# County of Cattaraugus
## Industrial Development Agency

**BOARD OF DIRECTORS MEETING - AGENDA**

**Tuesday, October 27, 2026**
**CCIDA Office**
**9 East Washington Street**
**Ellicottville, NY 14731**
**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.***

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**-Call the Meeting to Order-Time:**

**-Roll Call- Board of Directors of the CCIDA:**

**-Approval of August 18, 2026 CCIDA Board of Directors Meeting Minutes:**

***New Applications***

**-1. 1786 Campground, LLC:**

- 1786 LLC has submitted an Application to the Agency seeking NYS Sales Tax Abetment, Mortgage Tax Abatement and Real Property Tax Abatement relating the construction of a new campground located at 2552 Lower Jones Hill in the Town of Coldspring, NY. The project will commence in 4 phases ending with 77 campground sites.

**-The Total Project Investment: $1,600,000 (-,+)**

**-2. Whitetail Country Sports World:**

- Whitetail Country Sports World has submitted an Application to the Agency seeking NYS Sales Tax Abetment and Real Property Tax Abatement relating to the renovation, equipment and improvement relating to various purchases at property located at 1102 W. State Street, Olean, NY. Whitetail Country Sports has serviced Olean for more than 40 years. The project will maintain 8 jobs and look to add 2 new jobs within the County and keep a long standing business in the City of Olean.

**-The Total Project Investment: $125,000 (-,+)**

**-Panvenni Films (Studio) - Presentation and overview of their film production company and proposed project:**

-Murphy & Sharon Tom, Panvenni Films along with Bob Forness (OBDC) will present an overview presentation of their proposed full-service film and media production facility capable of producing commercials, feature films, television series, documentaries, and corporate training content. The studio will combine the creative strengths of its founders with a pragmatic business foundation that ensures efficiency, profitability, and longevity.

The proposed 20,000-square-foot facility will include a professional-grade soundstage, green screen studio, editing suite, screening room, production offices, conference area, set mill, and an equipment bay. Designed for flexibility, the space will support both in-house productions and third-party rentals. Panvenni Films Studio is an evolving production initiative based in the Southern Tier of Western New York (Allegany/Olean region).

***CCIDA Financial Reports:**

-Approval of August and September 2026 Financial Reports (Vote required)

-Updates on Certificate of Deposit/Savings Account

**-Approval of the October 20, 2026 CCIDA Finance Committee Meeting Minutes:** (Vote required)

**-Proposed 2027 CCIDA Operating Budget:** (Vote required)
The budget needs to be posted to PARIS website prior to October 31, 2026 in order to be in compliance with the Authority Budget Office.

- *General update on projects in process; including the Agency has 4 projects in the closing stage which should close in the 4th quarter of this year.*

**-Election of Officers for 2027 and Proposed 2027 CCIDA Board Meeting Schedule:**

1. Proposed 2027 Slate of Officers & Committees - County of Cattaraugus IDA.
2. Proposed 2027 – CCIDA Board of Director's Meeting Schedule.

***Executive Director's Monthly Report(s):**

-Please see included detailed ***Executive Directors Reports for September and October 2026*** for key business Development meetings and general updates.

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

- ✓ **Buffalo Business First**: Article: *"Executive Insights: Cattaraugus County looks to further 'robust and fruitful' growth in 5- year plan"*. Recent interview with Buffalo Business First regarding key projects and updates.

- ✓ **The Villager**: Article: *"Ellicottville's Newest Manufacturer Baranowski Metalworking & Fabrication (BMF)"*. I was able to help refer BMF to our CATTalyst COllective for a $10,000 grant to help their business with key purchases needed for the new business in Ellicottville.

- ✓ **Olean Times Herald**: Article: *"Cattaraugus Co. Legislature recognizes Higgins for 34 years on IDA "*. Many thanks to the Cattaraugus County Legislature for the recognition and Proclamation for Joe.

- ✓ **Olean Times Herald**: Article: *"JCC Cattaraugus County at 50: From humble beginnings to 12-acre campus in Olean "*.

- ✓ **Handout**: Article: *"Congressman Langworthy Announces $70,000 Federal Grant to Strengthen Olean Region's Skilled Trades "*.

- ✓ **Olean Star**: Article: *"Olean Center Mall developer updates Common Council on plans for mall's redevelopment "*.

- ✓ **Olean Times Herald**: Article: *"Made in Olean; made for Olean: SolEpoxy to receive Enterprising Business Award "*. Congratulations to SolEpoxy!

- ✓ **PPC-Land**: Article: *"Data centers: 5.5M jobs, $927bn GDP-and no proof they raised your energy bills "*.

- ✓ **Area Development**: Article: *"What Companies Need from Modern Manufacturing Sites "*.

- ✓ **Handout**: Article: *"Napoleon Engineering Services Strategic Marketing Drives New Business Growth "*.

- ✓ **Handout**: Article: *"Congressman Langworthy Announces $70,000 Federal Grant to Strengthen Olean Region's Skilled Trades "*.

- ✓ **Handout**: Article: *"Rocketcup Coffee is opening a new café in downtown Buffalo at 1 News Plaza "*.

- ✓ **The Dispatch**: Article: *"American Manufacturing is Surging-Despite Tariffs, Not Because of Them "*.

**Executive Session:** (For a matter of attorney/client privileges)

**Motion-** :
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**Time:**

**-Motion to re-enter the CCIDA Board Meeting-:**
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**Time:**

**Adjournment:**

**Motion-** :
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**Time:**

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## * The next CCIDA Board of Directors Meeting: Tuesday, November 17, 2026 at 11:15 a.m. In CCIDA's offices in Ellicottville, NY and also, via Zoom*

## Zoom Meeting access Information:

-CCIDA is inviting you to a scheduled Zoom meeting.

Topic: CCIDA September Board Meeting- Zoom Meeting
Time: Oct 27, 2026 11:15 AM Eastern Time (US and Canada)

Join Zoom Meeting:

https://us02web.zoom.us/j/82940322918?pwd=yA9Bat14cam1dFYU2EGtuOyaWgl5oe.1

Meeting ID: 829 4032 2918
Passcode: 967569

One tap mobile:

+16469313860,,82940322918#,,,,*967569# US
+19292056099,,82940322918#,,,,*967569# US

# COUNTY OF CATTARAUGUS
# INDUSTRIAL DEVELOPMENT AGENCY

**BOARD MEETING MINUTES**
**August 18, 2026**
**CCIDA Office**
**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. Brent Driscoll
Mr. James (Joe) Snyder
Mr. Michael Wimer
Mr. Thomas Cullen
Mr. Joseph Giglio

**Excused**:

Ms. Ginger Schroder

**CCIDA Staff/Counsel:**

Mr. Corey R. Wiktor, Executive Director, CCIDA
Mr. Robert Murray, Legal Counsel, Harris Beach Murtha

**Presenters/Guests:**

Mr. Joseph Higgins, Retired CCIDA Board Member
Mr. Nick Ferreri, President of Olean Manor, Inc.
Rick Miller, Olean Star
Bob Clark, Olean Times Herald (via zoom)

Mr. Buffamante called the meeting to order at 11:16 a.m.

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

-Mr. Wiktor: Thank you everyone for joining our August 18, 2026 Board Meeting.

-Mr. Buffamante: Corey, would you like to talk about what Joe has done the last 30 some years for the IDA and other matters? Joe, I cannot tell you how much we appreciate your involvement and we are glad you were able to come today.

-Mr. Wiktor: We are going to plan a retirement dinner event sometime in early September at Holiday Valley. Joe has been the longest board member and the legacy he has provided is unmatched. We touched on many of your past endeavors whether it was the Allegany River Trail, Abbott Welding, the school board and everything you have accomplished in your humbleness to support us. I appreciate you and everything you have done. With that said, people who donate their time like you have done is invaluable. We are honored to have you here today and we will honor you at our dinner in September. We will get all the dates and invites out to everyone shortly.

-Mr. Buffamante: You have been a member as long as I have been on the Board and even before then. You have a long history with the Agency and we are going to miss you. Again, thank you and we will be in touch.

-Mr. Higgins: You have a good replacement. He will be a great addition to the Board. Joe has great experience and qualities. I have really enjoyed this and this group is great. Everyone is fantastic and Bob has been a great addition. I think Joe will find these meetings more pleasant than other meetings he has had to attend.

-Mr. Wiktor: Joe, even the many events you have donated time to, the after-hour Chamber events that you held, tours and open houses. Again, thank you. I know we have a resolution in the packet authorizing the County of Cattaraugus Industrial Development Agency to proclaim a distinguished steward of community progress and economic development award to Joseph Higgins. Can we formerly pass?

**Resolution:**

> **A Motion was made by Brent Driscoll seconded by James Snyder,** Resolution For Distinguished Service and Exemplary Leadership in Economic Development and Community Development. **Motion Carried.** Ms. Schroder was excused.

**Welcome-Introduction of new Board Member Mr. Joseph Giglio:**

-Mr. Wiktor: Joe, again, we appreciate everything you have done. As the board recalls, at the July Board Meeting of the Legislature in Little Valley, they unanimously passed Mr. Joe Giglio to replace Mr. Higgins in retirement. We did include an email and put together a synopsis of both of you in terms of headlines. Joe served many roles but most recently with the State Assembly representative for I believe 19 years and decided he had time enough and was ready to retire. Joe over the years has worked very closely with us and is versed in IDA projects like Great Lakes Cheese and was willing to support our cause in Albany. Again, Joe has been a long supporter of the IDA and we thank you for that. Joe lives with his wife and family in Gowanda. Joe, I will turn it over to you to give a quick introduction and welcome to the IDA Board.

-Mr. Giglio: Thank you Corey. I have never been good talking about myself but the fact of the matter is I have done a lot. The things that I have done that affect the most are when we work together on jobs like Great Lakes Cheese.

-Mr. Wiktor: Yes, Joe was one of the first calls and reached out.

-Mr. Giglio: We worked as a team and got it done. My time in the inspector general's office was just as important. What I had to do when I was in the inspector general's office was investigate crime, criminal activity, fraud and abuse. To inform businesses of what it takes to open up in the State of New York, you have to know what the rules are and those rules are important. As simple as cutting into a State Highway or working with zoning. I do know how most departments work. The fact of the matter is you have to be aware of a lot of different things. This came very suddenly. I spent my whole life being a public servant and this is just another way to

serve and I am very excited. One of the best ways we can make this place a better place is to bring the economy up and bring people in. Jobs bring people and people bring the economy up and then everything improves. It helps at the State level because when the State gives out money, they base it on population. We have to fight extra hard to make sure we are recognized. I think we are in the best part of the State of New York. Agriculture is the biggest business in the State of New York and we are a part of it. One of the reasons I hope to help you all is I want us to grow. I want Olean and Salamanca to grow, have our cities grow and have our kids have better opportunities and education. Again, I thank the Legislature and I thank you gentlemen and everyone for giving me the opportunity and I hope I can contribute.

-Mr. Buffamante: We welcome you and we look forward to working with you. I know you will be a great contributor.

-Mr. Wiktor: Yes, without a doubt. Thank you Joe for the introduction. Again, since the Legislature formerly seated Joe, there are no duties. The next item before we get to Nick is the approval of the July Board Meeting Minutes.

**A Motion was made by Brent Driscoll seconded by Michael Wimer** to accept the Board Meeting Minutes from July 21, 2026. All in favor. **Motion Carried**. Ms. Schroder was excused.

-Mr. Wiktor: Next item on the Agenda is Olean Manor consent to transfer ownership. Enclosed in your packet is a letter from the company requesting the IDA to consent to the transfer of ownership of the real property and facilities from Olean Manor Inc. to Olean Property Holdings LLC. Nick Ferreri, CEO of Olean Manor is in attendance at our board meeting today and will be happy to answer any questions the board may have. To date, Nick and his team have well surpassed any applications he has presented to the board and the board has supported in excess of $35 million. We have had a great working relationship. I will turn it over to Nick to give a brief oversight.

-Mr. Ferrari: Thank you. This project has grown so much and continues to grow. All of my people go through a training course. I sold 18 houses and we screen the residents before they buy, we do all the maintenance on the houses as well as snow removal. Adding the duplexes as the County came to me and asked if we could build something for the people that are single and so we have 1 left now and we can build 4 more. They are built very similar to the houses. Again, it continues to grow and there are 22 more houses after these to go. The individual that is buying this is the same individual that bought Tanglewood Memory Garden in Frewsburg. He is 38 years old and I am 82 and we need to have continuation. This dream will continue to grow and the houses will fill and you will have 120-130 residents. I am not going away, I will there for a year a more as I want the conversion to be perfect. We are going to start home care and go to the homes when they need it which provides another service for the seniors which is going to attract more seniors. It will be a continuation of life. I have not seen anything like this in the State of New York, like we have here in your County. We need someone to finish it, so it is a win, win.

-Mr. Wiktor: Just for the board's information, I think Nick submitted his original application in December of 2014 and Nick started right away. I'm sure Joe and Kathy were big advocates for the project back then. The motherhouse Nick references are the 140-bed facility. Nick hosted us I believe back in 2017 for a tour. Again, Nick is always in touch and stating how he is going to do the best for the seniors, the best for the county, and for their care and that has been his unrelenting line. Again, the resolution would be to consent to the new entity.

-Mr. Ferreri: Also, I am going help them set up a hospice. I have a vision of it and I need to put it on paper.

-Mr. Buffamante: You mentioned in home care. Is that for the houses or out into the community?

-Mr. Ferreri: Good question. We are going to design something very different that most people do not have. So, if you had a wife whose husband has dementia, she could drop him off at our facility to do her shopping then

pick him up when she is done. It's very unique. I will be around to help but we both want the next step to go forward.

-Mr. Wiktor: I think it is great when a company has a succession plan and that is what this looks like. From our point of view, Nick's projects have surpassed everything from local contractors, investment and the level of investment that spun off was its own investment.

-Mr. Snyder: I'm not sure if it is part of your plan but there is a tremendous need for home visit. Someone to go to elderly peoples homes 2 or 3 times a week for a few hours.

-Mr. Ferreri: That is what they are going to do in my facility and my homes.

-Mr. Snyder: There seems to be a void, as people get older, they don't necessarily need a nurse on site but a person a few times a week to check on them and make sure they are not stepping into a dementia issue or health issue.

-Mr. Ferreri: Yes, the problem is most of the aides will go to the houses and sit and watch tv and not do much of anything. You have to have qualified people. My people in my dementia side are more active than the people on the assisted living side. We are worker harder to get our assisted living people more active.

-Mr. Snyder: Thank you for all you do over there.

-Mr. Buffamante: I am going to assume the new owner has this same vision.

-Mr. Ferreri: Yes, he does. He knows exactly how I feel. He is operating the memory care in Frewsburg and is amazed when he sees my facility.

-Mr. Buffamante: I think it is very positive for the future and extremely innovative. Thank you.

-Mr. Ferreri: You guys helped and I think the property is great as when you are looking to put up a facility it is very difficult to find a property to build on. We can plan it and see it, it is great. It's a dream come true.

-Mr. Wiktor: I know one of the neighbors and they say it's the best neighbor you can have. It is truly a treasure for the County.

***Application/Project in Process***

**Resolution:**

**A Motion was made by James Snyder seconded by Michael Wimer,** RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY APPROVING THE ASSIGNMENT AND ASSUMPTION BY OLEAN PROPERTY HOLDINGS LLC (THE "NEW COMPANY") OF THE EXISTING LEASE, LEASEBACK, AND PILOT AGREEMENT, TOGETHER WITH ALL ASSOCIATED DOCUMENTS, RELATING TO THE OLEAN MANOR, INC. (THE "ORIGINAL COMPANY") FACILITY AND THE AMENDATORY PROJECT COMPONENT LOCATED AT 3260 NORTH 7TH STREET, ALLEGANY, NEW YORK. All in favor; yes. **Motion Carried.** Ms. Schroder was excused.

-Mr. Wiktor: Thank you Nick for all you do for the County and the seniors. Thank you to the board for their support. The next item Steelbound. As you recall, Bill Bursee came to our last meeting and gave a presentation. We had the public hearing on August 12, 2026 at 10:00 a.m. and no one was in attendance and we did not

receive any public comments. We did receive some comments of support by vendors that are looking to be part of the project and Bill has had meetings with local trades and vendors.

**Resolution:**

**A Motion was made by Brent Driscoll seconded by James Snyder,** RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF STEELBOUND FRANCHISING LLC AND STILLHOUSE OF BUFFALO, LLC, AND/OR INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS BEHALF (INDIVIDUALLY, AND/OR COLLECTIVELY, THE "COMPANY") IN CONNECTION WITH A CERTAIN PROJECT DESCRIBED BELOW; (ii) RATIFYING THE SCHEDULING, NOTICING, AND CONDUCTING OF A PUBLIC HEARING IN CONNECTION WITH THE PROJECT; (iii) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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, (B) A MORTGAGE RECORDING TAX EXEMPTION BENEFIT FOR FINANCING RELATED TO THE PROJECT, AND (C) A PARTIAL ABATEMENT FROM REAL PROPERTY TAXES BENEFIT THROUGH THE PILOT AGREEMENT; AND (vi) 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. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Driscoll, Mr. Snyder, Mr. Giglio and Mr. Cullen voted yes. **Motion Carried.** Ms. Schroder was excused. *(Mr. Wimer abstained as he has a working relationship with the company; however, he has no financial interest in the company or this particular project.)*

-Mr. Wiktor: Thank you. I will let Bill know.

-Mr. Wiktor: Next on your Agenda is North Park Innovations. We had a tour and presentation at our July Board Meeting. We did hold the public hearing on Monday, August 10th in the Town of Great Valley. Dan Brown and Chris from the planning board were in attendance. There were no objections. It puts a new business back in Great Valley and grows their business in Ellicottville.

**Resolution:**

**A Motion was made by Brent Driscoll seconded by James Snyder,** RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF NORTH PARK INNOVATIONS GROUP, INC., AND/OR INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS BEHALF (INDIVIDUALLY, AND/OR COLLECTIVELY, THE "COMPANY") IN CONNECTION WITH A CERTAIN PROJECT DESCRIBED BELOW; (ii) RATIFYING THE SCHEDULING, NOTICING, AND CONDUCTING OF A PUBLIC HEARING IN CONNECTION WITH THE PROJECT; (iii) MAKING A DETERMINATION PURSUANT TO THE STATE

ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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, (B) A MORTGAGE RECORDING TAX EXEMPTION BENEFIT FOR FINANCING RELATED TO THE PROJECT, AND (C) A PARTIAL ABATEMENT FROM REAL PROPERTY TAXES BENEFIT THROUGH THE PILOT AGREEMENT; AND (vi) 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. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Driscoll, Mr. Snyder, Mr. Giglio, Mr. Wimer and Mr. Cullen voted yes. **Motion Carried.** Ms. Schroder was excused.

-Mr. Buffamante: Next, we have the July financial reports.

-Mr. Wiktor: Yes, within this report as well we have a budget overview and minutes from the meeting.

-Mr. Buffamante: Yes, the July financials year to date are $1.7 million and $400,000 in expenses so we are at $1.3 million and will more or less maintain that or slightly under for the rest of the year. We did receive our second payment of the wind project which is what is causing that surplus.

-Mr. Wiktor: The IDA in December of 2025 had a payment of near $1.6 million and then we had a payment in February of 2026 for $1.5 million. We will have another payment in February of 2027 of $1.5 million and February of 2028 for $1.5 million so about $3 million in payments are remaining based on the administration fee.

-Mr. Buffamante: Another highlight of the statement is we have about $4.5 million of cash and investments right now.

-Mr. Driscoll: It will provide a lot of opportunity for economic development.

***CCIDA Financial Reports:**

**A Motion was made by Brent Driscoll seconded by James Snyder** to accept the July 2026 Operating Statement as presented to the Board. All in Favor - **Motion Carried.** Ms. Schroder was excused.

***-Revised 2026 CCIDA Budget Overview:***

-Mr. Buffamante: We have revised the original budget. The original revenue budget was $500,000 and expenses were $462,000. We increased the revenues to about $1.9 million and increased the expenditure budget by over $200,000. We will have Corey go over some of the key items which are related to economic development as well as spending some time on marketing to get our message out to broader constituents.

-Mr. Wiktor: Thank you Tom. The Finance Committee met on Wednesday, August 5, 2026 at 8:30 a.m. to discuss revisions to the 2026 CCIDA Budget. A copy of the minutes are in the board packet for your review. As Tom eluted to, some of the increase in expenses fall under the business development, media, business consulting with a grant writer and property acquisition. We are a bit over on railroad services which is all tied to the Revolution Rail project. We knew we were going to have some work this year as the ground settles and that is spent and we are proposing some more for further work that needs to be done to finish one slide that occurred. When I say media, at the end of the day, just like any other business, the IDA needs to let the world know what we are doing as well as promote some of the past projects. The IDA has been involved roughly 63 projects and the Revolution Rail project. Tom Cullen was key in the Revolution Rail project and it has been very successful. There were a few line items that we are over on. We try and keep our expenses as low and manageable as possible because we truly never know what our income is. We are 100% self-funded based on an administrative fee based on the project. Again, some of the areas we were over on were business development, consulting which we have been very busy with some projects that we have already induced, railroad services for the reconstruction of the line so there was a lot of work there for the area we call the jungle. One area I want to update more is explaining more one on one on what we have done on those 63 projects. The media landscape has changed and this is more targeted to promoting the IDA and what we have done. Just like any other business in the world, if you are not telling the world what we are doing, we want to educate as much as possible as to what we do and there is a cost for that. As Tom said, we looked at 4-5 items that we increased and we will build on that in October for the 2027 budget. Next year I think we are looking to acquire a few key development sites to help bring jobs and a tax base to some undeveloped sites. In your packet is the proposed revised budget which we would need a vote on. We will work with the finance committee soon for the 2027 proposed budget.

-Mr. Buffamante: Are there any specific or general questions?

**A Motion was made by Brent Driscoll seconded by Michael Wimer** to accept the revised 2026 CCIDA Budget as presented to the Board. All in Favor - **Motion Carried.** Ms. Schroder was excused.

-Mr. Buffamante: We do need to have an important executive session.

-Mr. Wiktor: I want to say real quick, as Tom explained, we do have the need for attorney/client privilege. Prior to that, my report is included as a write up and various articles. Specifically, the landscape of Cattaraugus County where the IDA has ranked the last year. Yesterday we hosted Tim Clark from the Buffalo Niagara Film Commission and did a tour and are concluding with some meetings this afternoon in Ellicottville. Tim has been with the Buffalo Niagara Film Commission for 20 years where production companies and movie companies are looking for a site in Western New York, they call Tim. We started forging a relationship with him in January and he has helped us get into Great Point and Buffalo Film Works in Buffalo for tours. We have spent a lot of time with Tim and he has been most supportive. He feels there is something to tell here. There is a local husband and wife that own a small production company that are proposing in 2027 to construct a roughly 20,000 square foot film studio in the City of Olean. We did include the agenda of Tim's visit in your packet. Yesterday we had a meeting of an overview of about 60 people at the Cutco Theater and that was an opportunity to explain to people what is going on. We are looking for them to attend a future Board Meeting to get into the high-level points of this proposed project. New York State is probably the most competitive state right now in film production in the United States and Canada due to the tax credit. I believe it was Senator Gallivin, Assemblyman Giglio and a lot of the upstate elected officials that worked hard to enhance the tax credits for upstate New York. Western New York due to the costs and tax credit is the sought-after competitor in the production business right now. I think the tax credit is eligible to go through 2038, about a 50% credit back. When they come to this part of the state versus NYC is much more different. You will learn a lot more at another meeting to show how this could be a real endeavor and bring Olean and this part of the world into the production business. I just wanted to highlight that specifically.

- *General update on projects in process; including the Agency has 5 projects in the closing stage which should close in the 3rd-4th quarter of this year.*

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

- ✓ **Buffalo Business First**: Article: *"Buffalo and WNY Economic Development Agencies 2026".*
- ✓ **Handout:** *"Cattaraugus County IDA: Top 3 in Four of the Last Five Years Among WNY IDAs/Economic Development Agencies".*
- ✓ **Handout**: *Tim Clark Visit to Cattaraugus County-Proposed Itinerary.* Full day meetings and tours are setup for Monday August 17th. Please see the included itinerary.
- ✓ **Handout**: *Girls In Manufacturing Day.* CCIDA tri-sponsored Girls in Manufacturing Day on March 28, 2026 with CA-DIDI and JCC. Will pass around the two (2) handouts that include the recap of the day.
- ✓ **Olean Times Herald**: Article: *"Olean city launches MakeMyMove partnership".* Newly launched program by the City of Olean. The IDA is happy to help support this program by sponsoring some of the items.
- ✓ **The Villager**: Article: *"Revitalizing Downtown Cattaraugus $9.7M in Grant Projects Approved".* Review and update on the projects that were selected in the DRI.
- ✓ **Handout:** Holiday Valley has partnered with Ellicottville Central School to sponsor the kindergarten class.
- ✓ **Handout:** BNP Advocacy Alert: *"Timely insights on policy & shaping the Buffalo Niagara economy".*
- ✓ **Camoin Associates**: Article: *"Trends and Opportunities in the Outdoor Recreation Economy".*

**Executive Session:**

**A Motion was made by Brent Driscoll seconded by Thomas Cullen** to go into Executive Session for a matter of attorney/client privileges at 12:46 p.m. All in Favor - **Motion Carried.** Ms. Schroder was excused.

**A Motion was made by Brent Driscoll seconded by Joseph Giglio** to exit Executive Session and return to the regular meeting at 2:00 p.m. All in Favor - **Motion Carried.** For the official record, no action was taken in the Executive Session. Ms. Schroder was excused.

**A Motion was made by Brent Driscoll seconded by Thomas Buffamante** to adjourn the meeting at 2:02 p.m. All in Favor – **Motion Carried**. Ms. Schroder was excused.

*** Next CCIDA Board of Directors Meeting: October 27, 2026 at 11:15 a.m.**
**at CCIDA Offices**
**9 East Washington Street**
**Ellicottville, NY**
**and also, via Zoom**

# APPLICATION FOR FINANCIAL ASSISTANCE

COUNTY OF CATTARAUGUS IDA

Name of Applicant: 1786 (Campground), LLC.

Date Submitted: October 2026

County of Cattaraugus Industrial Development Agency
P. O. Box 1749
9 East Washington Street
Ellicottville, New York 14731
Phone (716) 699-2005
fax (716) 699-2942
e-mail info@cattcoida.com
web www.cattcoida.com

## I. Eligibility Questionnaire - Applicant Background Information

Answer all questions. Use "None" or "Not Applicable" where necessary.

**A) Applicant Information-company receiving benefit:**

Applicant Name: Thomas Miller
Applicant Address: 3345 Route 394
City/Town: Randolph State: NY Zip: 14772
Phone: 716-394-3280
E-mail: miller3345@icloud.com

**B) Business Organization (check appropriate category):**

| | | | |
|---|---|---|---|
| Corporation | ☐ | Partnership | ☐ |
| Public Corporation | ☐ | Joint Venture | ☐ |
| Sole Proprietorship | ☐ | Limited Liability Company | ☒ |

Other (specify) _____
Year Established: 2023 State in which Organization is established: NY

**C) Individual Completing Application:**

Name: Tom Miller & Respective Project Team.
Title: Member / owner
Address: 3345 NYS Route 394
City/Town: Randolph State: NY Zip 14772
Phone: see above E-Mail: see above

**D) Company Contact (if different from individual completing application):**

(will be provided when selected)

Name: NA
Title: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Phone: _____ E-Mail: _____

**E) Company Counsel:**

Name of Attorney: _____
Firm Name: _____
Title: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Phone: _____ E-Mail: _____

**F) Benefits Requested (select all that apply):**

1. Exemption from Sales Tax ☒ Yes or ☐ No
2. Exemption from Mortgage Tax ☒ Yes or ☐ No
3. Exemption from Real Property Tax ☒ Yes or ☐ No
4. Tax Exempt Financing * ☐ Yes or ☒ No

*** (typically for not-for-profits & small qualified manufacturers)**

**G) Applicant Business Description:**

Describe in detail company background, history, products and customers. Description is critical in determining eligibility: - Please see Attachment that outlines the owners and members and their background

Estimated % of sales within Cattaraugus County: 100%
Estimated % of sales outside Cattaraugus County but within New York State: -
Estimated % of sales outside New York State but within the U.S.: -
Estimated % of sales outside the U.S.: -
(*Percentage to equal 100%)

For your operations, company, and proposed project, what percentage of your total annual supplies, raw materials and vendor services are purchased from firms in Cattaraugus County 60 %

Identify vendors within Cattaraugus County for major purchases: - JMF, SJT Lumber, The Hole-A-Way, Local SiR work, contractors, Tri-R, local suppliers as much possible.

## II. Eligibility Questionnaire - Project Description & Details

**A) Project Location**

Address of Proposed Project Facility: 2552 Lower Jones Road
City/Town: Colaspring School District: Randolph CSD
SBL Number(s)for proposed Project 80.017-3-22-1

Current Address (if different): / NA /
City/Town:

What are the current real estate taxes on the proposed Project site?
If amount of current taxes is not available, provide assessed value for each
Land: $ 45,800 Buildings(s): $ 45,800 ***If available include a copy of current tax receipt.***

Are Real Property Taxes current at project location? ☒ Yes or ☐ No. If no, explain:

Does the Applicant or any related entity currently hold fee title have an option/contract to purchase the Project site? ☒ Yes or ☐ No If No, indicate name of present owner of the Project site:

Describe the present use of the proposed Project site (vacant land, existing building, etc.):
-Vacant

**B) Project Description**

Provide a narrative of the purpose of the proposed Project (new build, renovations, expansion), square footage of existing buildings (if any) and new construction contemplated and/or equipment purchases. Identify specific uses occurring within the project. Describe any and all tenants and any/all end users: (This information is critical in determining project eligibility. Add an attachment if necessary.):
- Please see Attachment A for the proposed project breakdown and overview.

Will the completion of the Project result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state OR in the abandonment of one or more plants or facilities of the project occupant located within the state? ☐ Yes or No ☒

If the Proposed Project is located in a different municipality within New York State in which current operations are being undertaken, is it expected that any of the facilities in any other municipality will be closed or be subject to reduced activity? ☐ Yes or No ☒ If Yes, you will need to complete Section V, *The Inter-municipal Move Determination*

Is the project reasonably necessary to prevent the project occupant from moving out of New York State? ☒ Yes or ☐ No. If yes, explain and identify out-of-state locations investigated, type of assistance offered and what competitive factors led you to inquire about sites outside of New York State? Provide supporting documentation if available: - Could jeopardize the project.

Have you contacted or been contacted by other Local, State and/or Federal Economic Development Agencies? ☐ Yes or ☒ No. If yes, indicate the Agency and nature of the inquiry below:

Describe the reasons why the Agency's financial assistance is necessary, and the effect the Project will have on the Applicant's business or operations. Focus on competitiveness issues, project shortfalls, etc.. Your eligibility determination will be based in part on your answer (attach additional pages if necessary): - Investing in a ground up campground with higher bank interest rates, inflation, banks limiting their exposure to lend to tourism destinations, etc. will add factors against the project.

Confirm by checking the box, below, if there is likelihood that the Project would not be undertaken but for the financial assistance provided by the Agency? In other words, by way of example only, you would check the "yes" box if you believe, in the event the Agency was unable to provide financial assistance, that it is likely that you would not undertake the Project. ☒ Yes or ☐ No

If the Project could be undertaken without financial assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken by the Agency:
- NA

If the Applicant is unable to obtain financial assistance for the Project, what will be the impact on the Applicant and Cattaraugus County? - Could delay project and also would add cost and financing hurdles to the additional costs and FX uncertainty.

Will onsite child daycare facilities be available on the project site? ☐ Yes ☒ No

If onsite child daycare facilities are available on the project site, please briefly describe: N/A.

## C) Site Characteristics

Will the Project meet zoning/land use requirements at the proposed location? ☒ Yes or ☐ No

Describe the present zoning/land use: 310 - Res Vac

If a change in zoning/land use is required, provide details/status of any request for change of zoning/land use requirements: NA – Town has NO Zoning, written letter to confirm.

Has a project related site plan approval application been submitted to the appropriate planning department? ☐ Yes or ☒ No

If Yes, include the applicable municipality's and/or planning department's approval resolution, the related State Environmental Quality Review Act ("SEQR") "negative declaration" resolution, if applicable, and the related Environmental Assessment Form (EAF), if applicable.

If No, list the CCIDA as, or ensure that the CCIDA is listed as, an "Involved Agency" on the related EAF that will be submitted to the appropriate municipality and/or planning department for site plan approval and provide to the EAF to the lead agency and to the CCIDA.

If No, because site plan approval is not otherwise required, complete and submit the EAF along with this Application to the CCIDA.

Is the proposed project located on a site where the known or potential presence of contaminants is complicating the development/use of the property? ☐ Yes or ☒ No If yes, explain:

Has a Phase I Environmental Assessment been prepared or will one be prepared with respect to the proposed project site? ☐ Yes or ☒ No If yes, provide a copy.

## D) Project Type

**Select Project Type/Use for all end users at project site** (you may check more than one)

| | | | |
|---|---|---|---|
| Acquisition of Existing Facility | ☐ | Life Care Facility (CCRC) | ☐ |
| Affordable/Workforce Housing | ☐ | Market Rate Housing | ☐ |
| Assisted Living | ☐ | Mixed Use | ☐ |
| Back Office | ☐ | Multi-Tenant | ☐ |
| Civic Facility (not for profit) | ☐ | Renewable Energy | ☐ |
| Commercial | ☐ | Research/Design | ☐ |
| Senior Housing | ☐ | Retail | ☐ |
| Facility for Aging | ☐ | Warehousing | ☐ |
| Industrial/Manufacturing | ☐ | Other _____ | ☐ |
| Tourism Facility/Project | ☒ | | |

Will customers personally visit the Project site for either of the following economic activities indicated below? If yes with respect to either economic activity indicated below, complete Section IV, Retail Questionnaire.

Retail Sales: ☒ Yes or ☐ No  Services: ☐ Yes or ☒ No

*For purposes of this question, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the New York Tax Law (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.

For the proposed Project Facility, indicate the square footage for each of the uses outlined below:

**If applicant is paying for FFE for tenants, include in cost breakdown

| | Square Footage | Cost | % of Total Cost of Project |
|---|---|---|---|
| Manufacturing/Processing | - | | |
| Warehouse | - | | |
| Research & Development | - | | |
| Commercial | - | | |
| Retail (see retail questionnaire) | / | | |
| Office | / | | |
| Renewable Energy | / | | |
| Specify Other - Tourism | 1,000 sq ft. ± Store/check in | $1,600,000± | |

* ~7 Majority of project cost will be in the Construction of the 77 site campground ##

What is the estimated project timetable (provide dates):

1. Start date: acquisition of equipment or construction of facilities: 2027 - phase 1
2. Estimated completion date of project: -2029 (Phase 1-4)
3. Project occupancy – estimated starting date of occupancy: 2027.

