**
1017 TSB- Commercial Facade Loan Program	231,348.48	227,626.67	3,721.81
Total Bank Accounts	**$3,680,416.97**	**$3,813,063.57**	**-$132,646.60**

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Sep 30, 2026

	TOTAL		
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)	$ Change (PY)
Other Current Assets			
1201 Accounts Receivable 1300.01	0.00	453.05	-453.05
1202 Allowance for Doubtful Accounts	0.00	-35,000.00	35,000.00
1205 Facade Loan Program			
1206 Loan Rec 2024-01	15,555.52	18,888.88	-3,333.36
Total for 1205 Facade Loan Program	**$15,555.52**	**$18,888.88**	**-$3,333.36**
1210 IRP 4	$0.00	$0.00	$0.00
1211 IRP 4 2023-01-A	47,052.33	52,473.53	-5,421.20
1212 Loan Rec - 2019 - 06A	31,589.25	42,242.85	-10,653.60
1213 Loan Rec 2017-01-A	829.05	4,193.15	-3,364.10
1214 Loan Rec 2017-04-A	19,131.49	21,875.24	-2,743.75
1215 Loan Rec 2018-01-A	38,272.50	42,783.96	-4,511.46
1216 Loan Rec 2019-07-A	27,024.27	29,396.81	-2,372.54
1217 Loan Rec 2021-01-A	40,494.26	48,422.68	-7,928.42
1218 Loan Rec 2021-02-A	0.00	2,828.49	-2,828.49
Total for 1210 IRP 4	**$204,393.15**	**$244,216.71**	**-$39,823.56**
1230 Prepaid Expenses	11,407.54	4,090.00	7,317.54
1250 RBEG			
1251 Loan Rec - RBEG 2019 -06	25,271.38	33,794.42	-8,523.04
1252 RBEG 2023-01-A	75,283.46	83,957.48	-8,674.02
Total for 1250 RBEG	**$100,554.84**	**$117,751.90**	**-$17,197.06**
Total Other Current Assets	**$331,911.05**	**$350,400.54**	**-$18,489.49**
Total Current Assets	**$4,012,328.02**	**$4,163,464.11**	**-$151,136.09**
Fixed Assets			
1500 Equipment	0.00	0.00	0.00
1501 Land 434	376,800.36	376,800.36	0.00
1502 Land- Cavataio	2,500.00	2,500.00	0.00
1503 Land-general	601,707.05	601,707.05	0.00
1504 Land-Louns	$143,812.53	$143,812.53	$0.00
1505 Berry	3,199.80	2,452.20	747.60
1506 Hess	259,561.43	259,561.43	0.00
1507 Lopke	8,993.03	8,993.03	0.00
1508 Town of Nichols	20,000.00	20,000.00	0.00
Total for 1504 Land-Louns	**$435,566.79**	**$434,819.19**	**$747.60**
1509 Land-Rizzuto	78,395.16	78,395.16	0.00
1510 Railroad Improvements	2,077,650.50	2,077,650.50	0.00
1600 Accumulated Depreciation	-1,340,806.96	-1,308,664.24	-32,142.72
Asset WWTP	0.00	0.00	0.00
Total Fixed Assets	**$2,231,812.90**	**$2,263,208.02**	**-$31,395.12**
Total Assets	**$6,244,140.92**	**$6,426,672.13**	**-$182,531.21**

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Sep 30, 2026

	TOTAL		
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)	$ Change (PY)
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	0.00	529.27	-529.27
Total Accounts Payable	**$0.00**	**$529.27**	**-$529.27**
Other Current Liabilities			
21000 Payroll Liabilities	0.00	0.00	0.00
22000 Accrued Expenses	0.00	0.00	0.00
23000 Bond Discount	0.00	0.00	0.00
23001 Interest Payable	0.00	0.00	0.00
23020 PILOT Payments			
23021 CNYOG	0.00	-0.01	0.01
23022 Crown Cork and Seal	299,989.13	300,000.00	-10.87
23023 Gateway Owego, LLC	2,200.00	2,100.00	100.00
23024 Midwestern Pet Foods, Inc.	0.00	0.00	0.00
23025 Nichols Cross Dock	0.00	224,641.49	-224,641.49
23026 Owego Gardens	25,998.87	25,474.99	523.88
23027 Tioga Downs Racetrack	0.00	0.00	0.00
23028 V&S New York Galvanizing	0.00	53,822.47	-53,822.47
23029 Spencer-Tioga Solar	100,904.00	98,926.00	1,978.00
Total for 23020 PILOT Payments	**$429,092.00**	**$704,964.94**	**-$275,872.94**
Total Other Current Liabilities	**$429,092.00**	**$704,964.94**	**-$275,872.94**
Total Current Liabilities	**$429,092.00**	**$705,494.21**	**-$276,402.21**
Long-term Liabilities			
24000 Tioga County HUD Prog - Principal	0.00	0.00	0.00
24001 Loan Pay- IRP 1	6,405.49	14,519.81	-8,114.32
24002 Loan Pay- IRP 2	43,209.25	55,116.17	-11,906.92
24003 Loan Pay- IRP 3	117,195.99	138,881.10	-21,685.11
24004 Loan Pay- IRP 4	149,669.03	149,882.61	-213.58
Total Long-term Liabilities	**$316,479.76**	**$358,399.69**	**-$41,919.93**
Total Liabilities	**$745,571.76**	**$1,063,893.90**	**-$318,322.14**
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3001 Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 Retained Earnings	4,010,151.38	3,415,716.80	594,434.58
Net Income	82,115.15	540,758.80	-458,643.65
Total Equity	**$5,498,569.16**	**$5,362,778.23**	**$135,790.93**
Total Liabilities and Equity	**$6,244,140.92**	**$6,426,672.13**	**-$182,531.21**

