



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

Tioga County Industrial Development Agency
May 5, 2021 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
ED&P Conference Room, 2nd Floor
Agenda

Call to Order and Introductions

Attendance

IDA Board Members

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

Absent:

Excused:

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

Privilege of the Floor:

Approval of Minutes

- A. [April 7, 2021 Regular Meeting Minutes](#)

Financials

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

ED&P Update: L. Tinney

- A. DRI Administration
- B. Workforce Development Coordinator

Project Updates: L. Tinney & C. Curtis

- A. Owego Gardens II
 1. [Updated Project Cost Spreadsheet](#)
 2. Developer Agreements
 - a. [Tank & Booster](#)
 - b. [Water Main](#)
 - c. [Rider](#)

New Business: C. Curtis

- A. PILOT Application – West Bay Star, LLC
 1. [Resolution](#)
 2. Public Hearing – Monday May 24th 5PM - Zoom

Committee Reports: C. Curtis

- A. Public Authority Accountability Act (PAAA)
 1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
 - a. No report



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2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
 - a. No report
3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward
 - a. No report
4. Loan Committee: S. Thomas, A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles
 - a. Ye Olde Country Florist – loan closing completed
5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - a. No report

PILOT Updates: C. Curtis

A. Sales Tax Exemptions Update:

1. Owego Gardens II - \$5,474.13/Authorized \$524,194

Grant Updates: C. Curtis

A. Ag Value Chain – [Memo](#)

B. Monkey Run FEMA Application – Pending

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

Next Meeting: Wednesday June 2, 2021

Adjournment

Tioga County Industrial Development Agency

April 7, 2021 – 4:30 pm

Ronald E Dougherty County Office Building

56 Main Street, Owego, NY 13827

ED&P Conference Room, 2nd Floor

DRAFT

Regular Meeting Minutes via Zoom

I. Call to Order and Introductions-Mr. Gillette called the meeting to order at 4:32 pm.

II. Attendance

IDA Board Members

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

Absent:

Excused: J. Ceccherelli, E. Knolles,

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

III. Privilege of the Floor: Brittany Woodburn

A. Workforce Development Coordinator

- Ms. Woodburn gave the board an overview of her work on Workforce Development efforts. Part of this work has been developing an Education Talent Supply Table-a space to provide opportunities to increase collaboration between schools, BOCES, universities, and employers. A part of this effort would be to have one person be the point of contact for these entities-a countywide Workforce Development Coordinator. This position would work in partnership with Tioga County school districts, BOCES systems, local colleges and regional businesses to address workforce needs. Ms. Woodburn explained that she has spoken to a local foundation, and they are agreeable to funding the position over a three year period. The oversight for this position would be through Ms. Woodburn and Ms. Tinney in the Economic Development and Planning office. Ms. Woodburn made a request to the board asking if they would be agreeable to being the responsible party to house this contract employee, and to send a corresponding letter to the grant source stating their support. Mr. Gillette questioned whether or not the IDA could consider this new position a contract employee since they will have a sole source of income. J. Meagher will look into the question of whether or not the IDA will have this employee be a 1099 employee or a W2 employee. If the employee cannot be considered a 1099 employee, benefits would have to be paid to them. M. Sauerbrey questioned whether or not this employee could be a long term temporary employee. B. Woodburn that she has budgeted for if the IDA has to pay the employee benefits.

Motion to approve the Tioga County IDA as the responsible party to house the Workforce Development Coordinator, either as a 1099 employee or a W2 employee, consistent with the advice of counsel. (A. Gowan, T. Monell).

Aye-5

Abstain-0

No-0

Carried

IV. Approval of Minutes

A. March 3, 2021 Regular Meeting Minutes

Motion to approve March 3, 2021 Regular Board Meeting Minutes via Zoom, as written. (A. Gowan, J. Ward)

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Aye-5 **Abstain-0**
No-0 **Carried**

V. Financials

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail

Motion to acknowledge financials, as presented. (J. Ward, A. Gowan)

Aye-5 **Abstain-0**
No-0 **Carried**

VI. ED&P Update: L. Tinney

A. DRI Administration-Memo

- Ms. Tinney explained that the IDA is due to receive over \$83,000 in administrative fees associated with the DRI Façade Programs and the DRI Business Development Program. This amount would increase to \$98,000 pending the State’s approval to add the Ti-Ahwaga and INHS projects to the IDA. These administrative tasks include grant administration, application, environmental review, SHPO/OHPC review, local approvals, construction bidding and more. Currently, these tasks are being completed by B. Woodburn, M. Griffiths, and E. Jardine with ED&P. Ms. Tinney requested that the IDA reimburse ED&P for the Village of Owego DRI administrative tasks performed on their behalf. Mr. Gowan asked how much Ms. Tinney was looking to be reimbursed. Ms. Tinney explained that the amount could be a specific breakdown of how much time each employee spends on each project, or the IDA could reimburse ED&P a percentage of each project amount. Ms. Tinney explained that she could come back to the board with numbers that are more specific. Ms. Tinney explained that the money from the IDA would go back into the county’s general fund, and not directly be paid to ED&P staff. The board was agreeable to the proposition, and Ms. Tinney will come back to the board to give them more details on what the reimbursement will be.

VII. Project Updates: L. Tinney

A. Owego Gardens II

- 1. Affirm email vote- RB Robinson-excess soil & trees-C. Curtis obtained a board email vote to allow the contractor for Owego Gardens II to permanently place excess soil on IDA land and their trees temporarily on the IDA land.

Motion to affirm email vote to allow RB Robinson to permanently place excess soil on IDA land, and allow the temporary placement of trees on IDA land (K. Gillette, J. Ward).

