County of Cattaraugus Industrial Development Agency

BOARD OF DIRECTORS MEETING - AGENDA

Tuesday, December 16, 2025
CCIDA Office
9 E. Washington Street
Ellicottville, NY
11:15 a.m.

To access the Board meeting via Zoom/Conference Call, please see the applicable information at the end of the agenda to do so.

-Call the Meeting to Order-Time:

-Roll Call- Board of Directors of the CCIDA:

-Approval of Nov. 18, 2025 CCIDA Board of Directors Meeting Minutes:

Application/Project in Process

-1. Alle-Catt Wind Farm:

- Alle-Catt Wind Energy, LLC. has submitted a revised Application to the Agency (November 2025) seeking NYS sales tax and PILOT-real property tax abatement relating to a wind power project consisting of up to 83 wind turbines with a maximum generating capability of approximately 340 MW. Thirty-eight of the turbines will be located in Cattaraugus County in the Towns of Farmersville and Freedom. A Point of Inter-connect (sub-station) will be constructed in the Town of Yorkshire, NY as well.

The project also includes buried electrical cables, pad-mount transformers, access roads, electrical substation, permanent meteorological towers, microwave tower, identiflight towers, aircraft detection lighting systems, O&M building and associated improvements and various related equipment.

-The Total Project Investment: \$618,874,498

A public hearing was held on December 3, 2025 at 10:00 a.m. in the Town of Farmersville. A copy of the script is enclosed in each Board Member's packet together with any public comments.

A public hearing was held on December 3, 2025 at 2:30 p.m. in the Town of Yorkshire. A copy of the script is enclosed in each Board Member's packet together with any public comments.

A public hearing was held on December 3, 2025 at 5:30 p.m. in the Town of Freedom. A copy of the script is enclosed in each Board Member's packet together with any public comments.

√ Resolution

*CCIDA Financial Reports:

-Approval of November 2025 Financial Reports (Vote required):

*Income for November 2025 (\$15,725.00):

- \$15,725.00 - Full administrative fee for Win-Sum Ski

*Income for December 2025 (\$13,281.25):

- \$13,281.25 2nd administrative fee for Kinley
- <u>\$245,000.00</u> Full administrative fee Edelweiss Dairy Project. *Project closed on 12-11-25. Income will be reflected in December 2025 Report.
- -Updated Certificate of Deposits.
- General update on projects in process; including the Agency has 3 projects in the closing stage which should close in the 4rd quarter of this year or !st 2026.

-Internal (IDA Meetings/Discussions, Snapshot):

- √ 2025 Project Overview. CCIDA projects totaled \$675,845,905.
- Meeting with Andy Pascarella and Bill Krysick regarding possible project.
- ✓ Attend Coll212 meeting in Olean.
- Meeting with Jamestown Macadam on project updates.
- ✓ Attended OBDC Board Meeting.
- Meeting with City of Olean Mayor-Elect-Sherburne.
- ✓ Meeting with Matt Wilkinson from Great Lakes Cheese on business updates.
- ✓ Attended STERA Board of Directors Meeting in Salamanca.
- ✓ Meeting with Don Benson on potential new project.
- ✓ Attended Community Action Enterprises Board Meeting.
- ✓ Attended WNY IDA Group meeting in Lockport.

- ✓ Watched the Laine Business Accelerator Community Showcase Event.
- ✓ Call with Rich Schecter regarding potential project.
- Call with realtor of former Strohman's building in Olean.
- ✓ Meeting with Andy Burr and Nelson Nobles regarding potential project.
- ✓ Meeting with Ben Heckathorn from Kinley Construction.
- ✓ Zoom Building Better Railroad.
- ✓ Attend edGlobal NY Canada Reception at the Buffalo Museum.
- ✓ Attended Your Economy Introductory Session.
- ✓ Donations were made to Alley Katz and the Ellicottville Library in memory of Mr. John D. Northrup.
- Several meetings on projects in process to move them forward to closing.
- ✓ 2026-Tenor is starting up: We could have 2 new applications/projects to start the year off.

-External (Points of Interest relating to the CCIDA):

- ✓ Olean Times Herald: Article: "State: Area sales tax data mixed in October."
- ✓ <u>Olean Times Herald:</u> Article: "Borrello recognized as one of NY's most effective GOP legislators."
- ✓ <u>Olean Times Herald:</u> Article: "Langworthy's Energy Choice Act passed to full House committee."
- ✓ Olean Times Herald: Article: "St. Bonaventure formally opens Cyber Operations Center."
- ✓ <u>Olean Times Herald:</u> Article: "Laine Business Accelerator host fifth annual showcase."
- ✓ <u>Buffalo Business First:</u> Article: "WNY counties outside Buffalo hit record high for million-dollar home sales."
- ✓ <u>Olean Times Herald:</u> Article: "Langworthy, Olean Mayor-elect Sherburne meet to discuss shared priorities."

The CCIDA Board of Directors, Staff and Counsel would like to take a brief moment to remember and honor the life of Mr. John D. Northrup and his recent passing. We all are very grateful for his dedication, kindness, and the incredible contributions that he and his businesses made to Ellicottville, Holiday Valley and the County as a whole. John's presence will be greatly missed and our prayers are with his dear family and friends. We adjourn this meeting in John's memory with our sincere appreciation and respect.

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Motion-

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* The next CCIDA Board of Directors Meeting:

Tuesday, January 13, 2026 at 11:15 a.m.

At the CCIDA Offices

9 East Washington Street

Ellicottville, NY

And also, via Zoom*

Zoom Meeting access Information:

Topic: County of Cattaraugus Board Meeting:

Time: Dec 16, 2025 11:15 AM Eastern Time (US and Canada) Join Zoom Meeting https://us02web.zoom.us/j/82190737838?pwd=p8r2JwHWaiudJ7sdEsUdPaukS1ZTR3.1

Meeting ID: 821 9073 7838

Passcode: 645554

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- +19292056099,,82190737838#,,,,*645554# US (New York)

BOARD MEETING MINUTES

November 18, 2025 CCIDA Offices 9 East Washington Street Ellicottville NY 14731

11:15 a.m. In Person or via Teleconference Call/Zoom

Roll Call: -Taken-

Members Present:

Mr. Thomas Buffamante-Chairman

Mr. Joseph Higgins Mr. James (Joe) Snyder Mr. Brent Driscoll Mr. Michael Wimer Ms. Ginger Schroder Mr. Thomas Cullen

Excused:

None

CCIDA Staff/Counsel:

Mr. Corey R. Wiktor, Executive Director CCIDA

Mr. Robert Murray, Harris Beach Murtha Legal Counsel

Mr. Russell Gaenzle, Harris Beach Murtha Legal Counsel

Presenters/Guests:

Gerald George, George Dairy Farms John Borer, Edelweiss Dairy (via zoom) Bob Clark, Olean Times Herald (via zoom) Rick Miller, Olean Star (via zoom)

Mr. Buffamante called the meeting to order at 11:15 a.m.

A roll call of the Board of Directors of the CCIDA was taken Mr. Buffamante, Mr. Higgins, Mr. Driscoll, Mr. Snyder, Mr. Cullen, Ms. Schroder and Mr. Wimer were present.

-Mr. Buffamante. We have Bob and Russ from our law firm attending. Russ has a short schedule today. We will come back to the minutes and we will get right into Edelweiss Dairy. I'll turn it over to you Corey.

- -Mr. Wiktor: Good Morning everyone. Thank you for taking time out of your busy schedule. As the Chairman indicated, we do have Russ Gaenzle who is special bond counsel to the Agency as well as Bob who is general counsel to the Agency. With that, today's Agenda is light as there is only one project in process which is Edelweiss Dairy. Russ, with the time you have, could you give a quick overview of the update on the project.
- -Mr. Gaenzle: Sure, this came into our ballcourt some time ago with the process of what is called buying cap allocation, undertaking the SEQRA review and typical transactional work that goes into a project of this magnitude. It has taken quite some time to get where we are, but we are basically at the finish line. We anticipate closing shortly after the resolution is considered by this board, this is the last approval if you will, that is required. The documents substantially are in final form and we are pretty much a go. We do have a working group call tomorrow and we anticipate we will actually schedule the closing on that call so everything is seemly going quite well and we should have it done by the end of year, at the latest.
- -Mr. Wiktor: Thank you.
- -Mr. Driscoll: I have a question. Given there is not an approval as we have not voted on it, when will the project actually start?
- -Mr. Wiktor: John is on the line so we could ask the company. John, in terms of the project starting, I assume timing is now so to speak with the project?
- -Mr. Borer: Yes, we are currently working through it.
- -Mr. Wiktor: Ok, I would assume the start date is in process.
- -Mr. Gaenzle: They are authorized assuming the resolution is adopted. They have made what is called an official intent declaration which allows them from that date, to and 60 days back, to reimburse themselves for qualifying uses from the bond proceeds, which again will hopefully close in a few weeks.
- -Mr. Wiktor: And what we did add to the board packet as supplemental information is a general email on how the project has been qualified for the use and the application the company submitted to the State to request the volume cap. There were various letters of support and documentation from our elected officials, the letter from ESD granting the volume cap and a variety of back up data and information with respect to the project. The conclusion of SEQR Parts I, II and III and various conversations and meetings we held with LaBella Associates who was contracted to help coordinate the SEQR with the IDA is also included. In terms of the project, I have been here with the Agency about 20 years and I think this is our first bond qualifying. Russ, how did those bonds or project qualify?
- -Mr. Gaenzle: Under the federal tax regulations there are certain types of projects that can be financed with tax exempt debt. The list is pretty short, you typically see ones for 501(3)c organizations (not-for-profits), affordable housing, occasionally small manufacturing, but the regulations are so stringent on those types of transactions you don't see those very often. What we are doing here is what is called under the tax regulations is a solid waste disposal. The federal government years ago implemented authorization to do this type of project and our tax partner undertakes quite extensive tax diligence and at the end of the day we deliver an opinion on your behalf to the bank that the interest is tax exempt. It does qualify and portions of the project do qualify for this type of debt.
- -Mr. Buffamante: I think this is the first private company that has been done since the 1990s.
- -Mr. Wiktor: I would say.

- -Mr. Gaenzle: Bob and I were talking and I think our firm has done maybe 5 solid waste disposals, 4 of which were refinancing of an existing one, so they are very few and far between. It does quality and we are comfortable.
- -Mr. Wiktor: Back on March 18, 2025, Russ joined us for the public hearing that was in the Town of Freedom and those minutes are included in the board packet. There was no one in attendance or comments. As standard procedure, we look at the SEQR Parts I, II and II, the public hearing, the cost benefit analysis. The breakdown of the highlights of the project are included in the resolution which we try and encapsulate on the agenda for quick reference of what the project signifies. Again, with the project retaining of 21 employees and could add roughly 12 employees over the next couple of years.
- -Mr. Buffamante: Just as a clarifying point, this is project also gets mortgage tax exemption and a PILOT which we induced already several meetings ago.
- -Mr. Wiktor: Correct, there was mortgage recording tax and a 10 commercial year PILOT, no sales tax applicable with respect to the project.
- -Mr. Murray: It was part of the package with the official intent resolution but now you are officially passing all the financial assistance.
- -Mr. Buffamante: Is there any other questions?
- -Mr. Murray: You have 2 resolutions today. The SEQR Determination Resolution which is lengthy because it was a large project, a type I which required coordinated review. The Agency was lead Agency and you retained a consultant where LaBella did a very thorough job analyzing all the potential adverse environmental impacts. The conclusion the board is being asked to make is there is not a potential significant environmental impact and the board can issue a negative declaration and that is what this resolution first up for today.
- -Mr. Buffamante: Just to comment on that, in the board packets there is a rather lengthy description of the various SEQR steps that were went through and all of which were ok.