**E) Overall Project Costs**

Estimated costs in connection with Project:

| | | |
|---|---|---|
| 1. | Land and/or Building Acquisition 40±65 acres ____ square feet | $ - |
| 2. | New Building Construction 1,000 square feet | $ 200,000 |
| 3. | New Building Addition(s) ____ square feet | $ |
| 4. | Infrastructure Work | $ 1,400,000 |
| 5. | Reconstruction/Renovation ____ square feet | $ X |
| 6. | Manufacturing Equipment | $ X |
| 7. | Non-Manufacturing Equipment (furniture, fixtures, etc.) | $ |
| 8. | Soft Costs: (Legal, architect, engineering, etc.) | $ |
| 9. | Other, Specify: ____ | $ |
| | TOTAL Costs: | $ 1,600,000± |

**Construction Cost Breakdown:**

Total Cost of Construction $ ~~$~~ 1,600,000 (sum of 2,3,4 and 5 above)
Cost of materials: $ 1,500,000
% sourced in Cattaraugus County 60 ± %

Have any of the above costs been paid or incurred as of the date of this application? ☒ Yes or ☐ No
If yes, describe: - Cost of land.

**Sources of Funds for Project:**

| | |
|---|---|
| Bank Financing | $ |
| Equity (excluding equity that is attributed to grants/tax credits) | $ 10,000 - Land |
| Public Sources (Include sum total of all state and federal grants and tax credits) | $ |

Identify each state and federal grant/credit: (i.e. Historic Tax Credit, New Market Tax Credit, Brownfield Cleanup Program, ESD, other public sources)

| | |
|---|---|
| CCIDA | $ |
| | $ |
| | $ |
| Total Sources of Funds for Project Costs: | $ |

Have you secured financing for the project? ☐ Yes ☒ No. If yes, provide a copy of the loan commitment to the Agency.

Project refinancing estimated amount, if applicable (for refinancing of existing debt only): $ N/A

**Sales and Use Tax Benefit:** Gross amount of costs for goods and services that are subject to State and Local Sales and Use Tax - said amount to benefit from the Agency's sales and use tax exemption benefit: $ 1,500,000

Estimated State and Local Sales and Use Tax Benefit (multiply 8.0% by the figure, above): $ 120,000

** *Note that the estimate provided above will be provided to the New York State Department of Taxation and Finance. The Applicant acknowledges that the transaction documents include a covenant by the Applicant to undertake the total amount of investment as proposed within this Application, and that the estimate above represents the maximum amount of sales and use tax benefit that the Agency may authorize with respect to this Application, unless otherwise amended and approved by the Agency. The Agency may utilize the estimate above as well as the proposed total Project Costs as contained within this Application, to determine the Financial Assistance that will be offered.*

**Mortgage Recording Tax Exemption Benefit**: Amount of mortgage, if any that would be subject to mortgage recording tax:

Mortgage Amount (include sum total of construction/permanent/bridge financing): $ Upto $ 1,300,000

Estimated Mortgage Recording Tax Exemption Benefit (multiply the mortgage amount as indicated above by 1.25 %): $ 13,750

**Real Property Tax Benefit:**

Identify and describe if the Project will utilize a real property tax exemption benefit OTHER THAN the Agency's PILOT benefit (487, 485-b, other): 14 Year Tourism PILOT -

**IDA PILOT Benefit: See Section VI of this Application.** Agency staff will indicate the amount of PILOT Benefit based on estimated Project Costs as contained herein and anticipated tax rates and assessed valuation, including the annual PILOT Benefit abatement amount for each year of the PILOT benefit year and the sum total of PILOT Benefit abatement amount for the term of the PILOT.

- 14 Year Tourism PILOT

**F) Job Retention and Job Creation**

Is the project necessary to expand project employment? ☒ Yes or ☐ No - Net New

Is project necessary to retain existing employment? ☐ Yes or ☐ No - NA

**Employment Plan (Specific to the proposed project location):**

| | Current # of jobs at proposed project location or to be relocated at project location | If financial assistance is granted – project the number of FT and PT jobs to be retained | If financial assistance is granted – project the number of FT and PT jobs to be created upon 24 months (2 years) after Project completion | Estimate number of residents of the Labor Market Area in which the project is located that will fill the FT and PT jobs to be created upon 24 months (2 years) after project completion ** |
|---|---|---|---|---|
| Full time (FT) | NA | NA | | |
| Part Time (PT) | NA | NA | 2 | 2 |
| Total *** | NA | NA | 2 | 2 |

* The members will also be working + performing duties as well

** The Labor Market Area includes the Counties of Cattaraugus, Erie, Allegany, Chautauqua and Wyoming. For purposes of this question, estimate the number of FT and PT jobs that will be filled, as indicated in the third column, by residents of the Labor Market Area, in the fourth column.

*** By statute, Agency staff must project the number of FT jobs that would be retained and created if the request for Financial Assistance is granted. Agency staff will project such jobs over the two-year time period following Project completion. Agency staff converts PT jobs into FT jobs by dividing the number of PT jobs by two (2).

**Salary and Fringe Benefits for Jobs to be Retained and Created:**

| Category of jobs to be retained and/or created | # of employees retained and/or created | Average salary for Full Time | Average fringe benefits for full time | Average salary for part time, if applicable | Average fringe benefits for part time, if applicable |
|---|---|---|---|---|---|
| Management | | | | | |
| Professional | | | | | |
| Administrative | | | | | |
| Production | | | | | |
| Independent Contractor | | | | 25,000 | |
| Other | 2 | | | 25,000 | |

** Note that the Agency may utilize the foregoing employment projections, among other items, to determine the financial assistance that will be offered by the Agency to the Applicant. The Applicant acknowledges that the transaction documents may include a covenant by the Applicant to retain the number of jobs and create the number of jobs with respect to the Project as set forth in this Application.

**Payroll Information:**

Annual Payroll at proposed project site upon project completion $ 50,000
Estimated average annual salary of jobs to be retained (full time) $
Estimated average annual salary of jobs to be retained (part time) $ 2
Estimated average annual salary of jobs to be created (full time) $
Estimated average annual salary of jobs to be created (part time) $
Estimated salary range of jobs to be created
From (full time) $ 25,000 To (full time) $
From (part time) $ 25,000 To (part time) $

N/A

## III. Part A: Facility Type - Multi-Tenant Determination

**If this is a Single-Use facility fill in section A. If this is a Multi-Tenant fill in section B.**

**A) For Single Use Facility (to be filled out by developer):**

Occupant Name: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Contact Person: _____
Phone: _____ Fax: _____
E-Mail: _____
Federal ID #: _____ NAICS Code: _____

**B) Multi-Tenant Facility (to be filled out by developer):**

Have any tenant leases been entered into for this project ☐ Yes or ☐ No.

If yes, list below and provide square footage to be leased to tenant and NAICS Code for tenant and nature of business.

| Tenant Name | Current Address (city, state, zip) | # of sq. ft. and % of total to be occupied at new project site | Briefly describe type of business, products services |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

N/A

N/A

## *Part B: Tenant Form*

**** This section must be completed for each proposed tenant ****

**A Retail Questionnaire will need to be prepared for each proposed tenant if customers will personally visit the tenant to either participate in a retail sale transaction or pay for a service.**

**An Inter-Municipal Move Determination will need to be completed for each proposed tenant that is relocating from another municipality or abandoning an existing facility.**

Property Address: _____
City/Town: _____

Tenant Name: _____

Amount of space to be leased: _____SF. What percentage of the building does this represent? _____%

Are terms of the lease: GROSS ☐ or NET ☐

If GROSS lease, explain how Agency benefits are passed to the tenant: _____
_____

Estimated date of occupancy: _____, 20_____

Company Name: _____
Current Address: _____
City/Town: _____ State: _____ Zip: _____
Local Contact Person: _____ Title: _____
Phone: _____ E-mail: _____
Company President/General Manager: _____
Number of employees to be relocated to new project location:
Full-Time: _____ Part-Time: _____ Total: _____

List the square footage which the proposed tenant will lease at the Project location: _____SF

List the square footage which the proposed tenant leases at its present location(s): _____SF

Will the project result in relocation from one municipality to another and/or abandonment from other tenant/user(s) facilities in New York State?

☐Yes or ☐ No.

If Yes, fill out Inter-Municipal-Move Determination form.

What will happen to the existing facility once vacated? _____
_____

If leased, when does lease expire? _____, 20_____

Are any of the proposed tenant's current operations located in facilities which have received an Industrial Development Agency benefit? ☐ Yes or ☐ No. If yes, provide details as to location, and amount of leased space, how long leased? _____
_____

N/A

## IV. Retail Questionnaire

**To ensure compliance with Section 862 of the New York General Municipal Law, the Agency requires additional information if the proposed Project is one where customers personally visit the Project site to undertake either a retail sale transaction or to purchase services.**

**Answer the following:**

**A.** Will any portion of the project (including that portion of the cost to be financed from equity or other sources) consist of facilities or property that are or will be primarily used in making sales of goods or services to customers who personally visit the project site?

☒ Yes or ☐ No. If the answer is yes, continue below. If no, proceed to next section

For purposes of Question A, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the Tax Law of the State of New York (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.

**B.** What percentage of the cost of the Project will be expended on such facilities or property primarily used in making sales of goods or services to customers who personally visit the project? 100 %. **If the answer is less than 33% do not complete the remainder of the retail determination and proceed to Inter-Municipal Move Determination.**

**If the answer to A is Yes AND the answer to Question B is greater than 33.33%, indicate which of the following questions below apply to the project:**

1. Will the project be operated by a not-for-profit corporation ☐ Yes or ☒ No.

2. Is the Project location or facility likely to attract a significant number of visitors from outside the economic development region (Cattaraugus, Erie, Allegany, Chautauqua and Wyoming counties) in which the project will be located? ☒ Yes or ☐ No

3. Is the predominant purpose of the project to make available goods or services which would not, but for the project, be reasonably accessible to the residents of the municipality within which the proposed project would be located because of a lack of reasonably accessible retail trade facilities offering such goods or services? ☒ Yes or ☐ No

4. Will the project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York? ☒ Yes or ☐ No.

If yes, explain - Will create net new jobs.

5. Is the project located in a Highly Distressed Area? ☐ Yes or ☒ No

NA

## V. Inter-Municipal Move Determination

If completion of a Project benefiting from Agency Financial Assistance results in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, then it must be shown that Agency Financial Assistance is required to prevent the project occupant from relocating out of the state, or is reasonably necessary to preserve the project occupant's competitive position in its respective industry.

Current Address: _____
City/Town: _____ State: _____ Zip: _____

Will the Project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state? ☐ Yes or ☐ No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the state? ☐ Yes or ☐ No

If Yes to either question, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry: _____

Does the Project involve relocation or consolidation of a project occupant from another municipality?

Within New York State ☐ Yes or ☐ No
Within Cattaraugus County ☐ Yes or ☐ No

If Yes to either question, explain: _____

What are some of the key requirements the project occupant is looking for in a new site (for example minimum of number of sq. ft., 12 foot ceilings, truck loading docks, thruway accessibility. etc.)

If the project occupant is currently located in Cattaraugus County and will be moving to a different municipality within Cattaraugus County, has the project occupant attempted to find a suitable location within the municipality in which it is currently located? ☐ Yes or ☐ No

What factors have led the project occupant to consider remaining or locating in Cattaraugus County? _____

If the current facility is to be abandoned, what is going to happen to the current facility that the project occupant is located in? _____



NA

N/A

Provide a list of properties considered, and reason they were not adequate. (Some examples include: site not large enough, layout was not appropriate, did not have adequate utility service, etc.)

| Property (Address) | Reason |
| --- | --- |
| | |

## VI. Estimate of Real Property Tax Abatement Benefits*** and Percentage of Project Costs financed from Public Sector sources

** This Section of the Application will be: (i) completed by CCIDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

**PILOT Estimate Table Worksheet**

**CCIDA Staff will insert and/or prepare appropriate PILOT Benefit information.**

- CCIDA 14 Year Tourism PILOT

**Percentage of Project Costs financed from Public Sector Table Worksheet:**

| Total Project Cost | Estimated Value of PILOT | Estimated Value of Sales Tax Incentive | Estimated Value of Mortgage Tax Incentive | Total of Other Public Incentives (Tax Credits, Grants, ESD Incentives, etc.) |
|---|---|---|---|---|
| $1,400,000 | $ | $120,000 | $ 13,750 | NA |

**Calculate % (Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: _____%**

## Attachment A: Representations, Certifications and Indemnification

Thomas Miller (name of CEO or other authorized representative of Applicant) confirms, and says that he/she is the Manging Member of LLC. (title) of 1786 Campground LLC. (name of corporation or other entity) named in the attached Application (the "Applicant"), that he/she has read the foregoing Application and knows the contents thereof, and hereby represents, understands, and otherwise agrees with the Agency and as follows:

A. Job Listings: In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the federal job training partnership act (Public Law 97-300) ("JTPA") in which the Project is located.

B. First Consideration for Employment: In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in JTPA programs who shall be referred by the JTPA Entities for new employment opportunities created as a result of the Project.

C. Annual Sales Tax Filings: In accordance with Section 874(8) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the Applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the Applicant and all consultants or subcontractors retained by the Applicant. Copies of all filings shall be provided to the Agency.

D. Employment Reports: The Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the Applicant agrees to file, or cause to be filed, with the Agency, at least annually or as otherwise required by the Agency, reports regarding the number of people employed at the project site, salary levels, contractor utilization and such other information (collectively, "Employment Reports") that may be required from time to time on such appropriate forms as designated by the Agency. Failure to provide Employment Reports within 30 days of an Agency request shall be an Event of Default under the PILOT Agreement between the Agency and Applicant and, if applicable, an Event of Default under the Agent Agreement between the Agency and Applicant. In addition, a Notice of Failure to provide the Agency with an Employment Report may be reported to Agency board members, said report being an agenda item subject to the Open Meetings Law.

E. The Applicant acknowledges that certain environmental representations will be required at closing. The Applicant shall provide with this Representation, Certification and Indemnification Form copies of any known environmental reports, including any existing Phase I Environmental Site Assessment Report(s) and/or Phase II Environmental Investigations. The Agency may require the Company and/or owner of the premises to prepare and submit an environmental assessment and audit report, including but not necessarily limited to, a Phase I Environmental Site Assessment Report and a Phase II Environmental Investigation, with respect to the Premises at the sole cost and expense of the owner and/or the Applicant. All environmental assessment and audit reports shall be completed in accordance with ASTM Standard Practice E1527-05 and shall be conformed over to the Agency so that the Agency is

authorized to use and rely on the reports. The Agency, however, does not adopt, ratify, confirm or assume any representation made within reports required herein.

F. The Applicant and/or the owner, and their successors and assigns, hereby release, defend and indemnify the Agency from any and all suits, causes of action, litigations, damages, losses, liabilities, obligations, penalties, claims, demands, judgments, costs, disbursements, fees or expenses of any kind or nature whatsoever (including, without limitation, attorneys', consultants' and experts' fees) which may at any time be imposed upon, incurred by or asserted or awarded against the Agency, resulting from or arising out of any inquiries and/or environmental assessments, investigations and audits performed on behalf of the Applicant and/or the owner pursuant hereto, including the scope, level of detail, contents or accuracy of any environmental assessment, audit, inspection or investigation report completed hereunder and/or the selection of the environmental consultant, engineer or other qualified person to perform such assessments, investigations, and audits.

G. Hold Harmless Provision: The Applicant acknowledges and agrees that the Applicant shall be and is responsible for all costs of the Agency incurred in connection with any actions required to be taken by the Agency in furtherance of the Application including the Agency's costs of general counsel and/or the Agency's bond/transaction counsel whether or not the Application, the proposed Project it describes, the attendant negotiations, or the issue of bonds or other transaction or agreement are ultimately ever carried to successful conclusion and agrees that the Agency shall not be liable for and agrees to indemnify, defend, and hold the Agency harmless from and against any and all liability arising from or expense incurred by: (i) the Agency's examination and processing of, and action pursuant to or upon, the Application, regardless of whether or not the Application or the proposed Project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency; (ii) the Agency's acquisition, construction and/or installation of the proposed Project described herein; and (iii) any further action taken by the Agency with respect to the proposed Project including, without limiting the generality of the foregoing, all causes of action and attorney's fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law and the policies of the Agency that any New York State and local sales and use tax exemption claimed by the Applicant and approved by the Agency, any mortgage recording tax exemption claimed by the Applicant and approved by the Agency, and/or any real property tax abatement claimed by the Applicant and approved by the Agency, in connection with the Project, may be subject to recapture and/or termination by the Agency under such terms and conditions as will be established by the Agency and set forth in transaction documents to be entered into by and between the Agency and the Applicant. The Applicant further represents and warrants that the information contained in this Application, including without limitation information regarding the amount of the New York State and local sales and use tax exemption benefit, the amount of the mortgage recording tax exemption benefit, and the amount of the real property tax abatement, if and as applicable, to the best of the Applicant's knowledge, is true, accurate and complete.

H. This obligation includes an obligation to submit an Agency Fee Payment to the Agency in accordance with the Agency Fee policy effective as of the date of this Application

I. By executing and submitting this Application, the Applicant covenants and agrees to pay the following fees to the Agency:

(i) a non-refundable $1,500.00 application processing and publication fee (the "Application Fee") at time of application submission payable CCIDA;

(ii) Unless otherwise agreed to by the Agency, an amount equal to one and one quarter percent (1.0625%) of the total project costs, at the time of issuance of Financial Assistance/closing;

(iii) All fees, costs and expenses incurred by the Agency for (1) legal services, including but not limited to those provided by the Agency's general counsel and/or the Agency's

bond/transaction counsel, thus note that the Applicant is entitled to receive a written estimate of fees and costs of the Agency's general counsel and the Agency's bond/transaction counsel; and (2) other consultants retained by the Agency in connection with the proposed project, with all such charges to be paid by the Applicant at the closing.

J. If the Applicant fails to conclude or consummate the necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable proper or requested action, or withdraws, abandons, cancels, or neglects the Application, or if the Applicant is unable to find buyers willing to purchase the bond issue requested, or if the Applicant is unable to facilitate the sale/leaseback or lease/leaseback transaction, then, upon the presentation of an invoice, Applicant shall pay to the Agency, its agents, or assigns all actual costs incurred by the Agency in furtherance of the Application, up to that date and time, including but not necessarily limited to, fees of the Agency's general counsel and/or the Agency's bond/transaction counsel.

K. The Applicant acknowledges and agrees that all payment liabilities to the Agency and the Agency's general counsel and/or the Agency's bond and/or transaction counsel as expressed in Sections H and I are obligations that are not dependent on final documentation of the transaction contemplated by this Application.

L. The cost incurred by the Agency and paid by the Applicant, the Agency's general counsel and/or bond/transaction counsel fees and the processing fees, may be considered as a cost of the Project and included in the financing of costs of the proposed Project, except as limited by the applicable provisions of the Internal Revenue Code with respect to tax-exempt bond financing.

M. The Applicant acknowledges that the Agency is subject to New York State's Freedom of Information Law (FOIL). **Applicant understands that all Project information and records related to this application are potentially subject to disclosure under FOIL subject to limited statutory exclusions**.

N. The Applicant has read and understands the Agency's Policy Respecting Recapture of Agency Benefits (the "Recapture Policy"). The Applicant covenants and agrees that it fully understands that the Recapture Policy is applicable to the Project that is the subject of this Application, and that the Agency will implement the Recapture Policy if and when it is so required to do so. The Applicant further covenants and agrees that its Project is potentially subject to termination of Agency financial assistance and/or recapture or modification of Agency financial assistance so provided and/or previously granted.

O. The Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.

P. The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

Q. The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.

R. The Applicant confirms and hereby acknowledges that as of the date of this Application, the Applicant is in substantial compliance with all provisions of Article 18-A of the New York General Municipal Law, including, but not limited to, the provision of Section 859-a and Section 862(1) of the New York General Municipal Law.

S. The Applicant and the individual executing this Application on behalf of Applicant acknowledge that the Agency and its counsel will rely on the representations and covenants made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

STATE OF NEW YORK )
COUNTY OF CATTARAUGUS ) ss.:

Thomas Miller, being first duly sworn, deposes and says:

1. That I am the Managing Member (Corporate Office) of 1786 LLC (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.

2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

Thomas Miller (member)
(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this 28 day of October, 2026

Crystal L. Almeter
(Notary Public)

CRYSTAL L. ALMETER
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01AL5088075
Qualified in Cattaraugus County
My Commission Expires 11/10/2029

## Attachment B: CCIDA Insurance Requirements

### COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY
**(Insurance Specifications as of November 1, 2022)**

**A summary of CCIDA insurance requirements follows. Please note that insurance is to be provided by the Company and/or Project owner after Board approval and prior to utilization of CCIDA financial assistance, and shall be maintained during the term of any applicable Agent Agreement and/or Lease Agreement by and between the CCIDA and the Company.**

During the term of an Agent Agreement and/or a Lease Agreement entered into with the County of Cattaraugus Industrial Development Agency an **ACORD 25-Certificate of Liability Insurance and ACORD 855 NY-New York Construction Certificate of Liability Addendum** shall be provided evidencing the following insurance is currently maintained and in force with an insurance carrier approved to do business in the State of New York and maintaining an A.M. Best Rating of A- or better showing County of Cattaraugus Industrial Development Agency as Certificate Holder. It is our suggestion that you share these requirements with your current insurance agent, broker or insurance company.

Acceptable Certificates of Insurance shall indicate the following minimal coverage, limits of insurance, policy numbers and policy effective and expiration dates.

**Commercial General Liability:** Agent and subcontractors shall provide such coverage on an occurrence basis for the named insured's premises & operations and products-completed operations. Blanket Contractual Liability provided within the "insured contract" definition may not be excluded or restricted in any way. Property damage to work performed by subcontractors may not be excluded or restricted nor shall the Additional Insured's coverage for claims involving injury to employees of the Named Insured or their subcontractors be excluded or restricted. The "insured contract" exception to the Employers Liability exclusion also may not be removed or restricted in any way.

These coverages are to be properly evidenced by checking the appropriate box(es) on the **ACORD 855-NY Construction Certificate of Liability Addendum's** Information Section, Items G, H, I and L. Policy shall have attached **Designated Location(s) General Aggregate Limit CG 25 04** endorsement.

**Limits expressed shall be no less than:**

| | |
|---|---|
| General Aggregate | $2,000,000 |
| Products-Completed Operations Aggregate | $2,000,000 |
| Per Occurrence | $1,000,000 |
| Personal & Advertising Injury | $1,000,000 |
| Fire Damage Liability | $ 100,000 |
| Medical Payments (per person) | $ 5,000 |

County of Cattaraugus Industrial Development Agency shall be named as Additional Insured per **ISO Form CG 20 26-Additional Insured Designated Person or Organization** to provide coverage for the Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy, and waive any right of the insurer to any off-set or counterclaim or any other deduction, whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

**ACORD 855 NY-New York Construction Certificate of Liability Insurance:** It is not uncommon for insurers to modify the standard ISO policy language with endorsements that result in modifications to language preferred by the insurer. This addendum is required to supplement the **ACORD 25-Certificate of Liability Insurance** with additional information that provides a more detailed expression of the types of coverage required. Specifically required coverages may be excluded or limited by the attachment of exclusionary or limitation endorsements. This

addendum provides the insurer the ability to certify coverage provided by the absence of such exclusionary or limiting modifications.

Blanket Additional Insured endorsement to include — Owner, Lessees or Contractors - Automatic Status For Other Parties When Required in Written Construction Agreement — Wording should include any other person or organization you are required to add as an additional insured under the contract or agreement **(Paragraph 2 of CG 20 38 04 13 or equivalent)**.

Any scheduled person or organization section of the additional insured endorsement containing wording other than designated names shall not be accepted.

**Automobile Liability:** Business Auto Liability with limits of at least $1,000,000 each accident. Business Auto coverage must include coverage for liability arising out of all owned, leased, hired and non-owned automobiles.

County of Cattaraugus Industrial Development Agency shall be included as Additional Insured on a Primary & Non-Contributory basis on the auto policy. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy and waive any right of the insurer to any off-set or counterclaim or any other deduction, whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

**Umbrella/Excess Liability:** Commercial Umbrella or excess liability for a limit of at least $5,000,000 per occurrence with a $5,000,000 Aggregate. Coverage should respond on a follow-form basis and excess over the aforementioned underlying policy limits. County of Cattaraugus Industrial Development Agency shall be named as Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis.

**Workers Compensation/Disability Insurance:**

i) The Company and/or Project Owner shall provide evidence of insurance and maintain Workers Compensation/Disability insurance as required by statute. County of Cattaraugus Industrial Development Agency shall be named as the Certificate Holder.

ii) **Accepted Forms:**

| **Workers Compensation Forms** | | | **DBL (Disability Benefits Law) Forms** | |
|---|---|---|---|---|
| **CE-200** | **Exemption** | | **CE-200** | **Exemption** |
| **C-105.2** | **Commercial Insurer** | | **DB-120.1** | **Insurers** |
| **S1-12** | **Self-Insurer** | | **DB-155** | **Self-Insured** |
| **GS1-105.2** | **Group Self-Insured** | | | |
| **U-26.3** | **New York State Insurance Fund** | | | |

**If the Company and/or Project owner have no employees, the Company and/or Project owner shall provide a completed and signed Form CE-200 or later revision, which is found on the New York State Workers Compensation Board website: www.wcb.ny.gov/. This form is to be completed on-line, printed, and signed.**

**CCIDA Address:** All evidence of insurance shall be sent to:

County of Cattaraugus Industrial Development Agency
9 East Washington Street
Ellicottville, NY 14731

## Attachment C: CCIDA Attorney Fee Schedule

**CCIDA Attorney Fees:**

| Project Amount | Standard Agency Counsel Fee |
|---|---|
| <=$499,000 | $5,000 |
| <=$500,000 - < $999,999 | $7,500 |
| >$1M - <$1,999,999 | $9,000 |
| >$2M - <$3,999,999 | $15,000 |
| >$4M - < $5,799,000 | $20,000 |
| >$5,800,00 | 1/3 of Agency Administrative Fee (currently 1.0625% of the Project Amount |

If a project application is withdrawn or does not close, the applicant is responsible for any costs incurred by the agency on behalf of the project.

ATTACHMENT A



BUILD PLAN

## Five phases in two financed stages

| PHASE | WHAT GETS BUILT | SITES | STORAGE | OPENS | CASH COST |
|---|---|---|---|---|---|
| 1 | 4 creekside pull-throughs, entrance road, check-in loop, storage yard, power | 4 | 20 | Jun 2027 | $208k |
| 2 | 9 sites, well and well house, toilet building, water lines | 13 | 20 | Jun 2027 | $125k |
| 3 | 36 sites, road loop, store and check-in office, toilets, +20 storage | 49 | 40 | May 2029 | $584k |
| 4 | 28 sites, shower house with septic, toilets, dump station | 77 | 40 | Jun 2029 | $350k |
| 5 | 15 sites (5 creekside), second storage yard, after SEQR review | 92 | 60 | 2029* | $168k |
| | **Phases 1–4 construction, plus $60k land** | | | | **$1,328k** |

Sites and storage are running totals. Cash cost includes 3% general conditions, a 10% contingency, builder's risk and soft costs. Phase 1 carries the park-wide entrance road, check-in loop, electric service and the 20-space storage yard, so it costs more than its 4 sites suggest. *Phase 5 needs a SEQR Type I review first.



3D model of the full build (92 sites) on county LiDAR terrain. Layout and site count are from the plan; buildings, trees and campers are illustrative.

SCHEDULE

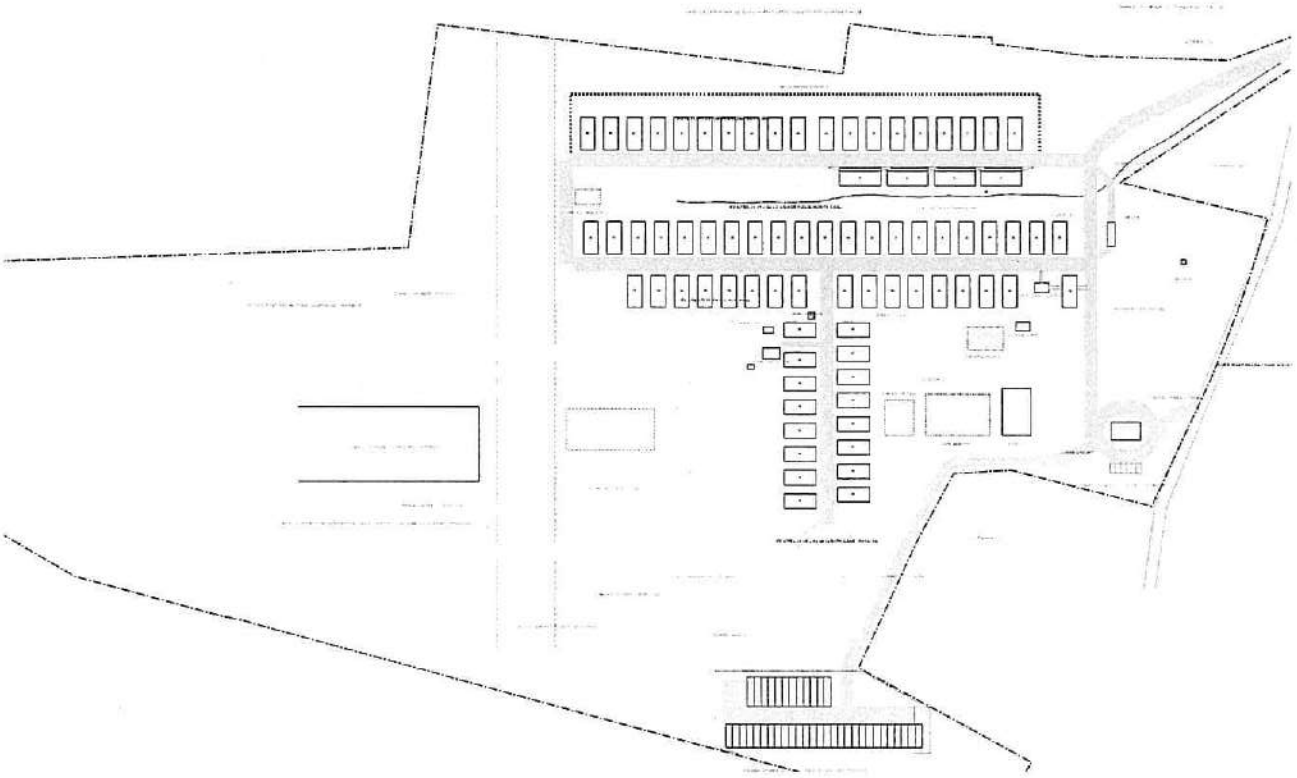
## From approvals to a full park

| WHEN | MILESTONE |
|---|---|
| Oct–Nov 2026 | Engineer seals Phase 1–4 plans; SEQR filed with the Town; SHPO review; well drilled; National Grid application |
| Winter 2026–27 | DEC stormwater permit; County Health campground and water approvals; Loan A commitment; Round 1 closes into a separate account |
| April 2027 | Phases 1–2 build (owner-built site work, Amish toilet building) |
| June 2027 | 13 seasonal sites and the 20-space storage yard open |
| 2028 | Loan B and Round 2 close once Phases 1–2 are earning; Phases 3–4 built; next block of sites pre-sold with deposits |
| May–June 2029 | Park reaches 77 sites and 40 storage spaces (92 and 60 with Phase 5) |

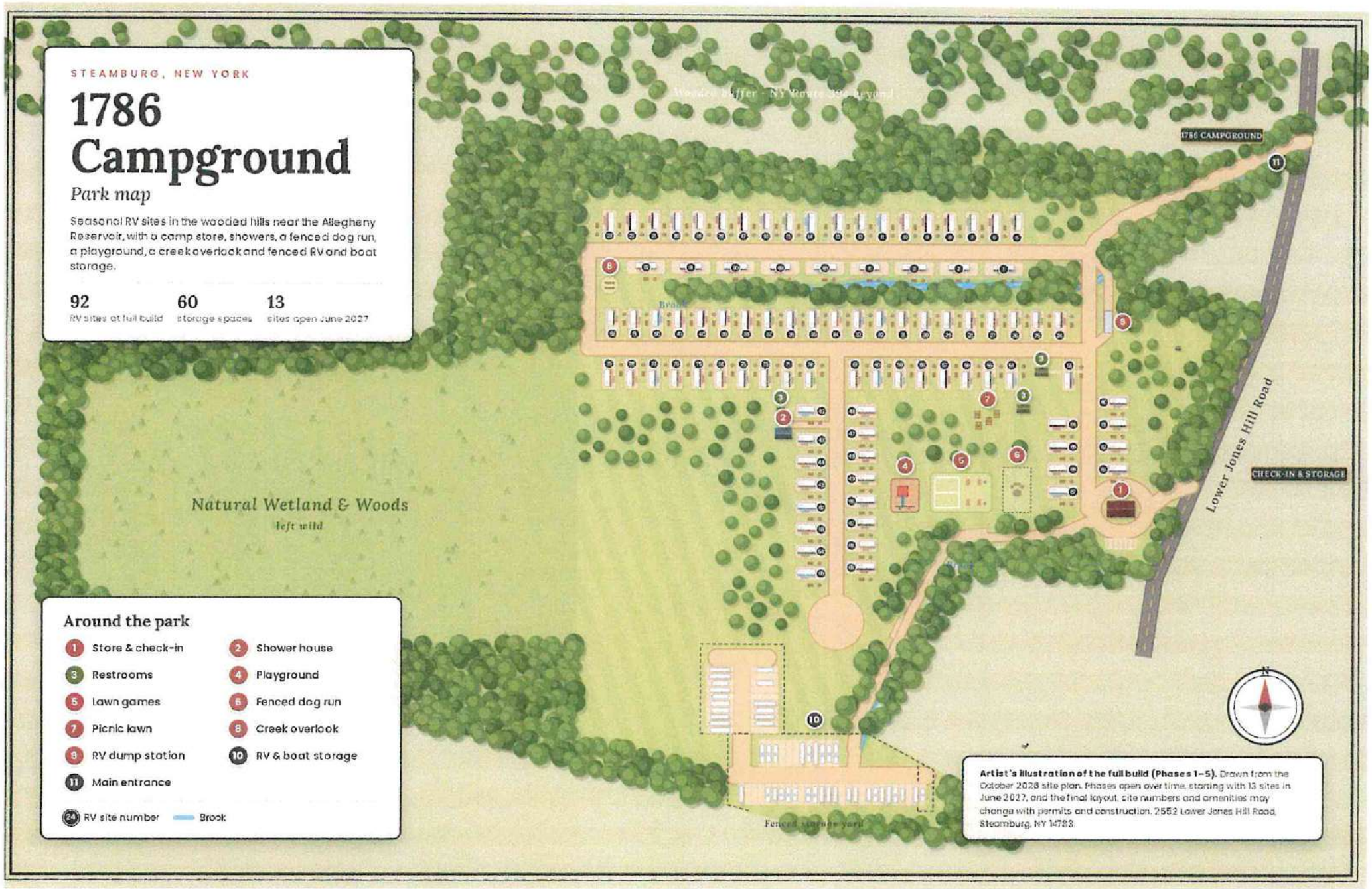
3 · THE PROJECT

# The site and the plan

| SITE FACT | |
|---|---|
| Address / tax map | 2552 Lower Jones Hill Road, Steamburg NY 14783 · 80.017-3-22.1, Town of Coldspring |
| Size and use | 40.65 acres (35.65 pasture, 5 wooded/wet); owned by 1786 LLC since June 2024 |
| Land value | Bought for $60,000; comparable sales suggest about $95,000 (not an appraisal) |
| Access | Town-approved driveways on Lower Jones Hill Road; frontage on Route 394; I-86 Exit 17 about a mile away |
| Zoning | Town of Coldspring has no zoning law; written confirmation requested from the Town |
| Utilities | National Grid line on Route 394 (first service hookup at no charge); on-site well; holding tanks and septic |
| Environmental | No tree clearing planned. Phases 1–4 stay under 10 acres of disturbance. A FEMA Zone A strip follows the creek; no work is planned in it |



Overall site plan (concept, Rev 9). RV rows run along the north side, the store and check-in loop sit at the center, and the storage yard has its own road in the southeast corner.


