



**Tioga County Industrial Development Agency
May 1, 2019 • 4:30pm•
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Agenda**

Call to Order and Introductions

Attendance

IDA Board Members

Roll Call: R. Kelsey, J. Ceccherelli T. Monell, K. Dougherty, A. Gowan, M. Sauerbrey

Absent:

Excused: K. Gillette

Guests: C. Curtis, C. Haskell, L. Tinney

Privilege of the Floor:

Approval of Minutes:

A. [April 3, 2019 Regular Meeting Minutes](#)

Financials

A. [Balance Sheet](#)

B. [Profit & Loss](#)

C. [Transaction Detail; Cash Accounts Only](#)

New Business: C. Curtis

A. [NYS Legislation – Live Stream Meetings](#)

B. [K. Dougherty Resignation](#)

Old Business: C. Curtis

A. Public Authority Accountability Act (PAAA)

1. Audit Committee Report: R. Kelsey, A. Gowan, K. Dougherty

a. [2018 Year End Audit – TCIDA Management Response Letter](#)

b. NYS Comptroller Audit in Progress

B. 96 Smith Creek Road [Demolition Award](#)

C. ED&P Update: L. Tinney



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

PILOT Updates: C. Curtis

- A. Best Buy Sales Tax Exemption
- B. Project Steel
 - [Utility Cost Estimate](#)

Reports: C. Curtis

- A. Railroad Committee Report: T. Monell, K. Gillette, M. Sauerbrey
 - a. [Income To Date](#)
 - b. [Lease Request – Priscilla Carlson](#)

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

Next Meeting: Wednesday June 5, 2019

Adjournment

Tioga County Industrial Development Agency

April 3, 2019 • 4:30 p.m. • Ronald E. Dougherty County Office Building

56 Main Street, Owego, NY 13827

DRAFT

Regular Meeting Minutes

- I. **Call to Order and Introductions** – Chairman R. Kelsey called the meeting to order at 4:31 p.m.
- II. **Attendance**
IDA Board Members:
 - A. Roll Call: R. Kelsey, A. Gowan, J. Ceccherelli, K. Gillette, T. Monell (*arrived @ 4:37 p.m.*)
 - B. Absent: K. Dougherty
 - C. Excused: M. SauerbreyGuests: C. Curtis, L. Tinney, Z. Baker, P. Siegard, M. Freeze, C. Haskell (*arrived @ 5:00 p.m.*),
- III. **Privilege of the Floor** –
 - **Patricia Siegard, Membership Development Coordinator of International Brotherhood of Electrical Workers Local Union 241**, addressed the Board with regard to the labor employed at the solar project in Spencer, NY.
 - **Zack Baker, ED&P Ag Development Specialist** presented a Hemp Opportunities & Challenges report regarding the Fiber Hemp and CBD Hemp industries. Mr. Baker informed the Board of the 2018 Federal Farm Bill that removed hemp from Schedule 1 controlled substance list, the NYS licensing process, labor and equipment involved, crop nutrient needs, and the present average return on investment.
- IV. **Approval of Minutes**
 - A. March 6, 2019 Regular Meeting Minutes
Motion to approve March 6, 2019 regular meeting minutes, as written.
(K. Gillette, R. Kelsey)

Aye – 5

No – 0

Abstain – 0

Carried

V. Financials

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail; Cash Accounts Only

Motion to acknowledge financials, as presented. (K. Gillette, A. Gowan)

Aye – 5 Abstain – 0
No – 0 Carried

VI. Project Updates:

A. Project Steel

- 1. Commitment Letter CAP Funds – Tioga County ED&P received a letter stating Senate Finance has confirmed the Division of Budget will be moving forward with the \$300,000 grant to assist with the extension of utilities for the V&S project in Owego, NY.
- 2. Land Purchase Closing – C. Curtis reported the land purchase closing for the V&S project is complete.

VII. New Business: C. Curtis

- A. Prevailing Wage Resolution – Resolution opposing NYS Senate Bill S.1947 and NYS Assembly Bill A.1261 related to hours, wages, and supplements in contracts for public work presented for IDA Board consideration. L. Tinney reported surrounding counties are adopting resolutions, as well as sending letters to respective elected officials and recommended the IDA Board do the same.

Motion to authorize resolution opposing NYS Senate Bill S.1947 and NYS Assembly Bill A.1261 related to hours, wages, and supplements in contracts for public work and sending letters to respective elected officials. (J. Ceccherelli, K. Gillette)

Aye – 5 Abstain – 0
No – 0 Carried

VIII. Old Business: C. Curtis

A. Public Authority Accountability Act (PAAA)

- 1. Audit Committee Report: R. Kelsey, A. Gowan, K. Dougherty
 - a. 2018 Year-End Audit – C. Curtis reported the 2018 year-end audit is completed and final hardbound copies arrived just prior to today’s meeting. L. Tinney reported there were no significant findings. R. Kelsey reported there were two minor recommendations that the IDA will address in writing.

Motion to accept the 2018 year-end audit as presented.

(T. Monell, J. Ceccherelli)

Aye – 5 Abstain – 0
No – 0 Carried

2. Governance Committee Report: J. Ceccherelli, R. Kelsey, A. Gowan
 - a. Employee Handbook and Procurement Policy Revisions – C. Curtis reported the Employee Handbook and Procurement Policy were revised with minor changes regarding title change from Executive Director to Executive Administrator.

Motion to approve revisions to Employee Handbook and Procurement Policy, as presented. (J. Ceccherelli, K. Gillette)

| | |
|----------------|--------------------|
| Aye – 5 | Abstain – 0 |
| No – 0 | Carried |

3. PARIS Report – C. Curtis reported the PARIS report was completed and submitted on April 1, 2019 (deadline fell on Sunday, March 31st, therefore, was afforded next business day for submission).