Resolution from Application/Project in Process

-- 1. Edelweiss Dairy, LLC:

-Edelweiss Dairy LLC has submitted an Application to the Agency for tax exempt financing along with requesting consideration for Real Property Tax abatement on value added, Revenue Bond and NYS mortgage tax abatement related to the various construction projects that include: of a new dairy facility to replace their existing, outdated 50-year-old facility located at 10826 Osman Road in the Town of Freedom. The project includes a new 120 stall rotary parlor to milk cows, 4 cattle barns, roughly (650,000 sq. ft in total), and a manure separation sand recycling facility. The project will not only retain 21 current employees, it will add roughly 12 new employees as well.

A public hearing was held on March 18, 2025 in the Town of Freedom, a copy is enclosed in each Board Member's packet as well as the cost benefit analysis. The County Legislatures approved their Resolution on November 12, 2025 for issuance of the bond, a copy is enclosed in each Board Member's packet.

-Revenue Bond Issuance \$15,500,000. (Total Project Investment: \$32,500,000+,-)

Resolution:

A Motion was made by Brent Driscoll seconded by Michael Wimer, RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY ISSUING A NEGATIVE DECLARATION PURSUANT TO THE NEW YORK STATE ENVIRONMENTAL QUALITY REVIEW ACT FOR THE EDELWEISS DAIRY PROPOSED EXPANSION. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Driscoll, Mr. Snyder, Mr. Cullen, Ms. Schroder and Mr. Wimer voted yes. Motion Carried.

- -Mr. Buffamante: Our second resolution is the bond resolution.
- -Mr. Wiktor: Yes. Mr. Chairman, before that, I just wanted to say this project did require underneath that to get a resolution authorizing the Chair of the County Legislature to approve the proposed action by the IDA for issuance of the bonds for Edelweiss Dairy. The County Legislature did act on that at their last week's meeting on Wednesday, with the approval and a copy of that was included within your packet as well.
- -Mr. Buffamante: Also, we need IDA Finance Committee approval of the resolution. We had a meeting earlier today where the IDA Finance Committee unanimously approved recommendation of resolution to the board. Are there any comments or questions?

Resolution:

A Motion was made by Brent Driscoll seconded by Joseph Higgins, RESOLUTION (i) AU-THORIZING THE ISSUANCE, EXECUTION, SALE AND DELIVERY OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY'S SOLID WASTE DISPOSAL TAX-EXEMPT REVENUE BONDS (EDELWEISS DAIRY, LLC PROJECT), SERIES 2025, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EX-CEED \$15,500,000; (ii) RATIFYING THE SCHEDULING, NOTICING, AND CON-DUCTING OF A PUBLIC HEARING IN CONNECTION WITH THE PROJECT; (iii) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDER-TAKE THE PROJECT; (iv) AUTHORIZING THE UNDERTAKING OF THE PRO-JECT TO PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A MORTGAGE RECORDING TAX EXEMPTION BENEFIT FOR FINANC-ING RELATED TO THE PROJECT AND (B) A PARTIAL ABATEMENT FROM REAL PROPERTY TAXES BENEFIT THROUGH A PILOT AGREEMENT:- AND (v) AUTHORIZING THE NEGOTIATION AND EXECUTION OF A LEASE AGREE-MENT, LEASEBACK AGREEMENT, A PAYMENT-IN-LIEU-OF-TAX AGREE-MENT, AN AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREE-MENT AND RELATED DOCUMENTS. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Driscoll, Mr. Cullen, Mr. Snyder, Ms. Schroder and Mr. Wimer voted yes. Motion Carried.

- -Mr. Buffamante: Corey and our attorneys will move on towards closing.
- -Mr. Wiktor: Yes, the applicant is looking to close most likely next week so we appreciate the board's support of this project and the County Legislature's support. To see this project go forward, we appreciate everyone's help and support to date.

-Mr. Buffamante: Moving backwards, we need to approve the October 28, 2025 Board Meeting Minutes.

A Motion was made by Brent Driscoll seconded by Thomas Cullen to accept the Board Meeting Minutes from October 28 2025. All in favor. Motion Carried.

*CCIDA Financial Reports:

-Mr. Wiktor: We do anticipate 1-3 closings prior to the end of the year so it will be a rush over the next 6 weeks on various projects that are outstanding.

A Motion was made by Brent Driscoll seconded by Ginger Schroder to accept the October 2025 CCIDA Operating Statements as presented to the Board. All in Favor - Motion Carried.

*Income for October 2025 (\$13,281.25):

- \$13,281.25 - First half administrative fee for Kinley Contractors.

*Income for November 2025 (\$15,725.00):

- \$15,725.00 Full administrative fee for Win-Sum Ski
- <u>General update on projects in process</u>; including the Agency has 4 projects in the closing stage which should close in the 4rd quarter of this year.
- -Mr. Buffamante: Any questions or comments? I would note that through October our cash balance has dropped a couple \$100,000 from the prior year most of which relates to the funding we have provided on RevRail.
- -Mr. Wiktor: Yes, that is correct. All of our invoices have been paid to date. We will footnote that with Denise as we go through the audit proceedings here in January.
- -Mr. Buffamante: I think there is reimbursement coming the County.
- -Mr. Wiktor: That was already received and will be noted. It was excellent help and support by the Legislature.
- -Mr. Wiktor: A few highlights, a quick update report. Last Thursday we had a kickoff event for the Cattalyst Collective Group which Tom Cullen is a member as well as myself. We had really good participation, I think roughly 50-60 people in attendance at HoliMont. It was a great opportunity to highlight the 3 new programs. Tom, is there anything you want to add on that event?
- -Mr. Cullen: I think it was an incredible event with a lot of different people in the entrepreneur and economic development world in Cattaraugus County. It was good to have everyone together, working together and showing momentum that is being made around our area. I know the State was represented, ESD, the Ralph Wilson Foundation flew in from Detroit for it, and it was great.
- -Mr. Buffamante: Yes, I thought it was very positive and echo what Tom said. The group of people that were there that supported it was wonderful. I think it's important that the related organizations are getting the messages out because it's really targeted towards small entrepreneurial type endeavors that are important to the economic development to the County.
- -Mr. Cullen: Ultimately Ralph Wilson Foundation gave a million dollars as a leverage fund for the County and so the entities that are involved in this group, which included the IDA, JCC, St. Bonaventure, SBDC and those

types of organizations, are trying to figure out the best ways to leverage that money and capital in ways that will ultimately lift up the County from an entrepreneur economic development standpoint.

- -Mr. Wiktor: As Tom was touching on, it's a new vision with the collective team that Crystal Abers through the County started about 15-16 years ago of coordinating getting all of the economic development groups, agencies, collegians and workforce people together on a by-weekly meeting. That which then spawned out of that working with Bob Fornes and Tom Cullen who more or less spearheaded the relationship with the Ralph Wilson Foundation.
- -Mr. Wiktor: Just a couple of project updates. Regarding Alle-Catt Wind, the IDA has received some revised documentation and application and components of the application process so that project is re-engaged with 3 public hearings set for December 3, 2025. We will be working with the board once we hear more and lean towards moving forward on that project.

-Internal (IDA Meetings/Discussions, Snapshot):

- ✓ Meeting with Andy Burr regarding County wide project and development updates.
- ✓ Meeting with Scott Symans.
- ✓ Attended Greater Buffalo Sports Hall of Fame ceremony.
- ✓ Continued meeting and discussion with a possible Canadian Manufacture considering a project in the Olean Area.
- ✓ Met with a commercial developer with respect to possible commercial development in the County.
- ✓ Attended the Cattalyst Collective meeting.
- ✓ Attend Cattalyst Collective kickoff event at HoliMont on 11-13-25.
- ✓ General project updates and notices to the Board.
- -Mr. Wiktor: Holiday Valley was just ranked #4 in the East by Ski Magazine which is a tremendous ranking. Last year I think they were ranked #12 or #13 so they greatly moved up. Also, they recently were ranked #1 for lodging in the East so that is a great feather in their cap. I pass this along to the board in their support of various projects where those improvements, expenditures and investments into the resort are not just known locally, but are also ranked in Ski Magazine. I think it is just great for the resort and I appreciate the board's support in their projects.
- -Mr. Buffamante: It's interesting they were ranked above a lot of well-known resorts in New England, New Hampshire, Adirondacks and Vermont.
- -Mr. Higgins: They are the only area that has critical drop that is below 1500 which is another really amazing thing.
- -Mr. Wiktor: Thank you all for carving time out for this meeting. Are there any specific questions?
- -Ms. Schroder: I would to ask you to follow up with the Towns on their Host Community Agreements for Alle-Catt Wind as heard last night that Freedom has a meeting as they are extremely unhappy with their Host Community Agreement. I would reach out to Dustin Bliss and find out what is going on there.

- -Mr. Murray: It was approved, Freedom?
- -Ms. Schroder: Under duress. I don't know much about it but am asking you to shepherd the process.
- -Mr. Wiktor: Absolutely, the process has rekindled with an updated project and what we have explained with our partners within the County is, until those HCAs are signed off with the Towns, County and Schools, this board has no ability to act universally.
- -Ms. Schroder: We just need everyone going in the same direction.
- -Mr. Wiktor: I appreciate that, I will follow up with Dustin.
- -Mr. Snyder: Is there any construction going on?
- -Ms. Schroder: They have the entire Article 7 transmission line going up, so all those towers and they have done the access roads.
- -Mr. Buffamante: Is there any other official information we need to do at the meeting?
- -Mr. Snyder: Is there any updates on Olean Center Mall?
- -Mr. Wiktor: Bob, I and their counsel had a conversation back in October and they did put in an application to the State with respect to a housing component and they have not heard back yet. Outside of that, we have heard very little from the developer. I will check in on that project in December.
- -Mr. Higgins: The next meeting says location to be determined.
- -Mr. Wiktor: We may have our meeting at a different location here in Ellicottville. We will keep you posted.
- -Mr. Wiktor: Again, to the board, we appreciate all your time and I am honored to have you part of the board.

-External (Points of Interest relating to the CCIDA):

- ✓ Handout: "Economic Impact of the Seneca Nation of Indians."
- ✓ Times Union: Article: "Large renewable energy projects are blindsiding upstate communities."
- ✓ SkiMag: Article: "The Reader-Ranked Top 20 Resorts in the East for 2026."
- ✓ WGRZ: Article: "New York's all-electric building law faces legal challenge."
- ✓ Handout: "Olean Job Fair:"
- -Mr. Buffamante: This was set up to be an abbreviated meeting so I would call for a motion to adjourn.

A Motion was made by Brent Driscoll seconded by Joseph Higgins to adjourn the meeting at 11:52 a.m. All in Favor – Motion Carried.

* Next CCIDA Board of Directors Meeting: January 13, 2026 at 11:15 a.m. at the CCIDA Offices 9 East Washington Street

Ellicottville, NY and also, via Zoom - Alle- control Discoson of project

PUBLIC HEARING DEVIATION SCRIPT

Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf Project

Public Hearing to be held on December 3, 2025 at 10:00 a.m. at the Town of Farmersville, Town Hall, 8963 Lake Avenue, Franklinville, New York 14737

TENDANCE:	t \			10:0
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WELCOME: Call to Order and Identity of Hearing Officer.