Aye-5 **Abstain-0**
No-0 **Carried**

- 2. Fagan Engineers-C. Curtis provided the board with a letter from Fagan Engineers explaining their construction management and administration of the Owego Gardens II project. The fee for these services is estimated to be \$18,000-\$20,000.

Motion to approve contract with Fagan Engineers for the construction management and administration for Owego Gardens II project, not to exceed \$20,000. (A. Gown, T. Monell)

Aye-5 **Abstain-0**
No-0 **Carried**

- 3. Updated Project Cost Spreadsheet-C. Curtis provided the board with the updated cost spreadsheet for Owego Gardens II. She has added the \$20,000 for the Fagan engineering contract, and deducted it from the original 10% contingency costs section of the spreadsheet that was included in the total project costs. She has also added in the Robinson Change Order #1 amount for the purchase and installation of the box culverts for the stream relocation. C. Curtis noted that she will continue to update the spreadsheet. K.

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Gillette questioned how C. Curtis calculated the contingency amount on the spreadsheet. L. Tinney explained that the contingency amount are 10% of the original estimates for the construction costs from Fagan Engineering.

4. Gorick-C. Curtis shared a map of the Owego Gardens II project site. The Home Leasing contractor Gorick is transporting dirt and remaining materials from the project site. Gorick wants to use a temporary access road to take 11,000 cubic yards of dirt to a location on IDA owned property, which is the same location that Robinson is taking their dirt, which has already been approved. Home Leasing is requesting that the IDA authorize their contractor to bring the dirt to the location on IDA property. Home Leasing does have engineering approval to bring the dirt to the IDA site, saying that it is environmentally safe to do so. C. Curtis shared a letter from Home Leasing to the board stating their request to move their dirt to the IDA property. Home Leasing will work with Fagan Engineers to approve their grading plan for the dirt. The letter states that the Home Leasing contractors will stay within their parameters set up with the IDA, and that if any damage is done to IDA property, Home Leasing will incur the expense. M. Sauerbrey clarified that they will be taking the dirt to IDA property in the town of Owego, and inquired if the dirt would be graded on the property and also inquired about the topography of the property. K. Gillette clarified that the dump spot is at the top of the hill. L. Tinney responded that Fagan will be required to create a grading plan for the dirt. The parameters will be for the existing SWPPP for the site, which allows for work to be done within a 3.3 acre area. L. Tinney reported that this grading work will help prepare this site for future development. L. Tinney requested J. Meagher to look over the letter from Home Leasing. T. Monell asked what was the original plan for this dirt. L. Tinney reported that their original plan to bring the dirt to a site in the Town of Owego was causing challenges for roads in the Town of Owego, so they could no longer bring the dirt to that site. T. Monell asked if there would be a price difference in what the original plan was and what they plan to do now, L. Tinney responded that a majority of the dirt has already been moved, and this is the last bit of dirt remaining. L. Tinney reported that Home Leasing will be paying to help repair the damage done to the town roads. A. Gowan asked if they would have to create a road, L. Tinney reported that there is already a cleared path to get to the dump site.

Motion to approve Home Leasing's request to place remaining dirt on IDA property, contingent upon counsel review. (K. Gillette, A. Gowan)

Aye-5	Abstain-0
No-0	Carried

- a. Map
- b. Map 2

5. NYSEG easement-C. Curtis reported that NYSEG has been in contact with L. Tinney and they will be requesting an easement for the underground facilities for the project. L. Tinney reported that NYSEG will bury their lines on the IDA owned property on the east of Belva Lockwood Lane at no cost to the IDA. They will prepare an easement and a survey of the area. L. Tinney reported that there will be an easement required by the Village of Owego as well on the west side of Belva Lockwood Lane.

B. INHS

1. Concept Plan-C. Curtis shared a concept plan from Ithaca Neighborhood Housing Services for the Temple Street area project. C. Curtis reported that INHS will be seeking a PILOT within the coming months.

VIII. New Business: C. Curtis

- A. PARIS Reports submitted 3/23/21**
- B. LINC Reports updated 3/26/21**

IX. Committee Reports: C. Curtis

A. Public Authority Accountability Act (PAAA)

1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
 - a. No report
2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
 - a. M. Griffiths training-C. Curtis has been training M. Griffiths on a variety of IDA tasks.
3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward

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a. Affirm email vote of approval IRP Loan - \$80,000-Ye Old Country Florist

Motion to affirm email vote of approval of IRP Loan in the amount of \$80,000 to Ye Old County Florist. (A. Gowan, K. Gillette)

Aye-4

Abstain-1 (J. Ward)

No-0

Carried

4. Loan Committee: S. Thomas, A. Gowan, R. Kelsey, K. Dougherty, D. Barton,
J. Ward, E. Knolles

a. No report

5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell

a. Leaning pole removal completed by TC DPW

b. Insurance renewal completed; now competitive quotes obtained

X. PILOT Updates: C. Curtis

A. 2020 YE Employment Report-a few companies are reporting employment numbers below their anticipated numbers; however, there has been an overall increase of 649 employees from PILOT agreements.

B. 2020 PILOT Summary-C. Curtis shared a spreadsheet with the board that shows the total PILOT payments, sales tax exemptions, and total net exemptions.

C. Sales Tax Exemption Update

1. Owego Gardens II-\$1,128.57/Authorized \$534,194

XI. Grant Updates: C. Curtis

A. Ag Value Chain-In progress

B. Broadband Study-Reimbursement received

C. Town of Richford-CDBG CFA Application-Engineering Plan & Design only

1. Application denied due to public notice requirement; will apply next round

D. Monkey Run FEMA Application – Pending

E. ESD – Owego Utilities Capital Project – V&S water/sewer extension

1. Reimbursement received 3/2/2021- \$300,000

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

- With not matters to discuss, the board did not move into executive session.