B. ED&P Update: L. Tinney provided the IDA Board with a packet of information highlighting the following:

- ✓ **Workforce Development Pipeline Strategy Study** – Surveys conducted with a 42% response rate. Phase II funding through USDA REAP has been submitted for \$38,000 to conduct the next level of the pipeline study.
- ✓ **Phase II Housing Study** – Creation of a Community Investment Task Force is completed and target neighborhoods identified in the Villages of Owego, Newark Valley, and Waverly.
- ✓ **Village of Owego DRI** – Local Planning Committee meetings are underway. Projects submitted for \$13.6 million dollars; however, maximum award is \$10 million. Award announcement anticipated for July/August 2019. Team Tioga is currently reviewing the DRI projects and formulating a plan for addressing each project with assignment of staff roles and responsibilities.
- ✓ **Social Media Review** – Consultant meets with Team Tioga periodically to discuss content. Facebook followers increased from 786 to 826.
- ✓ **ED&P Staffing:**
 - **Deputy Director Retirement** – Teresa Saraceno, Deputy Director of Economic Development, announced her retirement after 20 years of service to Tioga County as of April 27, 2019. Ms. Saraceno will be returning to part-time employment as the County’s Executive Director of Tioga County Property Development Corporation (Land Bank) immediately following retirement. Question raised regarding façade loan lending and L. Tinney reported all lending would transfer to IDA Executive Administrator.
 - **New Deputy Director** – Economic Development Specialist Brittany Woodburn appointed new Deputy Director of ED&P upon Ms. Saraceno’s retirement.
 - **Community Development Specialist** – The County agreed to create the position of Community Development Specialist in the ED&P Department and recruitment is actively underway. This position is one of a planning role with municipal contact.

- **Ag Development Specialist** – During this restructuring process, Z. Baker will be assuming additional responsibilities.
- ✓ **2018 Annual Report**
- ✓ **Industrial Park Signage** – IDA Board should anticipate a proposal in the near future from Weitsman and V&S for new signage at the Industrial Park.

IX. PILOT Updates: C. Curtis

- A. Town & County PILOT Bills – C. Curtis reported the last two PILOT payments have been received, therefore, all have been paid.
- B. PILOT School Projections Distributed – C. Curtis reported PILOT all school projections have been distributed.
- C. Hadco/Sanmina – C. Curtis reported upon review of the Hadco/Sanmina PILOT, she determined the IDA under billed a total of \$886.93 for 2017-2018. In light of this, C. Curtis will send a bill to Sanmina for this outstanding amount. Question raised as to whether this was determined during the audit. Determination made by an in-house review conducted by C. Curtis.
- D. CNYOG – OACSD Summary Request – L. Tinney reported OACSD School Superintendent Green previously addressed the IDA with the request to extend their soon-to-be expired PILOT for an additional year due to the impact on their tax rolls. The IDA Board agreed to the one-year extension in anticipation of State legislation adopted to assist with this type of transition. L. Tinney reported Mr. Greene indicated there is no action on the State’s part at this time, therefore, this same situation will present itself again next year. L. Tinney reported ED&P would continue to work with the school, town, county, and company to discuss possible solutions. L. Tinney reported extending a PILOT is taking no action for termination. Although taking no action grants an extension, IDA Board should continue to vote on all PILOT extensions, as presented. L. Tinney reported the IDA should anticipate further discussion on this issue.

X. Reports: C. Curtis

- A. Railroad Committee Report: T. Monell, K. Gillette, M. Sauerbrey
 - a. Income to Date – Currently, down approximately \$4,000 from this time last year. C. Curtis reported the 2019 amount is solely representative of January 2019, as monthly payments received are generally for the prior two-month period, therefore, the payment received in March was for January 2019.
 - b. ECC Technologies Lease Request – C. Curtis reported S. May granted approval for this lease request. C. Curtis reported this is an annual lease of \$200.00, which is the standard fee for across the tracks leases. L. Tinney reported the annual lease amount is subject to annual CPI increases.

Motion to approve new annual lease for ECC Technologies for \$200.00 subject to annual CPI increases. (K. Gillette, T. Monell)

**Aye – 5
No – 0**

**Abstain – 0
Carried**

c. RR Leases – C. Curtis reported, to date, seven (7) lease bills sent and three (3) received. C. Curtis proposed sending all annual lease payments in January versus yearly periodic billing. The IDA Board was in agreement with this proposal. C. Curtis will prorate payment for the remainder of the 2019 lease bills that still need to be sent and starting in January 2020 all railroad lease payments will be billed at same time.

B. Finance Committee Report: R. Kelsey, A. Gowan, K. Gillette

1. Bank Signature Cards – C. Curtis reported all bank signature cards updated.

C. 2019 Annual Policy Review Attestation and Financial Disclosures – C. Curtis distributed hardcopies of these documents for IDA Board member completion and submission.

D. Audit RFP – R. Kelsey suggested starting the process of a RFP for next year’s audit with a three-year contract.

XI. Motion to move into Executive Session pursuant to Public Officers Law Section 105 at 5:26 p.m. to discuss financial matters and IDA properties. (T. Monell, J. Ceccherelli)

Aye – 5

Abstain – 0

No – 0

Carried

Executive Session adjourned at 5:58 p.m.

