

**Steuben County Industrial Development Agency
7234 Route 54 North
PO Box 393
Bath, NY 14810**

Board of Directors Meeting

October 22, 2026

Steuben County Industrial Development Agency will hold a Board Meeting at 12:00 pm on October 22, 2026. The meeting is open to the public and those wishing to view the meeting as it is being held may do so by visiting:

[IDA Board Meeting 10-22-2026](#)

Sincerely,

Dean Strobel
Board Chair

**Steuben County Industrial Development Agency
Board of Directors Meeting
October 22, 2026**

Agenda

- | | |
|--|-------------|
| 1. Call to Order: Quorum Present | Fitzpatrick |
| 2. Secretary's Report: September 24, 2026, Minutes | Davidson |
| 3. Treasurer's Report: | |
| a. September Financials | Russo |
| b. 2027 Budget | |
| i. IDA Budget | Johnson |
| ii. PARIS Budget | Johnson |
| c. CD Renewal Ratification | Johnson |
| 4. New Business: | |
| a. Vine Enterprises Application | Johnson |
| 5. Old Business: | |
| a. Prattsburgh Wind Extension Request | Johnson |
| b. JA Palmer LLC Sales Tax Extension Request | Bull |
| c. Clear View Solar Extension Request | Staats |
| d. Staffing Update | Johnson |
| 6. Project/Policy Updates: | |
| a. November/December Board Meeting | Johnson |
| b. Project Updates | Johnson |
| 7. Adjournment | Fitzpatrick |

Steuben County Industrial Development Agency
Board of Directors Meeting
September 24, 2026

Meeting Minutes

1. Call to Order: The regular meeting of the Board of Directors was called to order at 12:09 pm by Chair Strobel who confirmed that a quorum was present.

Present:	Dean Strobel	Chair
	Kelly Fitzpatrick	Vice Chair
	Mike Davidson	Secretary
	Mark Alger	Member
	Sarah Creath	Member
	James Johnson	Executive Director
	Jill Staats	Deputy Director
	Matt Bull	Director of Community & Infrastructure Dev.
	Russ Gaenzle	IDA Counsel/Harris Beach Murtha (via Zoom)

Absent:	Tony Russo	Treasurer
	Michelle Caulfield	Member

Guests:	Steve Nonkes	Harris Beach Murtha
	Kam Keeley	Corning Incorporated

2. Secretary's Report: Davidson presented the meeting minutes from the August 27, 2026, board meeting. Alger made a motion to approve them as presented, and Fitzpatrick seconded. All voted to approve and the motion passed.
3. Treasurer's Report: Russo presented the financial statements from August 2026. He noted on the balance sheet that the \$1.2 million CD was cashed out per the board's recommendation last month to support the Power Up project in Wayland. On the statement of activity, Russo noted the IDA received the second installment of BelGioioso administrative fee and that the Erwin housing project closing should be occurring soon. He also noted that ARC grants funds will be received later this year or in early 2027. Johnson advised the group of a few expense increases. Creath motioned to approve the financial statements as presented, and Alger seconded. All voted in favor and the motion passed.
4. New Business: Nothing to Report
5. Old Business:

- a. Route 54 Corridor Study Update/Lead Agency Status: Staats reminded board members that, 30 days ago, the IDA sent letters to involved parties requesting the agency serve as Lead Agent for the environmental review of the Route 54 Corridor. Comments were received from NYS DOT that will be incorporated into the study. Johnson advised the group that a public information session will be held in the coming weeks to advise the community of the work done to date to support the environmental review. Fitzpatrick made a motion to accept lead agent status, and Alger seconded. All voted in favor and the motion passed.
- b. Staffing Update: Johnson advised the board that progress was made to fill the vacant administrative/compliance position. Six candidates were chosen for interviews, which will start on the 25th. Johnson noted that a candidate will not be chosen unless they meet the job requirements, and Strobel suggested that a temporary employee be hired if that happens.
- c. Insurance RFP: Staats gave an overview of the process conducted to find a new insurance broker, noting that two interviews were held on the 23rd with InsureOne and The Dunn Group. Johnson highlighted the need for improved customer service. Alger, who participated in the interviews, was impressed by the ancillary benefits provided by The Dunn Group. Creath made a motion to switch insurance brokers to The Dunn Group, and Fitzpatrick seconded. All voted in favor and the motion passed.