Tioga County Industrial Development Agency

Profit and Loss

January-September, 2026

	TOTAL		
	Jan 1 - Sep 30 2026	Jan 1 - Sep 30 2025 (PY YTD)	$ Change (PY YTD)
Income			
4110 Grants		$68,650.00	-$68,650.00
4111 DRI-HCR	79,130.99	73,545.56	5,585.43
4112 Lounsberry Industrial Area Expansion Study	9,998.50	23,445.00	-13,446.50
4113 Workforce Coordinator		2,500.00	-2,500.00
Total for 4110 Grants	**$89,129.49**	**$168,140.56**	**-$79,011.07**
4160 RJ Corman	144,452.45	135,169.88	9,282.57
4170 PILOT Program Fees			
4180 SunEast Valley Solar		552,379.67	-552,379.67
Total for 4170 PILOT Program Fees		**$552,379.67**	**-$552,379.67**
4600 Leases/Licenses	18,131.84	17,441.65	690.19
4700 Interest Income- All Accounts	34,410.52	37,971.66	-3,561.14
4850 Loan Administrative Fee		459.89	-459.89
4920 Loan Interest Income	10,292.26	12,021.54	-1,729.28
4940 Loan Program Fee	950.00		950.00
Total Income	**$297,366.56**	**$923,584.85**	**-$626,218.29**
Gross Profit	**$297,366.56**	**$923,584.85**	**-$626,218.29**
Expenses			
6120 Bank Service Charges	59.99	107.50	-47.51
6160 Dues and Subscriptions	1,330.00	460.00	870.00
6180 Insurance	7,743.39	13,069.70	-5,326.31
6210 Grant Expense	$250.00	$104,136.67	-$103,886.67
DRI-HCR	79,130.99	81,179.49	-2,048.50
Total for 6210 Grant Expense	**$79,380.99**	**$185,316.16**	**-$105,935.17**
6240 Miscellaneous	-0.08	-310.60	310.52
6250 Postage and Delivery	52.80	29.73	23.07
6270 Professional Fees	128,063.82	91,552.90	36,510.92
6320 IDA Paint Program		1,000.00	-1,000.00
6360 Marketing & Advertising	4,095.68	2,968.18	1,127.50
6400 Owego Creek Stabilization		33,149.54	-33,149.54
6420 Loan Admin Fee		459.89	-459.89
6430 Loan Interest	3,786.60	4,419.33	-632.73
6440 Loan Program Expense	137.60	60.00	77.60
6550 Office Supplies	559.90	2,592.75	-2,032.85
6600 Property Taxes	809.81	774.71	35.10
6670 Program Expense			
6671 Facade Improvement Loan Program	678.40	190.40	488.00
Total for 6670 Program Expense	**$678.40**	**$190.40**	**$488.00**
6998 Bad Debts		48,051.58	-48,051.58
Total Expenses	**$226,698.90**	**$383,891.77**	**-$157,192.87**
Net Operating Income	**$70,667.66**	**$539,693.08**	**-$469,025.42**

Tioga County Industrial Development Agency

Profit and Loss

January-September, 2026

	TOTAL		
	Jan 1 - Sep 30 2026	Jan 1 - Sep 30 2025 (PY YTD)	$ Change (PY YTD)
Other Income			
7010 Interest Income	11,447.49	1,065.72	10,381.77
Total Other Income	**$11,447.49**	**$1,065.72**	**$10,381.77**
Other Expenses			
8010 Other Expenses	0.00		0.00
Total Other Expenses	**$0.00**	**$0.00**	**$0.00**
Net Other Income	**$11,447.49**	**$1,065.72**	**$10,381.77**
Net Income	**$82,115.15**	**$540,758.80**	**-$458,643.65**

Tioga County Industrial Development Agency

Transaction List by Date - Correct
September 1-October 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
09/01/2026	Bill	BiziLife LLC	August 2026 Social Media	6270 Professional Fees	579.09
09/01/2026	Bill Payment (Check)	Megan Schnabl		20000 Accounts Payable	-1,500.00
09/01/2026	Bill Payment (Check)	Casey Yelverton		20000 Accounts Payable	-1,200.00
09/01/2026	Bill Payment (Check)	Brittany Woodburn	021308642	20000 Accounts Payable	-1,900.00
09/01/2026	Bill Payment (Check)	BiziLife LLC		20000 Accounts Payable	-579.09
09/01/2026	Bill	Thomas, Collison & Meagher		6270 Professional Fees	1,750.00
09/01/2026	Bill Payment (Check)	Thomas, Collison & Meagher		20000 Accounts Payable	-1,750.00
09/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/01		1,072.92
09/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/01		809.96
09/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/01		670.57
09/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/01		1,012.45
09/01/2026	Deposit	R&C Auto	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/01		306.00
09/04/2026	Deposit	Belles Blue LLC	DEPOSIT		754.16
09/04/2026	Deposit	Patrick Elston	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/04 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/04		321.55
09/04/2026	Deposit	Coughlin and Gerhart LLP	DEPOSIT	1205 Facade Loan Program:1206 Loan Rec 2024-01	277.78
09/07/2026	Deposit		INTEREST	4700 Interest Income- All Accounts	1,002.49
09/10/2026	Deposit	Broad Street Barber Shop	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/09/10 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/09/10		559.08
09/15/2026	Bill	Tioga County ED&P		6270 Professional Fees	12,500.00
09/15/2026	Bill	Tioga County ED&P		6360 Marketing & Advertising	137.50
09/18/2026	Bill Payment (Check)	Bowers CPAs & Advisors		20000 Accounts Payable	-1,800.00
09/18/2026	Bill Payment (Check)	Tioga County ED&P		20000 Accounts Payable	-12,637.50