STEAMBURG, NEW YORK
1786 Campground
Park map
Seasonal RV sites in the wooded hills near the Allegheny Reservoir, with a camp store, showers, a fenced dog run, a playground, a creek overlook and fenced RV and boat storage.
92
RV sites at full build
60
storage spaces
13
sites open June 2027
1786 CAMPGROUND
Lower Jones Hill Road
CHECK-IN & STORAGE
Brook
Natural Wetland & Woods
left wild
Around the park
1 Store & check-in
2 Shower house
3 Restrooms
4 Playground
5 Lawn games
6 Fenced dog run
7 Picnic lawn
8 Creek overlook
9 RV dump station
10 RV & boat storage
11 Main entrance
24 RV site number
Brook
N
Artist's illustration of the full build (Phases 1–5). Drawn from the October 2026 site plan. Phases open over time, starting with 13 sites in June 2027, and the final layout, site numbers and amenities may change with permits and construction. 2552 Lower Jones Hill Road, Steamburg, NY 14783.

| PERSON | ROLE | BACKGROUND |
|---|---|---|
| Tom Miller<br>Owner | Build and site operations; on call at the park; DEC-trained stormwater contact | Ran his own restaurant for more than 20 years (Hide-A-Way Restaurant, next door to the site). Runs a well-drilling business and an Airbnb. Owns the adjoining lots on Route 394. |
| Brian Nolan<br>Owner | Budgets, schedules and investor reporting | 36 years in dental. Senior manager at Henry Schein, planning equipment for new dental school buildings with architects and contractors: budgets, specs and schedules. Steamburg cabin owner, 50 years in the area. |
| John Holjencin<br>Owner | Quality control and investor reporting | Has owned and run a manufacturing business making automotive and other parts for more than 20 years. |
| Michael Thomas<br>East & Sebastian Consulting | Project lead: plans, permits, budgets, financial model, lender package; marketing, books and automated systems | Has owned and run multiple businesses in retail, trucking, wholesale and construction. |

**Build partners:** Tom Miller's well company (water system), local Amish builders (store, shower house and toilet buildings), JMI (stone and precast tanks), a licensed New York engineer (sealed plans and stormwater), and the Cattaraugus County IDA (tax abatement and sales tax exemption).

# *Short Environmental Assessment Form*
## *Part 1 - Project Information*

**Instructions for Completing**

**Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1.** Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

**Part 1 – Project and Sponsor Information**

Name of Action or Project: 1786 Campground, Phases 1-4 (seasonal RV campground and RV/boat storage yard)

Project Location (describe, and attach a location map): 2552 Lower Jones Hill Road, Town of Coldspring (Steamburg), Cattaraugus County, NY. Tax map 80.017-3-22.1. Location map and site plans attached.

Brief Description of Proposed Action:
Phased construction of a seasonal RV campground on a 40.65-acre parcel: 77 seasonal RV sites and a 40-space RV and boat storage yard, gravel roads and pads, a 30 x 50 ft store and check-in office, a shower house on a small septic system, three vault toilet buildings, a dump station on a holding tank, a new well and small public water system, and electric service. Built in four phases, 2027-2029. Sites are rented by the season; no paving. Total disturbance for Phases 1-4 is 9.95 acres. A possible later Phase 5 (15 RV sites and 20 storage spaces) is not part of this action and would receive its own full (Type I) review before any work. See attachment.

| Name of Applicant or Sponsor: | Telephone: 716-397-3280 |
|---|---|
| 1786 LLC (Tom Miller, Owner) | E-Mail: Miller3345@icloud.com |

Address: 3345 Route 394

| City/PO: Randolph | State: NY | Zip Code: 14772 |
|---|---|---|

| | NO | YES |
|---|---|---|
| 1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If No, continue to question 2. | ☒ | ☐ |
| 2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval: NYSDEC (SPDES stormwater GP-0-25-001); Cattaraugus Co. Health Dept.; Town of Coldspring; OPRHP/SHPO; Cattaraugus Co. IDA; USDA RD if used. See attachment. | ☐ | ☒ |

3. a. Total acreage of the site of the proposed action? 40.65 acres
   b. Total acreage to be physically disturbed? 9.95 acres
   c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 43.75 acres

4. Check all land uses that occur on, are adjoining or near the proposed action:
   ☐ Urban ☒ Rural (non-agriculture) ☐ Industrial ☐ Commercial ☐ Residential (suburban)
   ☒ Forest ☐ Agriculture ☒ Aquatic ☒ Other(Specify): Rural residential
   ☐ Parkland

| | NO | YES | N/A |
|---|---|---|---|
| 5. Is the proposed action, | | | |
| a. A permitted use under the zoning regulations? | ☐ | ☐ | ☒ |
| b. Consistent with the adopted comprehensive plan? | ☐ | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 6. Is the proposed action consistent with the predominant character of the existing built or natural landscape? | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? | | |
| If Yes, identify: _____ | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 8. a. Will the proposed action result in a substantial increase in traffic above present levels? | ☒ | ☐ |
| b. Are public transportation services available at or near the site of the proposed action? | ☒ | ☐ |
| c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action? | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 9. Does the proposed action meet or exceed the state energy code requirements? | | |
| If the proposed action will exceed requirements, describe design features and technologies: | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 10. Will the proposed action connect to an existing public/private water supply? | | |
| If No, describe method for providing potable water: _____ | | |
| New on-site drilled well and small public water system (storage tank, booster pump, frost-free hydrants), approved by the Cattaraugus County Health Department. | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 11. Will the proposed action connect to existing wastewater utilities? | | |
| If No, describe method for providing wastewater treatment: _____ | | |
| Vault toilets and RV holding tanks pumped by a licensed septic hauler; dump station drains to a holding tank; shower house drains to a small on-site septic system approved by the County Health Department. | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? | ☒ | ☐ |
| b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory? | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency? | ☐ | ☒ |
| b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? | ☒ | ☐ |
| If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ | | |

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply:

☐ Shoreline ☒ Forest ☒ Agricultural/grasslands ☒ Early mid-successional

☒ Wetland ☐ Urban ☐ Suburban

| | NO | YES |
|---|---|---|
| 15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered? | ☒ | ☐ |
| 16. Is the project site located in the 100-year or 500-year flood plain? | ☐ | ☒ |
| 17. Will the proposed action create storm water discharge, either from point or non-point sources?If Yes, | ☐ | ☒ |
| a. Will storm water discharges flow to adjacent properties? | ☒ | ☐ |
| b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? | ☒ | ☐ |
| If Yes, briefly describe: Sheet flow from gravel roads and pads across vegetated filter strips and grass swales with stone level spreaders; runoff stays on site. Stormwater Pollution Prevention Plan under NYSDEC SPDES General Permit GP-0-25-001. | | |
| 18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? If Yes, explain the purpose and size of the impoundment: | ☒ | ☐ |
| 19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: | ☒ | ☐ |
| 20.Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: | ☒ | ☐ |
| 21. Is the project located within, or within ½-mile of, a disadvantaged community? | ☒ | ☐ |
| If No, could impacts from the project affect a disadvantaged community? | ☒ | ☐ |
| If Yes to either question in 21, answer the following question: | | |
| a. Identify the potential pollution impacts of the project, either direct or indirect, that may occur within the disadvantaged community (e.g., wastewater discharges, air emissions, noise, odors, solid or hazardous waste generation or management): | | |

**I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE**

Applicant/sponsor/name: Tom Miller, 1786 LLC Date: 10/22/2026

Signature: Tom M Title: Owner

## Attachment to Short EAF Part 1: 1786 Campground, Phases 1-4

Applicant: 1786 LLC (Tom Miller, Owner), 3345 Route 394, Randolph, NY 14772. 716-397-3280.

### Project description

Seasonal RV campground on a 40.65-acre parcel at 2552 Lower Jones Hill Road (tax map 80.017-3-22.1), built in four phases: Phase 1 (2027): 4 RV sites, 20-space RV/boat storage yard, entrance and check-in/storage driveways. Phase 2 (2027): 9 more sites (13 total), well and well house, first vault toilet building, water lines. Phase 3 (2028-29): 36 more sites (49 total), full road loop, 30 x 50 ft store and check-in office, second toilet building, 20 more storage spaces (40 total), playground. Phase 4 (2029): 28 more sites (77 total), shower house on a small septic system, third toilet building, dump station on a holding tank, picnic lawn. All sites are seasonal; roads and pads are gravel. Cumulative disturbance: 2.73 / 3.41 / 7.70 / 9.70 acres by phase on the plan count; 9.95 acres on the construction-set count including a 7 ft work limit. No access to NYS Route 394.

A possible Phase 5 (15 RV sites and 20 storage spaces, about 1.26 more acres) is not part of this action. It would be built only if demand supports it and would receive its own full (Type I) SEQR review, with a Full EAF, before any work.

### Item 2: other agency permits and approvals

NYSDEC: SPDES General Permit for Stormwater Discharges from Construction Activity, GP-0-25-001 (SWPPP and Notice of Intent).
Cattaraugus County Health Department: campground permit to operate (10 NYCRR Part 7, Subpart 7-3); public water system approval; septic system approval for the shower house.
Town of Coldspring: building and electrical permits; driveway permits (approved 9/26/2026 and 9/28/2026).
NYS Office of Parks, Recreation and Historic Preservation (SHPO): consultation project 26PR07853.
Cattaraugus County Industrial Development Agency: sales tax exemption and PILOT agreement.
USDA Rural Development: Business & Industry loan guarantee, if used for project financing.

### Items 12 and 13: historic and natural resources

12b: The parcel lies within a SHPO archaeologically sensitive area. Consultation was submitted through CRIS on 10/2/2026 (project 26PR07853); SHPO response pending.
13a: A National Wetlands Inventory wetland is mapped at the west end of the parcel, and a small creek crosses the property. A DEC jurisdictional determination was requested 9/22/2026 (application 2071881619).
13b: No wetland or waterbody will be altered. All work stays east of a 100 ft buffer from the mapped wetland (closest item about 118 ft away), and the Phase 1 road was located to stay clear of the field-located channel.

### Item 21: disadvantaged communities

No. The site is in census tract 36009961400 (Town of Coldspring), which is not on the NYS Climate Justice Working Group list of disadvantaged communities. Points one-half mile from the site in every direction are in the same tract. The nearest listed tracts in Cattaraugus County (36009940000, 36009940200 and 36009940300) are farther away. Stormwater stays on site and wastewater is hauled or treated on site, so no impacts are expected to reach a disadvantaged community.

### Attached

NYSDEC EAF Mapper summary report (10/6/2026, parcel 80.017-3-22.1), next page; overall site plan (sheet C-100) and Phase 1 site plan (C-101); SHPO CRIS submission confirmation.

### Item 3c: contiguous land

43.75 acres: the 40.65-acre project parcel (80.017-3-22.1, owned by 1786 LLC) plus three adjoining parcels on the north side controlled by Thomas Miller, an owner of 1786 LLC: 80.017-3-2 and 80.017-3-3 (2587 NYS Route 394; 130 x 200 ft and 110 x 200 ft, about 1.10 acres together, owned by Thomas Miller), and 80.017-3-1 (2597 NYS Route 394, Hide-A-Way Restaurant LLC, owned by Thomas Miller; 2.00 acres per deed 183784-001). No other adjoining land is owned or controlled by the applicant or its owners.

### Item 16: flood plain

Yes, in part. FEMA Flood Insurance Rate Map panel 3600640002C (Town of Coldspring, effective 3/1/1978, paper map; no digital flood data) shows an approximate Zone A (100-year flood plain, no base flood elevations) along "Tributary No. 3", the small stream that runs from Jones Hill Road east under Route 17 (now I-86) toward Jones Road and Route 394. That stream crosses the project area. Site design keeps roads, pads, buildings and fill out of the stream corridor; the engineer will overlay the FIRM on the site plan and confirm that no work is placed in the mapped Zone A. If any work falls in it, a Town floodplain development permit will be obtained. FIRM excerpt attached.

# EAF Mapper Summary Report

Tuesday, October 6, 2026 12:35 PM

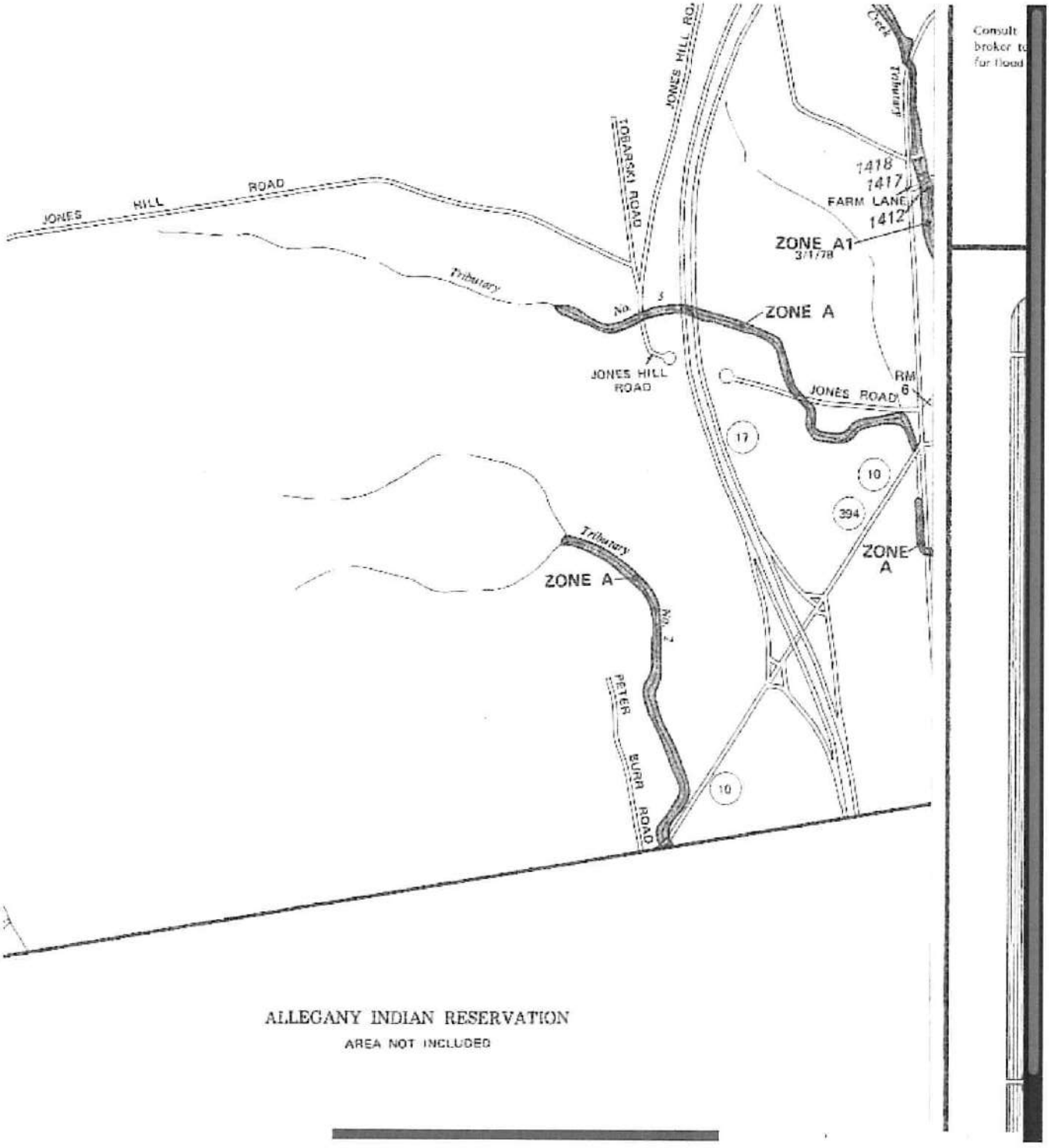



**Disclaimer:** The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources to confirm data provided by the Mapper or to obtain data not provided by the Mapper.




| | |
|---|---|
| Part 1 / Question 7 [Critical Environmental Area] | No |
| Part 1 / Question 12a [National or State Register of Historic Places or State Eligible Sites] | No |
| Part 1 / Question 12b [Archeological Sites] | Yes |
| Part 1 / Question 13a [Wetlands or Other Regulated Waterbodies] | Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook. |
| Part 1 / Question 15 [Threatened or Endangered Animal] | No |
| Part 1 / Question 16 [100 or 500 Year Floodplain] | Digital mapping data are not available or are incomplete. Refer to EAF Workbook. |
| Part 1 / Question 20 [Remediation Site] | No |
| Part 1 / Question 21 [Disadvantaged Community] | No |

**FEMA FIRM panel 3600640002C (eff. 3/1/1978), excerpt near Jones Hill Road, Route 17 (I-86) and Route 394**




Source: FEMA Flood Map Service Center, map1.msc.fema.gov/firm?id=3600640002C. Shaded areas are Zone A (approximate 100-year flood plain); unshaded areas are Zone C (minimal flood hazard).

# MRB Cost Benefit Calculator

## Cattaraugus County Industrial Development Agency

Date: October 22, 2026
Project Title: 1786 LLC
Project Location: 2597 NYS Route 394, Coldspring NY

## Construction Phase - Project Assumptions

Project Costs

| Project Costs | Value |
|---|---|
| Enter total project costs: | $1,600,000 |
| **Local Construction Spending*** | |
| % of locally sourced materials and labor | 60% |
| In-region construction spending | $960,000 |

Construction Economic Impacts

| Industry | NAICS | % of Total Investment | Investment by Type |
|---|---|---|---|
| Industrial Building Construction | 236210 | 100% | $960,000 |
| [Not Applicable] | 0 | | $0 |
| [Not Applicable] | 0 | | $0 |
| *Most projects will only have one line related to construction type.* | | 100% | $960,000 |

## Operation Phase - Project Assumptions

Jobs and Earnings from Operations

*NAICS Lookup*

| Year 1 - Enter NAICS | NAICS | Count | Per Job Annual Earnings | Total Earnings |
|---|---|---|---|---|
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | | | | $0 |
| 0 | | | | $0 |
| | Total | 0 | | $0 |

| Year 2 | NAICS | Count | Per Job Annual Earnings | Total Earnings |
|---|---|---|---|---|
| 0 | 421211 | 2 | $25,000 | $50,000 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 0 | | | $0 |
| 0 | 0 | | | $0 |
| | Total | 2 | | $50,000 |

| Year 3+ (Full Employment) | NAICS | Count | Per Job Annual Earnings | Total Earnings |
|---|---|---|---|---|
| 0 | 421211 | 2 | $25,000 | $50,000 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 421211 | 0 | $0 | $0 |
| 0 | 0 | | | $0 |
| 0 | 0 | | | $0 |
| | Total | 2 | | $50,000 |

## Fiscal Impact Assumptions

Estimated Costs of Incentives

| | % | Value |
|---|---|---|
| Sales Tax Exemption | | $120,000 |
| Local Sales Tax Rate | 4.00% | $60,000 |
| State Sales Tax Rate | 4.00% | $60,000 |
| Mortgage Recording Tax Exemption | | $13,750 |
| Local | 0.75% | $8,250 |
| State | 0.50% | $5,500 |
| Total Costs | | $312,300 |

| | |
|---|---|
| PILOT Term (Years) | 14 |
| Escalation Factor | 2% |
| Discount Factor | 2% |

## Property Tax Exemption

| Year # | Year | Property Tax WITHOUT Project | Estimated PILOT | Property Tax on Full Assessment | Difference in Current vs. PILOT | Difference PILOT vs Full Taxes |
|---|---|---|---|---|---|---|
| 1 | 2026 | $451 | $451 | $13,738 | $0 | -$13,287 |
| 2 | 2027 | $460 | $460 | $14,013 | $0 | -$13,553 |
| 3 | 2028 | $469 | $469 | $14,293 | $0 | -$13,824 |
| 4 | 2029 | $479 | $479 | $14,579 | $0 | -$14,100 |
| 5 | 2030 | $488 | $488 | $14,871 | $0 | -$14,383 |
| 6 | 2031 | $498 | $498 | $15,168 | $0 | -$14,670 |
| 7 | 2032 | $508 | $508 | $15,471 | $0 | -$14,963 |
| 8 | 2033 | $518 | $518 | $15,781 | $0 | -$15,263 |
| 9 | 2034 | $528 | $518 | $16,097 | -$10 | -$15,579 |
| 10 | 2035 | $539 | $539 | $16,418 | $0 | -$15,879 |
| 11 | 2036 | $550 | $3,789 | $16,747 | $3,240 | -$12,957 |
| 12 | 2037 | $561 | $7,169 | $17,082 | $6,609 | -$9,912 |
| 13 | 2038 | $572 | $10,683 | $17,423 | $10,111 | -$6,741 |
| 14 | 2039 | $583 | $14,334 | $17,772 | $13,751 | -$3,438 |
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| | Total | $7,204 | $40,904 | $219,454 | $33,700 | -$178,550 |
| | | | | Discounted-> | $26,045 | -$156,329 |

| Other Benefits to Public and Private Individuals - If Applicable | | | |
|---|---|---|---|
| Year # | Year | Other Local Municipal Revenue | Other Payments to Private Individuals |
| 1 | 2026 | $317 | |
| 2 | 2027 | $323 | |
| 3 | 2028 | $329 | |
| 4 | 2029 | $336 | |
| 5 | 2030 | $343 | |
| 6 | 2031 | $350 | |
| 7 | 2032 | $357 | |
| 8 | 2033 | $364 | |
| 9 | 2034 | $371 | |
| 10 | 2035 | $378 | |
| 11 | 2036 | $386 | |
| 12 | 2037 | $394 | |
| 13 | 2038 | $402 | |
| 14 | 2039 | $410 | |
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| | Total | $5,058 | $0 |

Notes

14 year Tourism PILOT Schedule
Other Local Municipal Revenue - Fire District Tax

Does the IDA believe the project can be accomplished in a timely fashion? Yes

# Cattaraugus County Industrial Development Agency
## MRB Cost Benefit Calculator

| | |
|---|---|
| Date | October 22, 2026 |
| Project Title | 1786 LLC |
| Project Location | 2597 NYS Route 394, Coldspring NY |

## Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

Project Total Investment

$1,600,000

Temporary (Construction)

| | Direct | Indirect | Total |
|---|---|---|---|
| Jobs | 4 | 2 | 6 |
| Earnings | $351,679 | $72,934 | $424,613 |
| Local Spend | $960,000 | $265,328 | $1,225,328 |

Ongoing (Operations)

Aggregate over life of the PILOT

| | Direct | Indirect | Total |
|---|---|---|---|
| Jobs | 2 | 0 | 2 |
| Earnings | $720,604 | $0 | $720,604 |

Figure 1

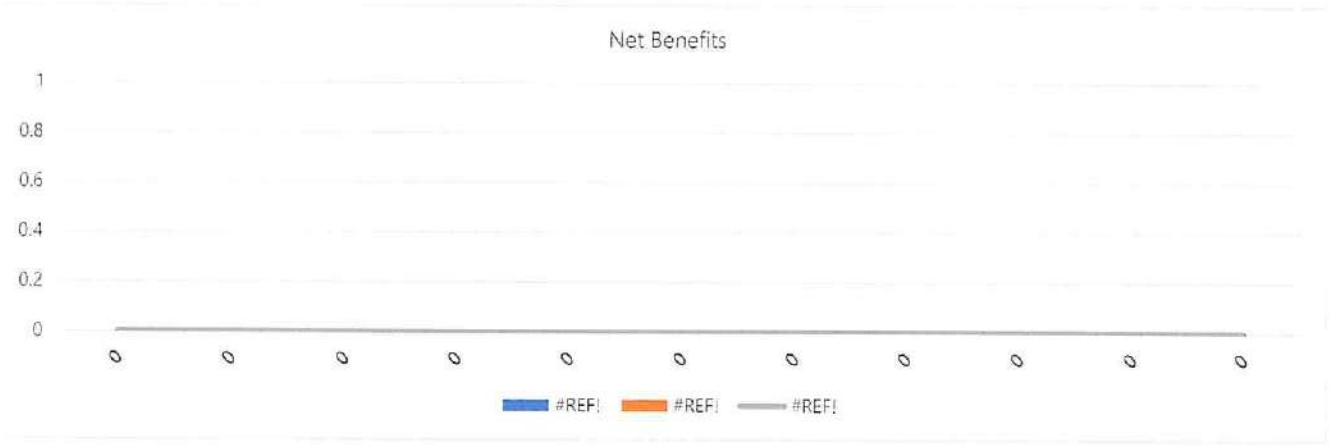



Figure 2

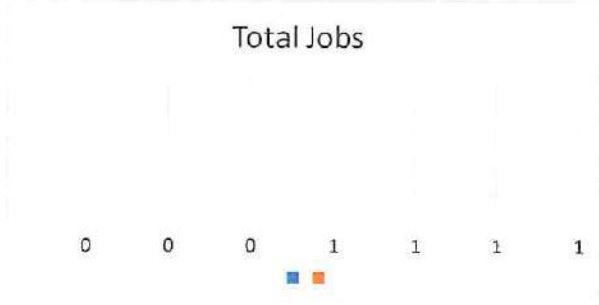



Figure 3




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# Fiscal Impacts

MRB | group

## Estimated Costs of Exemptions

| | Nominal Value | Discounted Value* |
|---|---|---|
| Property Tax Exemption | $178,550 | $156,329 |
| Sales Tax Exemption | $120,000 | $120,000 |
| Local Sales Tax Exemption | *$60,000* | *$60,000* |
| State Sales Tax Exemption | *$60,000* | *$60,000* |
| Mortgage Recording Tax Exemption | $13,750 | $13,750 |
| Local Mortgage Recording Tax Exemption | *$8,250* | *$8,250* |
| State Mortgage Recording Tax Exemption | *$5,500* | *$5,500* |
| Total Costs | $312,300 | $290,079 |

## State and Local Benefits

| | Nominal Value | Discounted Value* |
|---|---|---|
| Local Benefits | $1,191,992 | $1,075,723 |
| To Private Individuals | $1,145,218 | $1,038,065 |
| Temporary Payroll | *$424,613* | *$424,613* |
| Ongoing Payroll | *$720,604* | *$613,452* |
| Other Payments to Private Individuals | *$0* | *$0* |
| To the Public | $46,774 | $37,657 |
| Increase in Property Tax Revenue | *$33,700* | *$26,045* |
| Temporary Jobs - Sales Tax Revenue | *$2,972* | *$2,972* |
| Ongoing Jobs - Sales Tax Revenue | *$5,044* | *$4,294* |
| Other Local Municipal Revenue | *$5,058* | *$4,346* |
| State Benefits | $59,551 | $53,979 |
| To the Public | $59,551 | $53,979 |
| Temporary Income Tax Revenue | *$19,108* | *$19,108* |
| Ongoing Income Tax Revenue | *$32,427* | *$27,605* |
| Temporary Jobs - Sales Tax Revenue | *$2,972* | *$2,972* |
| Ongoing Jobs - Sales Tax Revenue | *$5,044* | *$4,294* |
| Total Benefits to State & Region | $1,251,543 | $1,129,702 |

## Benefit to Cost Ratio

| | Benefit* | Cost* | Ratio |
|---|---|---|---|
| Local | $1,075,723 | $224,579 | 5:1 |
| State | $53,979 | $65,500 | 1:1 |
| Grand Total | $1,129,702 | $290,079 | 4:1 |

*Discounted at 2%

Additional Comments from IDA

14 year Tourism PILOT Schedule
Other Local Municipal Revenue - Fire District Tax

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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# Memorandum: IDA Support for the Proposed 1786 Campground, Coldspring, New York

**To:** Cattaraugus County Industrial Development Agency (CCIDA) Board of Directors
**From:** Corey R. Wiktor, Executive Director
**Re:** Rationale for CCIDA assistance to 1786 Campground LLC — industry fundamentals, tourism fit, and fiscal benefits
**Date:** October 21, 2026

## Recommendation

The CCIDA should continue to work with 1786 Campground LLC ("the Project"), a proposed private campground in the Town of Coldspring, toward a complete application for Agency assistance. The Project may fit the Agency's tourism-development objectives, subject to confirmation of statutory and policy eligibility under the Agency's Uniform Tax Exemption Policy, completion of the pending New York State Department of Environmental Conservation wetland review, a satisfactory financing structure, and the sponsors' equity commitment. As with all CCIDA projects, any assistance would be scaled to demonstrated public benefit through the Agency's cost-benefit analysis. The rationale below explains why the Project merits that evaluation.

## The Project

1786 Campground LLC, sponsored by Tom Miller and Michael Thomas, proposes a privately developed campground in the Town of Coldspring, Cattaraugus County, New York. As of the Agency's most recent contact, the sponsors were advancing site planning and a DEC wetland-delineation review, and were coordinating a financing package involving local commercial lenders and the Southwest Region SBDC. CCIDA assistance being evaluated includes the Agency's standard tools — sales-tax and mortgage-recording-tax exemptions during construction and, where appropriate and eligible, a payment-in-lieu-of-taxes (PILOT) agreement and conduit financing. Final project scope, unit mix, and financial projections will come from the sponsors' application, and the analysis below should be updated against that pro forma.

## Why Campgrounds: A Growth Industry

The campground and outdoor-hospitality sector has moved from a niche lodging category to a mainstream travel segment. Industry data — chiefly KOA's annual consumer survey, the sector's leading industry-sponsored research — supports a favorable demand environment for new private capacity:

- **Camping now accounts for roughly one of every four leisure trips** taken in North America, and the number of camping households has grown 67% since 2014 (KOA 2025 Camping &

Outdoor Hospitality Report).

- Approximately 11 million more households camped in 2024 than in 2019. KOA reported about one million fewer camping households in 2024 than the prior year as travelers resumed trips postponed during the pandemic, but participation remains well above pre-pandemic benchmarks (KOA press release; KOA 2025 Report).
- Campers spent a record **$61 billion in 2024**, up from $52 billion in 2023, with average daily spending of $200 per household (KOA press release).
- Private campgrounds and glamping resorts captured 31% of all nights camped in 2024 — the highest share recorded since the report began — and 32% of first-time campers now choose cabin or glamping accommodations rather than tents (KOA 2025 Report).
- Camping is resilient in softer economies: 72% of campers view it as the most cost-effective travel option, and travelers trade down to camping rather than cancel trips when costs rise (KOA press release).

These national trends establish a plausible and durable market opportunity for new private campground capacity near major outdoor attractions. They do not by themselves prove unmet demand at this site — the sponsors' market study and pro forma must make that case — but they indicate the industry segment is growing, not contracting.

## Local Evidence: Recent Campground Sales and Reinvestment

Recent transactions provide a local counterpart to the national camping data: outside investors have acquired both Triple R Camping Resort in Franklinville and Allegany Mountain Resort at Rainbow Lake in East Otto, with expansion plans published for Triple R and a cabin-ownership and rental offering now marketed at Allegany Mountain Resort (Woodall's, Triple R sale; Axia Partners, Triple R investment plan; Woodall's, Allegany Mountain Resort sale; Allegany Mountain Resort, cabin program). These examples strengthen the case for evaluating 1786 Campground as part of an active local outdoor-hospitality investment market, rather than relying on national trends alone.

## Triple R Camping Resort, Franklinville

- **Publicly reported sale:** In February 2026, Woodall's Campground Magazine, citing Buffalo Business First, reported that T&D Resorts Inc. sold Triple R to Axia Triple R LLC for $7 million, with the transaction closing on December 31, 2025; the reported transaction included four parcels totaling 108 acres (Woodall's sale coverage).
- **Announced future investment:** Axia Partners' own property profile describes a "value-add and expansion" strategy that includes adding RV sites on undeveloped acreage, enhancing core amenities, and improving operating systems, with a stated project period of 2025–2028; it does not disclose a capital-investment budget or a final number of additional sites (Axia Partners' investment plan). This is a published investment plan, not a statement that all improvements are completed or approved.
- **Completed reinvestment and public support:** The prior owners completed an $800,000 expansion and enhancement project featuring the LeeKee Lagoon spray-pad water park, supported by a $106,812 Market New York capital grant, according to the Empire State

Development announcement reproduced by the County's tourism office (Enchanted Mountains project announcement). This provides a relevant example of public tourism-development support accompanying private campground investment, although that state grant does not establish eligibility for CCIDA assistance.

### Allegany Mountain Resort at Rainbow Lake, East Otto

- **Publicly reported sale:** September 2026 coverage reported that Canadian investor Keith Turner acquired Allegany Mountain Resort from Dave and Marlene Geddes in late July 2026; the buyer described it as a **multimillion-dollar transaction**, but the exact price was not disclosed (Woodall's sale coverage; Buffalo Business First).
- **Established outdoor-hospitality scale:** The same coverage describes a resort with approximately **780 RV sites**, a 70-acre lake, three pools, a restaurant, a store, and other recreation amenities, illustrating the scale of an established campground investment within Cattaraugus County (Woodall's sale coverage).
- **Publicly marketed cabin offering:** The resort's website now advertises cabin ownership at stated prices of **$95,000 to $125,000 per unit**, together with a resort-managed guest-rental option when owners are not using their cabins (Allegany Mountain Resort's cabin program). Those are advertised consumer purchase prices, not a disclosed owner-funded improvement budget, and the website does not establish how many units will be installed or a total capital commitment (Allegany Mountain Resort's cabin program). The sale coverage also refers to a rendering of planned updates, but the publicly accessible article does not identify a verified total improvement budget (Woodall's sale coverage).

### What These Investments Mean for 1786 Campground

For CCIDA's evaluation, these transactions are evidence of private investor interest in the County's campground sector, while Triple R's published expansion strategy and Allegany Mountain Resort's cabin offering illustrate different approaches to developing that market (Axia Partners; Woodall's, Allegany Mountain Resort sale; Allegany Mountain Resort). They support the argument that a well-planned campground can be a meaningful tourism business, not simply a collection of campsites.

The policy case for 1786 Campground is to help a feasible new project attract additional visitors, retain spending locally, and broaden the County's recreation accommodations. That case should still address competition and demonstrate incremental public benefit: acquisition of an existing resort does not itself add overnight capacity, and a purchase price is not the same as new construction spending. These transactions do not, by themselves, establish a shortage of campsites, guarantee demand in Coldspring, or establish 1786 Campground's value or eligibility for assistance.