6. Project/Policy Updates:

- a. Bonatrans/Power Up Update: Johnson advised members that NYSEG reduced the budget required for the electrical improvements in Wayland due to concurrent CLCPA upgrades. Despite this reduction, the project was seeking final ESD approval for the higher grant amount in case of budget overages. To support ESD approval, Johnson noted that SEQRA needed to be completed by the agency. With copies of the short EAF, he noted the determination of no environmental impact. Attorney Gaenzle also noted that the action was determined to be Type 2. Alger motioned to approve the determination of no environmental impact, which Davidson seconded. All voted in favor and the motion passed.
- b. Pleasant Valley Update: Johnson advised the group that Vine Entreprises was now the owner of Pleasant Valley Winery. He noted the team there needed time to determine next steps and that he had spoken to them about IDA assistance and the timeline for approval.
- c. Infrastructure/Community Development: Bull provided the following updates:

- i. Funding is still being gathered for the greater Hornell wastewater project. Meetings will be held to seek congressional spending.
 - ii. The Lake Salubria sewer project in Bath has been stalled and the IDA has been getting calls about it. The town is working with the contractor to address the situation.
 - iii. Prattsburgh has been invited to apply again for EDA funding. An application will be resubmitted and should be stronger with the sewer district being officially formed.
 - iv. The Village of Canisteo is working on an RFP for an economic development strategy for its downtown.
 - v. Construction at the Curtiss School is months ahead and the owner anticipates a May 2027 opening.
- 7. Executive Session: Johnson called for an Executive Session per Open Meetings Law Article 7, Section 105, Paragraph D to discuss proposed, pending, or current litigation. Alger made a motion to enter Executive Session at 12:47 pm and Fitzpatrick seconded. All voted in favor and the motion passed.
 - a. Fitzpatrick made a motion to leave Executive Session at 12:58 pm which was seconded by Davidson. All voted in favor and the motion passed. Johnson noted that no action was taken.
- 8. Adjournment: Alger made a motion at 12:59 pm to end the meeting which was seconded by Fitzpatrick. All voted in favor and the motion passed.

Respectfully submitted,
Mike Davidson
Secretary

Statement of Financial Position by Fund with Comparison to Prior Year End
Steuben County Industrial Development Agency
For 9/30/2026