XII. Next Meeting: Wednesday May 5, 2021

XIII. Adjournment-Mr. Gowan motioned to adjourn the meeting at 5:15 pm.

Tioga County Industrial Development Agency

Balance Sheet

As of April 30, 2021

05/03/21

Accrual Basis

	Apr 30, 21	Apr 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Restricted Cash Accounts			
COVID-19	311,561.07	399,997.50	-88,436.43
Community- Facade Improvement	168,616.98	120,014.85	48,602.13
CCTC- Industrial Park	9,706.03	11,995.37	-2,289.34
USDA Funds			
CCTC- Loan Loss Reserve	40,470.29	40,451.72	18.57
TSB- IRP 2016 (Formerly IRP 4)	99,841.93	127,679.63	-27,837.70
TSB- RBEG	143,434.30	123,661.53	19,772.77
TSB- marketing	1,115.80	1,478.03	-362.23
Total USDA Funds	<u>284,862.32</u>	<u>293,270.91</u>	<u>-8,408.59</u>
Total Restricted Cash Accounts	774,746.40	825,278.63	-50,532.23
CCTC- CDs			
Site Development			
Site Development 2441	100,000.00	0.00	100,000.00
Site Development 2440	100,000.00	0.00	100,000.00
Site Development 2439	100,000.00	0.00	100,000.00
Total Site Development	<u>300,000.00</u>	<u>0.00</u>	<u>300,000.00</u>
Land Acquisition (879)	545,414.33	540,715.81	4,698.52
Capital Improvement (284)	318,847.13	318,847.13	0.00
Total CCTC- CDs	<u>1,164,261.46</u>	<u>859,562.94</u>	<u>304,698.52</u>
Temporarily Restricted Cash Acc			
TSB-Owego Gardens	116,562.35	112,712.35	3,850.00
TSB-Crown Cork and Seal	300,105.67	300,105.67	0.00
Community- BestBuy PILOT Acct.	570,369.98	570,310.03	59.95
Total Temporarily Restricted Cash Acc	<u>987,038.00</u>	<u>983,128.05</u>	<u>3,909.95</u>
Unrestricted Cash Accounts			
TSB ICS	1,564,398.43	1,861,041.21	-296,642.78
TSB- checking	440,905.98	30,164.42	410,741.56
TSB- general fund	125,704.95	125,652.70	52.25
Total Unrestricted Cash Accounts	<u>2,131,009.36</u>	<u>2,016,858.33</u>	<u>114,151.03</u>
Total Checking/Savings	5,057,055.22	4,684,827.95	372,227.27
Other Current Assets			
COVID-19 ERLP			
C-7-A	23,649.42	0.00	23,649.42
C-5-A	8,609.97	0.00	8,609.97
C-4-A	8,384.95	10,000.00	-1,615.05
C-3-A	0.00	25,000.00	-25,000.00
C-2-A	11,863.99	15,000.00	-3,136.01
C-1-A	21,618.33	25,000.00	-3,381.67
Total COVID-19 ERLP	<u>74,126.66</u>	<u>75,000.00</u>	<u>-873.34</u>
Accounts Receivable 1300.01	168,453.05	-67,347.81	235,800.86
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
Commercial Facade Loan Program			
Loan Rec - 2017-01-C	24,375.00	31,875.00	-7,500.00
Loan Rec - 2018-03-C	12,187.50	15,625.00	-3,437.50
Loan Rec - 2018-02-C	0.00	403.50	-403.50
Loan Rec - 2018-01-C	4,320.02	5,670.02	-1,350.00
Loan Rec - 2017-03-C	0.00	6,070.00	-6,070.00
Loan Rec - 2017-02-C	17,303.58	22,710.88	-5,407.30
Loan Rec - 2016-03-C	5,195.76	8,204.04	-3,008.28
Loan Rec - 2016-02-C	9,722.48	18,750.20	-9,027.72
Loan Rec - 2016-01-C	0.00	3,515.92	-3,515.92
Loan Rec - 2015-06-C	4,024.40	8,048.86	-4,024.46
Loan Rec - 2014-01-C	0.00	677.96	-677.96
Loan Rec - 2015-05-C	2,998.26	6,290.67	-3,292.41
Total Commercial Facade Loan Program	<u>80,127.00</u>	<u>127,842.05</u>	<u>-47,715.05</u>
RBEG			
RBEG Loan Rec 2020-01	0.00	10,000.00	-10,000.00
Loan Rec - RBEG 2019 -06	67,617.93	74,482.99	-6,865.06
Total RBEG	<u>67,617.93</u>	<u>84,482.99</u>	<u>-16,865.06</u>
IRP 4			
Loan Rec 2021-01-A	80,000.00	0.00	80,000.00
Loan Rec 2019-07-A	38,505.31	40,000.00	-1,494.69
Loan Rec - 2019 - 06A	84,524.72	93,106.06	-8,581.34
Loan Rec 2018-02-A	6,233.19	7,654.00	-1,420.81
Loan Rec 2018-01-A	61,335.25	64,676.51	-3,341.26
Loan Rec 2017-05-A	5,881.87	10,330.52	-4,448.65
Loan Rec 2017-04-A	32,309.39	34,421.50	-2,112.11
Loan Rec 2017-03-A	0.00	14,836.66	-14,836.66
Loan Rec 2017-02-A	35,041.87	53,287.90	-18,246.03
Loan Rec 2017-01-A	16,156.64	18,196.59	-2,039.95