Hearing Officer: Welcome. This public hearing is now open; it is 10.07 a.m. My name is Corey R. Wiktor. I am the Executive Director of the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. (This public hearing is being live streamed and made accessible on the Agency's) website at www.cattcoida.com. Those interested in making a statement must register by completing the Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor and provide to me.

2. PURPOSE: Purpose of the Hearing.

Hearing Officer: We are here to hold the public hearing on the Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Friday, November 21, 2025.

3. PROJECT SUMMARY: Description of Project and Contemplated Agency Benefits.

Hearing Officer: The proposed project (the "Project") consists of: (i) the acquisition by the Agency of a leasehold(s), easement(s) or other interest(s) in approximately

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10,607 acres of land in the Towns of Freedom, Farmersville and Yorkshire, Cattaraugus County, New York (collectively the "Land"); (ii) the construction, installation and operation on the Land of up to 38 wind turbines with an aggregate generating capacity of approximately 171 MW together with an operation and maintenance building and associated electrical interconnect infrastructure (hereinafter collectively referred to collectively as the "Improvements"), and (iii) the acquisition in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").

The Agency will acquire a leasehold interest in the Facility and lease the Facility back to the Company. The Company will operate the Facility during the term of the lease. At the end of the lease term, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance to the Company for qualifying portions of the Project in the form of sales and use tax exemption benefits, mortgage recording tax exemption benefits, and real property tax abatement benefits (collectively, the "Financial Assistance"). With respect to the contemplated real property tax abatement, the Company requested that the Agency enter into a payment in lieu of tax agreement having terms that deviate from the Agency's Uniform Tax Exemption Policy standard Wind Farms PILOT by providing for: (i) the PILOT Agreement will carry a term of twenty (20) years; and (ii) the annual amount payable under the PILOT Agreement will be zero dollars (\$0) for the Project Improvements during each year of the twenty (20) year PILOT benefit period. Upon due consideration of, amongst other items, the contemplated economic benefits resulting from Host Community Agreements entered or to be entered into by and between the Company and the various affected tax jurisdictions, the Agency desires to approve the proposed terms of the PILOT Agreement.

4. FORMAT OF HEARING: Review rules and manner in which the hearing will proceed.

Hearing Officer: All those who present who desire to comment will be given an opportunity to make statements and/or comments on the Project if they so desire provided you have registered by completing the Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor and provide to me.

> Minutes of the Public Hearing will be transcribed and posted on the Agency's website (www.cattcoida.com). Additional information can be obtained from, and written comments may be addressed to: Corey R. Wiktor, Executive Director, County of Cattaraugus Industrial Development Agency, 9 East Washington Street, P.O. Box 1749, Ellicottville, New York

14731; Telephone: 716-699-2005 and electronically corey@cattcoida.com or Info@cattcoida.com.

5. PUBLIC COMMENT: Hearing Officer gives the Public an opportunity to speak.

-Sign in

-Shueb-tirmon

Those interested in making a statement or comment will be called upon inthe order the *Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor* were received by the Hearing Officer. This public hearing is not a question-and-answer forum. Please begin by stating your name and address; if you are representing a company, please identify the company. I request that speakers keep statements and/or comments to 3 minutes.

The Hearing Moderator introduces each participate in the order they registered for this meeting.

[See Attached Transcript]

OR-	1->
Hearing Officer: Note that no one in attendance wished to make a	statement or comment.
6. ADJOURNMENT:	
As there were no further statements and/or comments, the Hearing (hearing at a.m.	Officer closed the public

Public Hearing to be held on December 3, 2025 at 10:00 a.m. at the Town of Farmersville, Town Hall, 8963 Lake Avenue, Franklinville, New York 14737

Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf

Project Location:

Multiple Properties in Town of Farmersville, in the County of Cattaraugus, New York

(Complete this form and submit to an IDA representative if you wish to speak at this hearing.)

Please Note: Three-Minute Time Limit

Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor

- I understand the purpose of this hearing is for the IDA to hear all persons with views in
 favor of or opposed or otherwise relevant to either the location or nature of the facility, or
 the proposed financial assistance being contemplated by the IDA.
- 2. I understand this hearing is not a question-and-answer forum.
- I agree to a three-minute time limit.
- 4. I will always observe proper decorum.
- I agree not to raise my voice or to use profane, inflammatory, threatening, abusive, or disparaging language or racial or ethnic slurs directed at any other individual and I will not engage in personal attacks or act in a manner that tends to incite a breach of the peace.
- 6. After three minutes, I agree to leave the microphone and yield the floor and I understand that transferring time to another person is not permitted.
- 7. I agree that if I cause a disruption and am asked to leave, I will leave the hearing.

First Name (please print):
Last Name (please print): Willard.
Residence: 11250 Maple Grove Kd., Freedom
County of Residence: Cattaraugus Co.
Representing (organization, etc.): Self + town
11
Signature: Lenie, J. Lellard

Denise Willard 11250 Maple Grove Road Freedom, NY 14065 (716) 560-9233

Good day, my name is Denise Willard, and I am both a resident of Freedom and a Town of Freedom Board member.

It really is shameful that both the Towns of Farmersville and Freedom rolled over in 2019, when conflicted boards were in charge and those on the boards had their own personal financial interests at stake, and as a result readily agreed to expedient, very inadequate deals on HCAs and RUAs, along with everything else, placed in front of them by Invenergy. Thankfully, Cattaraugus County, along with the help and support of many residents and former residents within the project area who continued to push for better, held out until 2025 and as a result leveled the playing field that therefore made it possible for better deals for all involved. I'd also like to thank those who noticed the improper notice documentation to the school taxing jurisdictions that preceded the first IDA vote and permitted a revocation of that vote and a negotiation of all items on a fairer and enriched basis for the County, the Towns, and the Schools. Freedom is more than 2.36 million dollars richer in mortgage recording tax money and a quarter of a million dollars richer than the old HCA/PILOT would have netted, thanks to Ginger's pernicious "meddling" as Pam Tilton would say. Meanwhile, under Pam Tilton's old negotiated Farmersville HCA, the town of Farmersville will not even be able to collect Invenergy HCA monies until after the project is operational. Cattaraugus County, however, will start receiving payments under its HCA next October, before the first industrial wind turbine even turns. Pamela Tilton and Randy Lester and their 2019 Town Boards should be deeply ashamed of what they did to the towns. It will be years before all the terrible damage comes to light that their, in my opinion, incompetent actions made possible.

This project has shaken my faith in humanity with all the things many of us have seen and witnessed. I could never do to other people what the leaseholders within this project area are doing to their neighbors. They do say, whoever they are, that greed is the root of all evil and we all have witnessed that firsthand. On top of that, the town of Freedom had board member, AnnMarie Dixon, vote in favor of the negligent HCA/PILOT agreement and then resign from the board minutes later. Then, the town of Freedom hired Peter Sorgi, who some of us warned them about, as Freedom's Transmission Line Attorney, who not only, according to another Freedom Board member, essentially ran away with the intervenor funds, but was also turned Invenergy's henchman, who they sent out to threaten people into signing updated lease agreements. Let's not even get me started on his pitiful protections and HCAs for Freedom and Yorkshire with regards to that transmission line.

Thank God for the Cattaraugus County Legislature and its strength of character and conviction. In the end, the County did its best by the residents and taxpayers in maximizing the benefit to those who will be affected by this horrible project. Hopefully, all the residents within the project area will not reap what the leaseholders sowed.



Public Hearing to be held on December 3, 2025 at 10:00 a.m. at the Town of Farmersville, Town Hall, 8963 Lake Avenue, Franklinville, New York 14737

Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf

Project Location:

Multiple Properties in Town of Farmersville, in the County of Cattaraugus,

New York

(Complete this form and submit to an IDA representative if you wish to speak at this hearing.)

Please Note: Three-Minute Time Limit

Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor

- 1. I understand the purpose of this hearing is for the IDA to hear all persons with views in favor of or opposed or otherwise relevant to either the location or nature of the facility, or the proposed financial assistance being contemplated by the IDA.
- 2. I understand this hearing is not a question-and-answer forum.
- 3. I agree to a three-minute time limit.
- 4. I will always observe proper decorum.
- I agree not to raise my voice or to use profane, inflammatory, threatening, abusive, or disparaging language or racial or ethnic slurs directed at any other individual and I will not engage in personal attacks or act in a manner that tends to incite a breach of the peace.
- 6. After three minutes, I agree to leave the microphone and yield the floor and I understand that transferring time to another person is not permitted.
- 7. I agree that if I cause a disruption and am asked to leave, I will leave the hearing.

rst Name (please print):
ast Name (please print): Lane
esidence: 9314 Older Hill Rd Farmersville (Franklinus lle Mai
ounty of Residence: Cattarangus
epresenting (organization, etc.):
gnature: Lais Jane



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First Name (please print): William	
Last Name (please print): 30 ZAIL	
Residence: FARMERSUILLE	8
County of Residence:	
Representing (organization, etc.):	
Signature: Signature:	

PUBLIC HEARING SCRIPT

Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf Project

Public Hearing to be held on December 3, 2025 at 2:30 p.m. at the Town of Yorkshire, Town Hall, 82 South Main Street, Delevan, New York 14042

ATTENDANCE:	
Members of	of the General Public
1. WELCOME:	Call to Order and Identity of Hearing Officer.
Hearing Officer:	Welcome. This public hearing is now open; it is 2.3 p.m. My name is Corey R. Wiktor. I am the Executive Director of the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at www.catteoida.com . Those interested in making a statement must register by completing the Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor and provide to me.
2. PURPOSE: P	turpose of the Hearing.
<u>Hearing Officer:</u>	We are here to hold the public hearing on the Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Friday, November 21, 2025.
3. PROJECT SU	MMARY: Description of Project and Contemplated Agency Benefits.

Hearing Officer: The proposed project (the "Project") consists of: (i) the acquisition by the

Agency of a leasehold(s), easement(s) or other interest(s) in approximately 10,607 acres of land in the Towns of Freedom, Farmersville and Yorkshire, Cattaraugus County, New York (collectively the "Land"); (ii)

the construction, installation and operation on the Land of up to 38 wind turbines with an aggregate generating capacity of approximately 171 MW together with an operation and maintenance building and associated electrical interconnect infrastructure (hereinafter collectively referred to collectively as the "Improvements"), and (iii) the acquisition in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").

The Agency will acquire a leasehold interest in the Facility and lease the Facility back to the Company. The Company will operate the Facility during the term of the lease. At the end of the lease term, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance to the Company for qualifying portions of the Project in the form of sales and use tax exemption benefits, mortgage recording tax exemption benefits, and real property tax abatement benefits (collectively, the "Financial Assistance"). With respect to the contemplated real property tax abatement, the Company requested that the Agency enter into a payment in lieu of tax agreement having terms that deviate from the Agency's Uniform Tax Exemption Policy standard Wind Farms PILOT by providing for (i) the PILOT Agreement will carry a term of twenty (20) years; and (ii) the annual amount payable under the PILOT Agreement will be zero dollars (\$0) for the Project Improvements during each year of the twenty (20) year PILOT benefit period. Upon due consideration of, amongst other items, the contemplated economic benefits resulting from Host Community Agreements entered or to be entered into by and between the Company and the various affected tax jurisdictions, the Agency desires to approve the proposed terms of the PILOT Agreement.

4. FORMAT OF HEARING: Review rules and manner in which the hearing will proceed.

<u>Hearing Officer:</u> All those who present who desire to comment will be given an opportunity to make statements and/or comments on the Project if they so desire provided you have registered by completing the Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor and provide to me.