Tioga County Industrial Development Agency

Transaction List by Date - Correct
September 1-October 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
09/18/2026	Bill Payment (Check)	Thomas, Collison & Meagher		20000 Accounts Payable	-2,875.00
09/21/2026	Deposit		INTEREST	4700 Interest Income- All Accounts	5,465.24
09/21/2026	Deposit		DEPOSIT		14,072.91
09/25/2026	Deposit		INTEREST ADDED BACK	4700 Interest Income- All Accounts	3,274.74
09/28/2026	Bill	Casey Yelverton	September 2026 Admin Services	6270 Professional Fees	1,200.00
09/28/2026	Bill	Megan Schnabl		6270 Professional Fees	1,500.00
09/28/2026	Bill	Brittany Woodburn		6270 Professional Fees	1,900.00
09/28/2026	Bill	Tier One Settlement Agency LLC		6670 Program Expense:6671 Facade Improvement Loan Program	458.00
09/29/2026	Bill Payment (Check)	Megan Schnabl		20000 Accounts Payable	-1,500.00
09/29/2026	Bill Payment (Check)	The Bonadio Group, LLP		20000 Accounts Payable	-13,999.00
09/29/2026	Bill Payment (Check)	Casey Yelverton		20000 Accounts Payable	-1,200.00
09/29/2026	Bill Payment (Check)	Brittany Woodburn	021308642	20000 Accounts Payable	-1,900.00
09/29/2026	Bill Payment (Check)	Tier One Settlement Agency LLC		20000 Accounts Payable	-458.00
09/30/2026	Bill	The Bonadio Group, LLP		6270 Professional Fees	5,166.00
09/30/2026	Deposit		INTEREST	4700 Interest Income- All Accounts	1.00
09/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	3.19
09/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	55.02
09/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	1.37
09/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	16.68
09/30/2026	Journal Entry				
10/01/2026	Deposit		Opening Balance	3000 Opening Bal Equity	0.00
10/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/01		1,072.92
10/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/01		809.96
10/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/01		670.57

Tioga County Industrial Development Agency

Transaction List by Date - Correct
September 1-October 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
10/01/2026	Deposit	R&C Auto	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/01		306.00
10/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/01		1,012.45
10/02/2026	Check	The Club at Shepard Hills		1205 Facade Loan Program:1207 Loan Rec 2026-01	-40,000.00
10/02/2026	Deposit		DEPOSIT		868,362.77
10/02/2026	Deposit	Jessica Jobbman	DEPOSIT		250.00
10/02/2026	Deposit	Coughlin and Gerhart LLP	DEPOSIT	1205 Facade Loan Program:1206 Loan Rec 2024-01	277.78
10/05/2026	Bill	Congdon Appraisal		6270 Professional Fees	1,900.00
10/06/2026	Deposit	Patrick Elston	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/06 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/06		321.55
10/08/2026	Bill	Williams & Edsall		6270 Professional Fees	8,500.00
10/09/2026	Deposit	Broad Street Barber Shop	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/10/09 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/10/09		559.08
10/13/2026	Deposit	Jessica Jobbman	DEPOSIT		333.02
10/13/2026	Deposit	RJ Corman	DEPOSIT	4160 RJ Corman	10,810.72
10/16/2026	Check	Owego Apalachin Central School District	2026 PILOT Payment		-446,613.69
10/16/2026	Check	Tioga County Treasurer	Voided		0.00
10/16/2026	Check	Spencer VanEtten Central School District		23020 PILOT Payments:23029 Spencer-Tioga Solar	-55,917.86
10/16/2026	Check	Tioga Central School District	2026 PILOT payment - Phase 1-4	23020 PILOT Payments:23027 Tioga Downs Racetrack	-599,315.46
10/16/2026	Check	Town of Nichols	2026 PILOT Payment	23020 PILOT Payments:23022 Crown Cork and Seal	-21,664.75
10/16/2026	Check	Town of Owego	2026 PILOT Payments		-286.22
10/16/2026	Check	Town of Spencer	2026 PILOT payment	23020 PILOT Payments:23029 Spencer-Tioga Solar	-17,720.39
10/16/2026	Check	village of Nichols	2026 Village PILOT - Tioga Downs	23020 PILOT Payments:23027 Tioga Downs Racetrack	-4,788.24
10/16/2026	Check	Village of Owego	2026 PILOT Payment		-3,821.37
10/20/2026	Bill	BiziLife LLC	September 2026 Social Media	6270 Professional Fees	579.09
10/20/2026	Bill	Tioga County Treasurer	Postage due for 3rd quarter	6250 Postage and Delivery	19.43
10/20/2026	Bill Payment (Check)	BiziLife LLC		20000 Accounts Payable	-579.09
10/20/2026	Bill Payment (Check)	Tioga County Treasurer		20000 Accounts Payable	-19.43