Tioga County Industrial Development Agency

Balance Sheet

As of April 30, 2021

05/03/21

Accrual Basis

	Apr 30, 21	Apr 30, 20	\$ Change
Loan Rec 2016-01-A	814.69	10,304.51	-9,489.82
Loan Rec 2009-02-A	49,451.58	50,651.58	-1,200.00
Total IRP 4	410,254.51	397,465.83	12,788.68
IRP 3			
Loan Rec 2007-08-A	11,827.89	18,942.90	-7,115.01
Total IRP 3	11,827.89	18,942.90	-7,115.01
IRP 2			
Loan Rec 2011-03-A	11,683.55	21,851.07	-10,167.52
Total IRP 2	11,683.55	21,851.07	-10,167.52
Total Other Current Assets	789,090.59	623,237.03	165,853.56
Total Current Assets	5,846,145.81	5,308,064.98	538,080.83
Fixed Assets			
Land- Mitchell	0.00	58,453.51	-58,453.51
Equipment			
2012 computer upgrade	0.00	1,436.88	-1,436.88
Equipment - Other	0.00	264.00	-264.00
Total Equipment	0.00	1,700.88	-1,700.88
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	601,257.05	601,257.05	0.00
Land-Louns			
Lopke	8,993.03	8,993.03	0.00
Town of Nichols	20,000.00	20,000.00	0.00
Berry	2,452.20	2,202.31	249.89
Hess	259,561.43	259,561.43	0.00
Land-Louns - Other	139,612.53	139,612.53	0.00
Total Land-Louns	430,619.19	430,369.30	249.89
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	-1,216,347.46	-1,197,077.10	-19,270.36
Total Fixed Assets	2,174,159.64	2,253,334.50	-79,174.86
TOTAL ASSETS	8,020,305.45	7,561,399.48	458,905.97
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accrued Expenses	0.00	-461,935.95	461,935.95
PILOT Payments			
Spencer-Tioga Solar			
School	-45,284.51	0.00	-45,284.51
County	-26,526.09	0.00	-26,526.09
Town	-17,789.40	0.00	-17,789.40
Spencer-Tioga Solar - Other	180,992.00	89,600.00	91,392.00
Total Spencer-Tioga Solar	91,392.00	89,600.00	1,792.00
Gateway Owego, LLC			
Village	-505.41	0.00	-505.41
County	-323.33	0.00	-323.33
School	-744.23	0.00	-744.23
Town	-27.72	0.00	-27.72
Gateway Owego, LLC - Other	3,200.69	1,600.00	1,600.69
Total Gateway Owego, LLC	1,600.00	1,600.00	0.00
Crown Cork and Seal			
School	-193,696.44	0.00	-193,696.44
County & Recycle	-89,725.36	0.00	-89,725.36
Town	-16,578.20	0.00	-16,578.20
Crown Cork and Seal - Other	600,000.00	300,000.00	300,000.00
Total Crown Cork and Seal	300,000.00	300,000.00	0.00
Owego Gardens			
County & Recycle	-1,293.37	0.00	-1,293.37
Town	-110.90	0.00	-110.90
Village	-2,021.72	0.00	-2,021.72
School	-2,977.01	0.00	-2,977.01
Owego Gardens - Other	29,942.00	23,078.00	6,864.00
Total Owego Gardens	23,539.00	23,078.00	461.00
Best Buy PP	570,000.00	570,000.00	0.00
Total PILOT Payments	986,531.00	984,278.00	2,253.00
Total Other Current Liabilities	986,531.00	522,342.05	464,188.95
Total Current Liabilities	986,531.00	522,342.05	464,188.95

Tioga County Industrial Development Agency

Balance Sheet

As of April 30, 2021

	Apr 30, 21	Apr 30, 20	\$ Change
Long Term Liabilities			
Tioga County COVID-19 ERLP	385,110.10	475,000.00	-89,889.90
Loan Pay- IRP 4	201,984.41	222,620.13	-20,635.72
Loan Pay- IRP 3	181,608.37	181,608.37	0.00
Loan Pay- IRP 2	112,327.63	123,432.31	-11,104.68
Loan Pay- IRP 1	53,900.28	61,543.98	-7,643.70
Total Long Term Liabilities	934,930.79	1,064,204.79	-129,274.00
Total Liabilities	1,921,461.79	1,586,546.84	334,914.95
Equity			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	4,724,944.51	4,740,191.06	-15,246.55
Net Income	-32,403.48	-171,641.05	139,237.57
Total Equity	6,098,843.66	5,974,852.64	123,991.02
TOTAL LIABILITIES & EQUITY	8,020,305.45	7,561,399.48	458,905.97