> Minutes of the Public Hearing will be transcribed and posted on the Agency's website (www.cattcoida.com). Additional information can be obtained from, and written comments may be addressed to: Corey R. Wiktor, Executive Director, County of Cattaraugus Industrial Development Agency, 9 East Washington Street, P.O. Box 1749, Ellicottville, New York 14731; Telephone: 716-699-2005 electronically at corev@cattcoida.com or Info@cattcoida.com.

5. PUBLIC COM	MMENT: Hearing Officer gives the Public an opportunity to speak.
<u>Hearing Officer:</u>	Those interested in making a statement or comment will be called upon in the order the <i>Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor</i> were received by the Hearing Officer. This public hearing is not a question-and-answer forum. Please begin by stating your name and address; if you are representing a company, please identify the company. I request that speakers keep statements and/or comments to 3 minutes.
The Hearing Mo	derator introduces each participate in the order they registered for this meeting.
[See At	tached Transcript]
-OR-	
Hearing Office	er: Note that no one in attendance wished to make a statement or comment.
6. ADJOURNM	ENT:
nublic bearing at 75	e no further statements and/or comments, the Hearing Officer closed the 11-p.m.
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Fored Alle-Catt, -	strong opposition- le dul torced to pish
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-Chris Leav He	A's

I am Melanie Brown and a resident landowner in Farmersville.

I have been opposed to the Alle-Catt Wind Project since it became public information. I have also been concerned about the original HCAs since they were poorly negotiated by the host Town Boards. The resulting HCAs favored Alle-Catt and not the host Towns.

Unfortunately, even in the face of strong opposition, Hochul rubber stamped this project whenever she could and we are now stuck with it. Remember that when you vote for a new governor in 2026.

Fortunately the County IDA and Legislature have now bailed out the Towns since the Town Boards had no experience negotiating this type of deal. Let's be vigilant in making sure that our Town Boards do not fritter away any payments received from Alle-Catt. We the Town residents are the victims of this project and the Towns should use received payments to reduce the tax burden on its resident victims.

Melanie Brown, Esq. Farmersville Denise Willard 11250 Maple Grove Road Freedom, NY 14065 (716) 560-9233

Good day, my name is Denise Willard, and I am both a resident of Freedom and a Town of Freedom Board member.

It really is shameful that both the Towns of Farmersville and Freedom rolled over in 2019, when conflicted boards were in charge and those on the boards had their own personal financial interests at stake, and as a result readily agreed to expedient, very inadequate deals on HCAs and RUAs, along with everything else, placed in front of them by Invenergy. Thankfully, Cattaraugus County, along with the help and support of many residents and former residents within the project area who continued to push for better, held out until 2025 and as a result leveled the playing field that therefore made it possible for better deals for all involved. I'd also like to thank those who noticed the improper notice documentation to the school taxing jurisdictions that preceded the first IDA vote and permitted a revocation of that vote and a negotiation of all items on a fairer and enriched basis for the County, the Towns, and the Schools. Freedom is more than 2.36 million dollars richer in mortgage recording tax money and a quarter of a million dollars richer than the old HCA/PILOT would have netted, thanks to Ginger's pernicious "meddling" as Pam Tilton would say. Meanwhile, under Pam Tilton's old negotiated Farmersville HCA, the town of Farmersville will not even be able to collect Invenergy HCA monies until after the project is operational. Cattaraugus County, however, will start receiving payments under its HCA next October, before the first industrial wind turbine even turns. Pamela Tilton and Randy Lester and their 2019 Town Boards should be deeply ashamed of what they did to the towns. It will be years before all the terrible damage comes to light that their, in my opinion, incompetent actions made possible.

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PUBLIC HEARING SCRIPT

Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf Project

Public Hearing to be held on December 3, 2025 at 5:30 p.m. at the Town of Freedom, Town Hall, 1188 Eagle Street, Sandusky, New York 14133

Members	of the General Public
1. WELCOME:	Call to Order and Identity of Hearing Officer.
	Welcome. This public hearing is now open; it is 5.3 p.m. My name is Corey R. Wiktor. I am the Executive Director of the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live streamed and made accessible on the Agency's website at www.catteoida.com. Those interested in making a statement must register by completing the Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor and provide to me.
∠2. PURPOSE: P	urpose of the Hearing.
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ATTENDANCE:

Hearing Officer: We are here to hold the public hearing on the Alle-Catt Wind Energy LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Friday. November 21, 2025.

3. PROJECT SUMMARY: Description of Project and Contemplated Agency Benefits.

Hearing Officer: The proposed project (the "Project") consists of: (i) the acquisition by the Agency of a leasehold(s), easement(s) or other interest(s) in approximately

10,607 acres of land in the Towns of Freedom, Farmersville and Yorkshire, Cattaraugus County, New York (collectively the "Land"); (ii) the construction, installation and operation on the Land of up to 38 wind turbines with an aggregate generating capacity of approximately 171 MW together with an operation and maintenance building and associated electrical interconnect infrastructure (hereinafter collectively referred to collectively as the "Improvements"), and (iii) the acquisition in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").

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4. FORMAT OF HEARING: Review rules and manner in which the hearing will proceed.

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14731; Telephone: 716-699-2005 and electronically corey@cattcoida.com or Info@cattcoida.com.

at

5. PUBLIC COMMENT: Hearing Officer gives the Public an opportunity to speak.

Hearing Officer: Those interested in making a statement or comment will be called upon in the order the Public Hearing Speaking Registration and Acknowledgment of Rules for Speaking under Privilege of the Floor were received by the Hearing Officer. This public hearing is not a question-and-answer forum. Please begin by stating your name and address; if you are representing a company, please identify the company. I request that speakers keep statements and/or comments to 3 minutes.

The Hearing Moderator introduces each participate in the order they registered for this meeting.

[See Attached Transcript]

-OR-

Hearing Officer: Note that no one in attendance wished to make a statement or comment. 6. ADJOURNMENT:

As there were no further statements and/or comments, the Hearing Officer closed the public hearing at (p.m.

- Denie Wilted, - Town Resident + Town Board member, Conflicted Tawn Boosd marmbers, Heat Road use agreements, - Cont. Conty. Push For Bethy, 2006 - Empression - to Nation the IA/Revocation.
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- 7. I agree that if I cause a disruption and am asked to leave, I will leave the hearing.

First Name (please print): Dt1)15t
Last Name (please print): Willard
Residence: 11250 Maple Grove Rd., Freedom
County of Residence: (att (0.
Representing (organization, etc.):
Signature: Dencity Lullard

(Complete this form and submit to an IDA representative if you wish to speak at this hearing.)

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First Name (please print):
) 00 3
Last Name (please print):
Residence: 91 Hogardon
County of Residence: Lotherney CS
Representing (organization, etc.):
Signature:

(Complete this form and submit to an IDA representative if you wish to speak at this hearing.)

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First Name (please print): Marsha North
Last Name (please print):
Residence: Freedom
County of Residence: Cattar augus
Representing (organization, etc.):
Signature: Marha Mout

INDUCEMENT RESOLUTION

ALLE-CATT WIND ENERGY LLC, AND/OR INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS BEHALF

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, December 16, 2025 at 11:15 a.m.

The following resolution was duly offered and seconded, to wit:

RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF ALLE-CATT WIND ENERGY LLC, AND/OR INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON BEHALF (INDIVIDUALLY, AND/OR COLLECTIVELY, "COMPANY") IN CONNECTION WITH A CERTAIN PROJECT DESCRIBED BELOW; (ii) RATIFYING THE SCHEDULING, NOTICING, AND CONDUCTING OF PUBLIC HEARINGS IN CONNECTION WITH THE PROJECT; (iii) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (iv) AUTHORIZING THE UNDERTAKING OF THE PROJECT TO PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES TAX EXEMPTION BENEFIT FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT AND (B) AN ABATEMENT FROM REAL PROPERTY TAXES BENEFIT THROUGH A PAYMENT-IN-LIEU-OF-TAX AGREEMENT; AND (v) AUTHORIZING THE NEGOTIATION AND EXECUTION OF A LEASE AGREEMENT, LEASEBACK AGREEMENT, A PAYMENT-IN-LIEU-OF-TAX AGREEMENT, AN AGENT AND FINANCIAL ASSISTANCE PROJECT AGREEMENT, AND RELATED DOCUMENTS

WHEREAS, County of Cattaraugus Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 536 of the 1971 Laws of New York, as amended, constituting Section 890-b of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, warehousing, research, commercial and industrial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act), or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, ALLE-CATT WIND ENERGY LLC, or on behalf of an affiliated entity formed or to be formed (the "Company") has submitted an application, as amended, to the Agency (the "Application") requesting the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold(s), easement(s) or other interest(s) in approximately 10,607 acres of land in the Towns of Freedom, Farmersville and Yorkshire, Cattaraugus County, New York (collectively the "Land" being more particularly identified in Application); (ii) the construction, installation and operation on the Land of up to 38 wind turbines with an aggregate generating capacity of approximately 171 MW together with an operation and maintenance building and associated electrical interconnect infrastructure (hereinafter collectively referred to collectively as the "Improvements"), and (iii) the acquisition in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility"); and

WHEREAS, as described within the Application, the Company has requested a real property tax abatement benefit having terms that deviate from the Agency's Uniform Tax Exemption Policy ("UTEP") standard Wind Farms PILOT by providing for: (i) the PILOT Agreement having a term of twenty (20) years; and (ii) an annual payment amount of zero dollars (\$0) for the Project Improvements during each year of the twenty (20) year PILOT benefit period (the "PILOT Agreement Deviation"); and

WHEREAS, notice letters detailing the requested PILOT Agreement Deviation as so described herein were mailed or delivered to the chief executive officers of each Affected Tax Jurisdiction (being the County of Cattaraugus, the Towns of Farmersville, Yorkshire, and Freedom, the Franklinville Central School District, the Cuba-Rushford Central School District, and the Pioneer Central School District) on November 21, 2025; and

WHEREAS, pursuant to General Municipal Law Section 859-a, on December 3, 2025, at the following places and times:

- (i) at 10:00 a.m. at the Town of Farmersville, Town Hall, 8963 Lake Avenue, Franklinville, New York 14737;
- (iii) at 2:30 p.m. at the Town of Yorkshire, Town Hall, 82 South Main Street, Delevan, New York 14042; and
- (ii) at 5:30 p.m. at the Town of Freedom, Town Hall, 1188 Eagle Street, Sandusky, New York 14133; regarding

the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as hereinafter defined) being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, each of the Affected Tax Jurisdictions have resolved, or will resolve, to enter, or have already entered, certain host community agreements with the Company (collectively, the "Host Community Agreements") premised upon the Agency authorizing the PILOT Agreement Deviation; and

WHEREAS, pursuant to Article X and Article VII of the New York Public Service Law (the "PSL"), the New York State Board on Electric Generation Siting and the Environment (the "Siting Board") and the New York State Public Service Commission (the "PSC"), respectively, hold exclusive authority to review, approve, and condition the siting, construction, and operation of major electric generating facilities and major electric and gas transmission facilities within the State of New York, thereby centralizing all state agency and local municipal review within this unified, comprehensive regulatory processes; and

WHEREAS, under Articles X and VII of the PSL, the Siting Board and the PSC's authority supersedes and preempts any separate or independent findings, determinations, permits, or approvals by state agencies, county governments, towns, villages, and local municipalities, including any local zoning laws, ordinances, or land use regulations that are deemed unreasonably burdensome (under Article X) or unreasonably restrictive (under Article VII) to the development, construction, or operation of such facilities, ensuring alignment with New York State's clean energy and infrastructure goals; and