XII. **Next Meeting** – Wednesday, May 1, 2019, at 4:30 p.m. in the Legislative Conference Room.

XIII. **Adjournment** – Meeting adjourned at 5:58 p.m.

Respectfully submitted,

Cathy Haskell

IDA Executive Assistant

Tioga County Industrial Development Agency
Balance Sheet
As of April 30, 2019

| | Apr 30, 19 | Apr 30, 18 | \$ Change |
|--|--------------|--------------|--------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Restricted Cash Accounts | | | |
| Community- Facade Improvement | 76,844.05 | 72,000.11 | 4,843.94 |
| CCTC- Industrial Park | 11,995.37 | 11,995.37 | 0.00 |
| USDA Funds | | | |
| CCTC- Loan Loss Reserve | 40,429.67 | 40,411.21 | 18.46 |
| TSB- IRP 2016 (Formerly IRP 4) | 227,297.18 | 205,862.06 | 21,435.12 |
| TSB- RBEG | 205,574.36 | 205,516.98 | 57.38 |
| TSB- marketing | 1,477.55 | 1,477.15 | 0.40 |
| Total USDA Funds | 474,778.76 | 453,267.40 | 21,511.36 |
| Total Restricted Cash Accounts | 563,618.18 | 537,262.88 | 26,355.30 |
| CCTC- CDs | | | |
| Land Acquisition (879) | 534,542.01 | 528,439.10 | 6,102.91 |
| Capital Improvement (284) | 315,216.99 | 310,716.91 | 4,500.08 |
| Total CCTC- CDs | 849,759.00 | 839,156.01 | 10,602.99 |
| Temporarily Restricted Cash Acc | | | |
| TSB-Owego Gardens | 22,661.35 | 22,168.35 | 493.00 |
| TSB-Crown Cork and Seal | 300,105.67 | 300,134.21 | -28.54 |
| Community- BestBuy PILOT Acct. | 570,196.39 | 570,105.79 | 90.60 |
| Total Temporarily Restricted Cash Acc | 892,963.41 | 892,408.35 | 555.06 |
| Unrestricted Cash Accounts | | | |
| TSB ICS | 2,136,308.63 | 0.00 | 2,136,308.63 |
| TSB- checking | 292,226.91 | 625,813.06 | -333,586.15 |
| TSB- general fund | 125,543.69 | 125,230.29 | 313.40 |
| Total Unrestricted Cash Accounts | 2,554,079.23 | 751,043.35 | 1,803,035.88 |
| Total Checking/Savings | 4,860,419.82 | 3,019,870.59 | 1,840,549.23 |
| Other Current Assets | | | |
| Accounts Receivable 1300.01 | 791,547.69 | 329,158.69 | 462,389.00 |
| Allowance for Doubtful Accounts | -35,000.00 | -35,000.00 | 0.00 |
| Commercial Facade Loan Program | | | |
| Loan Rec - 2017-01-C | 40,000.00 | 0.00 | 40,000.00 |
| Loan Rec - 2018-03-C | 19,062.50 | 22,500.00 | -3,437.50 |
| Loan Rec - 2018-02-C | 2,226.75 | 4,050.00 | -1,823.25 |
| Loan Rec - 2018-01-C | 7,470.02 | 9,450.00 | -1,979.98 |
| Loan Rec - 2017-03-C | 9,320.00 | 11,820.00 | -2,500.00 |
| Loan Rec - 2017-02-C | 28,658.91 | 32,370.45 | -3,711.54 |
| Loan Rec - 2016-03-C | 11,212.32 | 14,494.08 | -3,281.76 |
| Loan Rec - 2016-02-C | 25,694.60 | 34,722.32 | -9,027.72 |

Tioga County Industrial Development Agency
Balance Sheet
As of April 30, 2019

05/01/19

Accrual Basis

| | Apr 30, 19 | Apr 30, 18 | \$ Change |
|---|---------------------|---------------------|---------------------|
| Loan Rec - 2016-01-C | 5,350.24 | 7,337.52 | -1,987.28 |
| Loan Rec - 2015-06-C | 12,073.32 | 16,463.64 | -4,390.32 |
| Loan Rec - 2014-01-C | 2,712.44 | 4,746.92 | -2,034.48 |
| Loan Rec - 2015-01-C | 0.00 | 9,444.37 | -9,444.37 |
| Loan Rec - 2015-02-C | 0.00 | 593.96 | -593.96 |
| Loan Rec - 2015-05-C | 9,283.77 | 13,174.80 | -3,891.03 |
| Total Commercial Facade Loan Program | 173,064.87 | 181,168.06 | -8,103.19 |
| IRP 4 | | | |
| Loan Rec 2018-02-A | 9,023.74 | 0.00 | 9,023.74 |
| Loan Rec 2018-01-A | 67,932.42 | 71,326.63 | -3,394.21 |
| Loan Rec 2017-05-A | 14,656.75 | 19,385.28 | -4,728.53 |
| Loan Rec 2017-04-A | 36,324.52 | 38,313.12 | -1,988.60 |
| Loan Rec 2017-03-A | 16,549.11 | 18,373.06 | -1,823.95 |
| Loan Rec 2017-02-A | 69,697.83 | 85,703.01 | -16,005.18 |
| Loan Rec 2017-01-A | 20,392.05 | 22,730.48 | -2,338.43 |
| Loan Rec 2016-01-A | 18,620.54 | 26,531.83 | -7,911.29 |
| Loan Rec 2015-03-A | 4,902.26 | 7,568.56 | -2,666.30 |
| Loan Rec 2013-02-A | -14.16 | 2,079.46 | -2,093.62 |
| Loan Rec 2009-02-A | 51,251.58 | 52,251.58 | -1,000.00 |
| Total IRP 4 | 309,336.64 | 344,263.01 | -34,926.37 |
| IRP 3 | | | |
| Loan Rec 2013-01-A | 0.00 | 2,636.91 | -2,636.91 |
| Loan Rec 2007-08-A | 25,662.73 | 32,568.52 | -6,905.79 |
| Total IRP 3 | 25,662.73 | 35,205.43 | -9,542.70 |
| IRP 2 | | | |
| Loan Rec 2011-03-A | 32,557.71 | 43,692.54 | -11,134.83 |
| Total IRP 2 | 32,557.71 | 43,692.54 | -11,134.83 |
| Total Other Current Assets | 1,297,169.64 | 898,487.73 | 398,681.91 |
| Total Current Assets | 6,157,589.46 | 3,918,358.32 | 2,239,231.14 |
| Fixed Assets | | | |
| Asset WWTP | 0.00 | 2,899,623.29 | -2,899,623.29 |
| Land- Mitchell | 58,453.51 | 58,453.51 | 0.00 |
| Equipment | | | |
| 2012 computer upgrade | 1,436.88 | 1,436.88 | 0.00 |
| Equipment - Other | 264.00 | 264.00 | 0.00 |
| Total Equipment | 1,700.88 | 1,700.88 | 0.00 |
| Land- Cavataio | 2,500.00 | 2,500.00 | 0.00 |
| Land-general | 584,257.05 | 208,079.24 | 376,177.81 |