Run: 10/12/2026 at 9:57 AM

Page: 1

SCIDA

	This Year	Last Year	Change
Assets			
Current Assets			
10.0200.020.00 SCIDA Checking xx3375 - Five Star Bank	708,826.53	736,663.49	(27,836.96)
10.0205.020.00 SCIDA Escrow Acct xx9305	12,308.25	52,348.39	(40,040.14)
10.0209.020.00 SCIDA Project Account xx1901	1,291,984.13	12,316.16	1,279,667.97
10.0210.020.00 Petty Cash	100.00	100.00	0.00
10.0215.020.00 Chemung Canal Trust Company	1,024,005.95	1,009,138.45	14,867.50
10.0221.020.00 SCIDA Five Star CD	692,619.09	673,722.56	18,896.53
10.0222.020.00 SCIDA Chemung CD	540,607.18	531,797.26	8,809.92
10.0223.020.00 SCIDA Five Star CD	1,704,539.08	1,630,304.88	74,234.20
10.0224.020.00 SCIDA Five Star CD	0.00	1,235,901.37	(1,235,901.37)
10.0240.020.00 Prepaid Expenses	0.00	17,660.25	(17,660.25)
Total Current Assets	5,974,990.21	5,899,952.81	75,037.40
Non-Current Assets			
10.0199.030.00 Deferred Outflows of Resources	119,338.00	119,338.00	0.00
Total Non-Current Assets	119,338.00	119,338.00	0.00
Fixed Assets			
Land			
10.0100.010.00 Land - B&W Railroad	380,250.00	380,250.00	0.00
10.0102.010.00 B&H Railroad	102,653.00	102,653.00	0.00
10.0104.010.00 Engine House - Livonia	100,000.00	100,000.00	0.00
10.0106.010.00 Land - Railroad	39,979.00	39,979.00	0.00
10.0108.010.00 Land - Scudder Property	226,735.76	226,735.76	0.00
Total Land	849,617.76	849,617.76	0.00
Buildings			
10.0120.010.00 Building - Office	167,416.00	167,416.00	0.00
10.0122.010.00 B&W Railroad	380,250.00	380,250.00	0.00
10.0124.010.00 Building Improvements	67,735.86	67,735.86	0.00
10.0126.010.00 B&H Railroad	922,522.80	922,522.80	0.00
Total Buildings	1,537,924.66	1,537,924.66	0.00
Equipment			
10.0145.010.00 Office Equipment	36,632.16	36,632.16	0.00
Total Equipment	36,632.16	36,632.16	0.00
Goodwill			
10.0175.010.00 Website Design	30,000.00	30,000.00	0.00
Total Goodwill	30,000.00	30,000.00	0.00
Depreciation			
10.0180.010.00 Accumulated Depreciation	(1,096,381.68)	(1,096,381.68)	0.00
10.0185.010.00 Accumulated Amortization	(30,000.00)	(30,000.00)	0.00
Total Depreciation	(1,126,381.68)	(1,126,381.68)	0.00
Total Assets	7,422,121.11	7,347,083.71	75,037.40
Liabilities and Fund Balance			
Liabilities			
Current Liabilities			
10.0600.060.00 Accounts Payable	272.00	10,014.72	(9,742.72)
10.0601.060.00 Payroll Liabilities - Accrued Payroll	0.00	16,432.64	(16,432.64)
10.0610.060.00 Payroll Liabilities - PR Taxes	2.10	1,231.76	(1,229.66)
10.0611.060.00 Payroll Liabilities - Retirement	1,161.53	1,340.19	(178.66)
10.0613.060.00 Payroll Liabilities - United Way	252.60	139.60	113.00
10.0630.060.00 Escrow Funds Payable	8,457.99	8,457.98	0.01
10.0687.000.00 Compensated Absences - Accrued	7,644.38	7,644.38	0.00
10.0688.060.00 Escrow Funds Payable - Projects	25,969.21	0.00	25,969.21
Total Current Liabilities	43,759.81	45,261.27	(1,501.46)
Non-Current Liabilities			
10.0680.070.00 Net Pension Liability	169,065.00	169,065.00	0.00
10.0685.070.00 Deferred Inflows of Resources	36,683.00	36,683.00	0.00
Total Non-Current Liabilities	205,748.00	205,748.00	0.00
Total Liabilities	249,507.81	251,009.27	(1,501.46)

Statement of Financial Position by Fund with Comparison to Prior Year End
Steuben County Industrial Development Agency
For 9/30/2026

Run: 10/12/2026 at 9:57 AM

Page: 2

SCIDA

	This Year	Last Year	Change
Fund Equity			
NonSpendable Fund Balance			
Fund Balance			
10.0915.090.00 Fund Balance	<u>7,096,074.44</u>	<u>6,841,856.33</u>	<u>254,218.11</u>
Total Fund Balance	<u>7,096,074.44</u>	<u>6,841,856.33</u>	<u>254,218.11</u>
Current Year Change in Fund Balance	<u>76,538.86</u>	<u>254,218.11</u>	<u>(177,679.25)</u>
Total Fund Equity	<u>7,172,613.30</u>	<u>7,096,074.44</u>	<u>76,538.86</u>
Total Liabilities and Fund Balance	<u>7,422,121.11</u>	<u>7,347,083.71</u>	<u>75,037.40</u>

Statement of Activity - MTD and YTD by Department
Steuben County Industrial Development Agency
For 9/30/2026