WHEREAS, the New York State Department of Public Service (the "DPS"), acting through the PSC, serves in an advisory and technical support capacity to both the Siting Board and the PSC, providing expert analysis, regulatory oversight, and compliance monitoring, while the Siting Board and the PSC retain sole jurisdiction to issue the necessary Certificates of Environmental Compatibility and Public Need (CECPN) required for the construction and operation of such facilities; and

WHEREAS, the Project has undergone required environmental review as part of the approvals so granted by state agencies, as part of the PSL statutory requirements as described above, and the Project is exempt as a Type II action under the State Environmental Quality Review Act ("SEQRA"), pursuant to 6 NYCRR §617.5(c)(44) as a project requiring a certificate of environmental compatibility and public need under Article VII, VIII, or X of the PSL, as such exemption from SEQRA is mandated by N.Y. Env't Conserv. Law § 8-0111 (5)(b); and

WHEREAS, on June 3, 2020, the Siting Board granted a Certificate of Environmental Compatibility and Public Need, With Conditions (Certificate Order) to the Company pursuant to PSL §168 authorizing the Company to construct and operate a utility-scale wind electric generating facility; and

WHEREAS, on December 18, 2023, the PSC issued a Certificate of Environmental Compatibility and Public Need (CECPN or Certificate) to the Company that authorizes the construction, operation, and maintenance of a 10-mile 345-kilovolt (kV) transmission line and a new point of interconnection switchyard located in the Towns of Yorkshire and Freedom; and

WHEREAS, related to and as required by the foregoing, the Company has filed and obtained approval of all pre-construction compliance filings and plans from the PSC in separate orders on June 20, 2024, October 16, 2024, and December 19, 2024; and

WHEREAS, it is contemplated that the Agency will (i) designate the Company as its agent for the purpose of undertaking the Project pursuant to an Agent and Financial Assistance Project Agreement (the "Agent Agreement"), (ii) negotiate and enter into a lease agreement (the "Lease Agreement") and related leaseback agreement (the "Leaseback Agreement") with the Company, pursuant to which the Agency will retain a leasehold interest in the Land, the Improvements, the Equipment and personal property constituting the Facility; and (iii) provide Financial Assistance to the Company in the form of (a) an exemption benefit from all New York State and local sales and use taxes for purchases and rentals related to the Project with respect to the qualifying personal property included in or incorporated into the Facility or used in the acquisition, construction, reconstruction and/or renovation, rehabilitation or equipping of the Facility, and (b) an abatement from real property taxes benefit through the PILOT Agreement Deviation (collectively, the sales and use tax exemption benefit and the abatement from real property taxes benefit, are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, at this December 16, 2025 meeting of the Agency, the Agency allowed representatives of all Affected Tax Jurisdictions present at the meeting who desired to comment on the PILOT Agreement Deviation to address the Agency with respect to the deviation from the Agency's UTEP; and

WHEREAS, pursuant to Article 18-A of the Act, the Agency desires to adopt a resolution describing the Project and the Financial Assistance that the Agency is contemplating with respect to the Project.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:

- Section 1. The Company has presented the Application, which is in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Application and other correspondence submitted by the Company to the Agency, Public Hearing comments, the Siting Board Certificate Order and the PSC's Certificate and documents and compliance filings and approvals related to same, the Agency board member review of the Project's cost benefit ratio and consideration of the additional sources of revenue for municipalities and school districts resulting from the Host Community Agreements, the costs of incentives so applied for, and Agency board member review, discussion, and consideration of same, the Agency hereby finds and determines that:
- (A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and
- (B) It is desirable and in the public interest for the Agency to appoint the Company as its agent for purposes of acquiring, constructing and/or renovating and equipping the Project; and
- (C) The Agency has the authority to take the actions contemplated herein under the Act; and
- (D) The action to be taken by the Agency will induce the Company to develop the Project, thereby increasing and/or retaining employment opportunities in Cattaraugus County,

New York, promoting the development of renewable energy projects to support New York State's renewable energy goals and otherwise furthering the purposes of the Agency as set forth in the Act; and

- (E) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and
- (F) The Agency has assessed all material information included in connection with the Application necessary to afford a reasonable basis for the decision by the Agency to provide Financial Assistance for the Project as described herein; and
- (G) The Agency has prepared a written cost-benefit analysis, especially in consideration of the various Host Community Agreements, and satisfactorily identified the extent to which the Project will create or retain permanent, private sector jobs, the estimated value of any tax exemption to be provided, the amount of private sector investment generated or likely to be generated by the Project, the likelihood of accomplishing the Project in a timely fashion, and the extent to which the Project will provide additional sources of revenue for municipalities and school districts, and any other public benefits that might occur as a result of the Project; and
- The Agency hereby determines the Project is an eligible Wind Farm Project (H)consistent with the Agency's Eligible Project Policy and to the extent any deviation from such policy are necessary, the reasons for such deviation are premised on the statutory provisions of Articles X and VII of the PSL, pursuant to which the Siting Board and PSC hold exclusive authority over the siting, construction, operation and decommissioning of major electric generating and transmission facilities such as this Project. These statutes centralize all state and local municipal review within a unified regulatory framework, preempting any separate findings, determinations, permits, or approvals by local governments, including zoning laws and land use regulations deemed unreasonably burdensome or restrictive. Given this preemptive authority and comprehensive regulatory process, and more specifically, based upon the Project's eligibility under the Act and the Project otherwise meeting the Agency's Uniform Criteria with respect to the Agency's "Evaluation of Projects" policy, the Siting Board's issuance of the Certificate Order and the PSC's issuance of the CECPN, the Host Community Agreements benefiting the Affected Tax Jurisdictions, and in further consideration of the Terms and Conditions of Financial Assistance as so described herein, the Agency's hereby determines to waive the standard Eligible Project Policy provisions with respect to a Wind Farm Project pursuant to the Agency's "Eligible Project Policy"; and
- (I) The Company has provided a written statement confirming that the Project as of the date of the Application is in substantial compliance with all provisions the Act; and
- (J) The Project qualifies for Agency Financial Assistance as it meets the Agency's general uniform criteria for project evaluation, said criteria established by New York State and the Agency as required under General Municipal Law Section 859-a(5) as evidenced by the following:

- (i) Extent to which the Project will create or retain jobs: The Project will create approximately 100 125 construction jobs paid at the prevailing wage, and ten new full-time new positions with annual salaries ranging from \$40,000 \$120,000 based on the specific position, resulting in between \$535,000 \$910,000 in new annual payroll.
- (ii) The estimated total value of Financial Assistance: New York State and local sales tax exemption benefits are estimated at \$6,480,000 and real property tax abatement benefits are estimated at approximately \$60,875,065 over the term of the 20-year PILOT Agreement.
- (iii) The estimated amount of private sector investment to be made by the Company is \$618,874,498.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood the Project will be completed by December 31, 2026.
- (v) Extent of new revenue provided to local taxing jurisdictions: The Company will be entering into Host Community Agreements with each of the Affected Tax Jurisdictions, generating approximately \$48,000,000 in total payments over the 20-year PILOT term allocated between the Affected Tax Jurisdiction as identified below:

Affected Tax Jurisdiction	Total HCA Payment over 20-year PILOT Term
Cattaraugus County	\$10,878,238
Yorkshire	\$ 412,313
Farmersville	\$ 9,499,471
Freedom	\$16,881,123
Cuba-Rushford SD	\$ 315,674
Yorkshire-Pioneer SD	\$ 6,629,174
Frankville SD	\$ 3,788,099

- (vi) The extent to which the Project will create local construction jobs. Although the Project involves specialized skills, certifications and trainings for which the local workforce lacks sufficient experience in this niche wind turbine construction area, and in recognition that there are other large infrastructure projects in the region creating labor volume constraints, the Company will commit to utilizing best efforts to secure at least 50% of the total labor force from the counites of Cattaraugus, Erie, Chautauqua, Niagara, Genesee, Wyoming, Livingston, Allegany and Steuben.
- (K) The proposed Financial Assistance to be provided under the PILOT Agreement with respect to the Project deviates from the terms of the UTEP and the Agency hereby approves of the PILOT Agreement Deviation as described herein. In making this determination, the Agency has considered the following factors as required by the Act and its UTEP, no single one of which is determinative:

- The nature of the proposed project (for example, manufacturing, commercial, civic, etc.). The Project is the construction and operation of a wind energy generating facility and associated infrastructure.
- The nature of the property before the project begins. The properties consist mainly of farmland and vacant land.
- The economic condition of the area at the time of the Application and the economic multiplying effect the project will have on the area. The Project area has a history of dairy and agriculture activity, and some manufacturing, wholesale, retail services, as well as a declining population. The Project will create construction jobs, and up to ten new full-time new positions. Property owners that will lease land to the Applicant/Company will see increases in net income. All Affected Tax Jurisdictions and host communities will see new payments resulting from Host Community Agreements to be entered into by and between the Company and the Affected Tax Jurisdictions.
- The extent to which the project will create or retain permanent, private sector jobs, the number of jobs to be created/retained and/or the salary ranges of such jobs. The Project will create 100-125 construction jobs paid at the prevailing wage, and up to ten new full-time new positions with annual salaries ranging from \$40,000 \$120,000 based on the specific position, resulting in between \$535,000 \$910,000 in new annual payroll.
- The estimated value of tax exemptions to be provided. New York State and local sales tax exemption benefits are estimated at \$6,480,000, and real property tax abatement benefits are estimated at approximately \$60,875,065 over the term of the 20-year PILOT Agreement, resulting in total estimated exemptions of \$67,355,065.
- The economic impact of the project and the proposed tax exemptions on Affected Tax Jurisdictions. The Project will produce approximately 100-125 construction jobs, and up to ten new full-time positions. In addition, the Company will be entering into an HCA with each of the Affected Tax Jurisdictions, generating approximately \$48,000,000 in total HCA payments over the 20-year PILOT term allocated between the Affected Tax Jurisdiction as identified below.

Affected Tax Jurisdiction	Total HCA Payment over 20-year PILOT Term
Cattaraugus County	\$10,878,238
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Yorkshire-Pioneer SD	\$ 6,629,174
Frankville SD	\$ 3,788,099

• The impact of the proposed project on existing and proposed businesses and economic development projects in the vicinity. The Company does not make sales,

and its Project only creates wind energy, which will be interconnected to the electrical grid and utilized by consumers in Allegany, Cattaraugus, and Wyoming Counties. The Project intends to procure locally sourced aggregates and fuel supply form within Cattaraugus County and the surrounding area. The Company's general contractor has conducted outreach to and will be working with local unions to provide labor for the Project, as well as working with local owner/operators to provide trucking services for construction materials.

- The amount of private sector investment generated or likely to be generated by the proposed project. The Project results in \$618,874,498 in private sector investment.
- The likelihood of accomplishing the proposed project in a timely fashion. The Company anticipates starting the Project immediately and completing the Project by December 31, 2026.
- The effect of the proposed project upon the environment and surrounding property.
 On June 3, 2020, the Siting Board issued its Certificate confirming that the Project's impacts are minimized and avoided to the maximum extent practical. On June 20, 2024, the PSC issued an order approving the compliance filings submitted by the Company in satisfaction of the Certificate Conditions.
- The extent to which the proposed project will require the provision of additional services including, but not limited to, educational, transportation, emergency medical or police and fire services. The Project will have no impact on such services, other than providing additional new revenues for same, including approximately \$1,233,696 in new special district payments over the 20-year PILOT term.
- The extent to which the proposed project will provide additional sources of revenue for municipalities and school districts in which the project is located. See above.
- The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located. The Project will create good paying full time employment opportunities, thus increasing local wages and related incidental spending, locally and within the region, providing wealth creation. The Host Community Agreements will generate new revenues that benefit the Affected Tax Jurisdictions.