## The Location: The County's Southern Recreation Corridor

Coldspring's outdoor-recreation setting provides a strong context for evaluating the proposed campground. The County's tourism office identifies the Allegheny River and reservoir as part of the town's geography and lists **Allegany State Park, Friends Boat Launch, and the Quaker Lake Launch & Fishing Dock** among its attractions, while **Interstate 86 and NYS Route 394** pass through the town, supporting regional access (Cattaraugus County tourism office). Regional attractions include:

- **Allegany State Park**, New York's largest state park at 65,000 acres (NYS Parks, Allegany Region), has long been the County's largest tourism attraction by visitation. County officials report it draws **more than 1.5 million visitors per year** (Cattaraugus County ACFR 2024).
- The **Allegheny Reservoir and Onoville Marina Park**, within the broader regional recreation market, anchor a recreation complex that the U.S. Army Corps of Engineers describes as "one of the largest and most popular outdoor recreation complexes in the northeast" (USACE, Kinzua Dam and Allegheny Reservoir).
- **Seneca Allegany Resort & Casino** is reported by the County to draw **well over 2 million visitors annually**, with a 400-plus-room hotel and roughly 1,300 employees (Cattaraugus County ACFR 2024).
- The County's **328-mile groomed snowmobile trail system** and its nine member clubs extend recreational use of the corridor into winter (Cattaraugus County ACFR 2024).

Tourism already anchors the County's economy. Visitors spent **$316.3 million at Cattaraugus County businesses in 2023**, including $45.6 million on lodging and $66.2 million on recreation and entertainment, generating an estimated **$19 million in tax revenue within the county** (as reported in the NYSTIA profile) and supporting $147 million in local employment income (NYSTIA/Tourism Economics county profile). The County's opportunity is in overnight capacity: a new campground in Coldspring could help convert a portion of the corridor's substantial day visitation into overnight stays — the highest-value conversion in the visitor economy. Overnight parties also spend at nearby gas stations, restaurants, grocery stores, bait and tackle shops, and boat launches, multiplying the Project's effect across the local community and neighboring towns. The extent of that conversion will depend on the sponsors' market analysis and final site plan.

## Fiscal Benefits: Bed Tax and Sales Tax

### Bed tax

Cattaraugus County's 5% occupancy ("bed") tax applies to facilities providing overnight lodging, and the County expressly lists **campgrounds and cabins** among covered establishments (Cattaraugus County Treasurer; N.Y. Tax Law § 1202-u*4). One distinction matters for this Project: under the county tax law, the tax applies to campground rentals **where the campground provides the overnight shelter or lodging** — such as cabins, yurts, or rental units — while sites where the guest provides their own tent or RV are not themselves subject to the tax (N.Y. Tax Law § 1202-u*4). The Project's direct bed-tax contribution therefore depends on its final unit mix: a design that includes campground-provided lodging would expand the county bed-tax base, while tent and RV sites would contribute primarily through visitor spending

rather than occupancy-tax receipts. Applicable exemptions — such as the 60-day permanent-resident exclusion — would also apply. This treatment should be confirmed with tax counsel and reflected in the application's cost-benefit analysis.

For context, the County's 2024 annual financial report recorded roughly **$1.6 million in occupancy-tax receipts** for the year (Cattaraugus County ACFR 2024). Every qualifying new overnight unit added at 1786 Campground expands that base.

### Sales tax

The combined state and local sales-tax rate in Cattaraugus County is 8%, of which the county government retains only its local share (CCIDA Financial Assistance Programs). Countywide sales-tax receipts were $46.5 million in 2024 (Cattaraugus County ACFR 2024). The Project could generate sales tax through several channels, each dependent on the final project design:

1. **Taxable lodging receipts.** Tourist cabins and similar lodging units are generally treated as hotel occupancy under New York tax rules, subject to sales tax on the rent (NY Tax Department Publication 848). Raw tent and RV site fees are rentals of real property and are not themselves subject to sales tax (Publication 848). The exact classification of the Project's lodging units should be confirmed with tax counsel, as specific facts can affect treatment.
2. **On-site taxable sales.** Taxable merchandise, prepared food, and qualifying rentals or services sold at the campground (camp-store goods, firewood, propane, equipment rentals, and similar transactions) generate sales tax.
3. **Off-site visitor spending.** At KOA's benchmark of $200 in daily spending per camping household (KOA 2025 Report), overnight guests spending at county gas stations, restaurants, groceries, and attractions would produce recurring taxable transactions for the county — recognizing that only a portion of that spending is taxable and occurs locally. This is potentially the Project's largest fiscal channel: a campground is, in effect, a machine for importing visitor spending into the local economy. Any dollar estimate of county revenue should be developed from the sponsors' attendance and spending projections rather than by applying tax rates to gross industry benchmarks.

The CCIDA's construction-phase benefits — the sales-tax exemption on qualifying materials and equipment (exempting the applicable sales tax on authorized, otherwise-taxable project purchases) and the mortgage-recording-tax exemption (1.25% of the secured loan amount) — reduce the capital cost of development and the debt the Project must carry (CCIDA Financial Assistance Programs). These are incentives whose costs are weighed against expected public benefits through the Agency's cost-benefit analysis, and they directly improve Project feasibility and lender underwriting.

### Fit With the CCIDA Tourism Program

- **Tourism projects are an enumerated eligible category** in the CCIDA's financial-assistance programs, including for revenue-bond financing, alongside straight-lease transactions, sales-tax and mortgage-recording-tax exemptions, and PILOT agreements (CCIDA Financial Assistance Programs). Eligibility of this specific Project for each tool would be confirmed

against the Agency's Uniform Tax Exemption Policy and applicable state law as part of the application review.

- **The Agency has an established record of assisting the County's tourism anchors.** CCIDA support has helped fuel nearly $90 million of reinvestment at Holiday Valley over the past decade, along with continued improvements at HoliMont — investments that sustain Ellicottville's four-season resort economy (The Villager, July 2026; The Villager, May 2025). 1786 Campground would extend the Agency's tourism strategy to the Allegany State Park corridor, the County's other major visitor engine.
- **The Project would reinforce the County's bed-tax-funded tourism system.** Occupancy-tax revenue is dedicated by law to tourism promotion and economic development (N.Y. Tax Law § 1202-u*4), and it funds the County's Tourism Promotion Grant Program, which explicitly seeks to "create longer stays and overnight visits" (2026 Grant Guidelines). To the extent the Project adds qualifying overnight capacity, it grows the bed-tax base that funds destination marketing — a self-reinforcing cycle in which more overnight capacity supports more promotion, which in turn supports more visitation.

## Economic Development and Public Benefit

Beyond tax revenue, the Project offers core IDA outcomes: private capital investment; construction jobs and permanent seasonal employment in a rural community with limited local payroll; demand for county trades, well drilling, propane, landscaping, and maintenance services; and a new visitor-serving business in the County's southern recreation corridor. Assistance should be conditioned on the Agency's cost-benefit standards, PILOT payments to the affected taxing jurisdictions, and the sponsors' demonstrated financial commitment.

## Conclusion

CCIDA has a reasonable basis to continue evaluating assistance for the 1786 Campground. The proposal could attract private investment, support employment, and help retain and extend recreation-related visitor spending in Cattaraugus County, in a location within the County's southern recreation corridor and in a lodging segment with a decade of demonstrated national growth. Direct bed-tax benefits depend on whether the final design includes qualifying campground-provided lodging; additional sales-tax benefits would arise from applicable taxable lodging and visitor purchases. Staff recommends that the Agency continue working with the sponsors to bring a complete application forward — including their market study, financial projections, and DEC review outcome — for evaluation under the Agency's standard eligibility, cost-benefit, and approval processes.

## Sources


- KOA, 2025 Camping & Outdoor Hospitality Report (industry-sponsored consumer survey) — press release and full report
- KOA 2025 report data summary — RV News
- NYSTIA / Tourism Economics, Cattaraugus County visitor profile (2023 data) — PDF
- Cattaraugus County Treasurer, Occupancy Tax — cattco.gov

- N.Y. Tax Law § 1202-u*4, hotel and motel taxes in Cattaraugus County — text
- NY State Tax Department, Publication 848, A Guide to Sales Tax for Hotel and Motel Operators — PDF
- Cattaraugus County Annual Comprehensive Financial Reports, FY2022 and FY2024 — FY2024; FY2022
- CCIDA Financial Assistance Programs — cattcoida.com
- NYS Parks, Allegany Region — parks.ny.gov
- Enchanted Mountains, Town of Coldspring community profile — enchantedmountains.com
- USACE, Kinzua Dam and Allegheny Reservoir — army.mil
- Enchanted Mountains, 2026 Cattaraugus County Tourism Promotion Grant Guidelines — PDF
- The Villager, "Ski Areas Build More than Mountains" — article; "Holiday Valley $5M Investment" — article

# APPLICATION FOR FINANCIAL ASSISTANCE

COUNTY OF CATTARAUGUS IDA

Name of Applicant: Whitetail Country Sports World

Date Submitted: October 2026

County of Cattaraugus Industrial Development Agency
P. O. Box 1749
9 East Washington Street
Ellicottville, New York 14731
Phone (716) 699-2005
fax (716) 699-2942
e-mail info@cattcoida.com
web www.cattcoida.com

## I. Eligibility Questionnaire - Applicant Background Information

Answer all questions. Use "None" or "Not Applicable" where necessary.

**A) Applicant Information-company receiving benefit:**

Applicant Name: Steve McClain
Applicant Address: 1102 W. State street
City/Town: Olean State: NY Zip: 14760
Phone: 585-307-9386
E-mail: Whitetailcountry5@gmail.com

**B) Business Organization (check appropriate category):**

| | | | |
|---|---|---|---|
| Corporation | ☐ | Partnership | ☐ |
| Public Corporation | ☐ | Joint Venture | ☐ |
| Sole Proprietorship | ☐ | Limited Liability Company | ☒ |

Other (specify) _____
Year Established: 1996 State in which Organization is established: NY

**C) Individual Completing Application:**

Name: Jake Boerger + Steve McClain
Title: Owner
Address: 1102 W. State street
City/Town: Olean State: NY Zip: 14760
Phone: 937-638-3490 E-Mail: Whitetailcountry5@gmail.com.

**D) Company Contact (if different from individual completing application):**

Name: _____
Title: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Phone: _____ E-Mail: _____

**E) Company Counsel:**

Name of Attorney: Mike Morgan
Firm Name: Morgan + Associates, PLLC.
Title: Partner
Address: 201 N. Union St., 410
City/Town: Olean State: NY Zip: 14760
Phone: 716-373-2165 E-Mail: _____

**F) Benefits Requested (select all that apply):**

| | | |
|---|---|---|
| 1. | Exemption from Sales Tax | ☒ Yes or ☐ No |
| 2. | Exemption from Mortgage Tax | ☐ Yes or ☒ No |
| 3. | Exemption from Real Property Tax | ☒ Yes or ☐ No |
| 4. | Tax Exempt Financing * | ☐ Yes or ☒ No |

*** (typically for not-for-profits & small qualified manufacturers)**

**G) Applicant Business Description:**

Describe in detail company background, history, products and customers. Description is critical in determining eligibility: - Please see Attachment A for a complete Overview and breakdown of the business and operations.

Estimated % of sales within Cattaraugus County: 75%
Estimated % of sales outside Cattaraugus County but within New York State: 15%
Estimated % of sales outside New York State but within the U.S.: 10%
Estimated % of sales outside the U.S.: -
(*Percentage to equal 100%)

For your operations, company, and proposed project, what percentage of your total annual supplies, raw materials and vendor services are purchased from firms in Cattaraugus County _____%

Identify vendors within Cattaraugus County for major purchases: - KA-BAR, Hallden Custom Turkey Calls, Local HVAC, Security.

## II. Eligibility Questionnaire - Project Description & Details

**A) Project Location**

Address of Proposed Project Facility: 1102 W. State Street
City/Town: Olean School District: Olean CSD
SBL Number(s)for proposed Project 94.064-6-32

Current Address (if different): N/A
City/Town: N/A

What are the current real estate taxes on the proposed Project site? _____
If amount of current taxes is not available, provide assessed value for each
Land: $16,900 Buildings(s): $241,300 ***If available include a copy of current tax receipt.***

Are Real Property Taxes current at project location? ☒ Yes or ☐ No. If no, explain: _____

Does the Applicant or any related entity currently hold fee title have an option/contract to purchase the Project site? ☒ Yes or ☐ No If No, indicate name of present owner of the Project site:

Describe the present use of the proposed Project site (vacant land, existing building, etc.):
- outdoor retail store, Hunting, Fishing, Shooting, Camping, footwear Clothing.

**B) Project Description**

Provide a narrative of the purpose of the proposed Project (new build, renovations, expansion), square footage of existing buildings (if any) and new construction contemplated and/or equipment purchases. Identify specific uses occurring within the project. Describe any and all tenants and any/all end users: (This information is critical in determining project eligibility. Add an attachment if necessary.):
- Please see Attachment A for the breakdown of purchases, expected services and investments to the existing business

Will the completion of the Project result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state OR in the abandonment of one or more plants or facilities of the project occupant located within the state? ☐ Yes or No ☒

If the Proposed Project is located in a different municipality within New York State in which current operations are being undertaken, is it expected that any of the facilities in any other municipality will be closed or be subject to reduced activity? ☐ Yes or No ☒ If Yes, you will need to complete Section V, *The Inter-municipal Move Determination*

NA Is the project reasonably necessary to prevent the project occupant from moving out of New York State? ☐ Yes or ☐ No. If yes, explain and identify out-of-state locations investigated, type of assistance offered and what competitive factors led you to inquire about sites outside of New York State? Provide supporting documentation if available: - The business may not move per se, its ever challenging and an inherent risk purchasing a brick + mortar retail business.

Have you contacted or been contacted by other Local, State and/or Federal Economic Development Agencies? ☐ Yes or ☒ No. If yes, indicate the Agency and nature of the inquiry below:

Describe the reasons why the Agency's financial assistance is necessary, and the effect the Project will have on the Applicant's business or operations. Focus on competitiveness issues, project shortfalls, etc... Your eligibility determination will be based in part on your answer (attach additional pages if necessary): The IDA assistance will allow some benefit on purchases and equipment that will be using in expanding the business offerings and services.

Confirm by checking the box, below, if there is likelihood that the Project would not be undertaken but for the financial assistance provided by the Agency? In other words, by way of example only, you would check the "yes" box if you believe, in the event the Agency was unable to provide financial assistance, that it is likely that you would not undertake the Project. ☒ Yes or ☐ No

If the Project could be undertaken without financial assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken by the Agency:
- The savings will allow investments to be made and will control some costs during the critical first few years and will allow some savings of the business purchases equipment to grow the business.

If the Applicant is unable to obtain financial assistance for the Project, what will be the impact on the Applicant and Cattaraugus County? Would delay timing for the business to grow

Will onsite child daycare facilities be available on the project site? ☐ Yes ☒ No

If onsite child daycare facilities are available on the project site, please briefly describe: NA.

## C) Site Characteristics

Will the Project meet zoning/land use requirements at the proposed location? ☒ Yes or ☐ No

Describe the present zoning/land use: 484-1 Use Small Bld.

If a change in zoning/land use is required, provide details/status of any request for change of zoning/land use requirements: NA.

Has a project related site plan approval application been submitted to the appropriate planning department? ☐ Yes or ☐ No - NA - Established

If Yes, include the applicable municipality's and/or planning department's approval resolution, the related State Environmental Quality Review Act ("SEQR") "negative declaration" resolution, if applicable, and the related Environmental Assessment Form (EAF), if applicable.

If No, list the CCIDA as, or ensure that the CCIDA is listed as, an "Involved Agency" on the related EAF that will be submitted to the appropriate municipality and/or planning department for site plan approval and provide to the EAF to the lead agency and to the CCIDA.

If No, because site plan approval is not otherwise required, complete and submit the EAF along with this Application to the CCIDA.

Is the proposed project located on a site where the known or potential presence of contaminants is complicating the development/use of the property? ☐ Yes or ☒ No If yes, explain:

Has a Phase I Environmental Assessment been prepared or will one be prepared with respect to the proposed project site? ☐ Yes or ☒ No If yes, provide a copy.

## D) Project Type

**Select Project Type/Use for all end users at project site** (you may check more than one)

| | | | |
|---|---|---|---|
| Acquisition of Existing Facility | ☒ | Life Care Facility (CCRC) | ☐ |
| Affordable/Workforce Housing | ☐ | Market Rate Housing | ☐ |
| Assisted Living | ☐ | Mixed Use | ☐ |
| Back Office | ☐ | Multi-Tenant | ☐ |
| Civic Facility (not for profit) | ☐ | Renewable Energy | ☐ |
| Commercial | ☐ | Research/Design | ☐ |
| Senior Housing | ☐ | Retail | ☒ |
| Facility for Aging | ☐ | Warehousing | ☐ |
| Industrial/Manufacturing | ☐ | Other _____ | ☐ |
| Tourism Facility/Project | ☐ | | |

Will customers personally visit the Project site for either of the following economic activities indicated below? If yes with respect to either economic activity indicated below, complete Section IV, Retail Questionnaire.

Retail Sales: ☒ Yes or ☐ No  Services: ☒ Yes or ☐ No

*For purposes of this question, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the New York Tax Law (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.

For the proposed Project Facility, indicate the square footage for each of the uses outlined below:

**If applicant is paying for FFE for tenants, include in cost breakdown

| | Square Footage | Cost | % of Total Cost of Project |
|---|---|---|---|
| Manufacturing/Processing | | | |
| Warehouse | | | |
| Research & Development | | | |
| Commercial | | | |
| Retail (see retail questionnaire) | 13,000± | $125,000 | 100% |
| Office | | | |
| Renewable Energy | | | |
| Specify Other | | | |

FF&E, Kiosk, Furniture, Website, Embroidery

What is the estimated project timetable (provide dates):

1. Start date: acquisition of equipment or construction of facilities: 2026
2. Estimated completion date of project: 2027
3. Project occupancy – estimated starting date of occupancy: 2026

**E) Overall Project Costs**

Estimated costs in connection with Project:

1. Land and/or Building Acquisition — $_____
   — acres 13,000 square feet
2. New Building Construction — square feet — $_____
3. New Building Addition(s) — square feet — $_____
4. Infrastructure Work — $_____
5. Reconstruction/Renovation _____ square feet — $_____
6. Manufacturing Equipment — $_____
7. Non-Manufacturing Equipment (furniture, fixtures, etc.) — $_____
8. Soft Costs: (Legal, architect, engineering, etc.) — $_____
9. Other, Specify: _____ — $_____

TOTAL Costs: $125,000

**Construction Cost Breakdown:**

Total Cost of Construction $ NA (sum of 2,3,4 and 5 above)
Cost of materials: $ 125,000
% sourced in Cattaraugus County TBD %

Have any of the above costs been paid or incurred as of the date of this application? ☐ Yes or ☒ No
If yes, describe: - Purchase Cost made to Nekoosa

**Sources of Funds for Project:**

| | |
|---|---|
| Bank Financing | $ |
| Equity (excluding equity that is attributed to grants/tax credits) | $ |
| Public Sources (Include sum total of all state and federal grants and tax credits) | $ |

Identify each state and federal grant/credit: (i.e. Historic Tax Credit, New Market Tax Credit, Brownfield Cleanup Program, ESD, other public sources)

| | |
|---|---|
| _____ | $ |
| _____ | $ |
| _____ | $ |
| Total Sources of Funds for Project Costs: | $ |

Have you secured financing for the project? ☒ Yes ☐ No. If yes, provide a copy of the loan commitment to the Agency. -0 Private

Project refinancing estimated amount, if applicable (for refinancing of existing debt only): $ NA

**Sales and Use Tax Benefit:** Gross amount of costs for goods and services that are subject to State and Local Sales and Use Tax - said amount to benefit from the Agency's sales and use tax exemption benefit: $ 125,000

Estimated State and Local Sales and Use Tax Benefit (multiply 8.0% by the figure, above): $ 10,000

** *Note that the estimate provided above will be provided to the New York State Department of Taxation and Finance. The Applicant acknowledges that the transaction documents include a covenant by the Applicant to undertake the total amount of investment as proposed within this Application, and that the estimate above represents the maximum amount of sales and use tax benefit that the Agency may authorize with respect to this Application, unless otherwise amended and approved by the Agency. The Agency may utilize the estimate above as well as the proposed total Project Costs as contained within this Application, to determine the Financial Assistance that will be offered.*

**Mortgage Recording Tax Exemption Benefit**: Amount of mortgage, if any that would be subject to mortgage recording tax:

Mortgage Amount (include sum total of construction/permanent/bridge financing): $ NA

Estimated Mortgage Recording Tax Exemption Benefit (multiply the mortgage amount as indicated above by 1.25 %): $ NA

**Real Property Tax Benefit:**

Identify and describe if the Project will utilize a real property tax exemption benefit OTHER THAN the Agency's PILOT benefit (487, 485-b, other): _____

**IDA PILOT Benefit: See Section VI of this Application.** Agency staff will indicate the amount of PILOT Benefit based on estimated Project Costs as contained herein and anticipated tax rates and assessed valuation, including the annual PILOT Benefit abatement amount for each year of the PILOT benefit year and the sum total of PILOT Benefit abatement amount for the term of the PILOT.

**F) Job Retention and Job Creation**

Is the project necessary to expand project employment? ☒ Yes or ☐ No

Is project necessary to retain existing employment? ☒ Yes or ☐ No

**Employment Plan (Specific to the proposed project location):**

| | Current # of jobs at proposed project location or to be relocated at project location | If financial assistance is granted – project the number of FT and PT jobs to be retained | If financial assistance is granted – project the number of FT and PT jobs to be created upon 24 months (2 years) after Project completion | Estimate number of residents of the Labor Market Area in which the project is located that will fill the FT and PT jobs to be created upon 24 months (2 years) after project completion ** |
|---|---|---|---|---|
| Full time (FT) | 3 | 3 | 1 | 4 |
| Part Time (PT) | 5 | 5 | 1 | 6 |
| Total *** | 8 | 8 | 2 | 10 |

** The Labor Market Area includes the Counties of Cattaraugus, Erie, Allegany, Chautauqua and Wyoming. For purposes of this question, estimate the number of FT and PT jobs that will be filled, as indicated in the third column, by residents of the Labor Market Area, in the fourth column.

*** By statute, Agency staff must project the number of FT jobs that would be retained and created if the request for Financial Assistance is granted. Agency staff will project such jobs over the two-year time period following Project completion. Agency staff converts PT jobs into FT jobs by dividing the number of PT jobs by two (2).

**Salary and Fringe Benefits for Jobs to be Retained and Created:**

| Category of jobs to be retained and/or created | # of employees retained and/or created | Average salary for Full Time | Average fringe benefits for full time | Average salary for part time, if applicable | Average fringe benefits for part time, if applicable |
|---|---|---|---|---|---|
| Management | - | - | - | - | - |
| Professional | (8) 10 | $50,000 | | $20,000 | |
| Administrative | | | | | |
| Production | | | | | |
| Independent Contractor | | | | | |
| Other | (8) 10 | $50,000 | | $30,000 | |

** Note that the Agency may utilize the foregoing employment projections, among other items, to determine the financial assistance that will be offered by the Agency to the Applicant. The Applicant acknowledges that the transaction documents may include a covenant by the Applicant to retain the number of jobs and create the number of jobs with respect to the Project as set forth in this Application.

**Payroll Information:**

Annual Payroll at proposed project site upon project completion $ 225,000 -Dtl
Estimated average annual salary of jobs to be retained (full time) $
Estimated average annual salary of jobs to be retained (part time) $
Estimated average annual salary of jobs to be created (full time) $
Estimated average annual salary of jobs to be created (part time) $
Estimated salary range of jobs to be created
From (full time) $ 50,000 To (full time) $ $1 55,000
From (part time) $ 25,000 To (part time) $ $ 40,000

MA

## III. Part A: Facility Type - Multi-Tenant Determination

**If this is a Single-Use facility fill in section A. If this is a Multi-Tenant fill in section B.**

**A) <u>For Single Use Facility (to be filled out by developer):</u>**

Occupant Name: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Contact Person: _____
Phone: _____ Fax: _____
E-Mail: _____
Federal ID #: _____ NAICS Code: _____

**B) <u>Multi-Tenant Facility (to be filled out by developer):</u>**

Have any tenant leases been entered into for this project ☐ Yes or ☐ No.

If yes, list below and provide square footage to be leased to tenant and NAICS Code for tenant and nature of business.

| Tenant Name | Current Address (city, state, zip) | # of sq. ft. and % of total to be occupied at new project site | Briefly describe type of business, products services |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

MA

## *Part B: Tenant Form*

**** This section must be completed for each proposed tenant ****

**A Retail Questionnaire will need to be prepared for each proposed tenant if customers will personally visit the tenant to either participate in a retail sale transaction or pay for a service.**

**An Inter-Municipal Move Determination will need to be completed for each proposed tenant that is relocating from another municipality or abandoning an existing facility.**

Property Address: _____
City/Town: _____

Tenant Name: _____

Amount of space to be leased: _____SF. What percentage of the building does this represent? _____%

Are terms of the lease: GROSS ☐ or NET ☐

If GROSS lease, explain how Agency benefits are passed to the tenant: _____
_____

Estimated date of occupancy: _____, 20_____

Company Name: _____
Current Address: _____
City/Town: _____ State: _____ Zip: _____
Local Contact Person: _____ Title: _____
Phone: _____ E-mail: _____
Company President/General Manager: _____
Number of employees to be relocated to new project location:
Full-Time: _____ Part-Time: _____ Total: _____

List the square footage which the proposed tenant will lease at the Project location: _____SF

List the square footage which the proposed tenant leases at its present location(s): _____SF

Will the project result in relocation from one municipality to another and/or abandonment from other tenant/user(s) facilities in New York State?

☐Yes or ☐ No.

If Yes, fill out Inter-Municipal-Move Determination form.

What will happen to the existing facility once vacated? _____
_____

If leased, when does lease expire? _____, 20_____

Are any of the proposed tenant's current operations located in facilities which have received an Industrial Development Agency benefit? ☐ Yes or ☐ No. If yes, provide details as to location, and amount of leased space, how long leased? _____
_____

## IV. Retail Questionnaire

**To ensure compliance with Section 862 of the New York General Municipal Law, the Agency requires additional information if the proposed Project is one where customers personally visit the Project site to undertake either a retail sale transaction or to purchase services.**

**Answer the following:**

**A.** Will any portion of the project (including that portion of the cost to be financed from equity or other sources) consist of facilities or property that are or will be primarily used in making sales of goods or services to customers who personally visit the project site?

☒ Yes or ☐ No. If the answer is yes, continue below. If no, proceed to next section

For purposes of Question A, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the Tax Law of the State of New York (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.

**B.** What percentage of the cost of the Project will be expended on such facilities or property primarily used in making sales of goods or services to customers who personally visit the project? 100 %. **If the answer is less than 33% do not complete the remainder of the retail determination and proceed to Inter-Municipal Move Determination.**

**If the answer to A is Yes AND the answer to Question B is greater than 33.33%, indicate which of the following questions below apply to the project:**

1. Will the project be operated by a not-for-profit corporation ☐ Yes or ☒ No.

2. Is the Project location or facility likely to attract a significant number of visitors from outside the economic development region (Cattaraugus, Erie, Allegany, Chautauqua and Wyoming counties) in which the project will be located? ☒ Yes or ☐ No - PA + Surrounding Counties.

3. Is the predominant purpose of the project to make available goods or services which would not, but for the project, be reasonably accessible to the residents of the municipality within which the proposed project would be located because of a lack of reasonably accessible retail trade facilities offering such goods or services? ☒ Yes or ☐ No - Limited Retailers + Pro-shop in general area + Northern PA.

4. Will the project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York? ☒ Yes or ☐ No.

If yes, explain Will retain 8 PT + 3 FT employees, will add services and options to outdoors people. We've included a wide spot new offerings + investment.

5. Is the project located in a Highly Distressed Area? ☐ Yes or ☐ No

## V. Inter-Municipal Move Determination

If completion of a Project benefiting from Agency Financial Assistance results in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, then it must be shown that Agency Financial Assistance is required to prevent the project occupant from relocating out of the state, or is reasonably necessary to preserve the project occupant's competitive position in its respective industry.

Current Address: _____

City/Town: _____ State: _____ Zip: _____

Will the Project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state? ☐ Yes or ☐ No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the state? ☐ Yes or ☐ No

If Yes to either question, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry: _____

_____

_____

_____

Does the Project involve relocation or consolidation of a project occupant from another municipality?

Within New York State ☐ Yes or ☐ No
Within Cattaraugus County ☐ Yes or ☐ No

If Yes to either question, explain: _____

_____

_____

What are some of the key requirements the project occupant is looking for in a new site (for example minimum of number of sq. ft., 12 foot ceilings, truck loading docks, thruway accessibility. etc.)

_____

_____

_____

If the project occupant is currently located in Cattaraugus County and will be moving to a different municipality within Cattaraugus County, has the project occupant attempted to find a suitable location within the municipality in which it is currently located? ☐ Yes or ☐ No

What factors have led the project occupant to consider remaining or locating in Cattaraugus County? _____

_____

_____

_____

If the current facility is to be abandoned, what is going to happen to the current facility that the project occupant is located in? _____

_____

_____

_____

Provide a list of properties considered, and reason they were not adequate. (Some examples include: site not large enough, layout was not appropriate, did not have adequate utility service, etc.)

| Property (Address) | Reason |
| --- | --- |
| | |

## VI. Estimate of Real Property Tax Abatement Benefits*** and Percentage of Project Costs financed from Public Sector sources

** This Section of the Application will be: (i) completed by CCIDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

**PILOT Estimate Table Worksheet**

**CCIDA Staff will insert and/or prepare appropriate PILOT Benefit information.**

**Percentage of Project Costs financed from Public Sector Table Worksheet:**

| Total Project Cost | Estimated Value of PILOT | Estimated Value of Sales Tax Incentive | Estimated Value of Mortgage Tax Incentive | Total of Other Public Incentives (Tax Credits, Grants, ESD Incentives, etc.) |
|---|---|---|---|---|
| $125,000 | $ | $10,000 | NA | NA |

**Calculate % (Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: _____%**

## Attachment A: Representations, Certifications and Indemnification

X Steven McClain (name of CEO or other authorized representative of Applicant) confirms and says that he/she is the Co-Owner (title) of Whitetail Sports LLC (name of corporation or other entity) named in the attached Application (the "Applicant"), that he/she has read the foregoing Application and knows the contents thereof, and hereby represents, understands, and otherwise agrees with the Agency and as follows:

A. Job Listings: In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the federal job training partnership act (Public Law 97-300) ("JTPA") in which the Project is located.

B. First Consideration for Employment: In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in JTPA programs who shall be referred by the JTPA Entities for new employment opportunities created as a result of the Project.

C. Annual Sales Tax Filings: In accordance with Section 874(8) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the Applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the Applicant and all consultants or subcontractors retained by the Applicant. Copies of all filings shall be provided to the Agency.

D. Employment Reports: The Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the Applicant agrees to file, or cause to be filed, with the Agency, at least annually or as otherwise required by the Agency, reports regarding the number of people employed at the project site, salary levels, contractor utilization and such other information (collectively, "Employment Reports") that may be required from time to time on such appropriate forms as designated by the Agency. Failure to provide Employment Reports within 30 days of an Agency request shall be an Event of Default under the PILOT Agreement between the Agency and Applicant and, if applicable, an Event of Default under the Agent Agreement between the Agency and Applicant. In addition, a Notice of Failure to provide the Agency with an Employment Report may be reported to Agency board members, said report being an agenda item subject to the Open Meetings Law.

E. The Applicant acknowledges that certain environmental representations will be required at closing. The Applicant shall provide with this Representation, Certification and Indemnification Form copies of any known environmental reports, including any existing Phase I Environmental Site Assessment Report(s) and/or Phase II Environmental Investigations. The Agency may require the Company and/or owner of the premises to prepare and submit an environmental assessment and audit report, including but not necessarily limited to, a Phase I Environmental Site Assessment Report and a Phase II Environmental Investigation, with respect to the Premises at the sole cost and expense of the owner and/or the Applicant. All environmental assessment and audit reports shall be completed in accordance with ASTM Standard Practice E1527-05 and shall be conformed over to the Agency so that the Agency is

authorized to use and rely on the reports. The Agency, however, does not adopt, ratify, confirm or assume any representation made within reports required herein.

F. The Applicant and/or the owner, and their successors and assigns, hereby release, defend and indemnify the Agency from any and all suits, causes of action, litigations, damages, losses, liabilities, obligations, penalties, claims, demands, judgments, costs, disbursements, fees or expenses of any kind or nature whatsoever (including, without limitation, attorneys', consultants' and experts' fees) which may at any time be imposed upon, incurred by or asserted or awarded against the Agency, resulting from or arising out of any inquiries and/or environmental assessments, investigations and audits performed on behalf of the Applicant and/or the owner pursuant hereto, including the scope, level of detail, contents or accuracy of any environmental assessment, audit, inspection or investigation report completed hereunder and/or the selection of the environmental consultant, engineer or other qualified person to perform such assessments, investigations, and audits.

G. Hold Harmless Provision: The Applicant acknowledges and agrees that the Applicant shall be and is responsible for all costs of the Agency incurred in connection with any actions required to be taken by the Agency in furtherance of the Application including the Agency's costs of general counsel and/or the Agency's bond/transaction counsel whether or not the Application, the proposed Project it describes, the attendant negotiations, or the issue of bonds or other transaction or agreement are ultimately ever carried to successful conclusion and agrees that the Agency shall not be liable for and agrees to indemnify, defend, and hold the Agency harmless from and against any and all liability arising from or expense incurred by: (i) the Agency's examination and processing of, and action pursuant to or upon, the Application, regardless of whether or not the Application or the proposed Project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency; (ii) the Agency's acquisition, construction and/or installation of the proposed Project described herein; and (iii) any further action taken by the Agency with respect to the proposed Project including, without limiting the generality of the foregoing, all causes of action and attorney's fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law and the policies of the Agency that any New York State and local sales and use tax exemption claimed by the Applicant and approved by the Agency, any mortgage recording tax exemption claimed by the Applicant and approved by the Agency, and/or any real property tax abatement claimed by the Applicant and approved by the Agency, in connection with the Project, may be subject to recapture and/or termination by the Agency under such terms and conditions as will be established by the Agency and set forth in transaction documents to be entered into by and between the Agency and the Applicant. The Applicant further represents and warrants that the information contained in this Application, including without limitation information regarding the amount of the New York State and local sales and use tax exemption benefit, the amount of the mortgage recording tax exemption benefit, and the amount of the real property tax abatement, if and as applicable, to the best of the Applicant's knowledge, is true, accurate and complete.