Tioga County Industrial Development Agency

Profit & Loss

05/03/21

January through April 2021

Accrual Basis

	Jan - Apr 21	Jan - Apr 20	\$ Change
Ordinary Income/Expense			
Income			
Bank Service Charge Refund	0.00	10.00	-10.00
Gain/Loss on Sale of Asset	-58,453.51	0.00	-58,453.51
Loan Interest Income			
COVID-19 C-7-A	102.77	0.00	102.77
COVID-19 C-5-A	77.75	0.00	77.75
COVID-19 C-1-A	143.67	0.00	143.67
COVID-19 C-2-A	136.37	0.00	136.37
COVID-19 C-4-A	75.50	0.00	75.50
IRP 4 - 2019 - 06A	1,151.20	1,264.67	-113.47
RBEG 2019 -06	920.96	1,009.86	-88.90
IRP 2			
2011-03-A	237.72	297.92	-60.20
Total IRP 2	237.72	297.92	-60.20
IRP 3			
2007-08-A	280.80	207.10	73.70
Total IRP 3	280.80	207.10	73.70
IRP 4			
2019-07-A	680.48	0.00	680.48
2018-02-A	110.43	52.30	58.13
2018-01-A	987.57	515.61	471.96
2017-04-A	493.43	260.14	233.29
2017-03-A	0.00	94.69	-94.69
2017-05-A	58.47	70.28	-11.81
2017-01-A	138.92	116.25	22.67
2017-02-A	409.31	472.82	-63.51
2016-01-A	63.49	201.16	-137.67
Total IRP 4	2,942.10	1,783.25	1,158.85
Total Loan Interest Income	6,068.84	4,562.80	1,506.04
Loan Program Fee			
COVID-19 ERLP	0.00	250.00	-250.00
Facade	0.00	100.00	-100.00
IRP 4	1,100.00	0.00	1,100.00
Total Loan Program Fee	1,100.00	350.00	750.00
Loan Late Fee			
COVID-19 C-7-A	21.65	0.00	21.65
COVID-19 C-1-A	64.95	0.00	64.95
2016-02-C	62.49	41.66	20.83
RBEG 2019-16	0.00	24.30	-24.30
IRP 4 2019-06-A	0.00	30.37	-30.37
2018-02-A	5.00	0.00	5.00
2018-01-C	0.00	5.00	-5.00
Loan Late Fee - Other	0.00	5.00	-5.00
Total Loan Late Fee	154.09	106.33	47.76
Loan Administrative Fee	499.71	0.00	499.71
4110 - Grants			
Broadband Study	65,397.00	0.00	65,397.00
Ag Value Chain	20,000.00	0.00	20,000.00
4110 - Grants - Other	6,671.53	232,500.00	-225,828.47
Total 4110 - Grants	92,068.53	232,500.00	-140,431.47
Interest Income-			
Interest Income- TSB ICS	775.80	5,174.15	-4,398.35
Community- Facade Improvement	5.25	15.65	-10.40
CCTC Loan Loss Reserve Account	4.99	6.70	-1.71

Tioga County Industrial Development Agency

Profit & Loss

05/03/21

January through April 2021

Accrual Basis

	Jan - Apr 21	Jan - Apr 20	\$ Change
Community- Lounsberry	0.00	39.49	-39.49
TSB- checking	56.99	123.85	-66.86
TSB-general fund	11.21	33.32	-22.11
TSB- IRP 4	11.41	16.70	-5.29
TSB- RBEG	9.34	12.83	-3.49
TSB- marketing	0.07	0.15	-0.08
Total Interest Income-	875.06	5,422.84	-4,547.78
Leases/Licenses	6,915.56	6,378.92	536.64
OHRy			
freight	16,791.95	17,411.25	-619.30
Total OHRy	16,791.95	17,411.25	-619.30
4170 · PILOT Program Fees			
Tioga Downs	18,658.80	0.00	18,658.80
Total 4170 · PILOT Program Fees	18,658.80	0.00	18,658.80
Sale of Property	3,800.00	0.00	3,800.00
Total Income	88,479.03	266,742.14	-178,263.11
Expense			
Grant Expense			
Ag Value Chain	20,000.00	0.00	20,000.00
Grant Expense - Other	0.00	334,954.71	-334,954.71
Total Grant Expense	20,000.00	334,954.71	-314,954.71
Marketing	116.00	0.00	116.00
Loan Admin Fee			
IRP 4	499.71	695.89	-196.18
Total Loan Admin Fee	499.71	695.89	-196.18
Loan Program Expense			
COVID-19 ERLP	0.00	137.30	-137.30
Marketing	112.50	0.00	112.50
Loan Program Expense - Other	70.65	60.00	10.65
Total Loan Program Expense	183.15	197.30	-14.15
6120 · Bank Service Charges			
Check order			
TSB IRP 4	0.00	15.00	-15.00
TSB RBEG	0.00	25.00	-25.00
Total Check order	0.00	40.00	-40.00
6120 · Bank Service Charges - Other	35.00	63.50	-28.50
Total 6120 · Bank Service Charges	35.00	103.50	-68.50
6160 · Dues and Subscriptions	1,060.00	1,060.00	0.00
Employee benefit			
IRA Company Match	486.00	467.28	18.72
Total Employee benefit	486.00	467.28	18.72
6180 · Insurance			
WC (Utica)	-239.00	0.00	-239.00
Travel/Accident (Hartford)	750.00	750.00	0.00
D & O (Philadelphia Ins. Co)	4,201.00	4,203.00	-2.00
6190 · Disability (First Rehab Life)	357.83	243.27	114.56
Employee Health (SSA)	1,876.00	1,823.56	52.44
6185 · Property & Liability (Dryden)	10,947.28	10,678.20	269.08
RR Liability (Steadfast)	26,648.14	25,529.80	1,118.34