Section 2. The Agency hereby authorizes the undertaking of the Project and the provision of the Financial Assistance to the Company as described herein, provided, however, that such Financial Assistance shall not be provided until the Company has furnished to the Agency fully executed Host Community Agreements between the Company and each of the Affected Tax Jurisdictions.

Section 3. Subject to the Company executing an Agent Agreement and the delivery to the Agency of a binder, certificate or other evidence of insurance for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and

lawful agent of the Agency: (i) to acquire, construct and/or renovate and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the appointment of the Company as agent of the Agency, if utilized, shall expire one year from the date of this Inducement Resolution (unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director).

- A. <u>Financial Assistance.</u> With respect to the foregoing, and based upon the representations and warranties made by the Company in the Application, the Agency hereby:
 - (i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$81,000,000, and, therefore, the value of the sales and use tax exemption benefits ("sales and use tax exemption benefits") authorized and approved by the Agency cannot exceed \$6,480,000, however, the Agency may consider any requests by the Company for increases to the amount of sales and use tax exemption benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services; and
 - (ii) authorizes and approves that the real property tax abatement benefits ("PILOT Benefits") to be provided over the term of the PILOT Agreement are estimated to be approximately \$60,875,065 resulting in estimated total PILOT payments of zero dollars (\$0) each year over the term of the PILOT Agreement.
- Terms and Conditions of Financial Assistance. Pursuant to Section 875(3) of the New York General Municipal Law, and per the policies of the Agency and the terms of this Inducement Resolution, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any New York State and local sales and use tax exemption benefits and/or real property taxes benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the New York State and local sales and use tax exemption benefits; (ii) the New York State and local sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the New York State and local sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; (iv) the Company has made a material false statement on the Application; and/or (v) the New York State and local sales and use tax exemption benefits and/or real property taxes benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with the Investment Commitment, the Employment Commitment, and/or the Construction Jobs and Local Labor Commitment, said

commitments, as described below, being a material term or condition to use property or services in the manner approved by the Agency in connection with the Project.

As a condition precedent of receiving Financial Assistance, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, must cooperate with the Agency in its efforts to recover or recapture any Financial Assistance, and promptly pay over any such amounts to the Agency that the Agency demands.

- C. <u>Commitments.</u> As an additional condition precedent of receiving Financial Assistance, and as a material term or condition as approved by the Agency in connection with the Project, the Company covenants and agrees and understands that it must, subject to potential modification, termination and/or recapture of Financial Assistance for failure to meet and maintain the commitments and thresholds as described below, submit, on an annual basis or as otherwise indicated below through the termination of the PILOT Agreement, a certification, as so required by the Agency, confirming:
 - (i) Investment Commitment the total investment made with respect to the Project at the time of Project completion equals or exceeds \$618,874,498, being the total project cost as stated in the Company's Application.
 - (ii) Employment Commitment that within two (2) years of Project completion, and throughout the term of the PILOT Agreement, the Company has created and maintained FTE employment at the Facility equal to ten (10) FTE employees (being the ten (10) new FTE employee positions proposed to be created by the Company as stated in its Application).
 - (iii) Construction Jobs and Local Labor Commitment the Company will use best efforts to ensure that at least 50% of the total construction labor force is sourced from the counties of Cattaraugus, Erie, Chautauqua, Niagara, Genesee, Wyoming, Livingston, Allegany and Steuben. This commitment acknowledges that the Project requires specialized skills, certifications and training that may not be widely available within the local workforce, as well as existing labor constraints caused by other major infrastructure projects in the region. The Company will provide quarterly reports to the Agency during the construction period detailing the use of local labor.

Section 4. Subject to the terms of this Inducement Resolution, the Chair, the Vice Chair, and/or the Executive Director, are hereby authorized, on behalf of the Agency, to negotiate, execute and deliver (A) an Agent Agreement, (B) the Lease Agreement whereby the Company leases the Project to the Agency, (C) the related Leaseback Agreement whereby the Agency leases the Project back to the Company, (D) the PILOT Agreement and (E) related documents; provided, however, that (i) the rental payments under the Leaseback Agreement to the Company include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project; and (ii) the terms of the PILOT Agreement are consistent with the PILOT Agreement Deviation, it being acknowledged and agreed that the Agency has complied with the procedures necessary to deviate from the Agency's Uniform Tax Exemption Policy.

Section 5. Subject to the terms of this Inducement Resolution, the Chair, the Vice Chair, and/or the Executive Director, are hereby authorized, on behalf of the Agency, to negotiate, execute and deliver any mortgage, assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by this Inducement Resolution or required by any lenders identified by the Company (collectively, the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or refinance acquisition and Project costs or equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement, and related documents, collectively called the "Agency Documents"); and, where appropriate, the Secretary or the Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chair, the Vice Chair, and/or the Executive Director of the Agency shall approve, the execution thereof by the Chair, the Vice Chair, and/or the Executive Director of the Agency to constitute conclusive evidence of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

Section 6. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to negotiate, execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 7. All actions heretofore taken by the Agency and/or its members, officers, and employees with respect to this Inducement Resolution are hereby ratified, approved and confirmed in all aspects.

Section 8. This Inducement Resolution shall take effect immediately and shall expire one (1) year from the date hereof unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director.

Dated: December 16, 2025

A	В	С	D	E	F
2 County of Cattaraugus		OPERATING	STATEMENT		
3 Industrial Development Agency					
4 November, 2025	2025	2025	2025	2025	2024
5	APPROVED	M-T-D	Y-T-D	BALANCE	Y-T-D
6	BUDGET	ACTUAL	ACTUAL	REMAINING	COMPARISON
7	DODOLI	7.0107.2	71010712	T(EW/ MITHO	OOMI / II (IOO)
8 INCOME:					
9 Interest on Accounts	\$42,000	\$15	\$120	\$41,880	\$6,016
10 Apps & Fees	\$425,000	\$15,725	\$263,678	\$161,322	\$624,321
11 CCCRC/Other Misc. Income	\$0	\$0	\$173	\$1,778	\$3,578
12 Total	\$467,000	\$15,740	\$263,971	\$204,980	\$633,915
13	Φ407,000	Ψ13,740	\$205,911	\$204,960	φ033,913
14			-		
15 EXPENSES:					
16 Wages	\$209,000	\$16,046	\$192,554	\$16,446	¢10E E20
17 M- Fringe Benefits	\$82,000	\$43,576			\$185,538
18 A- Performance Bonus			\$99,261	-\$17,261	\$86,031
	\$20,900	\$0	\$20,100	\$800	\$21,637
19 Board Meeting/Operations	\$2,000	\$108	\$1,370	\$630	\$1,210
20 L- Business Development	\$15,000	\$248	\$18,308	-\$3,308	\$15,892
21 Office Supplies/Service Contracts	\$2,400	\$79	\$1,315	\$1,085	\$1,241
22 D- Office Maint./Repairs/Equip	\$5,000	\$130	\$8,665	-\$3,665	\$5,962
23 E- Office Phones/Cell/fax/internet sen	The second secon	\$603	\$7,755	\$245	\$9,040
24 Postage	\$1,200	\$0	\$358	\$842	\$685
25 I - Public Hearings	\$700	\$0	\$866	-\$166	\$805
26 Travel/Mileage	\$3,000	\$0	\$1,605	\$1,395	\$106
27 Service Charges	\$360	\$25	\$330	\$30	\$405
28 Rent	\$20,700	\$1,425	\$15,675	\$5,025	\$15,675
29 Real Estate Taxes	\$100	\$0	\$90	\$10	\$87
30 K- Utilities	\$4,000	\$168	\$4,273	-\$273	\$3,558
31 Property/Fire/Liability Insurance	\$5,200	\$0	\$4,326	\$874	\$3,940
32 Education/Training/Prof. Developmen	\$4,000	\$0	\$0	\$4,000	\$0
33 Professional Associations	\$8,500	\$709	\$7,432	\$1,068	\$5,220
34 C- Professional Services	\$30,000	\$0	\$31,153	-\$1,153	\$64,651
35 F- Publications	\$200	\$0	\$0	\$200	\$1,717
36 G- Marketing/Promotion/Networking	\$1,000	\$0	\$2,495	-\$1,495	\$0
37 J-Railroad Services**	\$25	\$82,579	\$488,452	-\$488,427	\$0
38 Miscellaneous	\$100	\$0	\$0	\$100	-\$1
39 H -Project Expenses	\$5,000	\$0	\$20,316	-\$15,316	\$5,250
40 B- Consulting Expense	\$15,000	\$0	\$28,000	-\$13,000	\$51,640
41 Great Lakes Cheese					\$55,500
42 Total Expenses	\$443,385	\$145,696	\$954,699	-\$511,314	
43	And the second s	N. S. C.	A PARTING PROPERTY	w.c.c=+10000 € 752 7070	· · · · · · · · · · · · · · · · · · ·
44 Net Difference	\$23,615	-\$129,956	-\$690,728	\$716,294	\$98,126
45		, , , , , ,	, ,		, 70, 120
46 A-Yearly payment					
47 B-Includes Yearly payment and assist	ance with Catta	raugus DRI			
48 C-Includes payments due Harris Beac			- Costs have increas	sed and more project	s than anticinated
49 D- Includes IT invoices, accounting					wn, flower maintenand
50 E- Includes monthly cell phones, inter-					wii, nowei maintenant
51 F- Publications and ads made in local			J- Rail Repairs/Feas		ree by Count:
52 G- Advertisements in local newspaper	AND ARREST CONTRACTOR CONTRACTOR		K-Increase in ener		M- NY Retirement
53 H - Includes Stenographer for Alle-Ca					
00 11 - Includes Stellographer for Alle-Ca	u project and St	-WE WOLK OIL O	ean rown centr	- includes spon	soring events

ASSETS

Current Assets CATT CO. BANK CATT. CO. CAPITAL RES. CORP. New CCB ISC Account 800027476 Savings 476 MMM 476 CD's PETTY CASH SECURITY DEPOSIT - RENT Prepaid rent Accounts Receivable lease asset Deferred Outflows lease liability ACCTS RECEIVABLE PREPAID EXPENSES	\$	218,361.30 48,666.27 1,271,005.63 2,367.04 9,227.05 80,276.75 43.21 1,350.00 1,425.00 10,000.00 73,708.92 90,350.00 (42,042.16) (138,293.42) 150.06		
Total Current Assets				1,626,595.65
Property and Equipment EQUIPMENT LEASEHOLD IMPROVEMENTS LAND RAILROAD/IMPROVEMENTS ACCUM DEPRECIATION		38,423.95 22,173.08 149,298.92 907,199.96 (870,546.17)		
Total Property and Equipment				246,549.74
Other Assets				
Total Other Assets	3			0.00
				0.00
Total Assets			\$	1,873,145.39
		LIABILITIES AND CAPITAL		
Current Liabilities Employee Health Ins Payable Federal Payroll Taxes NYS WITHHOLDING Social Security Tax Payable Medicare Withholding Tax Pay NYS PENSION-EMPLOYEE PORTION NYS Retirement Employer Portio Deferred Inflows accumulated amort lease asset ACCOUNTS PAYABLE ACCRUED PAYROLL ACCRUED PAYROLL TAXES Total Current Liabilities Long-Term Liabilities Pension Liability	\$	3.00 (17,244.34) 9,752.74 5,278.50 2,122.85 58.85 28,127.00 61,811.00 31,666.76 129.60 5,654.02 560.21		127,920.19
Total Long-Term Liabilities				112,808.00