H. This obligation includes an obligation to submit an Agency Fee Payment to the Agency in accordance with the Agency Fee policy effective as of the date of this Application

I. By executing and submitting this Application, the Applicant covenants and agrees to pay the following fees to the Agency:

(i) a non-refundable $1,500.00 application processing and publication fee (the "Application Fee") at time of application submission payable CCIDA;

(ii) Unless otherwise agreed to by the Agency, an amount equal to one and one quarter percent (1.0625%) of the total project costs, at the time of issuance of Financial Assistance/closing;

(iii) All fees, costs and expenses incurred by the Agency for (1) legal services, including but not limited to those provided by the Agency's general counsel and/or the Agency's

bond/transaction counsel, thus note that the Applicant is entitled to receive a written estimate of fees and costs of the Agency's general counsel and the Agency's bond/transaction counsel; and (2) other consultants retained by the Agency in connection with the proposed project, with all such charges to be paid by the Applicant at the closing.

J. If the Applicant fails to conclude or consummate the necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable proper or requested action, or withdraws, abandons, cancels, or neglects the Application, or if the Applicant is unable to find buyers willing to purchase the bond issue requested, or if the Applicant is unable to facilitate the sale/leaseback or lease/leaseback transaction, then, upon the presentation of an invoice, Applicant shall pay to the Agency, its agents, or assigns all actual costs incurred by the Agency in furtherance of the Application, up to that date and time, including but not necessarily limited to, fees of the Agency's general counsel and/or the Agency's bond/transaction counsel.

K. The Applicant acknowledges and agrees that all payment liabilities to the Agency and the Agency's general counsel and/or the Agency's bond and/or transaction counsel as expressed in Sections H and I are obligations that are not dependent on final documentation of the transaction contemplated by this Application.

L. The cost incurred by the Agency and paid by the Applicant, the Agency's general counsel and/or bond/transaction counsel fees and the processing fees, may be considered as a cost of the Project and included in the financing of costs of the proposed Project, except as limited by the applicable provisions of the Internal Revenue Code with respect to tax-exempt bond financing.

M. The Applicant acknowledges that the Agency is subject to New York State's Freedom of Information Law (FOIL). **Applicant understands that all Project information and records related to this application are potentially subject to disclosure under FOIL subject to limited statutory exclusions**.

N. The Applicant has read and understands the Agency's Policy Respecting Recapture of Agency Benefits (the "Recapture Policy"). The Applicant covenants and agrees that it fully understands that the Recapture Policy is applicable to the Project that is the subject of this Application, and that the Agency will implement the Recapture Policy if and when it is so required to do so. The Applicant further covenants and agrees that its Project is potentially subject to termination of Agency financial assistance and/or recapture or modification of Agency financial assistance so provided and/or previously granted.

O. The Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.

P. The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

Q. The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.

R. The Applicant confirms and hereby acknowledges that as of the date of this Application, the Applicant is in substantial compliance with all provisions of Article 18-A of the New York General Municipal Law, including, but not limited to, the provision of Section 859-a and Section 862(1) of the New York General Municipal Law.

S. The Applicant and the individual executing this Application on behalf of Applicant acknowledge that the Agency and its counsel will rely on the representations and covenants made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

STATE OF NEW YORK )
COUNTY OF CATTARAUGUS ) ss.:

Steve McClain, being first duly sworn, deposes and says:

1. That I am the CO-Owner (Corporate Office) of Whitetail Sports LLC (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.

2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

X _____
(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury
this 23rd day of October, 2024

_____
(Notary Public)

CRYSTAL L. ALMETER
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01AL5088075
Qualified in Cattaraugus County
My Commission Expires 11/10/2029

## Attachment B: CCIDA Insurance Requirements

### COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY
### (Insurance Specifications as of November 1, 2022)

**A summary of CCIDA insurance requirements follows. Please note that insurance is to be provided by the Company and/or Project owner after Board approval and prior to utilization of CCIDA financial assistance, and shall be maintained during the term of any applicable Agent Agreement and/or Lease Agreement by and between the CCIDA and the Company.**

During the term of an Agent Agreement and/or a Lease Agreement entered into with the County of Cattaraugus Industrial Development Agency an **ACORD 25-Certificate of Liability Insurance and ACORD 855 NY-New York Construction Certificate of Liability Addendum** shall be provided evidencing the following insurance is currently maintained and in force with an insurance carrier approved to do business in the State of New York and maintaining an A.M. Best Rating of A- or better showing County of Cattaraugus Industrial Development Agency as Certificate Holder. It is our suggestion that you share these requirements with your current insurance agent, broker or insurance company.

Acceptable Certificates of Insurance shall indicate the following minimal coverage, limits of insurance, policy numbers and policy effective and expiration dates.

**Commercial General Liability:** Agent and subcontractors shall provide such coverage on an occurrence basis for the named insured's premises & operations and products-completed operations. Blanket Contractual Liability provided within the "insured contract" definition may not be excluded or restricted in any way. Property damage to work performed by subcontractors may not be excluded or restricted nor shall the Additional Insured's coverage for claims involving injury to employees of the Named Insured or their subcontractors be excluded or restricted. The "insured contract" exception to the Employers Liability exclusion also may not be removed or restricted in any way.

These coverages are to be properly evidenced by checking the appropriate box(es) on the **ACORD 855-NY Construction Certificate of Liability Addendum's** Information Section, Items G, H, I and L. Policy shall have attached **Designated Location(s) General Aggregate Limit CG 25 04** endorsement.

**Limits expressed shall be no less than:**

| | |
|---|---|
| General Aggregate | $2,000,000 |
| Products-Completed Operations Aggregate | $2,000,000 |
| Per Occurrence | $1,000,000 |
| Personal & Advertising Injury | $1,000,000 |
| Fire Damage Liability | $ 100,000 |
| Medical Payments (per person) | $ 5,000 |

County of Cattaraugus Industrial Development Agency shall be named as Additional Insured per **ISO Form CG 20 26-Additional Insured Designated Person or Organization** to provide coverage for the Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy, and waive any right of the insurer to any off-set or counterclaim or any other deduction, whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

**ACORD 855 NY-New York Construction Certificate of Liability Insurance:** It is not uncommon for insurers to modify the standard ISO policy language with endorsements that result in modifications to language preferred by the insurer. This addendum is required to supplement the **ACORD 25-Certificate of Liability Insurance** with additional information that provides a more detailed expression of the types of coverage required. Specifically required coverages may be excluded or limited by the attachment of exclusionary or limitation endorsements. This

addendum provides the insurer the ability to certify coverage provided by the absence of such exclusionary or limiting modifications.

Blanket Additional Insured endorsement to include — Owner, Lessees or Contractors - Automatic Status For Other Parties When Required in Written Construction Agreement — Wording should include any other person or organization you are required to add as an additional insured under the contract or agreement **(Paragraph 2 of CG 20 38 04 13 or equivalent)**.

Any scheduled person or organization section of the additional insured endorsement containing wording other than designated names shall not be accepted.

**Automobile Liability:** Business Auto Liability with limits of at least $1,000,000 each accident. Business Auto coverage must include coverage for liability arising out of all owned, leased, hired and non-owned automobiles.

County of Cattaraugus Industrial Development Agency shall be included as Additional Insured on a Primary & Non-Contributory basis on the auto policy. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy and waive any right of the insurer to any off-set or counterclaim or any other deduction, whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

**Umbrella/Excess Liability:** Commercial Umbrella or excess liability for a limit of at least $5,000,000 per occurrence with a $5,000,000 Aggregate. Coverage should respond on a follow-form basis and excess over the aforementioned underlying policy limits. County of Cattaraugus Industrial Development Agency shall be named as Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis.

**Workers Compensation/Disability Insurance:**

i) The Company and/or Project Owner shall provide evidence of insurance and maintain Workers Compensation/Disability insurance as required by statute. County of Cattaraugus Industrial Development Agency shall be named as the Certificate Holder.

ii) **Accepted Forms:**

| **Workers Compensation Forms** | | | **DBL (Disability Benefits Law) Forms** | |
|---|---|---|---|---|
| **CE-200** | **Exemption** | | **CE-200** | **Exemption** |
| **C-105.2** | **Commercial Insurer** | | **DB-120.1** | **Insurers** |
| **S1-12** | **Self-Insurer** | | **DB-155** | **Self-Insured** |
| **GS1-105.2** | **Group Self-Insured** | | | |
| **U-26.3** | **New York State Insurance Fund** | | | |

**If the Company and/or Project owner have no employees, the Company and/or Project owner shall provide a completed and signed Form CE-200 or later revision, which is found on the New York State Workers Compensation Board website: www.wcb.ny.gov/. This form is to be completed on-line, printed, and signed.**

**CCIDA Address:** All evidence of insurance shall be sent to:

County of Cattaraugus Industrial Development Agency
9 East Washington Street
Ellicottville, NY 14731

## Attachment C: CCIDA Attorney Fee Schedule

**CCIDA Attorney Fees:**

| Project Amount | Standard Agency Counsel Fee |
|---|---|
| <=$499,000 | $5,000 |
| <=$500,000 - < $999,999 | $7,500 |
| >$1M - <$1,999,999 | $9,000 |
| >$2M - <$3,999,999 | $15,000 |
| >$4M - < $5,799,000 | $20,000 |
| >$5,800,00 | 1/3 of Agency Administrative Fee (currently 1.0625% of the Project Amount |

If a project application is withdrawn or does not close, the applicant is responsible for any costs incurred by the agency on behalf of the project.

| Fixtures | Value |
|---|---|
| Cat Forklift | 3,000 |
| Techno Hunt electronic Target System | 14,000 |
| Archery Range Targets (5) | 1,500 |
| Misc Tools | 500 |
| Pos Server Station With receipt printerCredit Card machine and scanner | 3500 |
| Pos Station With receipt printerCredit Card machine and scanner | 3000 |
| Pos Station With receipt printerCredit Card machine and scanner | 3000 |
| Nics Check Computer | 1000 |
| DEC License Computer and Lazer Printer | 1500 |
| Cash Wrap Counter | 7000 |
| Cash Wrap Counter additional Parts/Expansion in warehouse | 3000 |
| Spare Computer in upstairs office | 750 |
| Spare Computer in upstairs office | 750 |
| Troy Built Snowblower | 2500 |
| Pallet Jack | 1200 |
| Copier/Printer/Fax machine in Office | 500 |
| Zebra printer in Office | 300 |
| Label Printer in office | 300 |
| Safe in office | 600 |
| Sound System | 1000 |
| Phone System 5 phones | 500 |
| 16 camera Video system | 2500 |
| 6 camera system | 2000 |
| 9-4 terrebyte hard drives | 2000 |
| Small refrigerator | 200 |
| Office book shelf | 50 |
| Air conditioner in upstairs office | 250 |
| Air conditioner in upstairs Archery Range | 250 |
| 4- folding plastic tables | 400 |
| 4-wooden folding tables | 400 |
| 12 -folding chairs | 600 |
| 2 - wooden arm chairs | 200 |
| 2 - tall stools | 200 |
| 3- floor fans | 300 |
| mop bucket with mop handle | 100 |
| I vacuum cleaner | 150 |
| 1 TV for upstairs range | 200 |
| 3 Bow presses | 2000 |
| arrow cutter | 200 |
| Safe cart | 200 |
| Slot wall 4x8 30 Pcs | 3000 |
| Peg board size 10 PCS | 2000 |
| Pegs | 2000 |
| Gondola Peg displays | 3000 |
| Coat hangers | 1000 |
| Pant Hangars | 1000 |
| Warehouse metal racks | 2000 |
| warehouse wooden racks | 1000 |
| Round clothing racks | 2000 |
| 4 arm cloyhing racks | 3000 |
| Misc size display racks | 2000 |
| 12 File cabinets | 1500 |
| 3 desks and chairs | 1500 |
| vendor branded carpets | 1000 |
| Fly fishing reel case | 200 |
| Fly display case | 1000 |
| Glass display cases | 3000 |
| Taxidermy See List | 11200 |
| **Total** | **100,000** |

Taxidermy List

| | |
|---|---|
| 4 Whitetail Buck mounts | 1600 |
| 1 Whitetail Doe mount | 400 |
| 2 Turkey mounts | 1500 |
| 1 White Turkey mount | 750 |
| 1 Sailfish mount | 1500 |
| 7 Fish mounts | 2000 |
| 1 Walleye new york record mount | 300 |
| 1 Walleye multi fish mount | 400 |
| 2 Rabit mounts | 500 |
| 3 Geese mounts | 650 |
| 2 Duck mounts | 500 |
| 2 Rattle snake mounts | 500 |
| 1 Shark jaw mount | 100 |
| 1 Pheasant mount | 250 |
| 1 Coyote mount | 250 |
| Total | 11200 |

# *Short Environmental Assessment Form*
## *Part 1 - Project Information*

**Instructions for Completing**

**Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1.** Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

**Part 1 – Project and Sponsor Information**

Name of Action or Project:
Whitetail Sports LLC / Whitetail County Sports World.

Project Location (describe, and attach a location map):
1102 W. State Street Olean NY 14760

Brief Description of Proposed Action:
- Purchase/Installation of various pieces of fixtures, fixtures and equipment with the purchase of Whitetail Sports, LLC - Whitetail County Sports World - New website, embroidery machine, etc. New software system.

| Name of Applicant or Sponsor: | Telephone: 585-307-8386 |
|---|---|
| Steve McClain | E-Mail: whitetailcountry@gmail.com |

Address:
1102 W. State Street

| City/PO: | State: | Zip Code: |
|---|---|---|
| Olean | NY | 14760 |

| | NO | YES |
|---|---|---|
| 1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2. | ☐ | ☒ |
| 2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval: | ☐ | ☒ |

3. a. Total acreage of the site of the proposed action? 120 acres
   b. Total acreage to be physically disturbed? – acres
   c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 130 acres

4. Check all land uses that occur on, are adjoining or near the proposed action:
   ☒ Urban ☐ Rural (non-agriculture) ☐ Industrial ☒ Commercial ☒ Residential (suburban)
   ☐ Forest ☐ Agriculture ☐ Aquatic ☐ Other(Specify):
   ☐ Parkland

| | NO | YES | N/A |
|---|---|---|---|
| 5. Is the proposed action, | | | |
| a. A permitted use under the zoning regulations? | ☐ | ☒ | ☐ |
| b. Consistent with the adopted comprehensive plan? | ☐ | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 6. Is the proposed action consistent with the predominant character of the existing built or natural landscape? | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? | | |
| If Yes, identify: _____ | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 8. a. Will the proposed action result in a substantial increase in traffic above present levels? | ☒ | ☐ |
| b. Are public transportation services available at or near the site of the proposed action? | ☒ | ☐ |
| c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action? | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 9. Does the proposed action meet or exceed the state energy code requirements? | | |
| If the proposed action will exceed requirements, describe design features and technologies: | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 10. Will the proposed action connect to an existing public/private water supply? | | |
| If No, describe method for providing potable water: _____ | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 11. Will the proposed action connect to existing wastewater utilities? | | |
| If No, describe method for providing wastewater treatment: _____ | ☐ | ☒ |

| | NO | YES |
|---|---|---|
| 12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? | ☒ | ☐ |
| b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory? | ☒ | ☐ |

| | NO | YES |
|---|---|---|
| 13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency? | ☒ | ☐ |
| b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? | ☒ | ☐ |
| If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ | | |

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply:

☐ Shoreline ☐ Forest ☐ Agricultural/grasslands ☐ Early mid-successional

☐ Wetland ☒ Urban ☒ Suburban

| | NO | YES |
|---|---|---|
| 15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered? | ☒ | ☐ |
| 16. Is the project site located in the 100-year flood plan? | ☒ | ☐ |
| 17. Will the proposed action create storm water discharge, either from point or non-point sources? | ☒ | ☐ |
| If Yes, | | |
| a. Will storm water discharges flow to adjacent properties? | ☒ | ☐ |
| b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? | ☒ | ☐ |
| If Yes, briefly describe: _____ | | |
| 18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? | ☒ | ☐ |
| If Yes, explain the purpose and size of the impoundment: _____ | | |
| 19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? | ☒ | ☐ |
| If Yes, describe: _____ | | |
| 20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? | ☒ | ☐ |
| If Yes, describe: _____ | | |

**I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE**

Applicant/sponsor/name: _____ Date: _____

Signature: _____ Title: _____

**PRINT FORM**

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply:

☐ Shoreline ☐ Forest ☐ Agricultural/grasslands ☐ Early mid-successional
☐ Wetland ☐ Urban ☐ Suburban

| | NO | YES |
|---|---|---|
| 15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered? | ☒ | ☐ |
| 16. Is the project site located in the 100-year flood plan? | ☒ | ☐ |
| 17. Will the proposed action create storm water discharge, either from point or non-point sources? | ☒ | ☐ |
| If Yes, | | |
| a. Will storm water discharges flow to adjacent properties? | ☒ | ☐ |
| b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? | ☒ | ☐ |
| If Yes, briefly describe: | | |
| 18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? | ☒ | ☐ |
| If Yes, explain the purpose and size of the impoundment: | | |
| 19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? | ☒ | ☐ |
| If Yes, describe: | | |
| 20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? | ☒ | ☐ |
| If Yes, describe: | | |

**I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE**

Applicant/sponsor/name: Steven McClain Date: 10/21/2026

Signature: Steven S McClain Title: Co-Owner

# Memorandum: IDA Support for Whitetail Country Sports World, Olean, New York

**To:** County of Cattaraugus Industrial Development Agency (CCIDA) Board of Directors
**From:** Corey R. Wiktor, Executive Director
**Re:** Why the CCIDA should help keep and grow Whitetail Country Sports World under new local ownership. Covers the retention case, the growth plan, the retail eligibility test, and the proposed sales tax and PILOT assistance.
**Date:** October 22, 2026

## Recommendation

As Executive Director, I am bringing this project to the Board and asking for its support. I recommend that the Agency work with the new owners of Whitetail Country Sports World ("the Project") toward a complete application for Agency assistance. Two local entrepreneurs, Steve McClain and Jake Boerger, have bought a hunting and fishing store that has served Olean for more than 40 years. They plan to keep all 8 current employees, modernize the store, and grow the business.

The assistance under consideration is modest and protects the existing tax base:

- **a sales and use tax exemption** on eligible renovation, equipment, and improvement purchases; and
- **a PILOT that freezes the current assessment**, so that today's property taxes continue to be paid in full, and only the added value from new improvements is phased in.

Any assistance depends on:

- confirming eligibility under the retail rules in General Municipal Law § 862, including the job-preservation finding the statute requires;
- a capital improvement budget and sources-and-uses statement from the owners;
- job retention and growth commitments;
- the Agency's standard cost-benefit analysis.

The rest of this memo explains why the Project deserves that evaluation.

## Agency Involvement Before the Purchase (sale occurred on October 1, 2026)

This is not a new request that came to the Agency after the fact. The Agency has been working with the buyers for quite some time, well before they closed on the building and business on October 1, 2026:

- **Early discussions.** During that time, I met with the buyers and discussed, on a preliminary basis, what Agency benefits might look like for the Project.

- **Built into their financials.** The buyers built those preliminary benefits into their pro forma and financial planning. The prospect of Agency support helped them structure the purchase and plan for the improvements and the West State Street construction period.
- **Only the timing lagged.** The application is reaching the Agency after the closing purely because of timing. The purchase moved on its own schedule, and the formal application followed.

The Agency's support was part of the buyers' decision from the start. The application formalizes discussions that were already under way.

One practical point: Agency benefits apply only after the Agency acts. The sales tax exemption would cover eligible purchases made after the Agency appoints the owners as its agent. The PILOT would take effect under the terms the Board approves. Moving the application forward promptly lets the owners make their planned improvements with the benefits they built into their pro forma.

### Why This Matters: Keeping a Legacy Store Open

Olean has already lost too many well-known stores. The last thing the City needs is another dark storefront:

- **John Ash Cleaners.** One of Olean's oldest businesses, founded around 1920 and located on West State Street, closed in May 2024 after more than 100 years. The family had hoped someone would buy the business and keep it going, but no buyer came forward. In his nineties and still working at the store, John J. Ash said, "I just assumed we would be lucky enough to have someone to and want to purchase the business but that didn't happen" ( WKBW). The Olean Times Herald reported that City and economic development leaders lamented the loss. Only the laundromat portion was later taken over by someone else (Olean Times Herald).
- **Joann.** Joann closed its Olean store in 2025 as part of its Chapter 11 bankruptcy (Buffalo Toronto Public Media).
- **Kmart.** The Kmart at 2801 West State Street closed in fall 2017. The building was later split up for new tenants (Star-Gazette).
- **Olean Center Mall.** The 355,000-square-foot mall is mostly vacant except for its Kohl's and JCPenney anchors. In January 2026 the Common Council voted to support eminent domain action so the owner can redevelop it (Olean Star).

John Ash Cleaners shows what happens when a legacy business has no one to take it over. Whitetail Country Sports World is the opposite case. Two local entrepreneurs have stepped forward to buy it, keep it open, and grow it. The store is still open and still busy. It does not need to be rebuilt from an empty building. It needs a smooth handoff to new owners and room to modernize. Helping now costs far less than trying to fill another empty building later.

## The Business

According to the owners' business plan, the purchase includes Whitetail Country Sports World and a related technology company, Big Game Draw LLC (owned through Straighten Arrow Holdings LLC).

## The store

- **Location:** 1102 West State Street in Olean. The store carries more than 50,000 items (Whitetail Country Sports World).
- **History:** The business is more than 40 years old. Mark and Kim Heister bought it in 1996 (Whitetail Country Sports World).
- **Employees:** 8 total (3 full-time and 5 part-time). The store manager has been there more than 15 years.
- **Products and services:** Hunting and fishing gear, live bait, firearms and ammunition, bow setup and repair, and a small indoor archery range. The store is also listed as an Orvis dealer (Orvis). The County tourism office has promoted the store's guided drift and wade fishing trips on the Allegheny River, Clarion River, and Cattaraugus Creek (Enchanted Mountains).
- **Licenses:** The new owners have obtained a Federal Firearms License and a New York State gun dealer license. These licenses take time to get and are a real barrier for any new competitor. Federal records list the store's license under Whitetail LLC (FFLs.com).

## The new owners

- **Steve McClain** started and runs 10 retail stores for Cutco. He also leads Cutco's digital marketing and oversees Cutco.com.
- **Jake Boerger** is an avid hunter and angler who will work in the store full-time. He has a background in HVAC sales and service. He moved to the area when his wife took a job at Great Lakes Cheese, an existing County employer.
- **A smooth transition.** The former owner has agreed to help with inventory purchasing for one buying cycle.

## Big Game Draw: a technology company based in Olean

Big Game Draw is a subscription software platform. It helps hunters work through the complicated western-state tag lottery systems. Hunters can filter draw odds, past harvest success, and hunting unit data, instead of reading state guides that run to 1,000 pages. The plan is to run Big Game Draw and the owners' podcast, Straighten Arrow, out of the Olean store, and to use them to bring national online traffic to the store's inventory.

This matters for the Agency's review in three ways:

- **More stable revenue.** It spreads the business's revenue beyond the local economy, so the store depends less on local walk-in sales.

- **New sales channel.** It gives the store a national online customer base without adding storefronts.
- **Better-paying jobs.** It creates the chance for higher-paying technology, content, and e-commerce jobs in Olean.

### The Growth Plan

The business plan identifies specific, practical ways to improve the store:

| Opportunity | What the owners plan |
|---|---|
| Sales performance | Put retail sales management and training on the floor. Today, sales per customer vary a lot depending on who is working. |
| Email and SMS marketing | Start customer marketing. None exists today. |
| Website and e-commerce | Rebuild the website with proper product pages and connect it to Big Game Draw to sell more inventory online. |
| Visibility | Fix signage that is blocked by trees, and use the blank street-facing wall. |
| Kayak and rod rentals | Rent kayaks and fishing rods to local anglers and out-of-town visitors. |
| Monthly education series | Hold classes and events to bring in customers and build community. |
| Building systems | Reconnect or replace the HVAC system, which is currently unhooked. |
| Parking | Add parking at the back of the store if West State Street construction affects front access. |

Several of these items are capital purchases: HVAC, signage, building improvements, parking, website and technology, rental equipment, and range upgrades. These are the kinds of purchases the Agency's sales tax exemption is designed for.

### Why Retail Hunting and Fishing Stores Need Help

The industry has moved toward big-box chains and online sellers, and independent stores have taken the hit:

- **Big chains have failed too.** Gander Mountain filed for bankruptcy in March 2017 and later announced it would close all of its locations (Wikipedia). Coverage of the collapse noted that the closings left empty big-box buildings in small towns with few other retail choices (Consumer Gravity).
- **Store closings are continuing.** Orvis, founded in 1856, began closing more than 35 of its 70 stores in late 2025 (TheStreet).
- **Spending is under pressure.** Sporting goods spending fell 9% year over year in the three months ending January 2026. Tariffs on steel and aluminum likely contributed to double-digit spending declines at hunting and fishing retailers such as Sportsman's Warehouse (Consumer Edge via Yahoo Finance).
- **Independent stores are being squeezed.** A 2026 lending analysis of the sector describes "accelerating attrition among independent and mid-tier operators" and online sporting

goods sales growing faster than store sales (CoreCredit).

- **But well-run independents can succeed.** The Outdoor Industry Association reports that independent specialty retailers finished 2025 in positive territory because of careful inventory management and a growing used-gear market (Outdoor Industry Association).

That last point is why this Project is a good bet. The new owners are pairing a trusted local store with modern retail management, digital marketing, and an online platform. That is the model that is working for independents.

The store also sells things that are hard to buy online:

- **Firearms and ammunition** generally must go through a licensed dealer.
- **Live bait** has to be bought in person.
- **Bow setup, repair, and range time** are hands-on services.

These give the store a durable reason to exist that a website cannot replace.

### The Outdoor Economy the Store Serves

Hunting and fishing are a large and lasting part of the regional economy:

- **National spending.** U.S. hunters spent $45.2 billion in 2022, and anglers spent $99.4 billion (U.S. Fish and Wildlife Service).
- **Equipment is a big share.** Equipment made up 43% of hunting spending, or $19.6 billion (Rocky Mountain Elk Foundation summary of the USFWS survey). Equipment is what this store sells.
- **Public land nearby.** Allegany State Park, New York's largest state park at 65,000 acres, is minutes away (NYS Parks). The owners' plan also points to nearby state forests, wildlife management areas, and the Allegheny and Genesee River systems, including some of New York's best trout fishing.
- **New deer rules for 2026.** DEC has adopted new rules to increase the antlerless deer harvest, including a statewide Earn-a-2nd-Buck system, up to four Deer Management Permits per hunter, and unlimited permit transfers (NYSDEC). More time in the field means more demand for licenses, ammunition, gear, and processing supplies at local stores.

The owners also plan to work with local farmers to harvest nuisance deer and donate the meat to food pantries. This helps farmers with crop damage and gets protein to families who need it.

### West State Street Reconstruction: A Short-Term Risk the Agency Can Help Bridge

The City of Olean received a $25 million federal RAISE grant to rebuild 2.5 miles of West State Street, from North Union Street to St. Bonaventure University. The project includes a protected bike lane, mini-roundabouts, and pedestrian improvements. The corridor has more than 180 businesses and about 1,600 jobs (Olean Star; U.S. Department of Transportation).

Whitetail Country Sports World sits within the reconstruction corridor:

- **Long-term benefit.** When the work is done, the street should be safer and more attractive for customers.

- **Short-term risk.** The owners' plan expects lower sales during construction, which they estimate will begin in about 24 months. They also expect possible parking changes, which could require new parking behind the store.

This is where Agency assistance can matter most. Holding property taxes steady and lowering the cost of improvements gives a new business more room to get through a construction period without cutting staff or closing.

### Eligibility: The Retail Test and How the Project Can Qualify

The Board should address this early. Under General Municipal Law § 862(2)(a), an IDA generally may not assist a project where facilities primarily used for retail sales to customers who visit in person make up more than one-third of total project cost. This Project is mainly retail, so it must qualify under an exception (NY Senate, GML § 862).

### Primary path: highly distressed area

Section 862(2)(b)(ii) allows assistance for a retail project "located in a highly distressed area" (GML § 862). The law defines a highly distressed area as a census tract, or a tract contiguous to it, where both of these are true (NY Senate, GML § 854):

- the poverty rate is at least 20%, or at least 20% of households receive public assistance; and
- the unemployment rate is at least 1.25 times the statewide rate.

**The Agency has used this path in Olean before.** In 2020, the Agency approved assistance for Worthy Pharmacy at 202 Main Street in Olean. It found that the project was in census tract 9618, which is next to census tract 9617, "which is considered to be a distressed census tract and therefore is in a 'highly distressed area'" (Cattaraugus County Legislature minutes, October 14, 2020).

**Whitetail is in a neighboring tract.** The U.S. Census Bureau geocoder places 1102 West State Street in census tract 9616. Census mapping shows tract 9616 borders tract 9617 (U.S. Census Bureau Geocoder). Census tract boundaries and data have been updated since 2020, so Agency counsel should confirm that tract 9617 still meets the distress test using the most recent census data.

### Supporting path: goods and services not otherwise reasonably accessible

Section 862(2)(b)(i) also allows assistance where the project's main purpose is to provide goods or services that would not otherwise be reasonably accessible to City residents (GML § 862). The owners' plan notes there is no other full-line local hunting store competing directly with Whitetail:

- the nearest Dunham's is in Bradford, Pennsylvania;
- Walmart has limited hunting and fishing service;
- the other local shops are smaller archery shops.

If the store closed, Olean residents would lose local access to a licensed firearms dealer, live bait, bow service, an archery range, and fishing guide services. The applicant should document nearby alternatives and drive distances.

### Required finding: preserving jobs

For any project approved under these exceptions, § 862(2)(c) requires two steps (GML § 862):

1. **Agency finding.** After the public hearing, the Agency must find that the project will preserve permanent private-sector jobs or increase the number of those jobs.
2. **County confirmation.** The County's chief executive officer must confirm the Agency's action. For Worthy Pharmacy, the County Legislature authorized its Chairman to do this (Cattaraugus County Legislature minutes, October 14, 2020).

This Project fits that test well. Its central purpose is to keep 8 existing jobs and add more.

**Executive Director recommendation:**

- ask counsel to confirm the census tract qualification;
- document both exceptions in the inducement resolution;
- schedule the job-preservation finding after the public hearing;
- coordinate early with the County Legislature on the confirmation step.

## The Assistance Requested and What It Means for Taxpayers

### Sales and use tax exemption

Cattaraugus County's combined sales tax rate is 8%. The exemption covers equipment, building materials, and related purchases made as agent of the Agency. The CCIDA's example is $80,000 saved for every $1 million of taxable costs (CCIDA Financial Assistance Programs).

The Board should understand two points:

- **Inventory is not part of this benefit.** Retailers already buy resale inventory tax-free using a resale certificate (Legal Clarity). The Agency's exemption applies to the owners' capital improvements: HVAC, signage, building work, parking, technology, rental equipment, and range upgrades.
- **Customer sales tax keeps flowing.** The store will keep charging and sending in sales tax on every customer sale. The exemption only lowers the owners' cost of improving the property.

| Eligible capital purchases | Sales tax exemption value (8%) |
|---|---|
| $100,000 | $8,000 |
| $250,000 | $20,000 |
| $500,000 | $40,000 |

These are illustrations only. The actual amount will be based on the owners' capital budget.

## PILOT: freeze the current taxes, phase in only the new value

The owners are asking for a PILOT that freezes the property's current assessment. This would not remove any existing tax liability:

- the City, County, and Olean City School District would keep receiving at least what they get today;
- only the added value from new improvements would be abated, then phased in over the PILOT term;
- the owners would get a predictable tax bill while they grow into the business and get through the West State Street construction.

The Agency has used this approach before. For Allegany Crossings, the adaptive reuse of the long-vacant Kmart Plaza in the Town of Allegany, property and school taxes stayed at the current level for the life of the 10-year PILOT, with abatement applied to the value added by the improvements (Ellicottville Now). The Agency also recently approved a sales tax exemption for an Olean River Street project that retained one job, with the inducement limited to sales tax only (Olean Star).

**Illustrative scale.** The 2026 City of Olean tax rate is $18.77 per $1,000 of taxable value, and the County rate within the City is $11.47 per $1,000 (Cattaraugus County tax rates). So every $100,000 of new assessed value from improvements would mean about $3,020 a year in combined City and County taxes, plus school taxes. The Agency's cost-benefit analysis would calculate how much of that is abated in each year. The base taxes on the property as it stands today would not change.

## Fiscal Benefits: Keeping Sales Tax in Olean

Keeping this store open protects sales tax revenue that goes straight to the City of Olean:

- **Olean collects its own sales tax.** Olean is one of the cities that imposes its own sales tax, taking up to 1.5% of the local rate inside City limits (NYS Comptroller; NYS Comptroller, 2015).
- **That revenue matters to the City.** Olean took in about $5.69 million in sales and use tax in 2023 (City of Olean annual financial report).
- **The County benefits too.** The County keeps the rest of the local share.

Every gun, bow, rod, box of ammunition, and jacket sold at Whitetail instead of in Bradford, Pennsylvania, or online keeps tax dollars in Cattaraugus County and the City of Olean.

The growth plan would increase these taxable sales:

- **Online sales.** A rebuilt website and the Big Game Draw platform would ship store inventory to customers nationwide. Sales to New York customers would generate sales tax, and sales to other states would bring outside money into an Olean business.
- **Rentals and events.** Kayak and rod rentals, classes, and events add new sources of revenue.
- **Visitors.** Out-of-town hunters and anglers who stop at the store also spend money on fuel, food, and lodging nearby.

## Economic Development and Community Benefit

- **Jobs kept.** 8 jobs (3 full-time and 5 part-time), including a manager with more than 15 years at the store.
- **Jobs added.** The growth plan creates room for more retail, e-commerce, content, and technology jobs tied to Big Game Draw.
- **Local ownership.** Two local entrepreneurs who live here and are investing here.
- **A healthy storefront.** It protects an active storefront on a West State Street corridor that is getting $25 million in public investment.
- **Tourism.** The store supports hunting, fishing, and outdoor recreation, which are among the County's best economic assets.
- **A new kind of business in Olean.** It brings a technology and media company to Olean that can grow beyond the local market.
- **Community service.** The plan includes harvesting nuisance deer and donating venison to food pantries.

The job numbers will be modest compared with a manufacturing project. The Board should weigh this Project mainly on what would be lost without it: the jobs, the sales tax, the services, and an occupied building. The Board should also weigh the realistic upside of new owners with strong retail and digital experience.

## Risks the Board Should Weigh

The owners' plan is candid about the risks:

- **Construction.** West State Street reconstruction could reduce sales and affect parking.
- **Staffing.** The long-time manager does much of the buying and daily operations. Keeping him through the transition matters.
- **Building costs.** The building may need costly repairs, starting with the HVAC system.
- **Competition.** The store competes with Dunham's in Bradford, Walmart, smaller archery shops, and online sellers.
- **State firearms laws.** New York's firearms and hunting laws remain an outside risk.
- **Big Game Draw competition.** The platform competes with larger established companies such as onX and GoHunt.

The assistance under consideration matches these risks. It lowers the cost of fixing the building and holds property taxes steady during the riskiest years. Standard Agency job-retention commitments and recapture provisions would protect the public.