Tioga County Industrial Development Agency
Balance Sheet
As of April 30, 2019

05/01/19

Accrual Basis

| | Apr 30, 19 | Apr 30, 18 | \$ Change |
|--|---------------------|---------------------|--------------------|
| Land-Louns | | | |
| Lopke | 8,993.03 | 5,668.52 | 3,324.51 |
| Town of Nichols | 20,000.00 | 20,000.00 | 0.00 |
| Hess | 259,561.43 | 259,561.43 | 0.00 |
| Land-Louns - Other | 139,612.53 | 139,612.53 | 0.00 |
| Total Land-Louns | 428,166.99 | 424,842.48 | 3,324.51 |
| 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 | -1,175,790.43 | -1,154,503.43 | -21,287.00 |
| Total Fixed Assets | 2,255,418.86 | 4,796,826.83 | -2,541,407.97 |
| TOTAL ASSETS | 8,413,008.32 | 8,715,185.15 | -302,176.83 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| Accrued Expenses | 462,389.00 | 0.00 | 462,389.00 |
| 2100 - Payroll Liabilities | 1,646.82 | 1,646.82 | 0.00 |
| PILOT Payments | | | |
| Gateway Owego, LLC | 1,500.00 | 0.00 | 1,500.00 |
| Crown Cork and Seal | 299,971.46 | 300,000.00 | -28.54 |
| + · 231 Main Town/County | -0.01 | -0.01 | 0.00 |
| Owego Gardens | 22,627.00 | 22,134.00 | 493.00 |
| School - 231 Main Street | 0.01 | 0.00 | 0.01 |
| Tioga Downs Racetrack | 0.00 | -0.21 | 0.21 |
| CNYOG | 274,971.49 | 30,113.46 | 244,858.03 |
| Best Buy PP | 570,000.00 | 570,000.00 | 0.00 |
| Rynone | 44.08 | 44.08 | 0.00 |
| Total PILOT Payments | 1,169,114.03 | 922,291.32 | 246,822.71 |
| Total Other Current Liabilities | 1,633,149.85 | 923,938.14 | 709,211.71 |
| Total Current Liabilities | 1,633,149.85 | 923,938.14 | 709,211.71 |
| Long Term Liabilities | | | |
| Loan Pay- IRP 4 | 232,632.80 | 242,546.34 | -9,913.54 |
| Loan Pay- IRP 3 | 192,027.10 | 202,342.67 | -10,315.57 |
| Loan Pay- IRP 2 | 134,427.04 | 145,312.91 | -10,885.87 |
| Loan Pay- IRP 1 | 69,112.00 | 76,605.09 | -7,493.09 |
| Tioga County HUD prog | | | |

Tioga County Industrial Development Agency
Balance Sheet
As of April 30, 2019

05/01/19

Accrual Basis

| | Apr 30, 19 | Apr 30, 18 | \$ Change |
|---------------------------------------|---------------------|---------------------|--------------------|
| 2014-01-A | 0.00 | -0.39 | 0.39 |
| Total Tioga County HUD prog | 0.00 | -0.39 | 0.39 |
| Total Long Term Liabilities | 628,198.94 | 666,806.62 | -38,607.68 |
| Total Liabilities | 2,261,348.79 | 1,590,744.76 | 670,604.03 |
| Equity | | | |
| Board Designated Funds | 1,406,302.63 | 1,406,302.63 | 0.00 |
| 1110 - Retained Earnings | 4,770,357.55 | 5,771,758.35 | -1,001,400.80 |
| Net Income | -25,000.65 | -53,620.59 | 28,619.94 |
| Total Equity | 6,151,659.53 | 7,124,440.39 | -972,780.86 |
| TOTAL LIABILITIES & EQUITY | 8,413,008.32 | 8,715,185.15 | -302,176.83 |

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
 January through April 2019

| | Jan - Apr 19 | Jan - Apr 18 | \$ Change |
|-------------------------------------|--------------|--------------|------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Loan Interest Income | | | |
| IRP 2 | | | |
| 2011-03-A | 582.01 | 765.68 | -183.67 |
| Total IRP 2 | 582.01 | 765.68 | -183.67 |
| IRP 3 | | | |
| 2013-01-A | 0.00 | 59.94 | -59.94 |
| 2007-08-A | 565.31 | 707.34 | -142.03 |
| Total IRP 3 | 565.31 | 767.28 | -201.97 |
| IRP 4 | | | |
| 2018-02-A | 124.38 | 0.00 | 124.38 |
| 2018-01-A | 543.50 | 567.94 | -24.44 |
| 2017-04-A | 412.44 | 434.65 | -22.21 |
| 2017-03-A | 141.11 | 156.22 | -15.11 |
| 2017-05-A | 131.22 | 176.58 | -45.36 |
| 2017-01-A | 174.02 | 201.47 | -27.45 |
| 2017-02-A | 460.85 | 741.54 | -280.69 |
| 2016-01-A | 338.33 | 468.83 | -130.50 |
| 2015-03-A | 43.94 | 100.50 | -56.56 |
| 2013-02-A | 0.00 | 44.05 | -44.05 |
| 2010-02-A | 148.01 | 0.00 | 148.01 |
| Total IRP 4 | 2,517.80 | 2,891.78 | -373.98 |
| Loan Interest Income - Other | 270.04 | 0.00 | 270.04 |
| Total Loan Interest Income | 3,935.16 | 4,424.74 | -489.58 |
| Loan Program Fee | | | |
| IRP 4 | 1,800.00 | 0.00 | 1,800.00 |
| Loan Program Fee - Other | 0.00 | 200.00 | -200.00 |
| Total Loan Program Fee | 1,800.00 | 200.00 | 1,600.00 |
| Loan Late Fee | | | |
| 2018-01-C | 5.00 | 0.00 | 5.00 |
| 2015-03 · 2015-03-A | 10.00 | 20.00 | -10.00 |
| Total Loan Late Fee | 15.00 | 20.00 | -5.00 |
| 4110 · Grants | | | |
| Waverly Trade Center DOT Grant | 8,380.00 | 21,195.00 | -12,815.00 |
| Total 4110 · Grants | 8,380.00 | 21,195.00 | -12,815.00 |
| Interest Income- | | | |