SCIDA

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance
Income				
Administrative Income				
10.2140.100.00 Administrative Income	<u>6,000.00</u>	<u>417,647.81</u>	<u>1,300,000.00</u>	<u>(882,352.19)</u>
Total Administrative Income	6,000.00	417,647.81	1,300,000.00	(882,352.19)
Business Development Income				
10.2710.100.00 Business Development Support Income	<u>0.00</u>	<u>130,000.00</u>	<u>130,000.00</u>	<u>0.00</u>
Total Business Development Income	0.00	130,000.00	130,000.00	0.00
Other Income				
10.2815.100.00 Grant Income Site Development	0.00	0.00	75,000.00	(75,000.00)
10.2820.100.00 ARC Grant Income	0.00	0.00	200,000.00	(200,000.00)
10.2825.100.00 ARC Project Reimbursements	0.00	0.00	101,747.00	(101,747.00)
10.2870.100.00 Miscellaneous Income	0.00	20,982.79	2,000.00	18,982.79
10.2891.100.00 Interest Income	<u>1,691.49</u>	<u>162,093.21</u>	<u>120,000.00</u>	<u>42,093.21</u>
Total Other Income	<u>1,691.49</u>	<u>183,076.00</u>	<u>498,747.00</u>	<u>(315,671.00)</u>
Total Income	<u>7,691.49</u>	<u>730,723.81</u>	<u>1,928,747.00</u>	<u>(1,198,023.19)</u>
Expenses				
Office Expenses				
10.6125.400.00 Continuing Education Expense	0.00	0.00	5,000.00	5,000.00
10.6130.400.00 Dues & Subscriptions Expense	188.54	15,897.59	15,640.00	(257.59)
10.6140.400.00 Miscellaneous Office Expense	0.00	0.00	2,200.00	2,200.00
10.6150.400.00 Postage & Delivery Expense	0.00	322.37	2,000.00	1,677.63
10.6155.400.00 Cleaning Expense	480.00	2,120.00	2,936.00	816.00
10.6160.400.00 Copier Expense	183.14	1,849.28	2,833.00	983.72
10.6165.400.00 Office Supplies Expense	234.36	2,860.07	3,000.00	139.93
10.6170.400.00 Payroll Fees Expense	<u>123.50</u>	<u>1,164.00</u>	<u>2,080.00</u>	<u>916.00</u>
Total Office Expenses	1,209.54	24,213.31	35,689.00	11,475.69
Professional Services Expense				
10.6200.400.00 Legal Services Expense	0.00	9,285.15	15,000.00	5,714.85
10.6205.400.00 Maintenance Expense	400.00	3,865.00	30,000.00	26,135.00
10.6210.400.00 Accounting Expense	2,575.00	35,275.00	43,000.00	7,725.00
10.6220.400.00 Consulting Expense	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
Total Professional Services Expenses	2,975.00	48,425.15	98,000.00	49,574.85
Salaries & Wages Expense				
10.6560.400.00 Payroll Expenses	30,807.68	306,633.22	430,376.00	123,742.78
10.6561.400.00 Payroll Taxes Expense	2,396.92	22,447.38	32,924.00	10,476.62
10.6599.400.00 Retirement (ERS) Expense	<u>0.00</u>	<u>15,910.25</u>	<u>64,099.00</u>	<u>48,188.75</u>
Total Salaries & Wages Expenses	33,204.60	344,990.85	527,399.00	182,408.15
Administrative Expenses				
10.6625.400.00 Technology Upgrades Expense	277.07	3,733.07	6,000.00	2,266.93
10.6645.400.00 Marketing Expense	44.94	7,611.22	25,000.00	17,388.78

Statement of Activity - MTD and YTD by Department
Steuben County Industrial Development Agency
For 9/30/2026

SCIDA

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance
Total Administrative Expenses	322.01	11,344.29	31,000.00	19,655.71
Utility Expenses				
10.6650.400.00 Internet Access Expense	60.00	540.00	824.00	284.00
10.6655.400.00 Telephone Expense	471.69	4,342.58	4,320.00	(22.58)
10.6660.400.00 Utilities Expense	314.48	3,104.40	4,774.00	1,669.60
10.6665.400.00 Refuse Expense	35.00	315.00	386.00	71.00
Total Utility Expenses	881.17	8,301.98	10,304.00	2,002.02
Travel Expenses				
10.6700.400.00 Travel & Entertainment Expense	157.33	3,447.77	8,000.00	4,552.23
10.6705.400.00 Community Engagement	248.48	730.70	6,500.00	5,769.30
10.6710.400.00 Conferences Expense	0.00	6,019.48	10,000.00	3,980.52
Total Travel Expenses	405.81	10,197.95	24,500.00	14,302.05
Insurance Expense				
10.6810.400.00 Health Insurance Expense	5,924.47	63,246.27	80,694.00	17,447.73
10.6815.400.00 Dental Insurance Expense	0.00	2,137.41	2,850.00	712.59
10.6820.400.00 Vehicle Allowance Expense	1,149.24	11,328.24	14,940.00	3,611.76
10.6825.400.00 Liability Insurance Expense	1,627.50	15,135.56	23,881.00	8,745.44
10.6830.400.00 Disability Insurance Expense	0.00	2,096.25	2,031.00	(65.25)
10.6835.400.00 Life Insurance Expense	0.00	1,254.99	1,532.00	277.01
10.6840.400.00 Workers' Compensation Insurance Expense	0.00	375.20	2,390.00	2,014.80
10.6845.400.00 Vision Insurance	0.00	107.88	432.00	324.12
Total Insurance Expense	8,701.21	95,681.80	128,750.00	33,068.20
Infrastructure Expense				
10.6905.400.00 Project Costs Expense	7,769.14	47,123.62	75,000.00	27,876.38
10.6915.400.00 Site Development Expense	13,840.68	63,906.00	91,000.00	27,094.00
Total Infrastructure Expense	21,609.82	111,029.62	166,000.00	54,970.38
Other Expenses				
10.6670.400.00 ARC Project Expense	0.00	0.00	400,000.00	400,000.00
Total Other Expenses	0.00	0.00	400,000.00	400,000.00
Total Expenses	69,309.16	654,184.95	1,421,642.00	767,457.05
Excess Revenue Over (Under) Expenses	(61,617.67)	76,538.86	507,105.00	(430,566.14)