Tioga County Industrial Development Agency

Transaction List by Date - Correct
September 1-October 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
10/20/2026	Bill Payment (Check)	Congdon Appraisal		20000 Accounts Payable	-1,900.00
10/30/2026	Check	Village of Owego	2026 PILOT Payment- Correction	23020 PILOT Payments:23023 Gateway Owego, LLC	-57.43
10/30/2026	Check	Tioga County Treasurer	2026 PILOT disbursements		-130,590.36
TOTAL					**-$415,919.84**

TEMPORARY ACCESS EASEMENT

THIS TEMPORARY ACCESS EASEMENT (this "Easement") is granted by TIOGA COUNTY IDA (Landowner name), hereinafter called the Grantor, being the owner of or having an interest in land situate in the Town of Owego, County of Tioga, State of New York, fronting on the street or highway known as State Route 38, for and in consideration of the sum of One and No/100 Dollars ($1.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby grant and release unto NEW YORK STATE ELECTRIC & GAS CORPORATION, a corporation organized under the laws of the State of New York, hereinafter called the Grantee, and its successors and assigns, the right to improve**,** construct, repair, maintain and use a pathway upon and across the Easement Area (as defined below) for access by foot or motor vehicle, including trucks and equipment, to adjacent property upon which Grantee plans to construct facilities for the transmission and distribution of electricity in connection with Grantee's project commonly known as TLD L-513 (the "Project").

This Easement affects the portion of Grantor's property shown on the sketch attached hereto as Exhibit "A" (the "Easement Area").

Within a reasonable time, following completion of the Project, Grantee will restore the Easement Area to its original condition or better, to the extent reasonably practical.

The rights granted by this Easement may be exercised by Grantee, its employees, agents, contractors and subcontractors until the construction and restoration process associated with the Project is complete, at which time this Easement will be deemed terminated.

TOGETHER with the right now and from time to time to trim, cut, and remove by manual or mechanical means trees and brush and other obstructions within the Easement Area and to fill depressions and grade the surface of the Easement Area. The Grantee shall have all other rights and benefits necessary or convenient for the full enjoyment or use of this Easement.

PROVIDED, however, that any damage (other than for trimming, cutting or removing trees, as herein provided) to the property of the Grantor caused by the Grantee in constructing or repairing the roadway, shall be borne by the Grantee.

The Grantor hereby warrants title to the rights above granted, and Grantor will execute or procure any further necessary assurance of the title to said premises as may be required by the Grantee.

REMAINDER OF PAGE INTENTINALLY LEFT BLANK

The Grantor hereby reserves the right to use the Easement Area for any purposes except that the Grantor shall not, and shall not permit any third party to, (i) erect any building or structure on, place or store any materials on, obstruct, grade, excavate, fill or flood the Easement Area, or (ii) otherwise use the Easement Area in any manner which may (x) interfere with the exercise of the rights granted by this Easement or (y) create a hazard, in each case as determined by the Grantee in its sole discretion.

This Easement shall be binding upon the Grantor's heirs, executors, administrators, successors and assigns.

Signed on _____ (date).

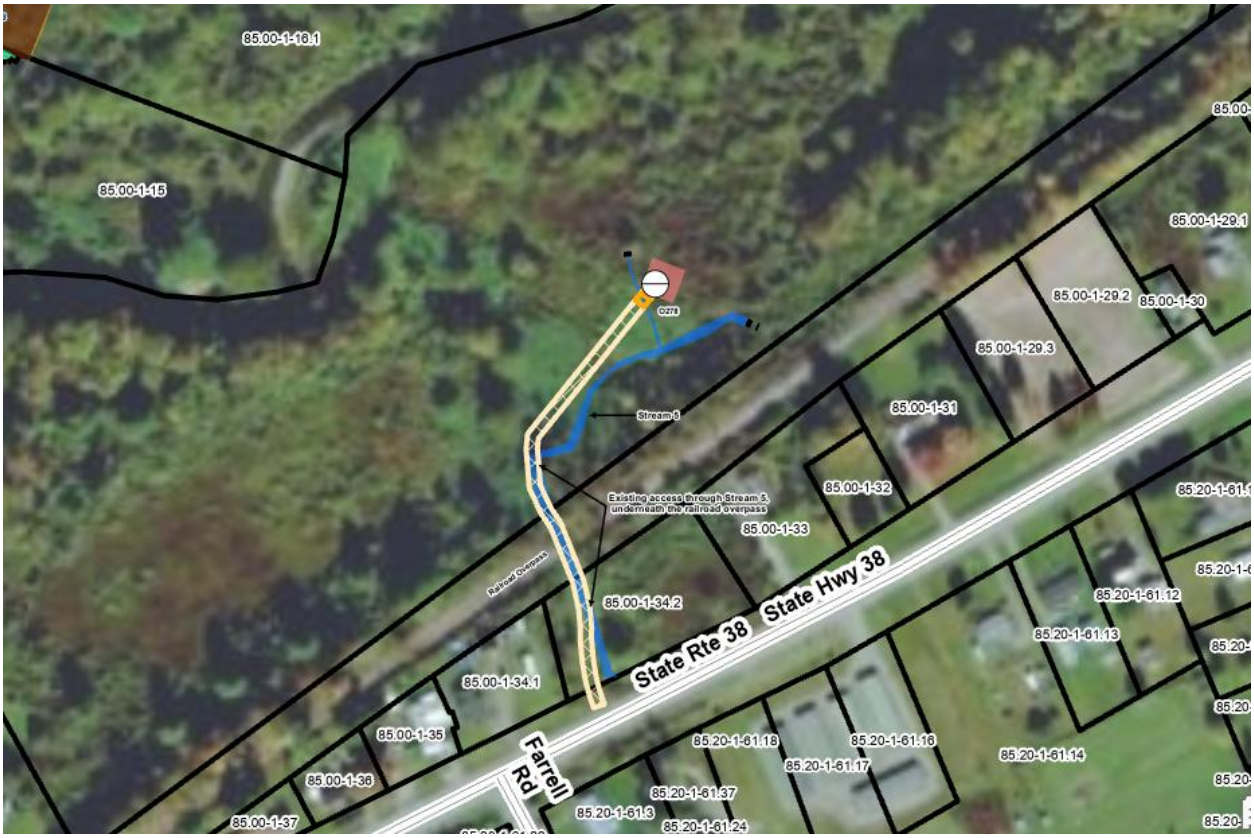
GRANTOR/S:

_____

[Name]

Exhibit "A"

Sketch Depicting Easement Area



October 21, 2026

Brittany Woodburn
Director of Economic Development & Planning
56 Main Street
Owego, NY 13827

Re: *Proposal for Preliminary Engineering Services*
Strong Road Sewer Extension

Dear Ms. Woodburn:

Larson Design Group (LDG) is pleased to submit this proposal for preparation of a Preliminary Engineering Report (PER) for the Strong Road Sewer Extension project.

PROJECT UNDERSTANDING

The Tioga County Department of Economic Development & Planning (TCEDP) is advancing the next phase of infrastructure planning for the proposed residential development of approximately 86 acres located primarily in the Town of Owego, on Strong Road. Building upon the findings of the previously completed utility feasibility study and conceptual cost evaluation, the project will focus on extending the existing sanitary sewer collection system to serve future development. The initial study confirmed that treatment capacity is available within the Village's wastewater system and identified a feasible sewer extension route from the existing terminus on Montrose Avenue, along Montrose Avenue and Strong Road, and throughout the proposed development area. The client has elected to proceed with advancement of the sanitary sewer improvements and requires completion of a Preliminary Engineering Report (PER) and Map, Plan and Report (MPR) to support project definition, agency coordination, and future funding opportunities.

The PER and MPR will evaluate existing conditions, confirm projected wastewater demands associated with the proposed residential development, assess alternative configurations where appropriate, and establish the recommended approach for extending public sanitary sewer service to the site. The study will document the proposed collection system layout, anticipated permitting and environmental considerations, municipal ownership and operational responsibilities, and updated opinion of probable construction costs. In addition, the MPR will provide the engineering basis necessary for the creation or extension of sewer service areas and will support coordination between the Town and Village of Owego, regulatory agencies, and potential funding partners. The completed documents will provide TCEDP and project stakeholders with a clear roadmap for implementation of the sewer extension and future development of the property.

SCOPE OF SERVICES

LDG will work closely with Tioga County EDP, the Town of Owego, and the Village of Owego, to complete the project in a timely manner. LDG will assign personnel who are experienced with planning, design, construction, and commissioning of sewer collection infrastructure projects that serve small communities. We will obtain input and feedback from Tioga County EDP, the Town, and the Village throughout the planning phase of the project to ensure the work proceeds in a logical manner, so the long-term needs of the users are met.

Task 1 – Project Management

This task will involve the management and coordination of the project with Tioga County EDP. LDG will attend a kick-off meeting and three in-person progress meetings with the Tioga County EDP, LDG's project manager will touch base with Tioga County EDP on a bi-weekly basis to keep everyone apprised of the project status and provide additional status updates as necessary to ensure a successful project. It is anticipated that bi-weekly status updates will be held via phone or video conference. The project manager for LDG on this project will be Steven Rowe, P.E.

Task 2 - Preliminary Engineering Report

A Preliminary Engineering Report (PER) will be developed, describing the existing facilities and the needs of the project. It will identify alternatives, present a life cycle cost analysis of those alternatives, and recommend the most feasible alternative. This task will include the following actions:

1. Information Gathering
    a. Obtaining a thorough understanding of the sewer system background and needs and collecting available system information.
    b. Review available background information such as previous engineering studies, municipal sewer system records, wastewater treatment plant capacity information, sewer district documentation, inflow and infiltration (I&I) studies, operation and maintenance budgets, customer and billing data, flow monitoring records, Chapter 94 reports (if applicable), pump station records, record drawings, GIS mapping, maintenance and cleaning records, sewer televising/inspection reports, and other pertinent information related to the existing sanitary sewer collection and treatment system. LDG will advise Tioga County EDP of additional information that may be necessary for project development.

2. Defining the Project Area
    a. Describe the proposed project area, including natural boundaries and topography. Delineate the study area on a USGS map. Identify the location and significance of environmental resources present within the project area such as important agricultural farmlands, wetlands, and 100-year flood zones.
    b. Identify growth areas and population trends in the Town and Village. Population projections and future development potential will be estimated using information provided in the American Community Survey and input from the Town, Village, and other local stakeholders.