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through April 2019

| | Jan - Apr 19 | Jan - Apr 18 | \$ Change |
|--|-------------------|------------------|-------------------|
| Interest Income- TSB ICS | 5,260.90 | 0.00 | 5,260.90 |
| Community- Facade Improvement | 8.30 | 19.69 | -11.39 |
| CCTC Loan Loss Reserve Account | 4.88 | 6.76 | -1.88 |
| Community- Lounsberry | 33.15 | 38.13 | -4.98 |
| TSB- checking | 173.02 | 237.50 | -64.48 |
| TSB-general fund | 24.76 | 32.93 | -8.17 |
| TSB- IRP 4 | 17.09 | 29.41 | -12.32 |
| TSB- RBEG | 15.42 | 20.55 | -5.13 |
| TSB- marketing | 0.11 | 0.15 | -0.04 |
| Total Interest Income- | 5,537.63 | 385.12 | 5,152.51 |
| Leases/Licenses | | | |
| Plexicomm, LLC | 200.00 | 0.00 | 200.00 |
| RR leases | 1,341.77 | 0.00 | 1,341.77 |
| Leases/Licenses - Other | 3,414.11 | 10,685.96 | -7,271.85 |
| Total Leases/Licenses | 4,955.88 | 10,685.96 | -5,730.08 |
| OHRy | | | |
| freight | 21,253.20 | 50,432.50 | -29,179.30 |
| Total OHRy | 21,253.20 | 50,432.50 | -29,179.30 |
| 4170 · PILOT Program Fees | | | |
| V&S NY Galvanizing LLC | 84,131.50 | 0.00 | 84,131.50 |
| Owego Garden - Home Leasing | 2,500.00 | 0.00 | 2,500.00 |
| Best Buy | 2,500.00 | 0.00 | 2,500.00 |
| Total 4170 · PILOT Program Fees | 89,131.50 | 0.00 | 89,131.50 |
| Total Income | 135,008.37 | 87,343.32 | 47,665.05 |
| Expense | | | |
| 66900 · Reconciliation Discrepancies | 0.00 | -0.01 | 0.01 |
| Grant Expense | 0.00 | 17,595.10 | -17,595.10 |
| WWTP Crown Cork and Seal | 0.00 | -18,633.74 | 18,633.74 |
| Marketing | 0.00 | 322.88 | -322.88 |
| Waverly Trade Center DOT Grant | 8,380.00 | 21,195.00 | -12,815.00 |
| Tioga Industrial Park | | | |
| Corporate Drive | 0.00 | 5.00 | -5.00 |
| Total Tioga Industrial Park | 0.00 | 5.00 | -5.00 |
| Education | | | |
| Haskell | 139.00 | 0.00 | 139.00 |
| Curtis | 139.00 | 0.00 | 139.00 |
| Total Education | 278.00 | 0.00 | 278.00 |

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through April 2019

| | Jan - Apr 19 | Jan - Apr 18 | \$ Change |
|--------------------------------------|--------------|--------------|-----------|
| Loan Program Expense | 60.00 | 87.65 | -27.65 |
| 6120 · Bank Service Charges | 30.00 | 155.20 | -125.20 |
| Copies | 314.13 | 288.15 | 25.98 |
| 6160 · Dues and Subscriptions | 75.00 | 960.00 | -885.00 |
| E=mt3 | | | |
| site preparation | 0.00 | 200.00 | -200.00 |
| Total E=mt3 | 0.00 | 200.00 | -200.00 |
| Employee benefit | | | |
| IRA Company Match | 490.40 | 710.85 | -220.45 |
| IRA | 98.08 | 710.85 | -612.77 |
| Total Employee benefit | 588.48 | 1,421.70 | -833.22 |
| 6180 · Insurance | | | |
| Travel/Accident (Hartford) | 750.00 | 750.00 | 0.00 |
| D & O (Philadelphia Ins. Co) | 3,292.00 | 3,287.00 | 5.00 |
| 6190 · Disability (First Rehab Life) | 157.04 | 0.00 | 157.04 |
| Employee Health (SSA) | 1,313.13 | 0.00 | 1,313.13 |
| 6185 · Property & Liability (Dryden) | 9,803.08 | 12,535.83 | -2,732.75 |
| RR Liability (Steadfast) | 19,923.84 | 20,883.84 | -960.00 |
| WC (Amtrust) | 0.00 | -333.00 | 333.00 |
| Total 6180 · Insurance | 35,239.09 | 37,123.67 | -1,884.58 |
| 6200 · Interest Expense | 2,023.43 | 2,125.56 | -102.13 |
| 6550 · Office Supplies | | | |
| other | 17.50 | 0.00 | 17.50 |
| 6550 · Office Supplies - Other | 112.50 | 0.00 | 112.50 |
| Total 6550 · Office Supplies | 130.00 | 0.00 | 130.00 |
| 6560 · Payroll Expenses | | | |
| M. Tinney | 0.00 | 1,480.28 | -1,480.28 |
| 6560 · Payroll Expenses - Other | 13,913.45 | 21,179.09 | -7,265.64 |
| Total 6560 · Payroll Expenses | 13,913.45 | 22,659.37 | -8,745.92 |
| PILOT Program Expenses | | | |
| Distributed Sun | 0.00 | 305.00 | -305.00 |
| Total PILOT Program Expenses | 0.00 | 305.00 | -305.00 |
| 6250 · Postage and Delivery | 36.37 | 66.50 | -30.13 |
| 6270 · Professional Fees | | | |
| Ag Ec Dev Specialist Position | 4,131.00 | 0.00 | 4,131.00 |