## Items for the Application

- Purchase closing details, ownership structure (Whitetail Sports LLC and Straighten Arrow Holdings LLC), and whether the real estate was acquired
- Capital improvement budget by item: HVAC, signage, building, parking, website and technology, rental equipment, range

- Sources and uses of funds and owner equity
- Current employment and payroll, and job retention and growth targets
- Documentation of nearby competing stores and drive distances (for § 862(2)(b)(i))
- Counsel's confirmation of census tract eligibility (for § 862(2)(b)(ii))
- Current assessment and the requested PILOT structure
- Plan for operating through the West State Street construction, including parking

## Conclusion

Whitetail Country Sports World has served Olean for more than 40 years. Two local entrepreneurs have stepped up to buy it, keep its 8 employees, and build it into a modern business that sells both in the store and online. In a retail sector where national chains and independent stores alike have closed, and in a city that has already lost John Ash Cleaners, Joann, Kmart, and most of its mall, keeping this store open and growing should be a priority.

The assistance requested is modest:

- a sales tax exemption on improvements; and
- a PILOT that freezes current taxes and phases in only new value.

It takes nothing away from the current tax base. It protects City and County sales tax revenue and occupied commercial property on a corridor the City is rebuilding. It also gives the new owners the predictability they need to get through the first years and the West State Street construction.

The Executive Director recommends that the Agency continue working with the owners toward a complete application. That application should include the capital budget, job commitments, and § 862 documentation, for evaluation under the Agency's standard eligibility, cost-benefit, and approval processes.

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 2 | **County of Cattaraugus** | | **OPERATING STATEMENT** | | | |
| 3 | **Industrial Development Agency** | | | | | |
| 4 | Aug-26 | 2026 | 2026 | 2026 | 2026 | 2025 |
| 5 | | APPROVED | M-T-D | Y-T-D | BALANCE | Y-T-D |
| 6 | | BUDGET | ACTUAL | ACTUAL | REMAINING | COMPARISON |
| 7 | INCOME: | | | | | |
| 8 | Interest on Accounts | $40,000 | $7,607 | $71,178 | -$31,178 | $79 |
| 9 | **Apps & Fees** | $450,000 | $0 | $1,656,712 | -$1,206,712 | $233,922 |
| 10 | CCCRC/Other Misc. Income | $10,000 | $0 | $295 | $1,778 | $105 |
| 11 | Total | $500,000 | $7,607 | $1,728,185 | -$1,236,112 | $234,106 |
| 12 | | | | | | |
| 13 | **EXPENSES:** | | | | | |
| 14 | Wages | $220,000 | $16,615 | $141,430 | $78,570 | $144,415 |
| 15 | Fringe Benefits | $85,000 | $6,096 | $52,646 | $32,354 | $45,125 |
| 16 | A- Performance Bonus | $24,000 | $0 | $31,290 | -$7,290 | $20,100 |
| 17 | Board Meeting/Operations | $2,000 | $40 | $709 | $1,291 | $1,132 |
| 18 | J-Business Development | $18,000 | $1,355 | $27,037 | -$9,037 | $13,252 |
| 19 | Office Supplies/Service Contracts | $2,000 | $82 | $853 | $1,147 | $1,238 |
| 20 | D- Office Maint./Repairs/Equip | $9,000 | $2,599 | $8,285 | $715 | $7,339 |
| 21 | E- Office Phones/Cell/fax/internet s | $9,000 | $1,034 | $5,714 | $3,286 | $6,302 |
| 22 | Postage | $1,000 | $0 | $518 | $482 | $326 |
| 23 | Public Hearings | $900 | $161 | $532 | $368 | $787 |
| 24 | Travel/Mileage | $3,000 | $237 | $1,853 | $1,147 | $937 |
| 25 | Service Charges | $500 | $25 | $240 | $260 | $250 |
| 26 | G- Rent | $17,100 | $1,425 | $15,950 | $1,150 | $11,400 |
| 27 | Real Estate Taxes | $1,200 | $0 | $1,107 | $93 | $90 |
| 28 | Utilities | $4,500 | $342 | $3,336 | $1,164 | $3,132 |
| 29 | Property/Fire/Liability Insurance | $5,000 | $0 | $4,031 | $969 | $4,896 |
| 30 | Education/Training/Prof. Developm | $4,000 | $0 | $0 | $4,000 | $0 |
| 31 | H-Professional Associations | $7,500 | $0 | $14,455 | -$6,955 | $5,923 |
| 32 | B- Professional Services | $30,000 | $0 | $29,853 | $147 | $21,435 |
| 33 | Publications | $200 | $0 | $0 | $200 | $0 |
| 34 | C- Marketing/Promotion/Networkin | $2,000 | $1,200 | $11,585 | -$9,585 | $2,021 |
| 35 | I-Railroad Services | $0 | $0 | $50,300 | -$50,300 | $6,640 |
| 36 | Miscellaneous | $100 | $0 | $0 | $100 | $0 |
| 37 | Project Expenses | $10,000 | $0 | $0 | $10,000 | $20,316 |
| 38 | F-Consulting Expense | $6,000 | $0 | $23,400 | -$17,400 | $28,000 |
| 39 | | | | | | |
| 40 | Total Expenses | **$462,000** | **$31,211** | **$425,124** | **$36,876** | **$345,056** |
| 41 | | | | | | |
| 42 | Net Difference | **$38,000** | **-$23,604** | **$1,303,061** | **-$1,272,988** | **-$110,950** |
| 43 | A-Yearly payment | | | | | |
| 44 | B- Includes payments due Harris Beach | | | | | |
| 45 | C-Includes local paper advertising | | | | | |
| 46 | D- Includes IT invoices, accounting | software, computer storage, monthly office cleaning, yearly window cleaning, lawn, flower maintenance | | | | |
| 47 | E- Includes monthly cell phones, internet, apple storage, storage back up and office phone lines | | | | | |
| 48 | F-Consulting to assist current projects | | | | | |
| 49 | G-Includes Olean Office Rent & Security Deposit | | | I- Includes repairs | | |
| 50 | H-Includes Invest Buffalo membership | | | J-Includes sponsoring events | | |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
August 31, 2026

ASSETS

| | | | |
|---|---|---|---|
| Current Assets | | | |
| CATT CO. BANK | $ | 433,556.86 | |
| CATT. CO. CAPITAL RES. CORP. | | 48,834.78 | |
| New CCB ISC Account ##27476 | | 4,306,656.22 | |
| Savings 476 | | 2,634.64 | |
| MMM 476 | | 9,530.88 | |
| PETTY CASH | | 23.21 | |
| SECURITY DEPOSIT - RENT | | 1,350.00 | |
| Prepaid rent | | 1,425.00 | |
| Accounts Receivable | | 10,000.00 | |
| lease asset | | 73,708.92 | |
| Deferred Outflows | | 57,424.00 | |
| lease liability | | (27,057.06) | |
| ACCTS RECEIVABLE | | 428.31 | |
| PREPAID EXPENSES | | 150.06 | |
| Total Current Assets | | | 4,918,665.82 |
| Property and Equipment | | | |
| EQUIPMENT | | 38,423.95 | |
| LEASEHOLD IMPROVEMENTS | | 22,173.08 | |
| LAND | | 149,298.92 | |
| RAILROAD/IMPROVEMENTS | | 1,385,652.37 | |
| ACCUM DEPRECIATION | | (873,677.28) | |
| Total Property and Equipment | | | 721,871.04 |
| Other Assets | | | |
| Total Other Assets | | | 0.00 |
| Total Assets | | | $ 5,640,536.86 |

LIABILITIES AND CAPITAL

| | | | |
|---|---|---|---|
| Current Liabilities | | | |
| Employee Health Ins Payable | $ | 3.00 | |
| Federal Payroll Taxes | | (13,277.11) | |
| NYS WITHHOLDING | | 7,026.90 | |
| Social Security Tax Payable | | 3,388.99 | |
| Medicare Withholding Tax Pay | | 792.59 | |
| NYS PENSION-EMPLOYEE PORTION | | 58.85 | |
| NYS Retirement Employer Portio | | 25,580.00 | |
| Deferred Inflows | | 7,868.00 | |
| accumulated amort lease asset | | 46,651.86 | |
| ACCOUNTS PAYABLE | | 129.60 | |
| ACCRUED PAYROLL | | 8,076.64 | |
| ACCRUED PAYROLL TAXES | | 560.21 | |
| Total Current Liabilities | | | 86,859.53 |
| Long-Term Liabilities | | | |
| Pension Liability | | 131,902.00 | |
| Total Long-Term Liabilities | | | 131,902.00 |
| Total Liabilities | | | 218,761.53 |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
August 31, 2026

| | | |
|---|---|---|
| Capital | | |
| Retained Earnings | 3,808,642.51 | |
| CONTRIBUTED CAPITAL | 310,072.06 | |
| Net Income | 1,303,060.76 | |
| Total Capital | | 5,421,775.33 |
| Total Liabilities & Capital | | $ 5,640,536.86 |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
August 31, 2025

ASSETS

| | | | |
|---|---|---|---|
| Current Assets | | | |
| CATT CO. BANK | $ | 194,703.78 | |
| CATT. CO. CAPITAL RES CORP. | | 53,603.71 | |
| New CCB ISC Account . 7476 | | 1,481,005.63 | |
| Savings 476 | | 2,367.04 | |
| MMM 476 | | 9,227.05 | |
| CD's | | 342,981.14 | |
| PETTY CASH | | 43.21 | |
| SECURITY DEPOSIT - RENT | | 1,350.00 | |
| Prepaid rent | | 1,425.00 | |
| Accounts Receivable | | 9,728.13 | |
| lease asset | | 73,708.92 | |
| Deferred Outflows | | 90,350.00 | |
| lease liability | | (42,042.16) | |
| ACCTS RECEIVABLE | | (17,989.05) | |
| PREPAID EXPENSES | | 150.06 | |
| Total Current Assets | | | 2,200,612.46 |
| Property and Equipment | | | |
| EQUIPMENT | | 38,423.95 | |
| LEASEHOLD IMPROVEMENTS | | 22,173.08 | |
| LAND | | 149,298.92 | |
| RAILROAD/IMPROVEMENTS | | 907,199.96 | |
| ACCUM DEPRECIATION | | (870,546.17) | |
| Total Property and Equipment | | | 246,549.74 |
| Other Assets | | | |
| Total Other Assets | | | 0.00 |
| Total Assets | | | $ 2,447,162.20 |

LIABILITIES AND CAPITAL

| | | | |
|---|---|---|---|
| Current Liabilities | | | |
| Employee Health Ins Payable | $ | 3.00 | |
| Federal Payroll Taxes | | (13,540.85) | |
| NYS WITHHOLDING | | 7,507.34 | |
| Social Security Tax Payable | | 4,339.41 | |
| Medicare Withholding Tax Pay | | 1,903.23 | |
| NYS PENSION-EMPLOYEE PORTION | | 58.85 | |
| NYS Retirement Employer Portio | | 20,456.00 | |
| Deferred Inflows | | 61,811.00 | |
| accumulated amort lease asset | | 31,666.76 | |
| ACCOUNTS PAYABLE | | 1,739.65 | |
| ACCRUED PAYROLL | | 5,654.02 | |
| ACCRUED PAYROLL TAXES | | 560.21 | |
| Total Current Liabilities | | | 122,158.62 |
| Long-Term Liabilities | | | |
| Pension Liability | | 112,808.00 | |
| Total Long-Term Liabilities | | | 112,808.00 |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
August 31, 2025

| | | |
|---|---|---|
| Total Liabilities | | 234,966.62 |
| Capital | | |
| Retained Earnings | 2,013,073.52 | |
| CONTRIBUTED CAPITAL | 310,072.06 | |
| Net Income | (110,950.00) | |
| Total Capital | | 2,212,195.58 |
| Total Liabilities & Capital | | $ 2,447,162.20 |

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| 2 | **County of Cattaraugus** | | **OPERATING STATEMENT** | | | |
| 3 | **Industrial Development Agency** | | | | | |
| 4 | Sep-26 | 2026 | 2026 | 2026 | 2026 | 2025 |
| 5 | | APPROVED | M-T-D | Y-T-D | BALANCE | Y-T-D |
| 6 | | BUDGET-Revised | ACTUAL | ACTUAL | REMAINING | COMPARISON |
| 7 | INCOME: | | | | | |
| 8 | Interest on Accounts | $120,000 | $28,978 | $100,155 | $19,845 | $91 |
| 9 | **Apps & Fees** | $1,800,000 | $0 | $1,656,712 | $143,288 | $234,672 |
| 10 | CCCRC/Other Misc. Income | $10,000 | $62 | $357 | $1,778 | $173 |
| 11 | Total | $1,930,000 | $29,040 | $1,757,224 | $164,911 | $234,936 |
| 12 | | | | | | |
| 13 | **EXPENSES:** | | | | | |
| 14 | Wages | $220,000 | $16,615 | $158,045 | $61,955 | $160,461 |
| 15 | Fringe Benefits | $85,000 | $6,094 | $58,740 | $26,260 | $50,395 |
| 16 | A- Performance Bonus | $32,000 | $0 | $31,290 | $710 | $20,100 |
| 17 | Board Meeting/Operations | $2,000 | $124 | $833 | $1,167 | $1,132 |
| 18 | J-Business Development | $40,000 | $6,134 | $33,171 | $6,829 | $13,879 |
| 19 | Office Supplies/Service Contracts | $2,000 | $151 | $1,006 | $994 | $1,239 |
| 20 | D- Office Maint./Repairs/Equip | $9,000 | $155 | $8,439 | $561 | $8,597 |
| 21 | E- Office Phones/Cell/fax/internet | $9,000 | $1,100 | $6,813 | $2,187 | $6,716 |
| 22 | Postage | $1,000 | $0 | $518 | $482 | $358 |
| 23 | Public Hearings | $900 | $0 | $532 | $368 | $866 |
| 24 | Travel/Mileage | $3,000 | $0 | $1,853 | $1,147 | $1,319 |
| 25 | Service Charges | $500 | $35 | $275 | $225 | $280 |
| 26 | G- Rent | $22,000 | $1,425 | $17,375 | $4,625 | $12,825 |
| 27 | Real Estate Taxes | $1,200 | $0 | $1,107 | $93 | $90 |
| 28 | Utilities | $4,500 | $162 | $3,498 | $1,002 | $3,473 |
| 29 | Property/Fire/Liability Insurance | $5,000 | $0 | $4,031 | $969 | $4,896 |
| 30 | Education/Training/Prof. Developm | $2,000 | $0 | $0 | $2,000 | $0 |
| 31 | H-Professional Associations | $15,000 | $0 | $14,455 | $545 | $5,923 |
| 32 | B- Professional Services | $40,000 | $1,441 | $31,294 | $8,706 | $28,491 |
| 33 | Publications | $200 | $0 | $0 | $200 | $0 |
| 34 | C- Marketing/Promotion/Networkin | $7,000 | $0 | $11,585 | -$4,585 | $2,021 |
| 35 | I-Railroad Services | $125,000 | $0 | $50,300 | $74,700 | $256,093 |
| 36 | Miscellaneous | $100 | $0 | $0 | $100 | $0 |
| 37 | Project Expenses | $25,000 | $0 | $0 | $25,000 | $20,316 |
| 38 | F-Consulting Expense | $25,000 | $2,800 | $26,200 | -$1,200 | $28,000 |
| 39 | | | | | | |
| 40 | Total Expenses | **$676,400** | **$36,236** | **$461,360** | **$215,040** | **$627,470** |
| 41 | | | | | | |
| 42 | Net Difference | **$1,253,600** | **-$7,196** | **$1,295,864** | **-$50,129** | **-$392,534** |
| 43 | A-Yearly payment | | | | | |
| 44 | B- Includes payments due Harris Beach | | | | | |
| 45 | C-Includes local paper advertising | | | | | |
| 46 | D- Includes IT invoices, accounting | software, computer storage, monthly office cleaning, yearly window cleaning, lawn, flower maintenance | | | | |
| 47 | E- Includes monthly cell phones, internet, apple storage, storage back up and office phone lines | | | | | |
| 48 | F-Consulting to assist current projects | | | | | |
| 49 | G-Includes Olean Office Rent & Security Deposit | | | I- Includes repairs | | |
| 50 | H-Includes Invest Buffalo membership | | | J-Includes sponsoring events | | |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
September 30, 2026

ASSETS

| | | | |
|---|---|---|---|
| Current Assets | | | |
| CATT CO. BANK | $ | 400,426.57 | |
| CATT. CO. CAPITAL RES. CORP. | | 48,891.32 | |
| New CCB ISC Account ##27476 | | 4,335,569.41 | |
| Savings 476 | | 2,639.15 | |
| MMM 476 | | 9,567.97 | |
| PETTY CASH | | 23.21 | |
| SECURITY DEPOSIT - RENT | | 1,350.00 | |
| Prepaid rent | | 1,425.00 | |
| Accounts Receivable | | 10,000.00 | |
| lease asset | | 73,708.92 | |
| Deferred Outflows | | 57,424.00 | |
| lease liability | | (27,057.06) | |
| ACCTS RECEIVABLE | | 428.31 | |
| PREPAID EXPENSES | | 150.06 | |
| Total Current Assets | | | 4,914,546.86 |
| Property and Equipment | | | |
| EQUIPMENT | | 38,423.95 | |
| LEASEHOLD IMPROVEMENTS | | 22,173.08 | |
| LAND | | 149,298.92 | |
| RAILROAD/IMPROVEMENTS | | 1,385,652.37 | |
| ACCUM DEPRECIATION | | (873,677.28) | |
| Total Property and Equipment | | | 721,871.04 |
| Other Assets | | | |
| Total Other Assets | | | 0.00 |
| Total Assets | | | $ 5,636,417.90 |

LIABILITIES AND CAPITAL

| | | | |
|---|---|---|---|
| Current Liabilities | | | |
| Employee Health Ins Payable | $ | 3.00 | |
| Federal Payroll Taxes | | (14,545.29) | |
| NYS WITHHOLDING | | 7,781.28 | |
| Social Security Tax Payable | | 3,712.09 | |
| Medicare Withholding Tax Pay | | 868.15 | |
| NYS PENSION-EMPLOYEE PORTION | | 58.85 | |
| NYS Retirement Employer Portio | | 28,773.00 | |
| Deferred Inflows | | 7,868.00 | |
| accumulated amort lease asset | | 46,651.86 | |
| ACCOUNTS PAYABLE | | 129.60 | |
| ACCRUED PAYROLL | | 8,076.64 | |
| ACCRUED PAYROLL TAXES | | 560.21 | |
| Total Current Liabilities | | | 89,937.39 |
| Long-Term Liabilities | | | |
| Pension Liability | | 131,902.00 | |
| Total Long-Term Liabilities | | | 131,902.00 |
| Total Liabilities | | | 221,839.39 |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
September 30, 2026

| | | |
|---|---|---|
| Capital | | |
| Retained Earnings | 3,808,642.51 | |
| CONTRIBUTED CAPITAL | 310,072.06 | |
| Net Income | 1,295,863.94 | |
| Total Capital | | 5,414,578.51 |
| Total Liabilities & Capital | | $ 5,636,417.90 |

COUNTY OF CATTARAUGUS IDA
Balance Sheet
September 30, 2025

ASSETS

| | | | |
|---|---|---|---|
| Current Assets | | | |
| CATT CO. BANK | $ | 298,358.11 | |
| CATT. CO. CAPITAL RES. CORP. | | 53,666.27 | |
| New CCB ISC Account :/476 | | 1,481,005.63 | |
| Savings 476 | | 2,367.04 | |
| MMM 476 | | 9,227.05 | |
| CD's | | 80,276.75 | |
| PETTY CASH | | 43.21 | |
| SECURITY DEPOSIT - RENT | | 1,350.00 | |
| Prepaid rent | | 1,425.00 | |
| Accounts Receivable | | (110,304.37) | |
| lease asset | | 73,708.92 | |
| Deferred Outflows | | 90,350.00 | |
| lease liability | | (42,042.16) | |
| ACCTS RECEIVABLE | | (17,989.05) | |
| PREPAID EXPENSES | | 150.06 | |
| Total Current Assets | | | 1,921,592.46 |
| Property and Equipment | | | |
| EQUIPMENT | | 38,423.95 | |
| LEASEHOLD IMPROVEMENTS | | 22,173.08 | |
| LAND | | 149,298.92 | |
| RAILROAD/IMPROVEMENTS | | 907,199.96 | |
| ACCUM DEPRECIATION | | (870,546.17) | |
| Total Property and Equipment | | | 246,549.74 |
| Other Assets | | | |
| Total Other Assets | | | 0.00 |
| Total Assets | | | $ 2,168,142.20 |

LIABILITIES AND CAPITAL

| | | | |
|---|---|---|---|
| Current Liabilities | | | |
| Employee Health Ins Payable | $ | 3.00 | |
| Federal Payroll Taxes | | (14,775.34) | |
| NYS WITHHOLDING | | 8,257.64 | |
| Social Security Tax Payable | | 4,652.44 | |
| Medicare Withholding Tax Pay | | 1,976.43 | |
| NYS PENSION-EMPLOYEE PORTION | | 58.85 | |
| NYS Retirement Employer Portio | | 23,013.00 | |
| Deferred Inflows | | 61,811.00 | |
| accumulated amort lease asset | | 31,666.76 | |
| ACCOUNTS PAYABLE | | 1,844.67 | |
| ACCRUED PAYROLL | | 5,654.02 | |
| ACCRUED PAYROLL TAXES | | 560.21 | |
| Total Current Liabilities | | | 124,722.68 |
| Long-Term Liabilities | | | |
| Pension Liability | | 112,808.00 | |
| Total Long-Term Liabilities | | | 112,808.00 |

Unaudited - For Management Purposes Only

COUNTY OF CATTARAUGUS IDA
Balance Sheet
September 30, 2025

| | | |
|---|---|---|
| Total Liabilities | | 237,530.68 |
| Capital | | |
| Retained Earnings | 2,013,073.52 | |
| CONTRIBUTED CAPITAL | 310,072.06 | |
| Net Income | (392,534.06) | |
| Total Capital | | 1,930,611.52 |
| Total Liabilities & Capital | | $ 2,168,142.20 |

# COUNTY OF CATTARAUGUS
# INDUSTRIAL DEVELOPMENT AGENCY

## FINANCE COMMITTEE MEETING MINUTES

**October 19, 2026**

**Members Present:**

Mr. Thomas Buffamante
Mr. Brent Driscoll
Mr. Michael Wimer

**In Attendance:**

Mr. Corey Wiktor-CCIDA Staff
Ms. Crystal Almeter-CCIDA Staff

The Meeting was called to order at 9:12 a.m. by Thomas Buffamante with the purpose of discussing the 2027 Budgets.

Mr. Wiktor: Good Morning. Thank you all for attending today. As you know, we met the first week of August to discuss the revised 2026 operating budget. I thought we could quickly go through the line items and get board thought for expenditures for next year. Tom, I know you look at the interest and realistically we may go up to $125,000 the way they accumulate the interest.

Mr. Buffamante: I think we are about 3% so we should have it at $125,000.

Mr. Wiktor: Thank you, that is what I was thinking. The RevRail payment goes up to $12,500. For application fees, we will have a $1.5 million payment coming in February for the wind so I think it should be $1.7 million for a total. Tom, for wages and bonus what do you want to put in?

Mr. Buffamante: I would increase salaries to $235,000.

Mr. Wiktor: For fringe benefits, with increase I think we should put it at $95,000. What do you want to put for the bonus or do you want to address later?

Mr. Buffamante: I would put $35,000.

Mr. Driscoll: Question, are we thinking about getting another person? Would that affect the wages?

Mr. Wiktor: Good point. I think we will look at a year contract for services for auditing purposes and Tom we will circle back on a call with that. I would ask the board for 2027 be sufficient with a contract person and look into an additional hire person in 2028.

Mr. Buffamante: Are you looking at a consultant?

Mr. Wiktor: Yes, we are looking at Julie Marshall to help us with the compliance and audit. She has assisted us the last several years but would be looking to hire her to do it the right way as we have learned through the audit process.

Mr. Driscoll: I would propose $40,000.

Mr. Wiktor: I think that is more than sufficient and we can look at it more and tweak it. We are putting it on the consulting expenses line.

Mr. Driscoll: Are we also including the current $25,000?

Mr. Wiktor: Yes, we are keeping that as a placeholder and I would like to bring to the board the discussion about retaining an economic development/lobby firm to help us recruit to get some of these state owned properties. I have to give more of a formal presentation. The cost would be around $3,000-$4,000 a month for a 1-year contract and I believe it is 100% worth it. This group could potentially help us with the Olean mall too. There are a lot of pieces and strategic needs that we have. I don't want to $0 the contract down and just have Julie's cost.

Mr. Driscoll: Ok, let's move on to business development.

Mr. Wiktor: I think we should go to $50,000 with that.

Mr. Driscoll: I am ok with that and don't have a problem with it.

Mr. Buffamante: I agree, now is the time to do some of these business development things.

Mr. Driscoll: Most of the expenses are not that large, just the railroad expenses. Is that going to be there next year?

Mr. Wiktor: Yes, I have committed to no more than $50,000 and that should be our last expense in that number as we have that neighbor issue to fix. We are going to do that work next Spring. For 2028. The number from the 2026 budget goes down as the work was pushed off until 2027. That should be the end of our railroad costs.

Mr. Buffamante: We should put $50,000 as that is what we will ask the board to authorize.

Mr. Driscoll: If we have another issue, we should work with Bob on the issue because we cannot spend all this money.

Mr. Wiktor: Rob from RevRail is coming into town next week and I'm going to try and get him to the IDA meeting to give an update as they have surpassed 6,000 riders. Cattaraugus is their #2 busiest site. We will be talking more about an operations and maintenance contract that will address everything from a tree falling to a natural disaster.

Mr. Buffamante: We have done our share so far.

Mr. Wiktor: Correct.

Mr. Driscoll: Let's go through the rest.

Mr. Wiktor: Professional associations were are fine. Professional services, we should keep it at $40,000, but it is a moving number as Bob's attorney fees on specific projects. It could go down.

Mr. Driscoll: Will we need to spend money on legal because of the audit?

Mr. Wiktor: Yes, but as we discussed about Julie, we are going to have to spend money on compliance. Project expenses is also a moving number depending on how many projects we get in. Marketing/networking/promotion I talked to Tom about this but I would like to get a gentleman that I know that does this for several IDA's in WNY to set up a facebook page, a LinkedIn page and help us do some key press releases on initiatives and projects. I would like to keep it around $2,000 a month and that does not need to be 12-month contract, it could be 6 months so I would like to ask the board for some money in there. We don't have to hash it out today, but we do need to increase it. We need someone to cover us and telling our story and highlighting the private sector investment of the project.

Mr. Wimer: Are we comfortable with the $20,000 or does it need to increase?

Mr. Wiktor: Mike, appreciate that but I think we are good at the $20,000.

Mr. Buffamante: Where do we stand with the grant writer and the other consultant?

Mr. Wiktor: Diana is not under contract anymore. She is on an as needed project basis. Mark will not be on any further either but has assisted us in 2026. I don't anticipate he will be on in 2027.

Mr. Buffamante: I believe the rent will need to increase not only because of the Olean office, but maybe some leasehold improvements. You may want to put in a higher number.

Mr. Driscoll: Yes, I agree, put it at $30,000.

Mr. Wiktor: Yes, I am meeting with Bill next week to discuss the improvements to the office.

Mr. Driscoll: I think we are done.

Mr. Buffamante: Yes.

Mr. Wiktor: Thank you all. We will get the drafts out for review.

These minutes will be presented to the full CCIDA Board on Tuesday, October 27, 2026.

Mr. Buffamante made a motion to adjourn the Finance Committee Meeting at 9:59 a.m., Mr. Driscoll seconded. **Motion Carried.**

# *PROPOSED*
# *CCIDA 2027 BUDGET*

| | | **BUDGET** |
|---|---|---|
| **INCOME:** | | |
| Interest on Accounts | | 125,000 |
| RevRail Lease Payment | | 12,500 |
| Apps & Fees | | 1,700,000 |
| | **TOTAL:** | **1,837,500** |
| **EXPENSES:** | | |
| Wages | | 235,000 |
| Fringe Benefits (*health insurance, retirement, disability, workers comp.)* | | 95,000 |
| Performance Bonus | | 35,000 |
| Board Meeting/Operations | | 2,000 |
| Education/Training/Professional Development | | 2,000 |
| Marketing/Promotion/Networking | | 20,000 |
| Business Development and Lead Generation | | 50,000 |
| Office Supplies/Service Contracts | | 2,000 |
| Office Maintenance/Repairs/Equipment (*includes internet website fees)* | | 9,000 |
| Office Phones/Cell phone/fax/internet service | | 9,000 |
| Postage | | 1,000 |
| Public Hearings | | 900 * |
| Travel/Mileage | | 3,000 |
| Rent (Ellicottville and Olean offices) and improvements | | 30,000*** |
| Real estate taxes (now includes railroad properties) | | 1,200 |
| Utilities | | 4,500 |
| Property/Fire/Liability Insurance | | 5,000 |
| Professional Associations - IBN, EDC, Chambers | | 15,000 |
| Professional Services - Complete Payroll, JMA CPA Firm, Attorney Fees | | 40,000 |
| Project Expenses | | 25,000 |
| Publications-Area newspapers and Business First | | 200 |
| Service Charges | | 500 |
| Railroad Expenses | | 50,000 |
| Miscellaneous | | 100 |
| Consulting Expenses | | 80,000 ** |
| | **TOTAL:** | **715,400** |
| | **NET DIFFERENCE:** | **1,122,100** |

*Public Hearings/Project Expenses are a function of how many applications are received in the year.
** Consulting Expenses are only needed on specific projects.
*** May change due to leasehold improvements.

**Proposed**

**Officers of the County of Cattaraugus Industrial Development Agency – 2027:**

| | |
|---|---|
| *Chairman:* | **Mr. Thomas Buffamante** |
| *First Vice Chairman:* | **Mr. Brent Driscoll** |
| *Secretary:* | **Mr. Michael Wimer** |
| *Treasurer:* | **Ms. Ginger Schroder** |
| *Assistant Treasurer:* | **Mr. James (Joe) Snyder** |
| *Director:* | **Mr. Thomas Cullen** |
| *Director:* | **Mr. Joseph Giglio** |

**Audit Committee Members of the CCIDA:**

| | |
|---|---|
| *Chairman:* | **Mr. Thomas Buffamante** |
| *Member:* | **Mr. Brent Driscoll** |
| *Member:* | **Mr. Michael Wimer** |

**Governance Committee Members of the CCIDA:**

| | |
|---|---|
| *Chairperson:* | **Ms. Ginger Schroder** |
| *Member:* | **Mr. James Snyder** |
| *Member:* | **Mr. Thomas Cullen** |
| *Member:* | **Mr. Joseph Giglio** |

**Finance Committee:**

| | |
|---|---|
| *Chairperson:* | **Mr. Brent Driscoll** |
| *Member:* | **Mr. Thomas Buffamante** |
| *Member:* | **Mr. Michael Wimer** |

# County of Cattaraugus Industrial Development Agency

## Executive Director's Report — September 2026

**Prepared by: Corey R. Wiktor, Executive Director**

September was an active month of business retention, site-readiness, and regional partnership work. The Agency hosted Invest Buffalo Niagara for a full day of property and building tours, advanced discussions on several active and prospective projects across the County, strengthened relationships with regional economic-development partners, and participated in the State's CLCPA public hearing process. Highlights and status updates are summarized below.

### Site Readiness and Business Attraction

- **Invest Buffalo Niagara Property Tours.** The Agency hosted five representatives of Invest Buffalo Niagara (IBN), along with Brian Kulpa and Mark Storch, for a full day of property and building tours, including brownfield sites, in Gowanda, the Village of Cattaraugus, Olean, and Franklinville. The purpose of the tour was to better catalog key sites and buildings and to make IBN aware of properties the County wants to actively promote and market for redevelopment to attract new businesses.
- **Property Portfolio Development.** Staff has begun assembling full property information packets — including utilities, photographs, and building information where applicable — and will build a portfolio of these sites and buildings, accompanied by a future tour. This portfolio is expected to be ready for Board review by December.
- **Follow-Up with IBN.** Held a follow-up meeting with IBN to discuss properties and site requests received on behalf of companies seeking sites meeting specific requirements.

### Business Retention and Project Development

- **Olean Business Acquisition (Steve McClain and Jake).** The Executive Director met with Steve McClain and Jake regarding the potential acquisition and purchase of an existing business in the City of Olean. A follow-up meeting was subsequently held to continue the discussion on their proposed project.
- **Great Lakes Cheese.** A general business update meeting was held with Matt Wilkinson of Great Lakes Cheese, along with discussion of future ideas and plans.
- **Schwab Dairy and Aggregate.** Met with Jason Schwab to discuss his induced project with the IDA and to review general time frames and outlines for the proposed project and investment.
- **NorthPark Innovations (Bill and Lori Northrup).** An active project update meeting was held. The project is expected to have everything permitted by November, at which point

activity is anticipated to accelerate rapidly.

- **Panvenni Films (Murphy and Sharon Tom).** The Executive Director met in Buffalo with actor William Fichtner, Buffalo Niagara Film Commissioner Tim Clark, Bob Forness, and Murphy and Sharon Tom as part of the group that helped introduce the proposed Panvenni Films project in Olean. A formal presentation to the IDA Board of Directors will be scheduled to provide an overview.
- **Ellicottville Area Development.** Met with a Western New York developer regarding a potential new project in the Ellicottville area. Further information will follow on this proposed project.
- **Revolution Rail.** A general update call was held with Rob Harte, owner of Revolution Rail, regarding operations in Cattaraugus through the spring and summer. Mr. Harte reported that the Cattaraugus location had surpassed 6,000 riders and ranked among Revolution Rail's top three locations nationwide. Mr. Harte will prepare a briefing and year-end update for the Board in November.
- **Daich Coatings.** A conference call was held with Peter Daich of Daich Coatings. The Agency has offered its assistance with a job fair, should the company need one, within the next several months.
- **Armes Block, Gowanda (Jared White).** The Executive Director maintains a standing bi-weekly meeting with Jared White, developer and owner of the historic 1904 Armes Block in Gowanda, who is planning a multi-million-dollar renovation of the building.
- **I&S.** Update meetings continued with I&S regarding their proposed project.

## Regional Partnerships and Industry Initiatives

- **Southern Tier West / STEDO.** Met with Kim LaMendola of Southern Tier West to discuss various potential loans through STEDO, as well as ideas for forming a manufacturers council within the County.
- **WNY Regional Economic Development Board.** Attended the meeting at Buffalo Film Works, where Buffalo Niagara Film Commissioner Tim Clark provided a presentation and overview to the committee on the film industry and the positive impacts and growth the Western New York region has experienced in recent years.
- **WNY IDA Coalition.** Met with Sean Doyle of the Hamburg IDA as part of the Western New York IDA coalition to discuss project updates, legislative updates, and a general synopsis of the Western New York economy.
- **Data Center Roundtable.** Attended the Western New York Roundtable meeting regarding data centers.