3. Determine Sewer Demand and EDU's
    a. LDG will determine present and future sewer demands for the study area. Projected sewer demands will be estimated to the year 2046 based on population projections. We will work with Tioga County EDP, the Town and Village, and other local stakeholders to understand land development plans that are being proposed, or specific requests for hook up to the sewer system.
    b. Using this information we will estimate equivalent dwelling units (EDUs) for the proposed project area. This evaluation will be used to determine the number of potential customers committed to any proposed capital improvements projects.

4. Identify System Needs
    a. Describe the needs associated with extending the existing sanitary sewer system regarding public health and safety, infrastructure, and operational efficiency.
    b. Evaluate operation and maintenance concerns.
    c. Evaluate future growth potential.

5. Identify and Evaluate Sanitary Sewer System Alternatives
    a. Determine the present and future sanitary sewer demand for the project area based on population information and projections.
    b. Develop alternatives for meeting identified needs.
    c. Develop preliminary design criteria for each alternative.
    d. Describe land requirements and environmental impacts as they relate to selected alternatives. Determine special construction concerns that may affect the cost of construction or operation and maintenance (O&M) of the proposed facilities.

6. Monetary and Non-Monetary Analysis of Alternatives
    a. Each of the alternatives identified will be subjected to a monetary and non-monetary analysis.
    b. Monetary Analysis - The information generated during the identification of sanitary sewer system alternatives will be used to determine their economic viability. A preliminary opinion of costs will be developed for each scenario. In addition, the anticipated O&M costs for each alternative will be estimated. Low-cost O&M alternatives will be explored as well as potential self-help techniques in order to identify potential cost savings. Cost opinions for construction will be estimated using historical bid data from similar projects. O&M estimates will be broken down into categories such as labor, administration, chemicals, electricity, supplies, capital reserve, etc. Documentation of short-lived assets costs will be provided in the O&M breakdown. Breakdowns of project and O&M costs into categories conforming to formats of State Revolving Fund and USDA Rural Development, and others will be developed. Construction costs, soft costs, and O&M costs will be used to determine the present worth for each alternative. This exercise will illustrate the impact of each alternative on user fees. Estimates of potential cost savings attained by utilizing self-help techniques will be presented. O&M costs will be provided on an EDU basis.
    c. Non-Monetary Analysis - The advantages and disadvantages of each feasible sanitary sewer collection alternative will be compared using a series of criteria. Typical criteria to be considered will include land disturbance/acquisition requirements, compatibility with future sanitary sewer demands, environmental impact, operational simplicity, and self-help potential.
    d. The monetary and non-monetary analysis will be used to compare sanitary alternatives.

7. Summary of Findings and Recommendations
    a. Prepare a draft preliminary engineering report, in accordance with NYSEFC requirements, to summarize the work performed in evaluating the sewer extension project. The preliminary engineering report will be developed in accordance with Recommended Standards for Water Works, 2014 Edition and the EFC Engineering Report Outline for New York State Wastewater Infrastructure Projects (10/01/2026). The report will include the narrative, preliminary design criteria, construction cost estimates, soft costs, and exhibits identifying various features of the recommended improvements.

b. Meet with Tioga County EDP to review the draft report and address review comments.
c. Prepare the final report and submit the appropriate number of copies to Tioga County EDP and the Town and Village of Owego for review and written comments.

Task 3 – Map, Plan and Report

Based on the selected alternative recommended by the PER, LDG will prepare the required Map, Plan, and Report (MPR), including legal description of the new district boundary. The MPR will show the current project design/cost, proposed service area, projected funding scenario, etc. and include the following:

1. A description of the proposed sanitary sewer district and its demographics.
2. Calculating the total number of equivalent dwelling units (EDU's). Estimating the present and future sanitary sewer demand that would be required for the proposed project area. Evaluating the impact of additional demand/ flows on the current systems.
3. Anticipated project costs, operation & maintenance (O&M) costs, and connection costs.
4. An Implementation Plan, including design and construction financing, along with O&M apportionment estimates.

COMPLETION SCHEDULE

A tentative project milestone schedule is as follows:

Milestone	**Completion Date**
Approval from Tioga County EDP	November 2026
Kick-off Meeting and Information Gathering	December 2026
Delineate Project Area and Determine EDU's	January 2027
Identify Need for Project	February 2027
Evaluate Alternatives	March 2027
Monetary and Non-Monetary Analysis	April 2027
Summary of Findings & Recommendations (PER)	June 2027
Map Plan & Report	June 2027
Review Meeting	July 2027
Finalize Reports	August 2027

While we will manage the project such that the deliverables will be produced in an efficient and timely manner, the priority will be to use the available time to assemble as much useful information as possible to benefit the project. Ultimately, the project milestone schedule will vary depending upon specific actions taken by review agencies, response times from information requests, or delays in authorization to proceed.

FEE

LDG proposes to complete the project on a Lump Sum Basis, including expenses. The portion of the compensation amount billed monthly for Engineer's services will be based upon Engineer's estimate of the percentage of the total services actually completed during the billing period. A breakdown of the proposed fee, by task, is as follows:

Task 1 – Meetings and Project Management	$5,000
Task 2 – Preliminary Engineering Report	$25,000
Task 3 – Map, Plan and Report	$7,500
Reimbursable Expenses	$500
Total Project Cost	**$38,000**

ASSUMPTIONS, QUALIFICATIONS, AND EXCLUSIONS

- ☐ Easements or additional property rights are not included in this scope of work.
- ☐ The following items are not included in the project scope and will not be completed unless authorized by the County. If the County requests a task that is specifically excluded, LDG will develop a detailed scope and fee to be approved prior to proceeding:
  - Boundary / topo survey, subdivision plat maps, or construction stakeout.
  - Soil borings, pavement borings and geotechnical reports/engineering.
  - Detailed design of proposed improvements.
  - Wetlands delineation, permitting, or mitigation measures (not anticipated).
  - Permit or application fees.
  - Environmental testing, permits, reports, and reviews.
  - Environmental Report.
  - Phase 1 Archeological Studies.
  - SEQR Environmental Impact Statement.