Steuben County IDA
2027 Budget

	2025 Budget	2025 Actual	2026 Budget	YTD 09.30.2026	Projected 2026	2027 Budget
Revenue						
2140 · Administrative Income	1,300,000	830,166	1,300,000	417,648	1,125,956	1,200,000
2401 · Interest Income	80,000	182,650	120,000	162,093	180,000	60,000
2770 · Miscellaneous Income	2,000	4,019	2,000	20,983	20,983	2,000
2810 · Business Development Support	130,000	130,000	130,000	130,000	130,000	130,000
2813 · Grant Income Site Development	75,000	-	75,000	-	-	75,000
2820 - ARC Grant Income	-	-	200,000	-	-	200,000
2825 - ARC Project Reimbursements	-	-	101,747	-	-	101,747
Total Revenue	1,587,000	1,146,835	1,928,747	730,724	1,456,939	1,768,747
Expenditures						
6145 · Continuing Education	5,000	317	5,000	-	-	20,000
6160 · Dues and Subscriptions	10,000	11,861	15,640	15,898	18,000	18,500
6180 · Insurance						
6810 · Health Insurance	70,465	76,927	80,694	63,246	92,869	105,500
6815 · Dental Insurance	5,312	2,850	2,850	2,137	2,850	4,011
6820 - Allowances	12,077	15,015	14,940	14,940	20,686	15,687
6825 · Liability Insurance	15,330	15,548	23,881	23,881	28,162	30,978
6830 · Disability Insurance	2,310	2,404	2,031	2,096	2,031	3,201
6835 · Life Insurance	1,460	1,255	1,532	1,255	1,255	1,686
6840 · Workers' Compensation	3,203	3,572	2,390	375	375	2,629
6845 - Vision		-	432	108	432	600
6180 · Unemployment	-					-
Total 6180 · Insurance & Allowances	110,156	117,570	128,750	108,039	148,660	163,692
6240 · Miscellaneous Office Expenses	2,200	2,199	2,200	-	-	2,200
6250 · Postage and Delivery	2,000	785	2,000	322.37	1,042	2,000
6270 · Professional Fees						
6650 · Accounting	43,431	44,476	43,000	35,275	43,000	45,327
6655 · Consulting	10,000	9,279	10,000	-	10,000	10,000
Total 6270 · Professional Fees	53,431	53,754	53,000	35,275	53,000	55,327
6277 · Site Development	150,000	28,465	91,000	63,906	91,000	10,000
6340 · Telephone	3,830	5,958	4,320	4,343	5,423	5,760
6350 · Travel & Ent	8,000	7,658	8,000	3,448	4,168	8,000
6390 · Utilities	4,635	4,287	4,774	3,104	3,824	5,013
6465 · Community Engagement	6,500	944	6,500	731	3,000	6,500
6495 · Cleaning	2,850	2,760.00	2,936	2,120.00	2,840	3,376
6505 · Conferences	8,500	6,246	10,000	6,019	10,000	12,000
6515 · Copier	2,750	2,716	2,833	2,120	2,675	2,833
6535 · Internet access	800	540	824	540	840	882
6540 · Legal Services	5,500	5,000	15,000	9,285	15,000	15,000
6545 · Maintenance	50,000	9,728	30,000	3,865	5,000	15,000
6550 · Office Supplies	3,000	2,466	3,000	2,860	3,580	3,500
6560 · Payroll Expenses	411,899	411,663	430,376	306,633	389,633	483,025
6561 · Payroll Taxes	31,510	30,525	32,924	22,447	29,807	36,951
6576 · Project Costs	25,000	76,449	75,000	47,124	60,000	50,000
6590 · Refuse	375	419	386	315	420	420
6595 · Retirement	42,877	29,110	64,099	15,910	35,000	71,580
6625 · Technology upgrades	7,000	7,679	6,000	3,733	5,500	6,000
6645 · Marketing	25,000	20,240	25,000	7,611	25,000	25,000
6651 · Payroll Fees	1,900	-	2,080	1,164	1,545	2,080
6670 -ARC Project Expenditures			400,000			400,000
Total Expenditures	974,713	839,340	1,421,641	666,812	914,957	1,424,639
Total Revenue over Expenses	612,287	307,495	507,106	63,911	541,982	344,108