Tioga County Industrial Development Agency

Profit & Loss

05/03/21

January through April 2021

Accrual Basis

	Jan - Apr 21	Jan - Apr 20	\$ Change
Total 6180 · Insurance	44,541.25	43,227.83	1,313.42
6200 · Interest Expense			
6205 · Loan Int Exp Covid	350.19	0.00	350.19
6200 · Interest Expense - Other	1,816.08	1,920.27	-104.19
Total 6200 · Interest Expense	2,166.27	1,920.27	246.00
6560 · Payroll Expenses			
Payroll Expenses - HSA	1,200.00	600.00	600.00
6560 · Payroll Expenses - Other	16,109.51	17,257.58	-1,148.07
Total 6560 · Payroll Expenses	17,309.51	17,857.58	-548.07
6250 · Postage and Delivery	0.00	27.45	-27.45
6270 · Professional Fees			
Bizilife LLC	250.00	0.00	250.00
Ag Ec Dev Specialist Position	5,000.00	5,000.00	0.00
Administrative Services			
Tinney, M	0.00	900.00	-900.00
Haskell	0.00	3,100.00	-3,100.00
Tinney	8,500.00	10,625.00	-2,125.00
Total Administrative Services	8,500.00	14,625.00	-6,125.00
6650 · Accounting			
Jan Nolis	510.00	1,135.00	-625.00
6650 · Accounting - Other	7,300.00	7,000.00	300.00
Total 6650 · Accounting	7,810.00	8,135.00	-325.00
6280 · Legal Fees			
Loan Program Fees	83.89	0.00	83.89
6280 · Legal Fees - Other	11,228.02	7,601.45	3,626.57
Total 6280 · Legal Fees	11,311.91	7,601.45	3,710.46
Total 6270 · Professional Fees	32,871.91	35,361.45	-2,489.54
6670 · Program Expense			
Water Tower	148.71	0.00	148.71
Total 6670 · Program Expense	148.71	0.00	148.71
Property Taxes			
Stanton Hill 9.64A Town Lot	226.20	234.97	-8.77
96 · Smith Creek Rd	27.96	256.00	-228.04
540 · Stanton Hill	171.19	177.83	-6.64
Spring St	0.26	0.26	0.00
Berry Road (47)	144.26	149.85	-5.59
Carmichael Road	4.47	4.43	0.04
Smith Creek Road	23.97	24.90	-0.93
Glenmary Drive	10.74	10.49	0.25
Metro Road	8.95	8.74	0.21
Total Property Taxes	618.00	867.47	-249.47
Recording fees	385.50	0.00	385.50
6770 · Supplies	443.42	250.94	192.48
6350 · Travel & Ent	0.00	1,391.52	-1,391.52
Total Expense	120,864.43	438,383.19	-317,518.76
Net Ordinary Income	-32,385.40	-171,641.05	139,255.65
Other Income/Expense			
Other Income			
Interest Income - TSB COVID19	-18.08	0.00	-18.08

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Tioga County Industrial Development Agency

05/03/21

Profit & Loss

Accrual Basis

January through April 2021

	Jan - Apr 21	Jan - Apr 20	\$ Change
Total Other Income	-18.08	0.00	-18.08
Net Other Income	-18.08	0.00	-18.08
Net Income	<u>-32,403.48</u>	<u>-171,641.05</u>	<u>139,237.57</u>

Tioga County Industrial Development Agency Transaction Detail

Accrual Basis

April 2021

Type	Date	Num	Name	Memo	Amount
Restricted Cash Accounts					
COVID-19					
Deposit	04/01/2021			Loan pmt	432.92
Deposit	04/06/2021			Loan pmt	750.00
Deposit	04/09/2021			Loan pmts	1,313.61
Check	04/14/2021	1011	Tioga County Treasurer	1st QTR 2021 COVID/HUD loan principal & interest	-5,240.09
Deposit	04/26/2021			Interest	13.72
Deposit	04/30/2021			Loan pmt	432.92
Total COVID-19					-2,296.92
Community- Facade Improvement					
Deposit	04/01/2021			Loan Pmts	1,219.09
Deposit	04/05/2021			Loan pmt	625.00
Deposit	04/06/2021			Loan pmts	1,409.71
Deposit	04/22/2021			Loan pmt	273.48
Deposit	04/28/2021			Loan Pmt	299.31
Deposit	04/28/2021			Interest	1.37
Deposit	04/30/2021			Loan pmts	678.36
Total Community- Facade Improvement					4,506.32
USDA Funds					
TSB- IRP 2016 (Formerly IRP 4)					
Deposit	04/01/2021			Loan pmts	3,340.83
Deposit	04/01/2021			Loan pmt	306.00
Deposit	04/06/2021			Loan pmts	660.00
Deposit	04/06/2021			Loan pmt	321.55
Deposit	04/09/2021			Loan pmt	1,012.45
Deposit	04/09/2021			Loan pmt	559.08
Deposit	04/26/2021			Loan pmt	200.00
Deposit	04/26/2021			Interest	2.89
Deposit	04/28/2021			Loan Pmt	728.81
Check	04/29/2021	1085	Jack Zimmer	Evelyn Mozgawa purchase of Ye Olde Country Florist - IDA Loan	-80,000.00
Deposit	04/30/2021			Loan pmts	2,404.49
Deposit	04/30/2021			Loan pmt	306.00
Total TSB- IRP 2016 (Formerly IRP 4)					-70,157.90
TSB- RBEG					
Deposit	04/09/2021			Loan pmt	809.96
Deposit	04/26/2021			Interest	2.35
Total TSB- RBEG					812.31
TSB- marketing					
Deposit	04/26/2021			Interest	0.02
Total TSB- marketing					0.02
Total USDA Funds					-69,345.57
Total Restricted Cash Accounts					-67,136.17
Unrestricted Cash Accounts					
TSB- checking					
Check	04/01/2021	6657	LeeAnn Tinney	Apr 2021 Professional Services	-2,125.00
Check	04/01/2021	6658	BiziLife LLC	Social media BiziLife initial set-up	-250.00
Deposit	04/06/2021			Lease pmt	3,000.00
Check	04/07/2021	X	NYS Division of the Treasury	Mar 2021 State Tax Deposit	-215.85
Check	04/13/2021	6659	Tioga County	Apr Verizon IT Inv 3796	-37.99
Check	04/13/2021	6660	Tioga County ED&P	Supplies rfnd - ink	-192.40
Check	04/13/2021	6661	Tioga County ED&P	Ad - split cost	-116.00
Check	04/13/2021	6662	Tioga County Treasurer	1st QTR 2021 postage - DSS	-31.16
Check	04/13/2021	6663	Tioga County	1st QTR 2021 copier billing - TC Personnel	-8.75
Check	04/13/2021	6664	Factual Data	Inv 2038286 Customer No 837909996	-60.00
Check	04/13/2021	6665	Philadelphia Insurance Company	D&O Policy # PHSD1617478	-4,201.00
Deposit	04/13/2021			Ag Value Chain Grant Reimbursement	20,000.00
Check	04/14/2021	6666	Christine E Curtis	Pay Period: 3/28/21-4/10/21	-1,362.20
Deposit	04/14/2021			Lease pmt	241.60
Check	04/15/2021	X	EFTPS 941 Tax Payment	Mar 2021 Federal Tax Deposit	-1,225.74
Deposit	04/22/2021			Lease pmts	1,082.22
Check	04/26/2021	6667	Excellus Health Plan	May 2021 Inv 28059570	-471.35
Check	04/26/2021	6668	Tioga County Chamber of Commerce	Membership Dues Inv 113995	-210.00
Check	04/26/2021	6669	The Hartford Insurance Company	2021-22 Travel/Accident 14032241	-750.00
Check	04/26/2021	6670	Jan Nollis, CPA	Prof Svcs	-180.00
Check	04/26/2021	6671	Christine Curtis	April 2021 HSA	-300.00
Check	04/26/2021	6672	Franklin Templeton	April 2021 Simple IRA - C. Curtis	-216.00
Deposit	04/26/2021			Interest	18.09
Check	04/28/2021	6673	Christine E Curtis	Pay Period: 4/11/21-4/24/21	-1,362.21
Deposit	04/30/2021			Loan App Fee	150.00
Total TSB- checking					11,176.26
TSB- general fund					
Deposit	04/26/2021			Interest	5.17
Total TSB- general fund					5.17
Total Unrestricted Cash Accounts					11,181.43
TOTAL					-55,954.74