## Government and Community Engagement

- **CLCPA Public Hearing.** Participated in the 2026 Conferral Process public hearing on CLCPA progress. County Legislature Vice Chairperson and IDA Board member Ginger Schroder also participated. A copy of the Executive Director's comments and official submission has been included with the Board materials for the Board's review.

- **Hemlock Hollow Wind Project.** Attended the proposed Hemlock Hollow Wind Project informational meeting in Olean, which was very well attended. Based on the discussion, substantial work remains before the project could advance.
- **County Legislature.** Held a general update meeting with County Legislature Chairman Andy Burr to discuss ongoing projects and initiatives and to strategize ideas for continuing to move the economic-development needle in the County.
- **Community Action.** Attended the monthly Community Action Board meeting.
- **OBDC.** Attended the monthly OBDC Board meeting.
- **JCC 50th Anniversary.** Attended JCC's 50th anniversary event in Olean, held at the Olean YMCA. The Agency offers its sincere congratulations, and notes with pride that the IDA assisted with the bond issuance for the JCC Olean downtown campus in 2000.

## Agency Governance and Communications

- **Orientation Meeting.** Met with Joe Giglio and Tom Buffamante for an extended discussion of IDA matters, active and past projects, and legislative matters. This was a valuable opportunity to catch up and to better outline active and past IDA projects.
- **Marketing and Communications Strategy.** Met with Earl Wells of E3 Communications regarding ideas, potential initiatives, and strategies the IDA could consider for better marketing and communication.

## Upcoming Board Updates

| Item | Expected Timing |
|---|---|
| NorthPark Innovations — full permitting anticipated | November |
| Revolution Rail — briefing and year-end update | November |
| Property/site portfolio for Board review | December |
| Panvenni Films — formal project presentation to the Board | To be scheduled |

Respectfully submitted,
Corey R. Wiktor, Executive Director

# Executive Director's Monthly Report

**County of Cattaraugus Industrial Development Agency**
**October 2026 — Board of Directors**

October was an active month of project development and business retention across the county, anchored by continued progress on several tourism-related investments, growing interest in the Ellicottville area, new momentum on our brownfield initiatives, and a memorable evening honoring our longtime board member Joseph Higgins. The month ahead includes several important follow-up meetings as projects move toward applications and construction.

## Project Development and Investment

**Coldspring Tourism Project.** Met with Tom Miller and Michael Thomas and members of their proposed project team regarding a potential new tourism project in the Town of Coldspring. Following discussions and phone conferences dating back to the spring, we anticipate a formal application in October. This project would further enhance visitor stays and recreational opportunities within the county.

**Steelbound.** Met with Bill Bursee and Kim of Steelbound to review recent status updates on their IDA-induced project, with further activity anticipated in the very near future.

**Ellicottville Mixed-Use Development.** Met with a local Western New York developer regarding a potential new project in the Ellicottville area that could be a unique mixed-use development.

**Southern County Tourism / EB-5 Financing.** Met with Bill Gresser of EB-5 NYS regarding a large-scale tourism project being contemplated in the southern part of the county. Bill introduced the EB-5 program and how it may play a role in the financing of the proposed project.

**Great Point Studios Meeting.** Met at Great Point Studios in Buffalo with Bob Forness and representatives of Kinley Contractors, along with other participants.

**Rusty Rooster.** Good news to share on the renovations and improvements being made to the event center that is part of Rusty Rooster's active IDA-induced project. This will be a great addition to the Town of Portville, while also providing Rusty Rooster ample space for manufacturing several of their custom wood products that they sell.

## Business Retention and Expansion

**Kinley Contractors.** Held a project meeting and general follow-up meeting with Ben Heckathorn of Kinley Contractors. We also discussed their nearly finished construction of a new shop adjacent to their new headquarters — both projects on which the IDA has assisted.

**Ellicottville Brewing Corporation.** Met with Peter Kreinheder for a general update meeting and business review. Peter still has active IDA projects, including their tourism project as well as

the manufacturing project in Little Valley.

**Olean Area Business Retention.** Met with Bob Forness regarding the potential sale of a local business in the greater Olean area to a potential local buyer. We will be discussing further and brainstorming ways the IDA and other entities could help put a deal together, in hopes of having the local buyer purchase the business and keep it operating in the region.

**SolEpoxy.** A meeting is scheduled for October 28 with Jeff Belt, owner and president of SolEpoxy in Olean. We also congratulate SolEpoxy on the recent award they received through the Greater Olean Chamber of Commerce.

**New Albion/Cattaraugus Property Marketing.** Held a phone conference with Paula Blanchard, a Western New York commercial realtor representing the 90,000-square-foot property located in the New Albion/Cattaraugus area. We are helping Paula create additional marketing collateral with Invest Buffalo Niagara that will push this property further into commercial channels, with the hope of attracting a new company and industry to the facility. Paula and I have been keeping in touch over the last several months, and we are hopeful our efforts will put this property in front of a prospective business as soon as possible.

**MJ Painting Contractor Corp.** Held a phone conference with Mike John, owner and president of MJ Painting Contractor Corp., for a general business update on their progress through the summer months. We also discussed Mike's recently completed project through the IDA and his available five acres of property adjacent to his new shop on Franklin Street in the City of Olean.

**Baranowski Metalworking & Fabrication (CATTalyst Grant).** Served as project sponsor for a $10,000 grant from the CATTalyst Collective for Baranowski Metalworking & Fabrication, a newly opened welding and fabrication shop in Ellicottville. BMF currently has nine employees welding and fabricating components used in the construction of data centers, supplying products to companies such as Microsoft.

**Kless Boys.** Met with Mark Kless, owner of Kless Boys. Mark's project is coming along nicely, with updates on the investment, construction, number of local trades employed, and anticipated opening. The IDA plans to extend the project's sales-tax letter for one year due to weather and material delays; most of the project is expected to be completed within the next four to six months.

## Agency and Community Engagement

**CCIDA Finance Committee.** Attended the CCIDA Finance Committee meeting regarding the 2027 budget and review.

**STERA Board Meeting.** Attended the STERA Board meeting in Olean at the WNYPA Railroad, followed by the Railroad Excursion event.

**Recognition of Joseph Higgins.** We had a lovely evening at Holiday Valley honoring longtime IDA board member Joseph Higgins. We very much appreciated the board's support and the many kind words extended to Joe, along with proclamations from the IDA board and the Cattaraugus County Legislature. I was also able to catch up with Holiday Valley President

Dennis Eshbaugh on how their summer season went and the prospects for a very busy — and snowy — winter ahead.

## Upcoming Meetings and Initiatives

- **October 28** — Meeting with Jeff Belt, owner and president of SolEpoxy in Olean.
- **October 28** — Meeting with Mayor Sherbourne and Keri Kerper for a general catch-up and discussion of active and potential projects in the City of Olean.
- **Early November** — Follow-up lunch meeting with David and Dennis at Holiday Valley.
- **C&S Engineering / Brownfields** — Upcoming meeting with Tim Hughes of C&S Engineering to discuss general project updates and recently released programs that could assist with brownfield redevelopment.
- **November 9 — Countywide BOA Meeting.** Convening a meeting with the members assisting the development of the countywide Brownfield Opportunity Area (BOA) redevelopment initiative, for which the county recently won a grant. We will spend the better part of an afternoon walking and listing several sites that could be utilized throughout the county.

Respectfully submitted by the Executive Director.

BUFFALO BUSINESS FIRST

Sep 18, 2026

# Executive Insights: Cattaraugus County looks to further 'robust and fruitful' growth in 5-year plan

Sep 18, 2026




Executive Insights: Cattaraugus County looks to further 'robust and fruitful' growth in 5-year plan Buffalo Business First publisher John Tebeau recently sat down with area business leaders to get to know them better.

Buffalo Business First publisher John Tebeau recently sat down with area business leaders to get to know them better.

The following is an excerpt from one of those conversations.

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Corey Wiktor of the Cattaraugus County Industrial Development Agency is celebrating his 18th year as executive director.

The last five of those years have been particularly busy and fruitful.

"We have been inundated with massive projects and project flow with 12 to 14 projects a year averaging $300 million per year in that time frame," he said.

He is working toward making the next five even better.

Wiktor sat down with Buffalo Business First president and publisher John Tebeau to discuss Cattaraugus County IDA's recent successes and immediate plans to expand on them.

The meeting was part of the Vision Buffalo series, during which Tebeau engages in conversation with leaders and visionaries about their organization's contributions to the Western New York business community.

The obvious conversation starter was the biggest project to come to the IDA in those five years.

Just as the region was regaining its footing from the worst of the pandemic, Wiktor got a surprise call from Great Lakes Cheese Co. Inc. looking for a site to build a nearly 500,000 square foot plant for the production of provolone and mozzarella.

"Little did we know at the time this would turn into the county's largest one-time economic development project in history," Wiktor said.

The 224-acre campus today employs more than 500 and represents an investment topping $700 million investment by its Ohio owners.

The Great Lakes Cheese project began a flurry of investment activity across the county totaling $1.6 billion in 64 projects creating 750 jobs and retaining 3,000, Wiktor said.

He recognized the Cattaraugus County Legislature for the success, calling the body a workhorse that motivated the IDA board to be aggressive in its role.

"It has been a very robust and fruitful," for the agriculture community, the county and Western New York as a whole, Wiktor said.

Cattaraugus County is notably collaborative, which leads to successful completion of projects, he said.

Wiktor had a long list of supporters that continue to contribute to IDA initiatives: the leaders of the county's 32 towns, nine villages, two cities and 13 school districts, county Economic Development Planning and Tourism department, Empire State Development and state and federal representatives.

"It is sort of a mouthful here, but at the end of the day, it truly does take a village," he said. "I can say unequivocally that without those entities, governments, boards, without their help, these projects do not get accomplished. The fundamental difference I perceive in Cattaraugus County is economic development is truly supported."

The same team of supporters helped bring about the $34 million expansion of the Edelweiss Dairy LLC production facility in the town of Freedom and the $56 million Cimolai-Hy LLC renovation of the former Dresser-Rand Group Inc. plant in Olean for structural steel fabrication.

These projects and others have jump-started a revival in the Cattaraugus County economy and continue to contribute to Western New York's food production, manufacturing, yogurt and cheese industry overall, he said. Add higher education to the list with St. Bonaventure University and its 500 jobs.

Tourism is a venerable industry in the county as well, thanks to the great outdoors and Holiday Valley and Holimont resorts, Allegany State Park and private and public locations for camping hunting, fishing, hiking trails, horse-riding and snowmobiling.

Tourism in the county is a 365-day industry generating $300 million in the county's economy and accounting for about 21% of the country's employment.

Without the tourism industry county taxpayers each would pay an additional $1,600 every year, Wiktor said.

The next five years portend to be just as busy and successful as the IDA seeks to capitalize on the momentum of the past five. Given the growth plans, Wiktor is hopeful adding to the IDA staff of two.

"We are trying to grow some of our small manufacturers through the next level," he said.

For example, the IDA is working with a well-piping service company in the town of Allegany, whose workforce of eight has increased to 51 with a target of 100.

Wiktor said the IDA has spent a great deal of time at Great Point Studios in Buffalo and speaking with Tim Clark, commissioner of the Buffalo Niagara Film Office, for a potential movie-production studio in Cattaraugus County.

The five-year plan includes acquiring real estate, doing site development and capitalizing on its partnerships with Invest Buffalo Niagara, Empire State Development and with the property development industry overall, he said.

"We are starting to turn from the traditional IDA to becoming involved in real estate site development to attract potential further growth," he said. "We had identified some ways we can play more of a role in versus our traditional role."

The organization began in earnest this spring looking to attract supply chain companies that support the county's resident industries. When companies express interest in Cattaraugus County, Wiktor wants to have a location ready to go with utilities and an approved state environmental review.

"There is a lot of work in a short time, but that is where our focus is," Wiktor said. "The great thing is our relationship with our county, our board and some key contractual companies and some people in the region. We are going to get there."

TheVillager
ELLICOTTVILLE • CHAUTAUQUA



# Ellicottville's Newest Manufacturer
## Baranowski Metalworking & Fabrication (BMF)

By Carol Fisher Linn/Brad Lockwood

*Metal Industry returns to the Ellicottville stage. Picking up the slag of the very foundations of historic Ellicottville, a new metalworking business is being forged.*

Historically in Ellicottville, Otis Steel and Signore both manufactured desks, filing cabinets and all things metal for offices. Burrell Cutlery specialized in straight razors and serrated knives, with John Burrell continuing the knife manufacturing to this day at Top Flight Early American Cutlery. In fact, the history of welding and metalworking goes back over 5000 years. It's hard to imagine that in the Bronze age (3000BC – 1000BC) early metalworkers knew welding techniques to make exquisite golden jewelry and weapons of copper and bronze. Then, in the Iron Age they figured out iron smelting to forge stronger

weapons and tools. All without U-Tube potato and battery electrical current tricks!

Speaking of forging tools, anyone who has watched The History Channel's "Forged in Fire" program knows seasons 8 & 10 champion Walter Baranowski. Knife-maker extraordinaire and now, Ellicottville's newest manufacturer, Baranowski Metalworking & Fabrication (BMF) is shipping finished goods around the country, serving the likes of SpaceX and Microsoft.



**Baranowski Metalworking & Fabrication (BMF) is shipping finished goods around the country, serving the likes of SpaceX and Microsoft. "We specialize in pipe welding and structural steel fabrication, so the huge demand for heat transfer systems made this move essential." explained Baranowski, surrounded by human-sized steel elbows and exotic stainless couplings and plates in the company's new home at 6633 Route 219. "Ellicottville's convenient location for deliveries and overall business-friendly climate allowed us to get up and running without missing a beat."**

"We specialize in pipe welding and structural steel fabrication, so the huge demand for heat transfer systems made this move essential." explained Baranowski, surrounded by human-sized steel elbows and exotic stainless couplings and plates in the company's new home at 6633 Route 219. "Ellicottville's convenient location for deliveries and overall business-friendly climate allowed us to get up and running without missing a beat."

The shop's two giant jib cranes are in constant motion, with heavy steel moving from station to station, welders ready to lay the next bead of wire. The company currently employs nine full- and part-time workers of all ages, from

seasoned veterans to a recent Alfred State graduate and soon, interns from BOCES.

"There is a critical need for skilled tradespeople. The opportunities are there and this void must be filled." offered Baranowski, a welder by trade for nearly 25 years, whose father Tim was a career welder and trained the skill in the Navy. Interestingly, Walter's grandfather was a skilled bladesmith in the Philippines, so it's safe to say that working with steel is in his DNA. "Western New York has a rich history of skilled artisans, with the massive steel-mill in Lackawanna, Bell Aircraft, and local knife-makers forging the most famous blades in the world. Here at BMF, we are committed to producing at that caliber."

Rapidly expanding, BMF has the capacity to weld a wide array of alloys, including steel, stainless and aluminum. A collaborative firm, BMF also assists in the design, quality control, and overall delivery of the smallest to biggest products.

"It's humbling to know that our little company's products are being integrated into giant companies' critical infrastructure. We take a lot of pride in our work, especially because it offers good jobs and yet another reason to stay in the area."

Ellicottville Mayor John Burrell was a champion for BMF's move to the area. "Walter's company was seeking more space and it just so happened that the building where Northrup Construction started decades ago was available, so it seemed like fate. This is an important addition to the area, as an employer, skilled service provider, and corporate citizen."

While most of its products are shipping as far as Texas, doing business locally is also a key focus for BMF and Baranowski. "Ellicottville is very unique, with its beauty and artistic vision. We've already had a few people approach us about interesting custom projects like staircases, tables, serious add-ons to their

vacation homes, or just repairs. These are fun projects that keep our workers inspired, so don't be shy, let's talk!"

BMF is only the beginning. Baranowski and General Manager Brad Lockwood have big plans. But they aren't talking... The two teamed-up for Little Valley's "Village of Knives Celebration" – now an annual blockbuster event held each July, drawing thousands to Western New York to show, buy and sell the many collectible knives made here over the past century. Our region's renown for quality products is being celebrated, continuing through BMF and other established local firms.

Regarding Baranowski's award-winning and highly sought blades, the "Forged in Fire" champion just smiled and said, "Oh there will be knives. And many."

BMF is located at 6633 Route 219 Ellicottville NY 14731 and can be contacted by emailing:

BaranowskiMetalFab@gmail.com. Their website is baranowskimetalfab.com.

Breaking News

Boil water notice for East Olean after water main break

OLEAN TIMES HERALD

# Cattaraugus Co. Legislature recognizes Higgins for 34 years on IDA

KELLEN M. QUIGLEY kquigley@oleantimesherald.com September 24, 2026



*Joseph E. Higgins (left) is congratulated by M. Andrew Burr, Chairman of the Cattaraugus County Legislature, on his 34 years of service to the county Industrial Development Agency Board.*

*Kellen M. Quigley/Olean Times Herald*

LITTLE VALLEY — A key figure in the decisions driving economic development in Cattaraugus County for three decades is moving on.

Joseph E. Higgins resigned from the Cattaraugus County Industrial Development Agency Board on July 22, the end of an extraordinary 34-year tenure of dedicated service after first being appointed to the IDA Board in January 1992.

On Wednesday, Higgins was recognized for his dedication and service to the IDA and his contributions to Cattaraugus County with a certificate of appreciation from the county Legislature.

"We thought it was appropriate that we bring Joe in for an overdue recognition of his service," said M. Andrew Burr, chairman of the legislature. "But also, we should all be conscious of the many great contributions the IDA makes to Cattaraugus County every day."

Throughout his tenure, Higgins demonstrated unwavering loyalty not only to the IDA but to the community as a whole, also serving on the Olean Chamber of Commerce and the Allegany Central School Board.

Higgins was instrumental in the development of the Allegheny River Trail, conceiving the idea of a recreational trail along the river connecting Allegany, Olean and Portville in 1992 and later serving on the Allegheny River Trail Advisory Committee. After six years of negotiating leases with numerous private landowners and tireless efforts, the 5.6-mile trail opened to the public in October 1998. The trail's master plan won the 1998 Outstanding Planning Project award for the New York Upstate chapter of the American Planning Association.

Higgins has also been a pillar of the local business community, embodying the entrepreneurial spirit and work ethic that drives the region's economy. As a business owner, Higgins and his family owned and operated Abbott Welding Supply in Olean for many decades and supported countless causes and efforts in that area. His guidance, insight and steady leadership have left a lasting mark on the IDA.

"It's really been a wonderful thing to be involved with," Higgins said after receiving a standing ovation in the legislative chambers. "I thank you for this. It's really

Higgins recalled a conversation he had about 10 years ago with Corey Wiktor, executive director of the IDA, suggesting that if the board ever wanted to "get rid of this old man," to just let him know anytime.

"But I just enjoyed it so much that I stayed on — really, longer than I probably should have," Higgins joked. "Now that Joe Giglio has taken my place, that's really a good move and a great asset to the IDA."

Concerning construction of the Great Lakes Cheese manufacturing and packaging plant near Franklinville, which initially was expected to cost about $500 million in 2022 but eventually escalated to over $700 million, Higgins thanked the legislature for their support in the project.

"The IDA and Corey led the charge there and had to deal with the DEC and DOT and electrical supply and on and on, but it really worked out great."

"We're so proud of everything you've done for this community and we're proud of all your efforts," Burr said.

In addition to recognizing Higgins, Burr shared his pride in the IDA as a whole and the admirable achievements it made during his time as a legislator.

"The IDA, in my view, is one of the unsung heroes of Cattaraugus County," he said. "You read their annual report and their cost structure, they run with two or three staff members. They're one of the lowest-cost IDAs in the state of New York with some of the most tremendous results in the state of New York."

Burr said all seven directors on the board are fantastic people with a pro-enterprise, pro-development, pro-jobs and pro-work attitude that he finds reassuring and refreshing, and Higgins was one of them.

"In particular, in the past few years, the accomplishments of the IDA with his stewardship, along with Corey Wiktor's, oversaw some of the biggest economic development projects in the history of Cattaraugus County with Great Lakes Cheese and Cimolai, along with many other smaller but very consequential projects," Burr added.

Olean Times Herald

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LOCAL & SOCIAL

# JCC Cattaraugus County at 50: From humble beginnings to 12-acre campus in Olean

By VINNY PEZZIMENTI Special to Olean Times Herald August 29, 2026




*JCC's Homer Street location in the early years in Olean. (SUNY JCC photo)*



*JCC's Homer Street location in the 1970s. (SUNY JCC photo)*

***Editor's Note: This story is the first in a series marking the 50th anniversary of SUNY Jamestown Community College's Cattaraugus County Campus in Olean and its impact on the region.***

OLEAN — When SUNY Jamestown Community College opened for classes Aug. 30, 1976, at 722 Homer St., faculty and staff were literally building the new Cattaraugus County venture on the fly.

The fall course schedule wasn't completed until three days before the first day of classes. Students couldn't receive financial aid that semester, forcing the college to scramble for emergency loan funds while faculty and staff personally loaned money to students in need.

The nearly 100-year-old former Olean School No. 8 building, which housed classes and administrative offices, presented its own challenges.

During the first winter, according to campus Dean Ted Smith, workers found 27 holes in the roof. Only half of the restrooms were operational. By winter 1977, the heating system failed, leaving students and faculty to wear coats in class.

Smith reflected on those early years in a 1979 newsletter published by JCC, describing the college's growing pains as "comical, frustrating, enjoyable, and sometimes frightening."

"Of course, not all of the limitations were bad," Smith wrote. "They built character among our students, faculty and staff."

That resilience carried JCC through years of growth and stability.

JCC's Cattaraugus County operation began after Alfred State College closed its four-year-old Olean extension because of budget constraints. While Alfred State primarily offered evening classes for working adults, JCC expanded opportunities for recent high school graduates planning to transfer to four-year colleges.

Starting with five full-time faculty and additional adjuncts, JCC enrolled 307 students in its first fall semester and 345 the following spring. Alfred State's Olean extension never had more than 208 students.

By the early 1980s, JCC had added counseling and tutoring services, along with programs in computer science and electrical technology. Enrollment topped 900 students by 1983, and the college employed 17 full-time faculty members and more than 35 adjunct instructors.

As enrollment climbed, mobile classrooms were added outside the Homer Street building. JCC also rented classrooms at the former Transfiguration Parochial School on Elm Street, labs at BOCES and gym space at Boardmanville Elementary School for intramural activities.

"We actually had a little minivan that would take you back and forth from Homer" to Elm Street, said Tammy Skroback, a 1980s graduate and longtime Cattaraugus County Campus employee. "Oh, it was fun," she added. "That was the fun era."




*The former Montgomery Ward department store building on North Union Street was converted to host JCC Cattaraugus County Campus classes and offices in the 1980s. (SUNY JCC photo)*

*SUNY JCC photo*

## The Montgomery Ward location

JCC moved downtown to the spacious Montgomery Ward department store building in time for fall classes in 1984.

"It was an interesting building because it still had the feel of a department store," said Dale Yerpe, an English professor since the campus' first days. "You would go in the front doors, and it'd go a whole two floors up. The ceiling was two floors high. And they had these old fans to circulate the air up there. They looked like airplane propellers."

There was a mezzanine for offices that looked down at the expansive first level, which Yerpe said, "was a really nice gathering area."

Skroback's first job at JCC was working the switchboard in the Montgomery Ward building.

"I was at the top of the stairs, as people called it, 'the lingerie,'" Skroback said. "That's where the lingerie (department once) was. And then they moved things all around, and then the switchboard ended up down on the main floor."

The Montgomery Ward building soon became part of a growing downtown footprint.

In the late 1980s, JCC revamped the nearby train depot and large cold storage building into a fine arts center and academic hall with an expanded library, respectively.

By 1992, the college enrolled nearly 1,300 full- and part-time students, who often hung out between classes in parking lots owned by the city that are now part of the campus' back lawn.

"It was packed with students," said Paula Snyder, the longtime campus Health Center director who later served as the campus' executive director. "We used to get phone calls from surrounding businesses saying you've got to get your students out of our lots."

## 'We need an actual campus'

By the late 1990s, Yerpe said "JCC had decided we need an actual campus. We need a campus feel. It needs to be more than a couple of buildings."

Snyder, also a member of the city council in the 1990s, recalled that part of the city's revitalization plan counted on JCC remaining downtown.

"It was very clear to the Olean people and the Olean governance that JCC was going to be an anchor to save this downtown," Snyder said. "This was always part of the city's plan to keep JCC here."

The result was the construction of a 12-acre, six-building campus that opened in 2003.

The sprawling landscaped quad of the present-day campus, Yerpe said, was a dangerous construction zone for more than a year as new buildings were erected, and parking lots cleared for greenery.

"After they were all done, they planted these trees," Yerpe said, pointing to the quad. "As these trees get older, you start to recognize that's how long it has been."

For Yerpe, the growth of JCC was part of a much larger movement that had drawn him to community colleges in the first place.

While he was earning a bachelor's degree in English from SUNY Fredonia, he recounted a "movement to bring education to everyday people" through community colleges that offered low tuition close to home.

The Clarence native struggled to find a high school teaching job, but "there was a special (master's degree) program that was federally funded to prepare community college teachers," he said.

The growth eventually slowed as the region's demographics and economy changed. Due to cuts to some academic programming, regional population loss and demographic changes beginning around 2010, the campus no longer enrolls 1,000 students or more.

However, the college remains a critical training ground for future nurses, manufacturing professionals, and incumbent employees in the region.

A seventh building was added to the campus in 2016 with the opening of the Manufacturing Technology Institute, which is home to machining, welding, engineering, and workforce development opportunities.



*JCC's 12-acre campus in Olean opened in 2003. (Olean Times Herald file)*

## 'It makes so much sense'

In recent years, the Hatch Cafe, run by JCC's Workforce Development staff, and the JCC YMCA Early Childhood Learning Center have opened on campus. The remodeled Cutco Theater has become a home for family movie showings and other events, while the campus continues to host a variety of community gatherings on its lawns and in its buildings.

"I like that we host community events on this campus," said Kaitlyn Caya, a campus Student Services assistant. "I like that people know that we're here to rent rooms from. We're very integral to our community because you can stay right in this community and get your schooling done and become a nurse or go into the workforce.

"We've opened up all these opportunities for people in our community," she continued. "It's not just fresh-out-of-high-school kids coming here. We have adult learners. We have people who want to pivot and start a new career. They're able to do that."

Five decades after those first students walked into the former Olean School No. 8, Sarah Bray, an associate professor of business on the Cattaraugus County Campus since 2013, sees the same fundamental value in JCC.

The campus, Bray said, remains "such a good choice for a college-bound student. It makes so much sense financially, sociologically and for growing up for a traditional college student coming from high school. It's such a good choice for so many students from that perspective."

Olean Times Herald

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LOCAL & SOCIAL

OTH OLEAN TIMES HERALD

# ‘Made in Olean; made for Olean’: SolEpoxy to receive Enterprising Business Award

By BELLE MARTINELLI Special to Olean Times Herald
October 7, 2026




OLEAN — For almost 80 years, SolEpoxy, Inc. has been inventing and innovating, right here in Olean.

“SolEpoxy was made in Olean and, fair to say, SolEpoxy was made for Olean,” said Jeff Belt, president and co-founder of the business.

SolEpoxy is 2026’s honoree for the Greater Olean Area Chamber of Commerce’s Enterprising Business Award, presented annually to a business that exemplifies the unique hometown spirit of the greater Olean area in regard to administration, customer service or display of inventory.

The business will be honored, along with L.O.U.I.E. Award recipient Paula Snyder and Presidential Award recipient Paula Fox Derwick at the Chamber's Annual Dinner on Thursday.

Although SolEpoxy was officially founded in 2010, it stands on the shoulders of the epoxy giants that paved the way for the business in this corner of Western New York.

"This whole area, along the Southern Tier of New York state, was like Silicon Forest back before there was a Silicon Valley," explained Belt.

Hysol, SolEpoxy's forefather, was founded in 1948 and was one of the world's first companies to develop epoxy composite material. Russell Houghton, founder of Hysol, had the insight to put sand into epoxy to make it thicker — and the rest was history.

Hysol and its successor, Dexter Electronic Materials, were innovators. Hysol invented semiconductor molding compound, that black plastic that encapsulates silicon chips, right here in Olean.

Houghton's invention, a rather crude composite, worked great to insulate resistors and capacitors made locally by firms like Olean Advanced Products, KOA Electronics and Corning Resistors.

When Henkel acquired the business in 2000, it moved the semiconductor portion of the business to Asia and left a bunch of small customers, some variated formulas and the foundation of a once-booming business.

In 2010, SolEpoxy acquired the leftover customers and product formulations, as well as Henkel's Olean workforce of 38 people. Today, SolEpoxy employs 80 people and serves more than 300 customers worldwide.

"The key to our success is our employees," said Belt, noting the importance of cohesion, experience and teamwork.

At SolEpoxy one will find a tight-knit, problem-solving team of skilled and passionate individuals. They gather for lunch every day, served on site, to chat and brainstorm.

"It is very difficult to solve a problem all by yourself," Belt said. "You really need the help of your team."

When acquiring their largest customer, whose previous supplier had canceled a product without informing them, the team at SolEpoxy came together to make 3 tons of product to ship out in a single weekend.

The call came on a Friday afternoon, after much of the team had gone home. Belt and production managers called and left messages, asking for weekend volunteers.

When he walked in the next morning, the grinders were already running. The SolEpoxy team showed up.

"Chemistry is something you improve with age and experience," Belt explained. "It doesn't just go the way you expect in the textbook. The chemical result is a function, not merely of the composition of molecules that you put together. It's also a matter of how you put it together."

Whether it's putting together a product — tried and true or brand new — or a team, which Belt and the company's leadership team make it a point to thank every month at all-team meetings, the perfect equation for a hometown grown business can be found at SolEpoxy.

"We're really grateful that they choose to work here," Belt said. "We only employ people who have choices, and it's very important that they choose us."

# Congressman Langworthy Announces $70,000 Federal Grant to Strengthen Olean Region's Skilled Trades

*September 2, 2026* | *Press Release*

Washington, D.C.—September 2nd...Congressman Nick Langworthy today announced a $70,000 grant from the Appalachian Regional Commission (ARC) to the Olean Business Development Corporation (OBDC) to support the Olean Region Skilled Trades Accelerator Project.

The $100,000 project, which includes $30,000 in matching funds from Olean Business Development, will help locally owned skilled-trades businesses overcome barriers to growth, strengthen their operations, and prepare for the next generation of business ownership. The program will serve 10 businesses and provide a flexible, in-person accelerator tailored specifically to the needs of skilled-trades entrepreneurs.

The Olean region is facing a shortage of skilled-trades workers as experienced tradespeople increasingly approach retirement. The accelerator will help address that challenge by supporting emerging and existing businesses and creating pathways for the transition of businesses from aging owners to a new generation of trained and capable entrepreneurs.

The project will also help ensure the continued availability of essential services, including plumbing, HVAC, and electrical work, throughout the region while supporting business sustainability, generational wealth creation, and local economic growth.

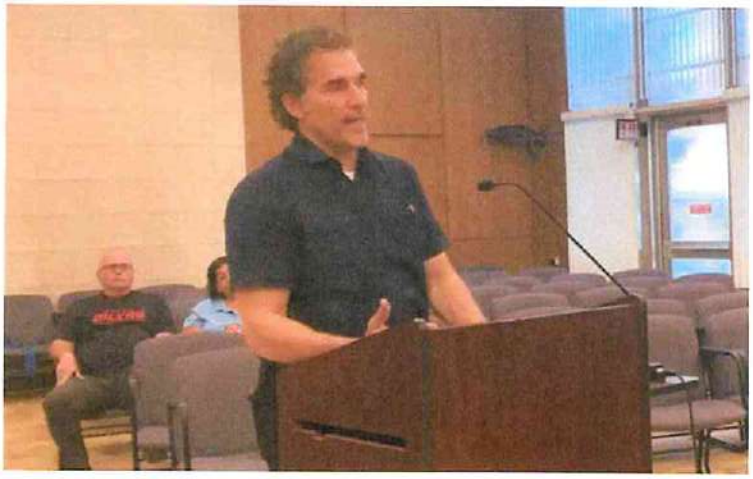
"Small businesses and skilled trades are essential to Olean's economy, and we need to make sure they have the tools and resources to grow and succeed," said Congressman Nick Langworthy. "This investment will help local tradespeople build stronger businesses, create opportunities for the next generation to take the reins, and ensure families and businesses across the region continue to have access to essential services. I'm proud to help deliver this investment to strengthen our local economy and create good-paying careers right here in the Southern Tier."

Bob Forness, President and Executive Director of Olean Business Development Corporation, said, "We are extremely grateful to Congressman Langworthy for his continued commitment to Olean and his work to bring federal resources home to our community. This grant, and the collaboration with Jamestown Community College's Workforce Development Team in deploying the program, will make a meaningful difference for local skilled-trades businesses that are facing the dual challenges of finding qualified workers and preparing for a transition to new ownership. Congressman Langworthy understands that investing in these businesses means investing in good-paying jobs, essential services, and the long-term economic health of our region. We appreciate his partnership and leadership in helping make this project possible."

The Olean Region Skilled Trades Accelerator will provide participating businesses with a more flexible alternative to traditional accelerator programs, recognizing the time constraints facing many tradespeople. The program is designed to help entrepreneurs build sustainable businesses while creating opportunities for generational ownership and retaining essential skilled-trades services in the region.

*The Appalachian Regional Commission is an economic development agency of the federal government and 13 state governments serving 423 counties across the Appalachian region. ARC works to build community capacity, strengthen economic growth, and help the Appalachian region achieve socioeconomic parity with the nation.*

OLEAN STAR Always Local. Always Free.



*(City of Olean YouTube) Angelo Ingrassia, owner of Olean Center Mall, updates the Olean Common Council on his redevelopment plans Tuesday night. He bought the mall in 2021 for $7.2 million.*

# Olean Center Mall developer updates Common Council on plans for mall's redevelopment

By RICK MILLER

Olean Star

Olean Center Mall redeveloper Angelo Ingrassia updated the Olean Common Council Tuesday on setbacks to his efforts to kickstart the mall's revival. It was not all good news.

Ingrassia, a Rochester businessman who specializes in redeveloping distressed properties, purchased the mall in January 2021 from Zamias Services for $7.2 million. Before selecting Ingrassia as the developer, council members visited Irondiquoit Mall near Rochester, where Ingrassia is reimaging 1 million square feet of former retail space.

Last January, the Common Council approved Ingrassia's request to declare eminent domain over the mall property in order for him to negotiate new, less restrictive contracts with the mall anchors JC Penney and Kohl's.

Since then however, the proposed housing developer Ingrassia selected for the site, People Inc., of Buffalo, has pulled out of the project when it failed to receive a state housing grant.

He told the council he is seeking a new housing developer to submit a grant request in June 2027. Grants are usually announced the following spring, Ingrassia said. "I believe we will get approved in the next round." He is now considering building housing for veterans.

The housing component is key to Ingrassia's plan to tear down the Bon-Ton store, which faces North Union Street, and build a welcoming new entrance to the property. He said there would be a lot of glass in the new facade. "It would change the dynamic" of the property, he said.