Steuben County IDA 2027 Budget**Budget & Financial Plan****Budgeted Revenues, Expenditures, and Changes in Current Net Assets**

	Last Year (Actual) 2025	Current Year (Estimated) 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
Revenue & Financial Sources						
<u>Operating Revenues</u>						
Charges for Services	\$ 830,166	\$ 1,125,956	\$ 1,200,000	\$ 1,236,000	\$ 1,273,080	\$ 1,311,272
Rentals & Financing Income				\$ -	\$ -	\$ -
Other Operating Revenues	\$ 134,019	\$ 150,983	\$ 132,000	\$ 135,960	\$ 140,039	\$ 144,240
<u>Non-Operating Revenues</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	\$ 182,650	\$ 180,000	\$ 60,000	\$ 61,800	\$ 63,654	\$ 65,564
State Subsidies / Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Subsidies / Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Subsidies / Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Authority Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Operating Revenues	\$ -	\$ -	\$ 376,747	\$ 388,049	\$ 399,691	\$ 411,682
Proceeds from the Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues & Financing Sources	\$ 1,146,835	\$ 1,456,939	\$ 1,768,747	\$ 1,821,809	\$ 1,876,464	\$ 1,932,758
Expenditures						
<u>Operating Expenditures</u>						
Salaries and Wages	\$ 411,663	\$ 389,633	\$ 483,025	\$ 497,516	\$ 512,441	\$ 527,814
Other Employee Benefits	\$ 132,548	\$ 150,305	\$ 169,665	\$ 174,755	\$ 179,997	\$ 185,397
Professional Services Contracts	\$ 53,754	\$ 53,000	\$ 55,327	\$ 56,987	\$ 58,696	\$ 60,457
Supplies and Materials	\$ 2,199	\$ -	\$ 2,200	\$ 2,266	\$ 2,334	\$ 2,404
Other Operating Expenditures	\$ 210,711	\$ 231,019	\$ 304,422	\$ 313,554	\$ 322,961	\$ 332,650
<u>Non-Operating Expenditures</u>						
Payment of Principal on Bonds and Financing Arrangements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and other Financing Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidies to Other Public Authorities	\$ -	\$ -			\$ -	\$ -
Capital Asset Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Donations	\$ -	\$ -			\$ -	\$ -
Other Non-Operating Expenditures	\$ 28,465	\$ 91,000	\$ 410,000	\$ 422,300	\$ 434,969	\$ 448,018
Total Expenditures	\$ 839,340	\$ 914,957	\$ 1,424,639	\$ 1,467,378	\$ 1,511,399	\$ 1,556,741
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Capital Contributions Over Expenditures	\$ 307,495	\$ 541,982	\$ 344,108	\$ 354,432	\$ 365,065	\$ 376,017

Certificate of Deposit

Date Opened: 10/16/2026 Term: 364 Days Tax ID: [REDACTED] Number: [REDACTED]
Dollar Account Number: [REDACTED]
Amount of Deposit: Seven hundred four thousand one hundred eighty eight & 68/100 \$ 704,188.68

This Time Deposit is Issued to:

Issuer:

STEUBEN COUNTY INDUSTRIAL
DEVELOPMENT AGENCY
7234 STATE ROUTE 54
PO BOX 393
BATH NY 14810-0393

Five Star Bank
323 W. Washington Street
Bath, NY 14810
(607) 776-3381

Not Negotiable - Not Transferable - Additional terms are below.