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through April 2019

| | Jan - Apr 19 | Jan - Apr 18 | \$ Change |
|---|--------------|--------------|------------|
| Administrative Services | | | |
| Haskell | 2,325.00 | 2,953.00 | -628.00 |
| Tinney | 6,375.00 | 6,000.00 | 375.00 |
| Total Administrative Services | 8,700.00 | 8,953.00 | -253.00 |
| 6650 · Accounting | | | |
| Piaker & Lyons | 0.00 | 9,500.00 | -9,500.00 |
| Jan Nolis | 2,138.75 | 1,505.00 | 633.75 |
| 6650 · Accounting - Other | 12,500.00 | 0.00 | 12,500.00 |
| Total 6650 · Accounting | 14,638.75 | 11,005.00 | 3,633.75 |
| 6655 · Consulting | 0.00 | 19,500.00 | -19,500.00 |
| 6280 · Legal Fees | | | |
| Special Project Fees | 18,000.00 | 0.00 | 18,000.00 |
| 6280 · Legal Fees - Other | 12,188.00 | 11,934.50 | 253.50 |
| Total 6280 · Legal Fees | 30,188.00 | 11,934.50 | 18,253.50 |
| 6270 · Professional Fees - Other | 7,771.64 | 300.00 | 7,471.64 |
| Total 6270 · Professional Fees | 65,429.39 | 51,692.50 | 13,736.89 |
| 6670 · Program Expense | | | |
| Water Tower | 30,547.25 | 0.00 | 30,547.25 |
| Total 6670 · Program Expense | 30,547.25 | 0.00 | 30,547.25 |
| Property Taxes | | | |
| 96 · Smith Creek Rd | 181.63 | 2,197.55 | -2,015.92 |
| 540 · Stanton Hill | 21.03 | 81.74 | -60.71 |
| Spring St | 0.25 | 0.22 | 0.03 |
| Berry Road (47) | 106.32 | 97.94 | 8.38 |
| Carmichael Road | 3.95 | 3.74 | 0.21 |
| Smith Creek Road | 17.66 | 16.27 | 1.39 |
| Glenmary Drive | 11.03 | 10.06 | 0.97 |
| Metro Road | 9.19 | 8.39 | 0.80 |
| Total Property Taxes | 351.06 | 2,415.91 | -2,064.85 |
| Real Estate Taxes | 2,357.00 | 0.00 | 2,357.00 |
| Recording fees | 0.00 | 160.00 | -160.00 |
| 6770 · Supplies | | | |
| 6790 · Office | 196.36 | 518.49 | -322.13 |
| 6770 · Supplies - Other | 20.00 | 0.00 | 20.00 |
| Total 6770 · Supplies | 216.36 | 518.49 | -302.13 |

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
 January through April 2019

| | Jan - Apr 19 | Jan - Apr 18 | \$ Change |
|--------------------------------------|--------------------------|--------------------------|-------------------------|
| 6340 · Telephone | 40.01 | 40.01 | 0.00 |
| 6350 · Travel & Ent | | | |
| 6380 · Travel | 0.00 | 259.97 | -259.97 |
| Total 6350 · Travel & Ent | 0.00 | 259.97 | -259.97 |
| Total Expense | 160,009.02 | 140,963.91 | 19,045.11 |
| Net Ordinary Income | -25,000.65 | -53,620.59 | 28,619.94 |
| Net Income | <u>-25,000.65</u> | <u>-53,620.59</u> | <u>28,619.94</u> |

Tioga County Industrial Development Agency
Transaction Detail by Account
April 2019