We look forward to working with you on this project. If you are in agreement with the above scope and the included terms, please sign a copy of the enclosed contract and return it to us. If you have any questions regarding our submittal, please contact me in our Apalachin office at (607) 444-9003 or by email srowe@larsondesigngroup.com.

Sincerely,
LARSON DESIGN GROUP



Steven Rowe, PE
Technical Manager

INTERMUNICIPAL COOPERATION AND DISBURSEMENT AGREEMENT

THIS AGREEMENT, entered into this _____ day of _____, 2026, by and among:

The **COUNTY OF TIOGA**, a municipal corporation of the State of New York, having its principal offices at 56 Main Street, Owego, NY 13827 (hereinafter the **"County"**);

The **TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation of the State of New York, having its principal offices at 56 Main Street, Owego, NY 13827 (hereinafter the **"TCIDA"**); and

The **[TOWN/VILLAGE] OF [MUNICIPALITY NAME]**, a municipal corporation of the State of New York, having its principal offices at [Municipality Address] (hereinafter the **"Municipality"**).

WITNESSETH:

WHEREAS, the County authorized an agreement to be established with the TCIDA for the management of revolving loan funds established from U.S. HUD CDBG grant numbers B-95-DH-36-0262, B-96-DH-36-0271, and B-97-DH-36-0084; and

WHEREAS, the TCIDA administers said CDBG Program Income portfolio as a subrecipient and administrative agent on behalf of the County; and

WHEREAS, the Municipality has secured a binding grant commitment from [Name of State/Federal Grantor Agency] (hereinafter the **"Funding Agency"**), under Grant Project Number [Grant #] (hereinafter the **"Secured Grant"**) to fund the construction of a public community development project, specifically the [Project Name, e.g., Park Playground Project] (hereinafter the **"Project"**); and

WHEREAS, the Secured Grant operates strictly on a reimbursement basis, creating a temporary cash-flow deficit for the Municipality prior to construction deployment; and

WHEREAS, pursuant to New York State General Municipal Law (GML) § 99-h, municipal corporations are empowered to cooperate and expend funds to participate in federal programs for community development and public benefit; and

WHEREAS, the parties desire to utilize a portion of the County's CDBG Program Income to act as a temporary working capital bridge to pay Project contractors directly, thereby preventing project delay and insulating the Municipality from incurring statutory debt or loans;

NOW, THEREFORE, BE IT AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. PURPOSE AND CHARACTERIZATION OF FUNDS

The sole purpose of this Agreement is to establish a temporary financial bridge for the construction of the Project. The parties acknowledge and agree that the financial assistance provided herein does not constitute a municipal loan, borrowing, or extension of credit to the Municipality under the New York Local Finance Law or Article VIII, Section 1 of the New York State Constitution. No promissory note, general obligation, or debt instrument is created. Instead, the transaction shall be legally characterized as a temporary, non-interest-bearing Working Capital Grant Advance executed under the shared federal program authority of GML § 99-h.

2. DISBURSEMENT METHODOLOGY (DIRECT VENDOR PAYMENT)

The CDBG Program Income funds shall never be transferred to or deposited into any bank account or general fund ledger owned by the Municipality. The TCIDA, acting as the fiscal disbursing agent for the County, shall process and pay Project costs utilizing the following direct vendor payment mechanism:

A. The Municipality shall directly contract with third-party vendors and construction firms for the Project in accordance with applicable federal procurement standards (2 CFR 200).
B. Upon completion of specific work phases, vendors shall submit certified invoices to the Municipality.
C. The Municipality's Chief Fiscal Officer or designated project manager shall review, verify, and formally certify that the work has been completed in accordance with Project specifications.
D. The Municipality shall forward the certified invoice along with a signed voucher to the TCIDA within five (5) business days of receipt.
E. Upon verification of eligibility under federal CDBG rules, the TCIDA shall disburse payment directly to the third-party vendor out of the dedicated CDBG Program Income account.

3. IRREVOCABLE ASSIGNMENT AND REIMBURSEMENT

As a mandatory condition for the TCIDA making any direct vendor payments, the Municipality shall execute an **Irrevocable Assignment of Grant Proceeds** (attached hereto as Exhibit A).

A. The Municipality shall formally direct the Funding Agency to wire all reimbursement payments originating from the Secured Grant directly to the TCIDA's CDBG Program Income Escrow Account.
B. In the event that the Funding Agency's internal policies strictly prohibit direct disbursement to a third-party assignee, the Municipality covenants and agrees that it shall receive such reimbursement funds strictly as a constructive trustee for the benefit of the TCIDA. The Municipality shall wire 100% of the grant reimbursement funds received to the TCIDA within forty-eight (48) hours of receipt from the Funding Agency without any offset or deduction.