By [Signature]
RYAN KUSTYN

Additional Terms and Disclosures

This form contains the terms for your time deposit. It is also the Truth-in-Savings disclosure for those depositors entitled to one. There are additional terms and disclosures on page two of this form, some of which explain or expand on those below. You should keep one copy of this form.

Maturity Date. This account matures 10/15/2027
(See below for renewal information.)

Rate Information. The interest rate for this account is 3.75 %
with an annual percentage yield of 3.75 %. This rate will be paid until the maturity date specified above. Interest begins to accrue on the business day you deposit any noncash item (for example, a check).

Interest will be compounded N/A

Interest will be credited at maturity to
the principal balance of your account

☒ The annual percentage yield assumes that interest remains on deposit until maturity. A withdrawal of interest will reduce earnings.

☐ If you close your account before interest is credited, you will not receive the accrued interest.

The Number of Endorsements needed for withdrawal or any other purpose is: 1

Minimum Balance Requirement. You must make a minimum deposit to open this account of \$250,000.01

☒ You must maintain this minimum balance on a daily basis to earn the annual percentage yield disclosed.

Withdrawals of Interest. Interest ☒ accrued ☐ credited during a term can be withdrawn:

Early Withdrawal Penalty. If we consent to a request for a withdrawal that is otherwise not permitted you may have to pay a penalty. The penalty will be an amount equal to: Seven days' interest on the amount withdrawn if the

CONTINUED BELOW ** interest on the amount withdrawn.

Renewal Policy.

☒ **Single Maturity.** If checked, this account will not automatically renew. Interest ☐ will ☒ will not accrue after maturity.

☐ **Automatic Renewal.** If checked, this account will automatically renew on the maturity date. (see page two for terms)
Interest ☐ will ☐ will not accrue after final maturity.

Account Ownership. You have requested and intend the type of account marked below.

- ☐ Individual
☐ Joint Account - With Survivorship (and not as tenants in common)
☐ Joint Account - No Survivorship (as tenants in common)
☐ Trust: Separate Agreement Dated
☒ Public Fund

☐ Revocable Trust Designation as defined in this agreement (Beneficiaries' names and addresses)

TIN: [REDACTED]

Social Security or Employer's I.D. Number. A correct taxpayer identification number is required for almost every type of account. A certification of this number is also required and is contained on the first copy of this certificate.

Backup Withholding. A certification that you are not subject to backup withholding is necessary for almost all accounts (except for persons who are exempt altogether) - and a certification that the FATCA code (if any) is correct. These certifications are contained on the first copy of this form. Failure to provide these certifications when required will cause us to withhold a percentage of the interest earned (for payments to the IRS). Providing a false certification can result in serious federal penalties.

****EARLY WITHDRAWAL PENALTY CONTINUED:**
withdrawal is made within the first six days after the deposit or 100% of interest paid and/or accrued as of the date of the early withdrawal.

Endorsements. Sign Only When You Request Withdrawal

X _____
X _____
X _____

Prattsburgh Wind, LLC
c/o Terra-Gen, LLC
437 Madison Avenue, FL 22, Ste A
New York, NY 10022

Date: September 23, 2026

To: James C. Johnson
Executive Director
Steuben County Industrial Development Agency
7234 Route 54, P.O. Box 393
Bath, New York 14810
Via email: jjohnson@steubencountyida.com

**Re: Request for Extension of Agency Approvals
Prattsburgh Wind, LLC Project (Agency Project No. 4603-25-02)**

Dear Mr. Johnson:

Prattsburgh Wind, LLC, a Delaware limited liability company (the “**Company**”) respectfully requests that the Steuben County Industrial Development Agency (the “**Agency**” or, the “**IDA**”) extend its approvals for the Company’s wind energy project of up to 36 turbines and approximately 147 MW located in the Towns of Avoca, Cohocton, Howard, Prattsburgh, and Wheeler (the “**Project**”).