| Type | Date | Num | Name | Memo | Amount |
|---------------------------------------|------------|------|---------------------|--------------------------|------------|
| Restricted Cash Accounts | | | | | |
| Community- Facade Improvement | | | | | |
| Deposit | 04/01/2019 | | | Facade Loan Paym... | 993.75 |
| Deposit | 04/08/2019 | | | Loan Payments | 996.97 |
| Deposit | 04/08/2019 | | | Loan Payment | 540.73 |
| Deposit | 04/18/2019 | | | Loan Payments | 443.02 |
| Deposit | 04/25/2019 | | | Loan Payment | 299.31 |
| Deposit | 04/30/2019 | | | Loan payment | 1,002.30 |
| Total Community- Facade Improvement | | | | | 4,276.08 |
| USDA Funds | | | | | |
| TSB- IRP 2016 (Formerly IRP 4) | | | | | |
| Deposit | 04/01/2019 | | | Loan Payments | 865.08 |
| Deposit | 04/08/2019 | | | Loan Payments | 1,328.88 |
| Deposit | 04/15/2019 | | | Loan Payment | 152.54 |
| Deposit | 04/25/2019 | | | Loan payment | 728.81 |
| Total TSB- IRP 2016 (Formerly IRP 4) | | | | | 3,075.31 |
| Total USDA Funds | | | | | 3,075.31 |
| Total Restricted Cash Accounts | | | | | 7,351.39 |
| Unrestricted Cash Accounts | | | | | |
| TSB- checking | | | | | |
| Check | 04/02/2019 | 6233 | Tioga County Tr... | Ag Ec Development... | -4,131.00 |
| Check | 04/02/2019 | 6234 | LeeAnn Tinney | Prof Services: April ... | -2,125.00 |
| Check | 04/02/2019 | 6235 | Madison Tinney. | Invoice # 2019-07 | -300.00 |
| Check | 04/02/2019 | 6236 | Christine E Curtis | Pay period: 3/17/19... | -1,240.77 |
| Check | 04/02/2019 | 6237 | Tioga County Tr... | Personnel Copier Bi... | -80.00 |
| Deposit | 04/03/2019 | | | Lease Payments | 933.39 |
| Deposit | 04/03/2019 | | | Loan Payments | 2,860.49 |
| Deposit | 04/08/2019 | | | Lease Payment | 3,000.00 |
| Check | 04/09/2019 | 6238 | Tioga County Tr... | 2019 PILOT Fed Ex... | -12,327.80 |
| Check | 04/09/2019 | 6239 | Town of Nichols | 2019 PILOT Fed Ex... | -2,223.03 |
| Check | 04/09/2019 | 6240 | Tioga County Tr... | Postage 1st QTR 2... | -49.28 |
| Deposit | 04/15/2019 | | | OHRV Payment | 7,031.30 |
| Check | 04/15/2019 | 6241 | Franklin Temple... | Christine E Curtis; S... | -196.16 |
| Check | 04/15/2019 | 6242 | Fagan Engineer... | Invoice# 30675 V&... | -6,671.64 |
| Check | 04/15/2019 | 6243 | Tioga County Tr... | ED&P Invoice # 319... | -102.88 |
| Check | 04/15/2019 | 6244 | Philadelphia Ins... | Directors & Officers ... | -3,292.00 |
| Check | 04/15/2019 | 6245 | CBC Innovis | Annual Compliance ... | -60.00 |
| Check | 04/17/2019 | 6246 | Christine E Curtis | Pay period: 3/31/20... | -1,240.77 |
| Check | 04/17/2019 | X | EFTPS | April 2019 Federal ... | -732.54 |
| Check | 04/17/2019 | X | NYS Division of ... | April 2019 State Ta... | -125.22 |
| Check | 04/22/2019 | 6247 | The Hartford Ins... | 2019-20 Travel/Acci... | -750.00 |
| Check | 04/22/2019 | 6248 | Smith Brothers I... | Invoice# 47774 Acc... | -723.84 |
| Check | 04/22/2019 | 6249 | Tioga County Tr... | TC IT Invoice#2502 ... | -1.95 |
| Check | 04/22/2019 | 6250 | Tioga County Tr... | TC IT Invoice#2529 ... | -40.01 |

12:26 PM

05/01/19

Accrual Basis

Tioga County Industrial Development Agency
Transaction Detail by Account
April 2019

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|----------------------------------|-------------|------------|----------------------|------------------------|-------------------|
| Check | 04/22/2019 | 6251 | Excelsius Health ... | 2019 Health Insuran... | -437.71 |
| Total TSB- checking | | | | | -23,026.42 |
| Total Unrestricted Cash Accounts | | | | | -23,026.42 |
| TOTAL | | | | | -15,675.03 |

STATE OF NEW YORK

3002

2019-2020 Regular Sessions

IN ASSEMBLY

January 28, 2019

Introduced by M. of A. SOLAGES, D'URSO, DICKENS, RAMOS, SIMON, BARRON, McDONOUGH, LAWRENCE, LAVINE, GALEF, BUCHWALD, ROZIC -- Multi-Sponsored by -- M. of A. COOK, EPSTEIN -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the public authorities law, in relation to requiring each industrial development agency to live stream all open meetings and public hearings and make the recordings of such meetings and hearings available on the webpage of the industrial development agency

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The general municipal law is amended by adding a new
2 section 857 to read as follows:

3 § 857. Video recordings of open meetings and public hearings. The
4 agency shall, to the extent practicable, stream all open meetings and
5 public hearings on its website in real-time. The agency shall post video
6 recordings of all open meetings and public hearings on its website with-
7 in five business days of the meeting or hearing and shall maintain such
8 recordings for a period of not less than five years.

9 § 2. The public authorities law is amended by adding a new section
10 1952-a to read as follows:

11 § 1952-a. Video recordings of open meetings and public hearings. The
12 authority shall, to the extent practicable, stream all open meetings and
13 public hearings on its website in real-time. The authority shall post
14 video recordings of all open meetings and public hearings on its website
15 within five business days of the meeting or hearing and shall maintain
16 such recordings for a period of not less than five years.

17 § 3. The public authorities law is amended by adding a new section
18 2305 to read as follows:

19 § 2305. Video recordings of open meetings and public hearings. The
20 authority shall, to the extent practicable, stream all open meetings and

EXPLANATION--Matter in *italics* (underscoring) is new; matter in brackets
[-] is old law to be omitted.

LBD03460-01-9

1 public hearings on its website in real-time. The authority shall post
2 video recordings of all open meetings and public hearings on its website
3 within five business days of the meeting or hearing and shall maintain
4 such recordings for a period of not less than five years.

5 § 4. This act shall take effect on the first of January next succeed-
6 ing the date on which it shall have become a law.

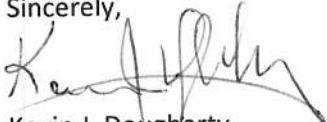
April 29, 2019

Ms. Christine Curtis, Executive Administrator
Tioga County Industrial Development Agency
56 Main Street, Suite 16
Owego, NY 13827

Dear Ms. Curtis,

It is with regret that I submit my resignation from the Tioga County Industrial Development Agency, effective immediately. Work and family obligations have made it impossible for me to meet the attendance requirements necessary to be an effective member of the Agency Board. I appreciate the opportunity to serve and wish the Agency continued success in the future.