4. FEDERAL AND CDBG COMPLIANCE

The Municipality acknowledges that because the Project utilizes County CDBG Program Income funds, the Project must strictly comply with all applicable federal regulations, including but not limited to:

A. **National Objective:** Certifying that the Project satisfies a HUD National Objective, specifically benefiting low- and moderate-income persons under 24 CFR 570.483.
B. **Labor Standards:** Enforcing Federal Davis-Bacon prevailing wage requirements and submitting weekly certified payrolls to the TCIDA, alongside compliance with New York State Labor Law prevailing wage requirements (whichever rate is higher per classification).

EXHIBIT A - IRREVOCABLE ASSIGNMENT OF GRANT PROCEEDS

TO: [Name of NYS or Federal Grantor Funding Agency]
ATTN: [Name]
RE: Grant Project Number: [Insert Grant/Contract Number]
PROJECT TITLE: [Insert Project Name, e.g., Street Park Playground Project]
GRANTEE: [Insert Name of Municipality]

NOTICE OF IRREVOCABLE ASSIGNMENT AND DIRECTION OF PAYMENT

PLEASE TAKE NOTICE that pursuant to an Intermunicipal Cooperation and Disbursement Agreement dated _____, 2026, by and among the County of Tioga (the "COUNTY"), the Tioga County Industrial Development Agency (the "TCIDA"), and the [Town/Village] of [Municipality Name] (the "Municipality"), the Municipality has entered into an arrangement wherein the TCIDA is directly paying the construction and vendor invoices for the above-referenced Project to facilitate immediate deployment.

NOW, THEREFORE, for valuable consideration received, the Municipality hereby **IRREVOCABLY ASSIGNS, TRANSFERS, AND SETS OVER** to the TCIDA all of its rights, title, and interest in and to any and all reimbursement proceeds up to the amount of $[Insert Maximum Advance Cap] due or to become due to the Municipality from the Funding Agency under the above referenced Grant Contract.

The Municipality hereby **IRREVOCABLY DIRECTS AND AUTHORIZES** the Funding Agency to pay any and all approved reimbursement vouchers, electronic fund transfers (EFT), or warrants originating from this grant contract **directly to the IDA** at the following depository account:

- **Bank Name:** [Insert Bank Name]
- **Account Name:** [Insert Account Name]
- **Routing Number:** [Insert Routing Number]
- **Account Number:** [Insert Account Number]

This Assignment is **IRREVOCABLE** and cannot be amended, modified, canceled, or revoked by the Municipality without the express, prior written consent of both the County of Tioga and the TCIDA. Payment made by the Funding Agency to the TCIDA pursuant to this directive shall fully discharge the Funding Agency's obligation to the Municipality under said grant contract to the extent of such payment.

IN WITNESS WHEREOF, the undersigned has executed this Irrevocable Assignment this _____ day of _____, 2026.

MUNICIPAL GOVERNING BOARD RESOLUTION TEMPLATE

RESOLUTION AUTHORIZING AN INTERMUNICIPAL AGREEMENT WITH THE COUNTY OF TIOGA AND THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY FOR TEMPORARY PROJECT WORKING CAPITAL ADVANCE VIA DIRECT VENDOR PAYMENT PROGRAM

RESOLUTION NUMBER: [Insert Number]
DATED: _____, 2026

WHEREAS, the [Town Board / Village Board of Trustees] of the [Town/Village] of [Municipality Name] (the "Municipality") has successfully secured a binding grant award from [Name of Funding Agency] under Grant Contract Number [Grant #] (the "Secured Grant") for the construction of [Project Name, e.g., the Street Park Playground Project] (the "Project"); and

WHEREAS, the Secured Grant operates strictly on a reimbursement basis, requiring the Municipality to pay contractors prior to receiving funds from the State/Federal government; and

WHEREAS, the County of Tioga and the Tioga County Industrial Development Agency (the "TCIDA") hold a portfolio of closed-out CDBG Small Cities Program Income funds and have established a temporary "Community Revitalization Program" to assist municipalities with cash-flow construction bridges; and

WHEREAS, pursuant to New York State General Municipal Law Article 5-G and § 99-h, the Municipality is legally authorized to enter into intermunicipal cooperation agreements to participate in federal community development initiatives; and

WHEREAS, the proposed structure requires the TCIDA to pay the Municipality's Project contractors directly, meaning no funds enter municipal accounts, no promissory notes are executed, and no municipal debt or borrowing limits are triggered under the New York Local Finance Law;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE [TOWN/VILLAGE] OF [MUNICIPALITY NAME] AS FOLLOWS:

SECTION 1. The Board hereby determines that the construction of the Project serves a vital public and municipal purpose for the health, safety, and welfare of the residents of the Municipality.

SECTION 2. The Board hereby approves the Intermunicipal Cooperation and Disbursement Agreement by and among the County, the TCIDA, and the Municipality, and authorizes the [Town Supervisor / Village Mayor] to execute same on behalf of the Municipality.

SECTION 3. The Board explicitly declares and acknowledges that this arrangement represents a temporary working capital grant advance program under GML § 99-h and does not constitute a municipal loan or borrowing of money under the New York State Local Finance Law, and that no General Obligation debt is incurred hereby.

SECTION 4. The Chief Fiscal Officer of the Municipality is hereby authorized and directed to execute an Irrevocable Assignment of Grant Proceeds directing the [Name of Funding Agency] to route all final project reimbursements directly to the TCIDA's CDBG Program Income account.

SECTION 5. This Resolution shall take effect immediately.