Unaudited - For Management Purposes Only

Total Liabilities

240,728.19

Capital

Retained Earnings CONTRIBUTED CAPITAL Net Income 2,013,073.52 310,072.06 (690,728.38)

Total Capital

1,632,417.20

Total Liabilities & Capital

1,873,145.39

ASSETS

Current Assets CATT CO. BANK CATT. CO. CAPITAL RES. CORP. New CCB ISC Account 800027476 CD's KeyBank Investment PETTY CASH SECURITY DEPOSIT - RENT Accounts Receivable lease asset Deferred Outflows lease liability ACCTS RECEIVABLE PREPAID EXPENSES	\$ TO A STATE OF THE	319,312.11 53,415.62 1,438,706.05 216,506.91 114,137.83 75.21 2,775.00 10,000.00 73,708.92 79,305.00 (56,156.72) (8,223.14) 150.06		
Total Current Assets				2,243,712.85
Property and Equipment EQUIPMENT LEASEHOLD IMPROVEMENTS LAND RAILROAD/IMPROVEMENTS ACCUM DEPRECIATION Total Property and Equipment		38,423.95 22,173.08 149,298.92 907,199.96 (870,546.17)		246,549.74
Other Assets				
Total Other Assets				0.00
Total Assets		6	\$	2,490,262.59
Current Liabilities NYS RETIREMENT LOAN ACCT. Employee Health Ins Payable Federal Payroll Taxes NYS WITHHOLDING Social Security Tax Payable Medicare Withholding Tax Pay NYS PENSION-EMPLOYEE PORTION NYS Retirement Employer Portio Deferred Inflows accumulated amort lease asset ACCOUNTS PAYABLE ACCTS. PAYABLE SERV. AGREEME ACCRUED PAYROLL Total Current Liabilities Long-Term Liabilities Pension Liability	\$	(126.69) 3.00 (17,047.33) 8,794.26 4,030.10 942.52 471.12 25,817.00 10,002.00 17,552.20 88.46 15,000.00 7,883.29	S AN	73,409.93
Total Long-Term Liabilities			_	133,287.00
Total Liabilities			670	206,696.93
	Una	udited - For Ma	nager	nent Purposes Only

Capital			
Retained Earnings	1,875,367.40		
CONTRIBUTED CAPITAL	310,072.06		
Net Income	98,126.20		
Total Capital		_	2,283,565.66
Total Liabilities & Capital		\$	2,490,262.59
		=	

State: Area sales tax data mixed in October

By BOB CLARK bclark@oleantimesherald.com

November 20, 2025

Many local sales tax collecting entities saw lower receipts in October while others rose, the state's fiscal watchdog reported.

The Office of the State Comptroller reported that Cattaraugus County sales tax receipts in October totaled \$3.9 million, down 0.3% from October 2024. Receipts so far this year total \$44.78 million, up 5.4% from 2024.

Sales tax receipts for Olean totaled \$422,796, down 2% from the previous October. Receipts since the start of the fiscal year June 1 total \$2.37 million, up 3.37% from the first five months of the 0224-25 fiscal year.

Salamanca city sales tax receipts totaled \$56,876, down 3.3% from October 2024. Receipts this fiscal year total \$503,627, up 6.35% from the opening of the 2024-25 fiscal year.

Allegany County sales tax receipts were up 5.2% with \$2.23 million reported — the largest percentage tax increase in the Western New York region. Receipts so far this year total \$25.59 million, up 4.8% from 2024.

Across the Western New York region, receipts were up 4.1% from October 2024, with \$111.22 million in receipts reported. Receipts were up 4.9% in Erie County, 2.7% in Niagara County, and 0.7% in Chautauqua County.

Statewide, receipts were up 4.2% to \$1.91 billion. Receipts for the year to date are up 4.3%, with \$20.09 billion reported. Receipts in New York City rose 5.5% in October to \$888.45 million, while receipts across other local sales tax collecting entities — such as the Metropolitan Transit Authority and certain school districts — rose 14% to \$127.6 million.

Sales tax receipts are based on estimates, with corrections made every quarter. Receipts in March, June, September and December are adjusted to compensate for the corrections.

Changes in sales tax collections can be tied to inflation, personal consumption and employment and wages. However, the federal government shutdown delayed national personal consumption data and federal-state labor market data for the months of September and October available.



Home / News

Borrello recognized as one of NY's most effective GOP legislators

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November 20, 2025



(photo provided by New York State Senate) Sen. George Borrello debates legislation on June 11, 2025, in Albany.

Provided



ALBANY — State Sen George Borrello has been ranked one of the most effective Republican legislators in the New York Senate, according to scores released by the nonpartisan Center for Effective Lawmaking.

Analysis placed Borrello, R-Sunset Bay, first among Senate Republicans for the 246th Legislative Session, based on a review of sponsored bills, committee actions and measures signed into law. The center is a joint research initiative of the University of Virginia's Frank Batten School of Leadership and Public Policy and Vanderbilt University.

Borrello said the rating is the result of his commitment to representing the people of the 57th District and working to advance policies that strengthen rural communities.

"Public service is about delivering results for the people you represent, and that has always been my focus," he said. "I'm grateful for this recognition, but what matters most is ensuring the voices of my constituents are heard and that we keep pushing for policies that allow New York to thrive."

The center bases its rankings on 15 indicators, including how far a legislator's proposals advance and the significance of their policy impact. In the 2023-24 term, Borrello sponsored 125 bills, with 19 passing the Senate and 17 becoming law, which is a high rate for a minority-party legislator.

Borrello emphasized that effective lawmaking requires persistence, cooperation, and a willingness to challenge policies that undermine New York's future.

"At a time when many New Yorkers are losing confidence in state government, I believe it is more important than ever to pursue practical solutions and to work across the aisle wherever possible," he said. "My goal is always to make state government work better for the people it serves."





Olean Times Herald





Langworthy's Energy Choice Act passed to full House committee



Rep. Nick Langworthy speaks during a press conference to express opposition to New York Democrats' energy policies Tuesday in front of the Capitol in Washington in this screen grab from a video stream of the event. At right is New York Rep. Elise Stefanik and at left is New York Rep. Mike Lawler. New York Assemblyman Joe Sempolinski (over Langworthy's left shoulder) was also on hand.

U.S. Rep. Nick Langworthy's Energy Choice Act was passed out of the House Energy Subcommittee, a development he called "a major victory for New Yorkers" and a step toward blocking any ban on the use of natural gas hookups and appliances in the state.

Langworthy's bill, which prohibits state and local governments from banning proven, available sources of energy for homes and businesses, now heads to the full Energy & Commerce Committee for consideration.

"Banning natural gas in New York is one of the most reckless and clueless policies ever pushed on working families," Langworthy, R-23rd District, said in a statement. "It rips away an affordable, reliable energy source and replaces it with higher costs, weaker grids, and winter blackouts waiting to happen."

A state law prohibiting natural gas in most new construction, including homes, was set to take effect Jan. 1, but Gov. Kathy Hochul paused implementation of the All-Electric Buildings Act. The law was to start for new buildings up to seven stories, and then for all other buildings in 2029, but state lawyers agreed in a court filing to a delay amid an ongoing court fight challenging the law.

Hochul has been criticized by environmental groups for the pause, seeing it as a sign the governor is wavering in her commitment to laws and policies that are meant to wean new York

off greenhouse gas-emitting energy sources. Meanwhile, New York Republicans as well as construction and building organizations are calling for a repeal of the law.

On Tuesday in front of the Capitol in Washington, New York's Rep. Elise Stefanik — the likely opponent of Hochul in next year's election for governor — Rep. Claudia Tenney, Rep. Mike Lawler, state Assembly Minority Leader Will Barclay, Assemblyman Joe Sempolinski of the 148th District and other Republicans joined with Langworthy in a press conference condemning the pending natural gas ban.

Langworthy said his legislation ensures that no state can force its residents into what he calls "costly, unstable or unproven energy mandates that put ideology ahead of affordability and reliability."

The congressman said more than 200 local governments having passed resolutions in support of the Energy Choice Act, while there are 124 co-sponsors of the bill in the House.

Langworthy called Hochul using the court case to delay the ban until after the gubernatorial election in 2026 "cynical" and he likened it to her delay of congestion pricing for New York City before her first election in 2022.

"There is zero doubt that after the election (in 2026), Gov. Hochul will pull the rug out from New Yorkers and implement her law — that's why it's more important than ever to pass my Energy Choice Act to ensure that New Yorkers have federal protections against this radical, dangerous ban," he said.

The bill is sponsored in the Senate by Republican Sen. Jim Justice of West Virginia, a state that is a major producer of fracked natural gas.

Hochul's office said last week she remains committed to green mandates while pointing to the ongoing court challenge of the law brought by the construction industry including New York State Builders Association, National Association of Home Builders, New York Propane Gas Association and laborers' unions.

"The governor remains committed to the all-electric-buildings law and believes this action will help the State defend it, as well as reduce regulatory uncertainty for developers during this period of litigation," Ken Lovett, Hochul's senior communications adviser on energy and the environment, stated.

"Governor Hochul remains resolved to providing more affordable, reliable, and sustainable energy for New Yorkers."

Earlier this year, the governor delayed implementation of a "cap and invest" program that critics warned would send gas and home-heating oil prices soaring. And earlier this month, also to the dismay of environmentalists, Hochul gave approval to a natural-gas pipeline off the coast of New York City, a decision that came in the wake of lobbying from the White House.

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Congressman Nick Langworthy's Post





Congressman Nick Langworthy 😻

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Before heading to Washington, I met with Olean Mayor-elect Amy Sherburne to discuss our shared goals for the taxpayers of Olean. I look forward to working with her on behalf of the city and delivering real results for the community.

Read more here



FRIDAY, DECEMBER 12, 2025

OLEAN TIMES HERALD

Langworthy, Olean Mayor-elect Sherburne meet to discuss shared priorities

By Olean Times Herald staff

OLEAN - U.S. Rep. Nick Langworthy said he met with Olean Mayorelect Amy Sherburne as part of a "productive transition discussion focused on strengthening collaboration" and delivering results for the city

The congressman said the meeting centered on building a strong working relationship between federal and local leaders and identifying opportunities to partner on economic development, public safety and, especially, Olean's critical infrastructure needs. Both leaders emphasized the importance of aligning efforts to secure resources and move priority projects

"I appreciated the opportunity to sit down with Mayor-elect Sherburne and discuss our shared goals for Olean," Langworthy, R-23rd District, said in a statement. "She is bringing fresh leadership and a deep commitment to this community. Together, we will work to prioritize Olean's critical infrastructure needs, expand eco-



Olean Mayor-elect Amy Sherburne (left) and U.S. Rep. Nick Langworthy discuss priorities during a recent meeting as Sherburne prepares to take office in January.

nomic opportunity, and ensure taxpayers get the results they deserve.

Sherburne, a Republican who defeated outgoing Mayor Bill Aiello, expressed her appreciation for the partnership and her optimism for what can be achieved through a strong federal-local relationship.

"I'm grateful took the time to meet

during this transition," she said. "Olean is ready for a new chapter focused on growth, revitalization and real problem-solving. Addressing our critical infrastructure needs is a top priority, and having a strong working relationship with our federal partners is essential.