Sincerely,



Kevin J. Dougherty

April 25, 2019

Tioga County Industrial Development Agency
56 Main Street
Owego, NY 13827

Bonadio & Co., LLP
Gregg Evans, CPA, CFE, Partner
432 North Franklin Street, Suite 60
Syracuse, NY 13204

TCIDA Management Response to 2018 Year End Audit

- 1) INTERNAL CONTROL
 - a) Bank Reconciliations

TCIDA recognizes the importance of dual control. We will ensure oversight of monthly bank statements by presenting the complete bank reconciliations to the Treasurer for monthly review. After satisfactory review of the accuracy and completeness of the reconciliations, the Treasurer will date and initial the reconciliations.

- 2) PILOT Issuance and Monitoring

TCIDA has historically reviewed the performance of PILOT projects annually and periodically pursuant to circumstances. The employee survey, NYS-45, and NYS sales tax exemption forms are collected by TCIDA and compared to the original PILOT Application and Cost Benefit Analysis for monitoring purposes. TCIDA will create a procedure manual for internal use to ensure proper compliance with each specific project agreement.

NOTICE OF BID RESULTS

TO ALL QUALIFIED BIDDERS

TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (TCIDA)

DEMOLITION
96 SMITH CREEK ROAD, NICHOLS, NY

TODAY'S DATE: APRIL 26, 2019

ALL SUBMITTED AND COMPLETED BIDS RECEIVED FOR THE ABOVE PROJECT WERE REVIEWED AND PRESENTED TO THE TCIDA BOARD OF DIRECTORS.

FROM THESE BIDS THE BOARD OF DIRECTORS HAS CHOSEN THE LOW BIDDER: **UPSTATE MACHINERY, LLC, 3158 RT. 17C, TIOGA CENTER, NY 13845** AS THE DEMOLITION CONTRACTOR WITH A BID OF **\$17,000** FOR THIS PROJECT.

THANK YOU FOR TAKING THE TIME TO SUBMIT A BID ON THIS PROJECT.

IF YOU HAVE ANY QUESTIONS REGARDING THIS INFORMATION. PLEASE DO NOT HESITATE TO CONTACT ME AT 607-687-8259.

SINCERELY,

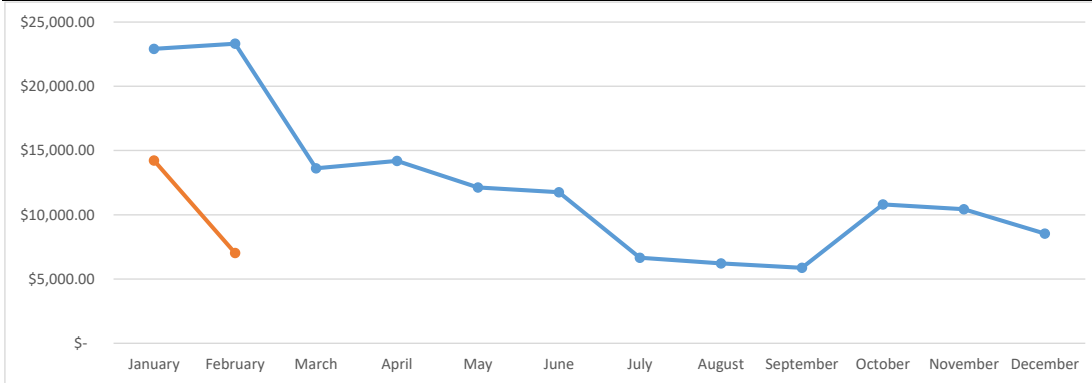
CHRISTINE CURTIS, EXECUTIVE ADMINISTRATOR
TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Notice Sent to:
Upstate Machinery, LLC
LCP GROUP, Inc
G&J Homes

2019 OWEGO HARFORD RAILWAY INCOME

OHRY Payment to TCIDA = 10% up to \$1,000,000; 5% thereafter

| | 2018 OHRY Income | 2019 OHRY Income | 2018 Payment to TCIDA | 2019 Payment to TCIDA | 2019 Payment Date |
|--------------|------------------------|----------------------|-----------------------|-----------------------|-------------------|
| January | \$ 229,235.00 | \$ 142,219.00 | \$ 22,923.50 | \$ 14,221.90 | 3/14/2019 |
| February | \$ 233,154.00 | \$ 70,313.00 | \$ 23,315.40 | \$ 7,031.30 | 4/12/2019 |
| March | \$ 136,260.00 | | \$ 13,626.00 | | |
| April | \$ 141,899.00 | | \$ 14,189.90 | | |
| May | \$ 121,363.00 | | \$ 12,136.30 | | |
| June | \$ 117,762.00 | | \$ 11,762.00 | | |
| July | \$ 112,623.00 | | \$ 6,654.30 | | |
| August | \$ 124,242.00 | | \$ 6,212.10 | | |
| September | \$ 117,464.00 | | \$ 5,873.20 | | |
| October | \$ 216,088.00 | | \$ 10,804.40 | | |
| November | \$ 208,824.00 | | \$ 10,441.20 | | |
| December | \$ 170,642.00 | | \$ 8,532.10 | | |
| Total | \$ 1,929,556.00 | \$ 212,532.00 | \$ 146,470.40 | \$ 21,253.20 | |



The Owego and Harford Railway, Inc.
25 Delphine Street
Owego, NY 13827

April 15, 2019

To Whom it may concern,

My name is Priscilla Carlsen and I live in apartment 1-21 at Long Meadow Apartment complex in Owego, NY. The property line of Long Meadow is backed up against the railroad property. We are not allowed to put structures on Long Meadow property. I would like permission to put a gazebo like tent on your property behind our building but on your property. It would be very much appreciated as other tenants and I could sit in it during the summer without being bothered by insects.

Thank you for your consideration in the matter.

Sincerely,



Priscilla Carlson
Long Meadows Apartments
5 Browns Lane, 1-21
Owego, NY 13827