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food
is
good
business*

MEMO

Tioga County Agriculture Value Chain Study
Interim Project Memo 3
April 21, 2021

This memo includes four sections:

1. Summary of roundtable discussions
2. Next steps in strategy development
3. Outline of final report
4. Project timeline to completion

We welcome any and all feedback as we move forward in this final phase of the project.

SUMMARY OF ROUNDTABLE DISCUSSION

The KK&P team (Ben Kerrick and Jen Brodsky) facilitated two stakeholder roundtable discussions on March 24 and March 25, 2021. The objectives of the roundtables were:

- To prioritize and advance emerging strategies
- To workshop and develop strategies the stakeholders saw as highest-potential
- To identify potential near-term wins, critical resources and partners, and success factors for key strategies

After a brief review of research and strategy development to date, the roundtables broke into smaller breakout sessions to discuss strategies in detail, before returning to the full group for additional discussion.

The following stakeholders participated:

- March 24
 - Laura Biasillo, CCE Broome County
 - Lisa Bloodnick, Bloodnick Family Farm
 - Robin Hulzinga, Hulzinga Farm (departed prior to breakout due to tech)
 - David Nowacoski, Delivered Fresh
 - Lindsay Wickham, New York Farm Bureau
 - Amy Willis, Broome County Regional Farmers' Market
- March 25
 - Mark Bordeau, Broome Tioga BOCES
 - Alyssa DeVilliers, Golden Grove Farm
 - Tom Lewis, Rural Health Network
 - Lisa Rose, Business owner (opening grocery store in Candor)
 - Erin Summerlee, Rural Health Network
 - Caroline Tolbert, Food Bank of the Southern Tier

- Adrienne Traub, Seven Valleys Health Coalition

The strategies presented and discussed, moderately reframed and adjusted since our last project memo, included:

- Farm-based strategies
 - Support the development and expansion of goat and sheep production in the county.
 - Build value-added dairy supply chains.
 - Encourage farm-based innovations that leverage the assets of Tioga County and the region.
 - Create a virtual farm incubator.
- Value-chain strategies
 - Pursue and provide active value-chain coordination.
 - Expand wholesale markets through partnerships with institutional and charitable buyers.
 - Develop a shared-use aggregation facility and/or other resources to support the movement of product.
 - Explore place-based regional marketing efforts.

Themes from Discussion

At a high level, the following four strategies emerged as priority/most favored by the stakeholders in attendance:

- **Value-chain coordination:** Stakeholders were optimistic about the potential impact of more active coordination in the region's value chain, a person or group/organization whose focus would be to build relationships, troubleshoot bottlenecks and barriers, and function as a one-stop shop for resources, opportunities, and information. Tom Lewis (of Rural Health Network) performs value-chain coordination functions in his current role, and sees potential greater impact in regionality – networking coordination efforts at a regional level, beyond the hyperlocal. The VC coordination strategy also has potential linkages to marketing/branding efforts. Stakeholders acknowledged the challenges of institutional purchasing (low prices, complex procurement), and thought a VC coordinator could help mitigate or overcome some of those barriers. A few stakeholders also mentioned the bottlenecks in slaughter/processing capacity, which could potentially be mitigated (or at least better understood) through VC coordination.
- **Shared-use aggregation:** Closely related to the VC coordination strategy is the idea of shared-use aggregation infrastructure, and overall increased resources for distribution, which emerged as another leading strategy: "If we don't have aggregation, none of the other initiatives will work." Efficient and effective aggregation of product is seen as a critical linchpin in further developing the county value chain. At the same time, stakeholders acknowledged that active facility management and coordination will be needed, as a dedicated role or portion of a role. This facility initiative could be led by a private sector player (e.g. David Nowacoski, Delivered Fresh), and it was affirmed that private sector competitors could collaborate on such an initiative as a pre-competitive effort, with the shared goal of supporting the area's farms and farmers. Participants also emphasized the importance of creating a facility that truly meets the needs: loading docks, cold storage, dry storage, and (as previously mentioned) an active coordinator. Developing more clarity on who the users or "audience" are, the risks, goals, and key stakeholders will be important for success.