The Agency accepted the Company’s application for financial assistance by resolution adopted January 23, 2025 (the “**Inducement Resolution**”) and, following public hearings held on July 23, 2025, adopted its Final Resolution for the Project on October 23, 2025 (the “**Final Resolution**”). The Final Resolution appointed the Company as agent of the Agency, authorized the Project Agreement, Lease Agreement, Leaseback Agreement and Tax Agreement for the Project, and approved the sales and use tax exemption, partial real property tax abatement and partial mortgage recording tax exemption described therein (the “**Financial Assistance**”). Section 6 of the Final Resolution provides that the Project Agreement will expire on December 31, 2026 (unless extended for good cause by the Executive Director of the Agency) if the Lease Agreement, Leaseback Agreement and Tax Agreement have not been executed and delivered by that date.

Accordingly, the Company requests that the IDA, or the Executive Director pursuant to Section 6 of the Final Resolution, extend the December 31, 2026 date to December 31, 2027, and confirm that the Inducement Resolution, the Final Resolution, the Company’s appointment as agent and the Financial Assistance authorized thereby remain in full force and effect through that date.

Good cause exists for the extension. The Project’s financing and construction schedule has shifted since the Company submitted its application in January 2025. Like many utility-scale wind projects, the Project has been affected by sustained cost inflation, elevated interest rates, supply-chain constraints for turbines and other major equipment, and changes in federal energy and tax policy, which together have lengthened the time needed to finalize turbine supply, construction contracts and project financing. Please direct any questions regarding this request to me via email (ksheen@terra-gen.com) or, alternatively, feel free to call me directly: (917) 679-6877.

Thank you for your continued support of the Project, and we look forward to working with you and the Board.

Sincerely,

PRATTSBURGH WIND, LLC

By:



Name: Kevin Sheen
Title: Vice President, Business Development

J.A. Palmer, LLC

John Palmer, Jr. • 2130 Deiter Road • Wayland, NY 14572 • (585) 208-3724

October 14, 2026

Steuben County IDA
Attn: Jamie Johnson
7234 NYS Route 54
P.O. Box 393
Bath, NY 14810

Dear Mr. Johnson;

I am requesting an extension from 12/31/2026 to 12/31/2027 of the sales tax exemption benefit for our project in Wayland (IDA Project No. 4603-24-04A). This extension will align the IDA sales tax benefit period with the RESTORE NY grant period of performance.

While we have made considerable progress to date, construction will continue through 2027, with anticipated project completion in 2027 Q4.

Thank you,

A handwritten signature in blue ink, appearing to read "John Palmer, Jr.", is positioned above the printed name.

John Palmer, Jr.

* Draft *

September 25, 2026

Clear View Solar LLC
3425 West Alabama Street
Houston, Texas 77027

Re: Request for Extension of Project Approval – Clear View Solar LLC

Clear View Solar LLC (the “Company”) respectfully requests that the Steuben County Industrial Development Agency (the “Agency”) extend the approval for the Company’s 20 MWac photovoltaic solar electrical generation project in the Town of Cohocton, New York (the “Project”) for an additional one-year period, from October 23, 2026, through October 23, 2027.

The requested extension is necessary due to schedule delays through the New York State Electric and Gas (NYSEG)/The New York Independent System Operator (NYISO) interconnection process. The Project remains active, and the Company intends to proceed with development in Cohocton.

In consideration for the extension granted by the Agency herein, Company will make the following payments:

- The Company will pay to the Agency the amount of \$48,737.50, which in addition to previous payments to the Agency, will be credited toward the total administrative fee of \$389,900 at the time of closing.

The Company will pay to Harris Beach Murtha Cullina PLLC (“Harris Beach”), the outstanding balance of \$25,288.14, which satisfies all outstanding legal invoices to date. The Company understands that these are one-time expenses associated with the requested extension.

Additionally, the Agency acknowledges that, as of the date hereof, Company has made payments to the Agency’s legal counsel, Harris Beach, of \$113,721 to date (not inclusive of the \$25,288.14 provided above). Provided there are no material changes to the PILOT requested by Company, the Agency agrees that Company’s liability for the Agency’s legal fees will not exceed \$150,000 (inclusive of the amounts paid previously and all amounts payable as provided herein).

We respectfully request that the Agency review and approve this extension at its next board meeting. Please let us know if the Agency requires any additional information or documentation in support of this request.

If you are in agreement with the terms and provisions provided above, please sign where indicated below.

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: _____
Name:
Title:
Date:

CLEAR VIEW SOLAR LLC

By: Michael Cocchimiglio
Name: Michael Cocchimiglio Jr.
Title: CEO and Head of Development
Date: 9/25/2026