"We had a very productive conversation, and Congressman Langworthy | I look forward to working together to move Olean

forward and deliver meaningful progress for our residents," she added

Langworthy reaffirmed his commitment to supporting Olean as Sherburne prepares to take office, undersconing that cooperation across every level of government is key to unlocking resources and driving long-term improvements

Sherburne will take office in January

Laine Business Accelerator hosts fifth annual showcase



The 2025 cohort poses with dignitaries during the Laine Business Accelerator Showcase on Tuesday at Cutco Theater in Olean.

By BOB CLARK bclark@oleantimesherald.com

December 10, 2025



David Preston (from left) accepts the Community Builder of the Year Award from Jim Stitt and Marianne Laine during the Laine Business Accelerator Showcase on Tuesday at Cutco Theater in Olean.

OLEAN — The fifth round of businesses graduated from the Laine Business Accelerator on Tuesday with the annual entrepreneurial showcase.

Held at Cutco Theater, the heads of 1907 Wax, Adored Boards, Fuller's Fabrication, MDA Consulting Engineers, Olean Carpet Cleaning, Pine Hill Cattle Company, Preston Personal Training and Turbo Machining shared their stories and their growth through the 13-week program which aims to provide tools for management and expansion of small businesses. Each firm received a check for \$5,000 to help their business grow in addition to the program.

Tom Cullen, co-founder and director of the LBA, noted the group received more than 150 applications in five years, and 38 firms have been assisted through the program.

"We've given those businesses \$200,000 in the last five years," he said, noting the firms have also added hundreds of jobs to the local economy.

More than half of jobs in the county are from small businesses, Cullen said.

"This is how we can grow our community in a vibrant way," he said.

One of the hurdles to growth, he said, is a lack of local investment capital, and he encouraged local business leaders looking to make investments should contact the LBA.

Josh Fuller of Fuller Fabrication began making fire pits with a \$45 angle grinder and a cheap welder before going viral with a metal koozie dispenser on the ecommerce platform Etsy. But it was a collaboration with Rusty Rooster owner Jean Smith, who was a member of the 2024 cohort, which got him in touch with Cullen.

"Jean is the reason I'm here tonight," he said, adding he gained much from his experience with the LBA.

Molly Vaughn of 1907 Wax in Cuba said that her time with the LBA pushed her to purchase a new location in Cuba with four times the salmon space and room for eight other businesses to rent. She said the push came from a suggestion by Cullen during an LBA session to take a three-year business plan "and crush it in three months."

"I wouldn't have done this without the Laine Business Accelerator," she said.

Jeff Andrews of Pine Hill Cattle Co. in Randolph said that as a child "on Pine Hill Road, there were four to five farms. Now there's four farms in Randolph," but he joked that "Dairy farming is a little bit like meth — do a little bit, and you're hooked."

With help from the LBA, he hopes to start a retail store to serve his direct-to-consumer beef and poultry sales from the circa 1893 family farm. While the area needs more butchers to set up, he

said he hopes to help bring back some of the jobs lost by the closure of feed mills and other farm-oriented business in the community over the last few decades.

Brian Rodman of Turbo Manufacturing said his businesses benefited greatly from his LBA participation. The firm, founded two years ago, now makes aftermarket parts for nuclear reactors and naval vessels.

Always attending auctions of closing machine shops for equipment, he said that many of those shops were generational shops that did not keep up with technology — something he wishes to not succumb to. The business, in the former Kmart plaza in the town of Allegany, is one of two shops in the region to have 5-axis milling equipment and robotic inspection capabilities.

He said that a local investor would be beneficial to helping further expansion, with another three employees expected to be hired next year.

"We've been on a trajectory of strong growth," he said. "Joining the Laine Business Accelerator has just been an amazing opportunity."

Shaina Griffin of Adored Boards took a passion for food and has turned it into a catering and private chef business. Her time at the LBA gave structure to her business and gave her ideas on how to look at expansion. She said she plans to launch a spice kit line for sale online and in local stores that will bring her style and creativity to the home chef.

"Food is more than nourishment, it's experience, it's art, it's storytelling," she said.

Jake Alianello of Ellicottville-based MDA Consulting Engineers said he had much to learn about business operations when taking over his father's engineering firm, and credited "many valuable lessons" from the LBA for helping grow the firm, which now employs eight people.

"I'm so glad I can run a business here that handles a fundamental need," and his time at the LBA "empowered me to better serve my community in this area."

Sharon Tom of Olean Carpet Cleaning came to the U.S. with her husband from Trinidad "with just two suitcases each and the American dream."

The couple purchased a struggling Olean Carpet Cleaning, founded in 1998, and "we worked seven days a week to rebuild trust."

While the firm has managed to land many commercial clients in the region, "for years I worked 'in' the business," Tom said, utilizing her time with the LBA to work "on" the business with assessment and planning efforts she did not have time for before.

The company now plans to renovate a structure to serve as a proper headquarters and looks to hire more staff for expansion.

David Preston of Preston Personal Training went from an overweight teenager to his first bodybuilding show on the Cutco Theater stage before branching out into strongman competitions. However, along the way he was asked for tips and chose to make it his profession. He brought three clients to the presentation, including Tracy Jaskolka, one of his first clients.

"I asked him to dumb it down for me," she said, crediting Preston for "changing my life."

The firm has now had more than 2,300 clients and puts on youth, senior and corporate programs.

At the end of the ceremony, Jim Stitt and Marianne Laine presented Preston with the Community Builder of the Year Award, which was chosen by the cohort members.

St. Bonaventure formally opens Cyber Operations Center



Rep. Nick Langworthy (left) speaks during the formal opening of St. Bonaventure University's Cyber Operations Center on Monday.

Dr. Erin Sadlack, dean of the School of Arts & Sciences, and Dr. Jeff Gingerich, university president, are at right.

lim Eckstrom/Olean Times Herald

Rep. Langworthy secured \$450K for digital training ground

ST. BONAVENTURE — It looks like a sort of war room one might see in the movies. A large screen on a wall displays the world, with intermittent streaks in varied colors flitting from one continent to another — each streak representing a suspected attack in the planet's cyber-verse.

The streaks are constant and unrelenting, indicative of the ever-growing threats in an increasingly cyber-connected world — threats against businesses and commerce, government and security functions at national and local levels, energy grids and schools and hospitals.

It's in this room — the Cyber Operations Center, with its advanced computers and servers — at St. Bonaventure University where a new generation of cyber-defenders are being trained.

St. Bonaventure formally opened the center Monday afternoon, celebrating what it calls a transformative learning space made possible by a \$450,000 federal earmark secured by U.S. Rep.

Nick Langworthy, R-23rd District. The center, located in Walsh Science Center 101, serves as a high-tech training hub for students preparing to enter one of the nation's fastest-growing career fields.

Langworthy, whose sprawling district in Western New York includes Cattaraugus and Allegany counties, called the center an investment not only in the university, but in the region's economic and national security future. The U.S. alone faces a shortfall of hundreds of thousands of trained cybersecurity experts.

"We are commencing a major investment in future security and competitiveness for our region and for our country," he said, with several university officials, computer science professors and cybersecurity undergraduate and graduate students on hand for the dedication. "This center positions students to lead in one of the most critical fields of our lifetime, providing training on tools and scenarios typically available only in major government facilities or elite private-sector labs."

The congressman called funding the center "a downpayment on the great minds that will utilize this technology in this room. They will go to work for the great companies in our region, in our state and probably across the United States, to help make our country more secure and the free flow of commerce more secure, and make all of our lives more secure in the process."

Dr. Chris Bopp and Brian Kellogg, members of the Computer Science faculty, and several cybersecurity students offered demonstrations on the capabilities of the technology in the center.

Kellogg explained that he employs the same devices that cyberattackers use to gain access to operating systems and seize data to show students what the threats look like — and what the outcomes can be for failure to keep a system secure.

"We operate with real-world scenarios to prepare them for what they might face ... including ransomware," he said. "We train (the students) to figure out what the intent might be as well as what the outcome could be."

The university has 45 students in its cybersecurity programs — 31 in the undergraduate program and 14 in its master's degree program.

Dr. Erin Sadlack, dean of the School of Arts & Sciences, emphasized how the facility allows students to engage in complex, hands-on cybersecurity labs that mirror real-world professional environments.

"This innovative facility will greatly expand our ability to offer students the tools and experiences used by industry professionals every day," she said. "Just as importantly, the center is designed to foster teamwork, a critical component of effective cybersecurity work."

Dr. Jeff Gingerich, university president, highlighted the center as a key step in St. Bonaventure's commitment to experiential learning. He joined Langworthy in the ceremonial cutting of the "ribbon" — which was actually a cable, symbolic of the technology in the space.

"This hands-on space gives our students the chance to work exactly as cyber professionals do in the real world," said Gingerich, who expressed his appreciation for Langworthy's advocacy. "Cybersecurity jobs are expanding rapidly, and this center ensures that our graduates are ready to step into those high-demand roles with real experience and confidence."

The federal funding, announced in March 2024, supported advanced cybersecurity display systems, high-end computing workstations, sophisticated instrumentation, and a secure computing environment to house cyber-attack materials for training purposes.

"We are truly proud of what this center makes possible and grateful to everyone whose vision and hard work brought it to life," Sadlack said.

Father Stephen Mimnaugh, O.F.M., vice president of Mission Integration at SBU, offered a prayer to formally bless the facility.

"Bless this facility and the community it serves," he said. "May its work strengthen the common good, promote peace in an increasingly complex world and inspire all those who pass through these doors to use their talents for what is right and honorable."

WNY counties outside Buffalo hit record high for million-dollar home sales



Ellicottville is a niche luxury residential pocket for Western New York.

TRACEY DRURY



By Lian Bunny - Reporter, Buffalo Business First

Dec 9, 2025

Updated Dec 8, 2025 3:08pm EST

- The six WNY counties outside of Buffalo Niagara recorded 23 million-dollar home sales this year.
- Cattaraugus and Chautauqua counties accounted for all 23 sales.
- The region saw 18 such sales in 2024 and 13 in 2023.

Western New York counties outside of Buffalo Niagara hit a new high this year for million-dollar home sales.

This is the third consecutive year that Allegany, Cattaraugus, Chautauqua, Genesee, Orleans and Wyoming counties have raised their bar for luxury residential transactions.

So far this year, the six counties have had 23 home sales of \$1 million or more. That compares to 18 in 2024 and 13 in 2023.

About a decade ago, the counties collectively had just one or two million-dollar residential deals a year. That's based on Multiple Listing Service data compiled on Nov. 20 by the Buffalo Niagara Association of Realtors. (Additional sales such as private transactions, which are common with luxury home purchases, may have occurred outside the MLS service.)

It's a sign that the region's increasingly hot high-end housing market is growing beyond just Erie County, which is also setting a new record in 2025 for million-dollar home sales. Business First tracks home deals of \$1 million or more as a way to gauge where the local residential real estate market is hot.

The metro area has been getting national attention for its residential market. <u>Zillow put Buffalo</u> at the top of its hottest housing markets list in 2024 and <u>2025</u>. Buffalo topped the 2025 list thanks to relative affordability and demand that outpaces supply, which drives competition.

This year, all 23 of the million-dollar home deals outside of Buffalo Niagara have been in Cattaraugus or Chautauqua counties.

Private sales mean that record-setting number is actually higher, according to Kelly Patrone, president of the Chautauqua-Cattaraugus Board of Realtors.

"I do think our markets here are different than even Buffalo," she said.