- **Farm-based innovation:** Stakeholders were drawn to this strategy especially because, rather than a top-down approach of telling farmers what markets/products they should pursue, this would instead encourage and allow farmers to pursue their own innovations and pilot approaches. These innovations could be as diverse as crop transition for plant-based milks, transition to goat or sheep dairy, on-farm value-added processing, or agritourism, to name just a few. "It allows farmers to be on the forefront of trends," as one attendee noted. A critical piece will be creating effective communication channels to document and disseminate effective (or unsuccessful) innovations, so that they can be replicated by other interested farmers. Stakeholders felt that a communication approach that blended in-person gatherings with social media and print/digital summary bulletins (like SARE grant publications) would be effective.
- **Virtual farm incubator:** Discussion of this strategy included potentially changing the language to "accelerator" in addition to or instead of incubator – to note that it could serve farms at a range of maturity levels. Alyssa DeVilliers, currently in her 8th year of farming, noted that that stage (7-10 years into farming) is an important point in a farmer's career – no longer an early-stage beginner, but at a point where some focused technical assistance, financial analysis, etc., could be really valuable. Several stakeholders mentioned the Groundswell Incubator in Ithaca and the CADE incubator as well-regarded models and potential partners. Stakeholders also emphasized that this strategy should not duplicate efforts/resources already offered by CCE and others, but rather "bundle" them into a one-stop shop for wraparound services and supports. To further differentiate from existing resources, the incubator/accelerator could focus any new program offerings on one-to-one mentorship or technical assistance.

While these four strategies emerged as having the most traction and potential, the remaining four strategies also had some level of interest. We feel that these strategies can be folded into the favored strategies above. Expanded goat/sheep production and value-added dairy could be addressed by the on-farm innovation, incubator, or value-chain coordination strategies, while the wholesale markets and place-based marketing strategies are clearly related to value-chain coordination efforts.

Following each roundtable, we sent out a brief survey for participants to share any additional thoughts. We received three responses, which are included here in their entirety:

Do you have any additional input or suggestions related to the strategies that were discussed today?

1. The overall idea of focusing on the infrastructure to support farms vs. telling them what is hot or not commodity-wise is a good one.
2. Shoot for a small victory out of the gate. Something tangible that you can use to create momentum.
3. In terms of expansion of goat and sheep production/value chain coordination/aggregation facility, there is a group called LocalFiber (<https://localfiber.org/>) which is working on some overlapping ideas. Besides providing a listing service for farms, they are looking at what other facilities sheep/goat producers need and various value chains.

Do you have any ideas or suggestions for additional strategies, approaches, or initiatives that you think we should consider and explore?

1. Somehow we need to bring farmers together to share ideas, as that may lead to some cooperative efforts (whether officially or unofficially) to work together to produce that critical mass of a product to be able to regionally or broader market it.
2. I have been on three committees in three counties trying to create an aggregation/distribution hub for farmers. It always breaks down on the ongoing cost of operation. I'm convinced you need to offload that and privatize it. I would love to discuss ideas around this.
3. Nope

Please provide any additional thoughts or suggestions here.

1. Great job by your firm and recognizing the short-comings of Tioga County and the need to look at everything in a wider view and a broader thought process.
2. You have done a great job already! Keep going ... be the exception and bring one of these ideas to fruition!!
3. None

NEXT STEPS IN STRATEGY DEVELOPMENT

In light of the roundtable responses, we will be focusing further strategy development on the four favored strategies outlined above:

- Encourage farm-based innovations that leverage the assets of Tioga County and the region.
- Create a virtual farm incubator.
- Pursue and provide active value-chain coordination.
- Develop a shared-use aggregation facility and/or other resources to support the movement of product.

Where possible and appropriate, we will highlight potential subtopics or related initiatives within each of the primary strategies. For each of the four strategies, we will describe:

- Objectives: What the strategy aims to accomplish
- Rationale: Summary of research backing the strategy
- Description: General overview of how the strategy or initiative would work, and what it would include
- Potential Partners: Preliminary identification of potential collaborator organizations and their roles
- First steps: Near-term actions to advance the strategy
- Models: summary of 2-3 model initiatives from elsewhere in NY or the US that can serve as inspiration and reference

FINAL REPORT OUTLINE

As we build out these strategies, we will also be developing the final report, as outlined below:

- Project background
- Summary of research
 - Literature Review
 - Data Analysis
 - Interview themes
 - Summary of roundtable discussions
 - Summary of key opportunities
- Strategies
 - Strategy Overview
 - On-Farm Innovation
 - Virtual Farm Incubator
 - Shared-Use Facility
 - Value-Chain Coordination
 - [each of the four strategies will be outlined as above, with objectives, rationale, etc.]
- Implementation plan
 - A proposed 2-3-year timeline for implementation of the strategies

Since we expect the final report to be a public-facing document, we will also provide a separate companion internal document for ED&P, summarizing key partnerships and other considerations.

PROJECT TIMELINE

We intend to complete the project on the following timeline:

- 4/21: Deliver interim project memo 3 (this memo)
- 5/10: Complete research on strategies
- 5/17: Deliver first draft report, request feedback by 5/20
- 5/27: Deliver revised and finalized report