"The key part is to start with the housing piece," Ingrassia told the council. Beyond that there are few details.




The Olean Common Council approved a contract Tuesday to study to relocate the John J. Ash Community Center and Youth and Recreation Services to Olean Center Mall. (Rick Miller/Olean Star)

Alderman Joseph Keary, R-Ward 2, asked whether the city would be expected to contribute huge amounts for new infrastructure at the mall property. Ingrassia replied that he did not anticipate that.

Alderwoman Sonya McCall, D-Ward 4, asked about the shift from senior citizen housing and whether affordable housing should be considered.

Ingrassia said there are many senior housing proposals seeking state grants and that could delay the project for many years. The veterans housing is hard to argue with, he added.

The mall opened in 1976 and enclosed 355,000 square feet of retail space. It had two anchor stores, a McDonalds restaurant and a movie theater. There are few stores remaining inside the mall besides the anchors.

Ingrassia said he narrowly lost out on a bid to locate a new Goodwill store in the mall. The store moved into the former Valu store on West State Street.

In replying to a question from Alderman David Anastasia, D-Ward 7, about efforts to attract new retailers to the mall, Ingrassia said he had not been successful in those efforts, although he has made inquiries among his contacts and given tours of the mall.



(Rick Miller/Olean Star)

The Cattaraugus County Industrial Development Agency board of directors will meet Thursday to consider tax break for a $40 million overhaul of the Olean Center Mall.

Ingrassia said he is close to signing a national quick service restaurant for one of the outparcels on the mall property.

If successful, he said that would draw attention from North Union Street motorists and from other interests looking for space — including office space and non-profit groups. The housing component will also generate interest in the rest of the parcel, Ingrassia said.

Ingrassia said another issue that stalled progress was the delay in the recertification process of the city's levy system — particularly along Olean Creek, which abuts the mall property. With an ongoing study, that project is on its way to being resolved.

The lack of certification of the city's levies does not prevent him from selling or leasing other outparcels if the opportunity arises, he said.

"We are doing a conversion of the mall, so we're trying to be as flexible as we can and to be able to bring in whatever type of tenants we can, such as an office," Ingrassia said.

PPC-Land

# Data centers: 5.5M jobs, $927bn GDP - and no proof they raised your energy bills

Data centers supported 5.5 million US jobs and $927bn in GDP in 2024, PwC finds - while E3 finds no clear evidence they raised electricity bills for households.



wo independent studies published in May 2026 put new numbers on the economic footprint of the US data center industry and push back on a persistent claim: that data centers are directly responsible for rising household electricity costs. The reports - one commissioned by the Data Center Coalition from PwC, the other from energy consultancy E3 - arrive as AI-driven infrastructure investment continues to accelerate across the tech industry.

## The scale of economic contribution

According to PwC's report, titled "Economic Contributions of Data Centers in the United States," the industry supported 5.5 million jobs nationwide in 2024 - up 17 percent from 4.7 million in 2023. That figure includes direct employment within data centers themselves, which held roughly steady at just over 1 million jobs in both years, plus the indirect and induced employment that flows through supply chains and household spending.

The distinction matters. According to PwC, each direct job in the data center industry is estimated to support 4.5 additional jobs elsewhere in the US economy in 2024. That generates an employment multiplier of 5.5, meaning that for every worker directly employed inside a data center, roughly four and a half more are employed in adjacent

sectors - construction, utilities, professional services, logistics, and consumer-facing industries.

On labor income, the numbers are equally large. According to PwC, direct labor income in the industry rose from $148.5 billion in 2023 to $164.4 billion in 2024, an 11 percent increase driven primarily by rising compensation across key occupational categories. Total labor income - including indirect and induced effects - grew 22 percent, from $431.1 billion to $525.3 billion. The labor income multiplier was 3.2 in 2024, meaning that for each dollar earned inside the data center industry, an additional $2.20 was generated elsewhere in the economy.

## GDP contribution crosses $900 billion

The contribution to US gross domestic product grew faster still. According to PwC, the data center sector's direct value added - its contribution to GDP - rose 10 percent from $274.7 billion to $301.7 billion between 2023 and 2024. Including the full chain of indirect and induced activity, total value added reached $926.9 billion in 2024, up from $768.0 billion the previous year, representing 21 percent growth. The value added multiplier was 3.1: for every dollar of direct GDP contribution, an additional $2.10 was supported across the wider economy.

Capital spending drove much of the growth in indirect and induced effects. According to PwC, jobs supported by capital spending increased 56 percent year-on-year - from 1.1 million to 1.71 million - while labor income from capital spending rose 59 percent, from $102.9 billion to $163.2 billion. The pattern reflects the construction boom in large-scale data center facilities during 2023 and 2024, which the report links to increased AI workloads and continued hyperscale expansion.

## Tax contributions reach $204 billion

Government revenues from the industry also climbed sharply. According to PwC, total tax contributions - including direct, indirect, and induced effects at the federal, state, and local level - increased from $164.7 billion in 2023 to $204.4 billion in 2024, a 24 percent rise. That was the fastest growth rate among all the economic indicators examined in the study.

Breaking down the $204.4 billion: social insurance contributions accounted for $58.6 billion, sales and use taxes for $55.0 billion, corporate income taxes for $28.9 billion, property taxes for $24.9 billion, personal income taxes for $24.7 billion, and other payments for $12.3 billion. Property taxes and corporate income taxes were the fastest-growing categories, both up 28 percent.

## State-by-state distribution

The economic footprint is unevenly distributed, as one would expect given that data center operations cluster in states with abundant power, favorable land costs, and established telecommunications infrastructure. According to PwC, California led all states in direct employment in both years, with roughly 150,000 direct jobs in 2023 and 146,000 in 2024. Direct labor income from California's data center industry was $33 billion in 2023 and $38 billion in 2024; direct value added reached $64 billion and $72 billion respectively.

Other states with at least 30,000 direct jobs in both years include Texas, Florida, New York, Virginia, Georgia, Washington, New Jersey, and Illinois. When cross-state spillover effects are added to the picture - recognizing that economic activity regularly crosses state lines through supply chains and labor markets - California supported 818,160 total jobs in 2024, followed by Texas at 548,110 and Florida at 400,100.

The data center industry operated across all 50 states and Washington DC in 2024. According to PwC, 49 states and DC each had at least 1,000 direct data center jobs, and all but four states supported at least 10,000 total jobs once spillovers were included.

## How PwC defined the sector

One methodological point is worth noting for readers who compare this study to earlier figures. PwC used an expanded, function-based definition of the data center sector, rather than limiting measurement to establishments classified under NAICS code 518210 (Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services). The rationale is that a growing share of data center service delivery occurs within firms classified under adjacent IT services and infrastructure-management industries - firms that may perform functionally identical roles, including responsibility for uptime and operational control - but are captured under different industry codes.

This approach captures data center services wherever they are produced. It does not introduce new economic activity into the analysis; it reallocates existing activity across industry classifications. The result is a broader measure of what the data center sector actually does in practice, particularly given the industry's shift toward hyperscale facilities, colocation environments, edge deployments, and software-defined systems.

## The electricity question

The second study, produced by Energy and Environmental Economics (E3) and also commissioned by the Data Center Coalition, addresses a separate but politically charged question: are data centers pushing up electricity bills for American households?

According to E3, the available quantitative evidence does not support that conclusion - at least for the historical period examined. The report reviewed 11 studies on electricity rate trends and the role of data centers, combining backward-looking empirical analyses with forward-looking projections. It also conducted interviews with four industry experts.

The core finding, as stated by E3, is that "there is no quantitative evidence to date that data centers have historically been subsidized by other customers, and historical load growth has been found to be only one driver out of many others contributing to retail rate outcomes."

That nuance is important. Rising electricity prices are real; the LBNL 2026 study cited by E3 found that nominal electricity prices rose 29 percent from 2019 to 2025 nationally. But E3's analysis of the Bates White research found no clear correlation between load growth and rate increases at the state level. According to E3's review, states such as Texas and Virginia - which saw the largest increases in electricity load, largely driven by data centers - had some of the smallest rate increases over the 2019-2024 period. California and New York, by contrast, saw the largest price increases while load actually declined. The LBNL study found broadly similar results, with PJM as the main exception.

## What actually drives electricity rates

E3 identifies five primary drivers of rising electricity costs that operate independently of data center load growth. Inflation has significantly increased the cost of labor, materials, and financing, directly raising utilities' revenue requirements. Natural gas price volatility has exposed regions reliant on gas-fired generation to input cost swings. Wildfire mitigation and grid hardening now represent a growing share of utility capital spending. Grid modernization - replacing aging infrastructure and complying with policy requirements - has added further costs. And in wholesale markets such as PJM, capacity price volatility has been driven by market design changes, power plant retirements, reduced accreditation of some resources, higher reliability targets, and interconnection backlogs.

On the PJM market specifically, E3 conducted its own analysis of the change in capacity prices between the 2024/2025 and 2025/2026 delivery years. According to E3, load growth - primarily from data centers - accounted for approximately 50 percent of the capacity price increase, while the other 50 percent reflected market design updates and power plant retirements. The finding places PJM as a regional exception to the broader national pattern, where the relationship between data center growth and rate changes is less clear.

## Data centers as a potential cost offset

A separate E3 study examining Amazon data centers across four utility territories - Pacific Gas & Electric in California, Umatilla Electric Cooperative in Oregon, Dominion Energy in Virginia, and Entergy in Mississippi - found that each facility generated, on average, $3.4 million in net surplus revenues above the incremental cost to serve. According to E3, this surplus arises because large, high-load-factor customers like data centers spread fixed infrastructure costs across a larger volume of kilowatt-hours, reducing the per-unit cost burden on other customers.

The mechanism was described by Xcel Energy CEO Bob Frenzel in a 2026 remark cited by E3: "if you put more units of production through a fixed asset, the rate for everybody comes down. A large data center load on your system should, all things being equal, drive prices down for electricity, not up." In Georgia, growth from data centers is expected to place downward pressure on residential bills by $8.50 per month from 2029 to 2031, according to the LBNL 2026 study cited in the E3 paper. In Michigan, residential costs are expected to fall by 8 percent from recently approved data center contracts. PG&E has measured the benefit directly, with large load growth enabling four electricity rate reductions over a two-year period.

At the same time, E3 is careful about forward-looking risks. The pace and scale of new data center construction have accelerated significantly, and the evidence base is largely historical. Forward-looking studies - including a Federal Reserve Bank of Dallas paper and an analysis from the Electric Power Research Institute - highlight conditions under which rapid load growth could put upward pressure on electricity prices, particularly in regions where new generation and transmission cannot keep pace with demand growth.

## Tariff design as a regulatory tool

One concrete development highlighted in the E3 report: at least 38 new large load tariffs have been established by utilities between 2018 and 2026 specifically to assign customer-specific costs to data centers and reduce risk for other ratepayers. Thirty of those 38 tariffs were implemented in 2025 and 2026 alone. According to E3, mechanisms include minimum monthly demand payments, contribution in aid of construction, exit fees, minimum load factor requirements above 50 percent, and long-term contract terms exceeding 10 years.

State responses vary. Texas developed Senate Bill 6 to manage large load growth without producing disproportionate rate increases. Georgia regulators strengthened long-term contract requirements and minimum billing protections. Arizona refined rate design and contractual protections to align more closely with cost causation. Missouri proactively established large load tariffs and long-term contractual requirements following extensive stakeholder involvement.

## Context for the marketing industry

The scale of data center economic activity has direct relevance for digital advertising professionals. The compute infrastructure that runs programmatic auctions, AI-powered bidding systems, and real-time analytics is physically housed in the facilities measured by these studies. Microsoft's Fairwater datacenter in Wisconsin, described as the world's most powerful AI datacenter when announced in September 2025, houses hundreds of thousands of NVIDIA GB200 GPUs and is directly connected to the infrastructure that runs large-scale AI model training. Google's first US nuclear energy deal, announced in August 2025, reflects the same underlying pressure: the compute demand driving these economic contribution numbers requires long-term, stable energy supply.

The advertising technology industry's own economic contribution - which a separate 2025 study found supports 29 million US jobs - depends in part on the physical infrastructure layer these studies measure. As AI inference and training workloads continue to expand inside digital advertising platforms, the capital spending captured in PwC's data center multipliers will likely reflect activity that advertising technology professionals interact with daily.

The Data Center Coalition, which commissioned both studies, represents the US data center industry's interests through public policy and energy advocacy. PwC conducted the economic modeling using the IMPLAN input-output framework, drawing on 2023-2024 data from the US Census Bureau, Bureau of Economic Analysis, and Bureau of Labor Statistics. E3, which describes itself as an independent economic consultancy focused on the power sector, reviewed 11 quantitative studies and conducted four expert interviews. Both reports note their findings reflect historical economic activity and should not be read as forecasts.

## Timeline

- **2017-2023:** PwC prior analysis of US data center economic contributions, covering a six-year baseline period
- **December 2024:** Virginia JLARC publishes E3 study on data center electric infrastructure and customer rate impacts in the world's largest data center market
- **2025:** At least 30 new large load utility tariffs established - out of 38 total between 2018 and 2026
- **July 14, 2025:** Meta announces unprecedented AI infrastructure investment including gigawatt-scale data centers
- **August 18, 2025:** Google signs first US nuclear deal for data centers with Kairos Power and TVA
- **September 18, 2025:** Microsoft announces Fairwater, described as the world's most powerful AI datacenter, in Wisconsin

- **March 2026:** E3 analysis of PJM capacity price changes between 2024/2025 and 2025/2026 auctions finds data center load growth accounted for approximately 50 percent of the increase
- **March 2026:** Lawrence Berkeley National Laboratory publishes 2026 edition of retail electricity price trends, finding nominal prices rose 29 percent from 2019 to 2025
- **May 2026:** Data Center Coalition publishes PwC "Economic Contributions of Data Centers in the United States, 2023-2024" and E3 "Understanding the Drivers of Rising Electricity Rates and the Role of Data Centers"

## Summary

**Who:** The Data Center Coalition commissioned PwC and Energy and Environmental Economics (E3) to produce the two studies. Meta's Chief Global Affairs Officer Joel Kaplan shared the findings on LinkedIn.

**What:** PwC quantified the US data center industry's total economic contribution as 5.5 million jobs, $525.3 billion in labor income, $926.9 billion in GDP contribution, and $204.4 billion in government revenues in 2024. E3 reviewed 11 quantitative studies and found no historical evidence that data centers have shifted electricity costs onto residential or small commercial customers, while identifying five primary drivers of rising electricity rates unrelated to data center load growth.

**When:** Both studies were published in May 2026, covering data from 2023 and 2024 for the PwC study, and a broader historical and forward-looking period for E3.

**Where:** The PwC study covers all 50 US states and Washington DC, with state-level detail in appendices. The E3 study draws on research from multiple US markets including Virginia, Texas, Georgia, Arizona, and the PJM region.

**Why:** The studies matter for the marketing and ad technology industries because the data center infrastructure measured in both reports is the physical layer that runs programmatic advertising, AI-powered bidding, and digital media delivery. Rising energy costs and policy questions about cost allocation affect the economics of that infrastructure. The findings also add evidence to a regulatory and political debate about whether data center growth causes household electricity price increases - a debate that affects the operating environment and public perception of the technology sector broadly.

AREA DEVELOPMENT

# What Companies Need from Modern Manufacturing Sites

Capital, infrastructure, power and workforce now define competitive manufacturing locations.



It's official — manufacturing projects are the hottest ticket in town. Manufacturing projects are among the most competitive investments in today's site selection landscape. For companies evaluating expansion or relocation, a single manufacturing facility can represent a multiyear commitment of capital, labor and operational risk. Construction costs, supplier contracts, salaries and long-term capital expenditures combine to shape not only the performance of a facility but also its strategic value to the business. With so much at stake, what are companies actually looking for when evaluating candidate manufacturing sites?

## Cash Is King

In a capital-intensive industry, money talks. Lowering capital expenditures is a major consideration for board members evaluating where to expand or locate a manufacturing project. Direct grants from federal, state and local entities that offset costs such as land acquisition, construction and infrastructure can materially affect total project economics. Locations able to reduce upfront capital pressure often rise to the top of a site selection shortlist by improving return profiles and reducing early-stage risk.

## Get Ready

By the time a manufacturer initiates a formal site search, the window for meaningful site preparation has largely closed. Manufacturing investments are rarely made lightly; they often develop over years but can also be accelerated by sudden market shifts or external shocks, as seen during the COVID-19 pandemic. In either scenario, companies favor locations where key readiness factors are already in place.

Water and sewer infrastructure are frequently among the most significant constraints. Many otherwise attractive sites lack systems capable of supporting modern manufacturing operations at scale. Heavy infrastructure upgrades can materially affect project timelines and capital budgets, introducing risk that manufacturers must account for early in the decision-making process. Locations with funding mechanisms already established to address infrastructure gaps provide manufacturers with greater confidence and fewer unknowns.

That's how low some states allow manufacturing property to depreciate for tax purposes.

Permitting is another critical variable. Lengthy or unpredictable permitting processes can delay projects, increase carrying costs and disrupt operational timelines. Bottlenecks often arise from staffing shortages, overlapping jurisdictions or regulatory requirements that evolve between project announcement and groundbreaking. Manufacturers increasingly prioritize locations where permitting processes are coordinated, transparent and predictable, allowing project teams to plan with confidence. Effective coordination with federal agencies further reduces schedule risk for complex projects.

## More Power, Please

The rapid growth of data centers has intensified competition for reliable, affordable electricity, placing power availability squarely on the radar of manufacturers planning expansion. Power cost and access now function as gating factors in many site selection decisions, particularly for energy-intensive operations.

### *Power availability has become a gating factor.*

Manufacturers are paying closer attention to locations investing in long-term power capacity, including alternative energy sources such as nuclear, battery storage and renewables. Some states have taken steps to support large-scale energy infrastructure investment through targeted financing mechanisms. Alabama, for example, established an Energy Infrastructure Bank to provide financing for power-related projects, helping manufacturers assess long-term reliability and cost stability when evaluating sites.

## Workforce

Workforce considerations consistently rank among the top factors in manufacturing site selection. Availability, skill alignment and long-term pipeline sustainability all influence whether a location can support current operations and future growth. A site's workforce profile is not only a reflection of labor supply but also an indicator of operational risk and scalability.

Manufacturers continue to face workforce challenges as experienced workers retire and fewer younger workers enter skilled trades pipelines. Locations demonstrating active engagement with community colleges, apprenticeship programs and certification initiatives signal a readiness to support workforce needs over time. Clear workforce strategies reassure manufacturers that labor constraints will not undermine long-term operational plans.

## Incentives, Tax Credits and Favorable Law

When manufacturers identify multiple sites that meet operational and logistical requirements, incentives often become a decisive factor. These programs are closely scrutinized for their impact on total cost of ownership and long-term financial performance.

That's the number of years property tax benefit horizons can extend under certain bond structures.

Capital investment incentives frequently carry more weight than job- or wage-based programs for manufacturers with large upfront expenditures. Many withholding- and income tax-based incentives scale with job creation, while capital expenditures often dwarf employment figures in manufacturing projects. Incentives tied directly to investment can better align with project economics. Examples include Arizona's Qualified Facility Tax Credit, West Virginia's Investment Tax Credit and Arkansas' Tax Back Program.

### *Incentives matter most when they align with capital intensity.*

Flexibility within incentive programs is also critical. Manufacturing projects frequently evolve over time due to tariffs, market conditions or supply chain disruptions. Programs allowing overachievement in certain metrics to offset underperformance in others provide manufacturers with needed latitude when planning projects five to 10 years in advance. Missouri and Indiana, for example, permit wage overachievement to increase incentive benefits even if job or investment targets are not fully met.

Property tax treatment remains a core consideration for capital-intensive facilities. In states that tax both real and personal property, competitive locations often offer low base rates, accelerated depreciation or long-term reduction mechanisms. Some states allow manufacturing property to depreciate to a tax base as low as 10 percent, improving long-term cost profiles. Bond structures that place legal title with a public entity and lease property back to manufacturers can further reduce property tax exposure in exchange for payments in lieu of taxes. While administratively complex, these arrangements often provide the longest benefit horizons, commonly ranging from 20 to 40 years. Examples include Arkansas, Georgia and Kentucky. Other states, such as South Carolina, allow long-term payments in lieu of taxes without bonds. States offering full abatement of certain non-educational property taxes, such as Florida, or grants equal to a large percentage of the local tax base, such as North Carolina, can also be attractive, though these programs often offer shorter durations.

*Manufacturing site selection is now a multiyear risk decision.*

Manufacturing sales tax exemptions also materially affect project costs. Given the scale of manufacturing investment, sales tax exposure during construction and ongoing operations can be significant. While many states offer manufacturing exemptions, definitions vary. Whether equipment must be "directly used" in production or merely "necessary and integral" determines the breadth of the exemption. Treatment of electricity, natural gas, repairs and services further shapes ongoing tax liability. These distinctions can produce substantial differences in both initial and long-term operating costs.

## Conclusion

Modern manufacturing site selection reflects a complex balancing of capital efficiency, operational certainty and long-term risk management. Companies evaluating new facilities are increasingly focused on locations that offer predictable infrastructure, reliable power, workforce alignment and incentive structures that match capital intensity. Sites that meet these criteria allow manufacturers to deploy capital with greater confidence and position facilities for sustained performance over time.


- Beth Buckner, Member, Taxation and Head of Economic Development and Incentives, Moore & Van Allen

  Beth Buckner is a recognized leader in economic development, incentive structuring, and state and local taxation, with deep experience advising companies across multiple jurisdictions. She serves as a trusted advisor to businesses expanding or relocating operations, helping them negotiate and structure incentive packages, secure significant benefits by partnering with state and local officials, and navigate complex compliance and tax frameworks. Beth's clients have individually and collectively received billions of dollars in economic development incentives and benefits for job creation and investment.

*Case Study*

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- **Brand awareness continues to grow in all three focused markets.**
- **Improvements realized in costing and quoting have increased profitability.**

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***"Despite our small organizational structure, we have been able to achieve smart growth without significantly increasing our Sales & Marketing function."***

*- Chris Napoleon, President*

## COMPANY



Napoleon Engineering Services (NES) is a custom manufacturer of high-performance specialty bearings and the largest bearing test and inspection facility in North America. Their products and services support aerospace, agriculture, heavy-duty truck and medical applications nationally and internationally. Customers include high-profile, recognizable companies, such as SKF, John Deere, Boeing and Moog.

## SITUATION

A significant investment in plant and equipment was made based on the belief that the company could double sales over a four-year period. It was less clear which products, markets or customers offered the best opportunities to achieve that growth. Due to the complexity of that task, Insyte Consulting was engaged to develop a clear direction, priorities, and specific action plans to achieve the growth.

## SOLUTION

The company tracked sales to its 300 customers as one consolidated list, allocating attention to customers in proportion to their annual purchases. Insyte showed via detailed analysis that NES really had three distinctly different product businesses with different potentials for growth and profitability. The largest product businesses also contained several distinct customer categories with different potentials for growth.

The company's first action was to reconfigure its accounting system to separately track each of the three businesses. This permitted better tracking of relevant costs for more accurate price quotations. Customers within each business were grouped into application categories and prioritized by sales potential. The result was a prioritized 80-20 list for the 300 customers. NES could now focus its attention on an easily-managed short list of applications, customers and products offering the highest potential for growth and profitability. To facilitate that highly-focused sales effort, Insyte developed the sales messaging and website content that would appeal to targeted customers and applications. Finally a prioritized list of sales activity action plans was developed to focus the sales efforts where they would have the greatest long-term impact.

INSYTE CONSULTING
726 Exchange Street, Suite 812
Buffalo, New York 14210
716.636.3626 insyte-consulting.com

**INNOVATE. GROW. PROFIT.**

**crystal@cattcoida.com**

**From:** RocketCup Coffee <hello@rocketcupcoffee.com>
**Sent:** Friday, August 21, 2026 1:04 PM
**To:** crystal@cattcoida.com
**Subject:** RocketCup Coffee is Opening a New Location

ROCKETCUP COFFEE

We've been hard at work on something pretty special.

**RocketCup Coffee is opening a brand-new café in downtown Buffalo at 1 News Plaza**, on the main floor of the former Buffalo News building.
The building is currently undergoing an incredible revitalization by the **Golisano Institute for Business & Entrepreneurship**, transforming an iconic piece of downtown Buffalo into a new home for entrepreneurship, education, and innovation.

When we were asked to be part of it, we knew we had to jump at the opportunity. Revitalization is a huge part of who we are at RocketCup, but there's another reason this project feels especially meaningful to us.
**RocketCup Coffee was born out of the Entrepreneurship Center at St. Bonaventure University.**

To go from starting as an entrepreneurial idea ourselves to now opening a café inside a building dedicated to developing the next generation of entrepreneurs is a pretty incredible full-circle moment. What makes it even more exciting is that students will have the

opportunity to gain real, hands-on experience through the café — learning the ins and outs of running a business, from café management and operations to customer experience and everything that goes into bringing an idea to life.

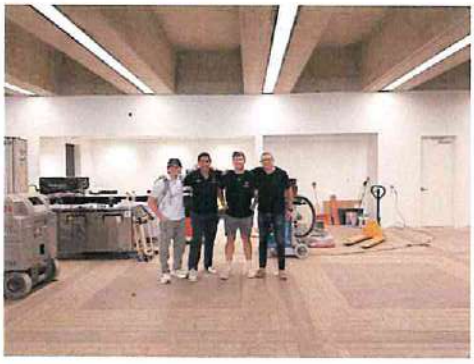
The work being done to bring new life to 1 News Plaza is exciting enough. Pairing that revitalization with a school focused on helping entrepreneurs build, create, and take chances makes this the perfect place for the next chapter of RocketCup Coffee.

We're incredibly grateful for the opportunity and can't wait to show everyone what we've been working on.

**RocketCup Coffee is coming soon to 1 News Plaza in downtown Buffalo!** ☕🚀

Visit our website!



Psst... 👀☕

UNLOCKED DISPATCH MARKETS

# American Manufacturing Is Surging—Despite Tariffs, Not Because of Them

Debunking the narrative that protectionism is working.

Scott Lincicome / August 20, 2026

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*You're reading **Dispatch Markets**, a weekly dive into the forces driving economic growth—and those holding it back—featuring Scott Lincicome, Kyla Scanlon, Karl Smith, Marian Tupy, and Adam Ozimek.*

One of the more annoying hazards of the wonkery biz is commenting on available-but-lagging information that's subsequently reversed or clarified by future data releases. In January, I wrote that the American manufacturing renaissance promised by the White House was "missing in action" because manufacturing sentiment was persistently depressed last year and actual performance had noticeably sagged in the fall. Since then, however, both have turned up: Industrial output has gained in each of the last seven months, and manufacturers report increased optimism—a marked shift from the dour reports of 2025. Perfect timing.

The Trump administration has definitely noticed this reversal, recently trumpeting the Institute for Supply Management's (ISM) latest manufacturing purchasing managers index (PMI), which, in their words, showed that "U.S. manufacturing activity surged in July at the strongest rate in more than four years — driven by soaring demand, record production, and a wave of new hiring." Now, the vice president is gloating, White House trade adviser Peter Navarro is calling it a "robust tariff- and tax cut-induced renaissance," and prominent protectionists are snarkily citing the PMI as proof anti-tariff "think tankers, economists, and columnists" don't know what they're (ahem, *we're*) talking about.

The new narrative from the pro-tariff crowd—which rarely differentiates correlation from causation—is that the ongoing manufacturing upswing is a clear Trump trade policy success story.

Yet there are several reasons to doubt that spin. The U.S. manufacturing sector's recent growth is real but has been exaggerated in recent surveys. More importantly, the hard data we now have show that the nation's industrial upswing is being driven by *non-tariff forces*—ones that have more than offset a clear tariff headwind. In fact, American factories would likely be doing even better without the tariffs, an inconvenient reality that brand new research confirms. Let's dig in.

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# What's Really Behind the Boom

The construction of a new data center is shown in Stone Ridge, Virginia, on August 12, 2026. (Photo by Brendan Smialowski / AFP via Getty Images)

## Sentiment isn't output, and it started in a deep hole.

The first problem with the protectionists' spin is wonky but important: Much of the recent tariff triumphalism rests on PMI surveys that are useful for gauging short-term industry sentiment and forecasting future trends *but* can misrepresent what's happening nationwide and over the long term. As economist Dave Hebert just detailed, the PMI records the share of purchasing managers in various U.S. manufacturing industries who report an increase, decrease, or no change in their orders, employment, prices, and other categories of business activity. The index documents only the *direction* of the change, not its *magnitude*. Thus, Hebert explains, a big company like Ford could lay off 1,000 workers while two other small automotive firms each hire five, and the index would read 66.7, signaling a robust "expansion" even though actual employment fell by 990.

The PMI's reporting of rising inventories and slower deliveries (which can signal backlogs caused by high demand) can also be misleading: Both are treated as unambiguously positive developments by the ISM even though in the real world they could signal deteriorating external factors (e.g., Iran-related stockpiling and supply chain bottlenecks). Thus, part of the PMI's recent "strength" probably reflects costly frictions created by the Iran conflict and tariffs—frictions not worth crowing about.

The other issue with the PMI surveys is that, as *Bloomberg*'s Shawn Donnan just explained, they track only "how purchasing managers feel about this month versus the one before," meaning that "if this month is marginally better than a lousy one before it, the index points up." In January, I highlighted 2025's long string of contractionary PMI readings because they continued the "lousy" situation from previous months—persistently pessimistic manufacturing sentiment that directly countered the administration's promises of a tariff-driven boom. That sentiment has now changed, but—as Donnan notes—"what the ISM is really showing so far this year is a short-term bounce in sentiment from low levels." Put another way, it's a few steps up after *dozens* of steps down.

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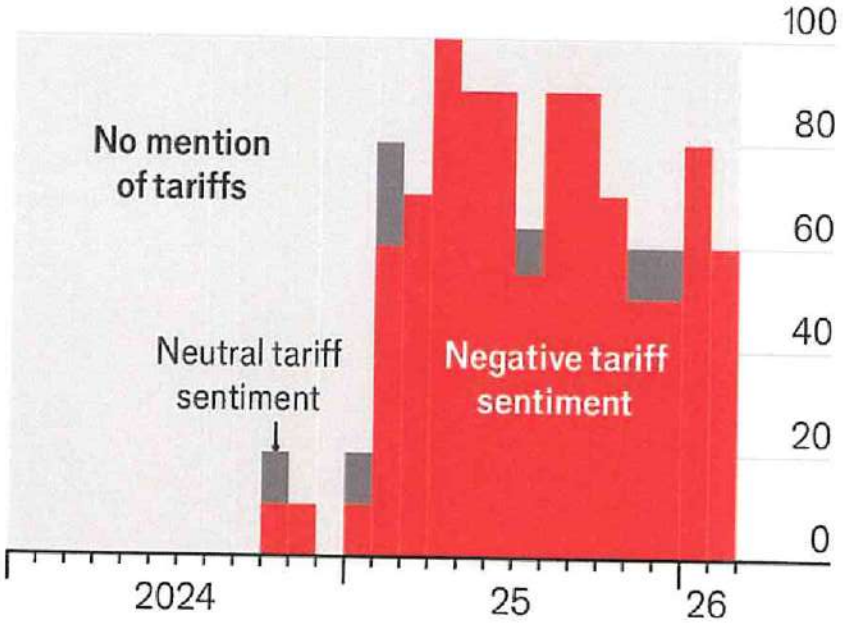
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Finally, the manufacturing surveys report a broadly negative view of tariffs. The ISM PMI's latest prices paid index, for example, shows that "raw materials prices increased for the 22nd straight month" thanks to tariffs and Iran, while many tariffed materials (especially metals) are persistently in short supply. Meanwhile, the commentary accompanying the PMI reports—actual statements from people working at surveyed U.S. manufacturers—has consistently painted tariffs as a headwind, not a tailwind. As *The Economist* reported in March:

> Since Mr. Trump took charge, most of the comments from manufacturers that ISM has published along with its surveys have mentioned tariffs. Not one has been positive. Many of the unpublished ones are more forceful still. "A fair number of comments just say the word 'tariff'," says Susan Spence of ISM, who compiles the survey. Or, among some less-polite respondents: "'Same as last month, it's just tariffs, stupid.'"

**Tired of winning** 2

US, manufacturers' PMI* survey comments, %




*Purchasing-managers' index
Sources: Institute for Supply Management; Google Gemini; *The Economist*

The most recent ISM reports continue this trend and are echoed by other surveys. As I noted in *Bloomberg* a few weeks ago, for example, the National Association of Manufacturers has consistently found that trade-related uncertainty was members' top challenge since early 2025 (only edged out now by Iran). American manufacturers' message on tariffs is clear: They're a problem to be managed, not a solution.

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## The claims ignore powerful non-tariff forces driving the recent improvement.

Despite these problems, real-world data *do* show an uptick in the U.S. manufacturing sector, especially in 2026. According to the Federal Reserve's industrial production index, domestic manufacturing output has been on a decent run since Trump took office, outside of that multimonth dip in the second half of last year.

That's good news for the sector, but there's little reason to think it's owed to Trump's tariffs. More likely, the growth is happening despite them.

For starters, three powerful factors coincided with the 2025-26 tariffs and are the most likely drivers of U.S. factory output. On the supply side, the One Big Beautiful Bill Act restored and made permanent provisions that allow U.S. businesses to immediately deduct spending on equipment, machinery, and research and development (R&D), and the law temporarily allowed U.S. manufacturers to do the same for spending on structures, effective January 2026. As the Tax Foundation explains at the link above, research shows that cutting the after-tax cost of these business inputs boosts investment and growth, and they estimate that the OBBBA's permanent expensing provisions will boost long-run GDP by a significant amount (0.7 percent). As I and others have explained for years now, these neutral, free-market reforms are particularly beneficial for large, capital-intensive manufacturers, and their timing aligns with the current U.S. manufacturing acceleration. (The temporary expensing provisions might induce a sugar high but won't affect long-run growth; they should instead be made permanent.) The White House, for what it's worth, seems to agree: Its official press release credits business tax cuts, not tariffs, for the current manufacturing "boom."

On the demand side, the U.S. artificial intelligence buildout—now totaling *trillions* of dollars in new spending that dwarfs previous U.S. infrastructure booms—has become a big and direct source of orders for American manufacturers that equip both the stuff needed to build a data center (bulldozers, trucks, structural steel, etc.) and what goes inside them (electrical equipment, server racks, semiconductors, etc.) To grok the mind-boggling scale of this demand, consider an April report that GE Vernova's electrification unit "sold more grid equipment, including substations and transformers, to data center customers in the first quarter than all of last year." They're certainly not alone.

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Third, the Iran war has both boosted domestic output (and prices) of energy and energy-related goods and set off a short-term stockpiling rush among companies looking to get ahead of possible supply crunches later this year. The latter trend, *Bloomberg* reports, was what drove a significant manufacturing expansion in the spring. Unlike tax reform and (maybe?) AI, this is a short-term sugar high—extra purchases now mean fewer purchases later—but still important to acknowledge in any honest assessment of the current state of U.S. manufacturing. Tariff champions rarely do.

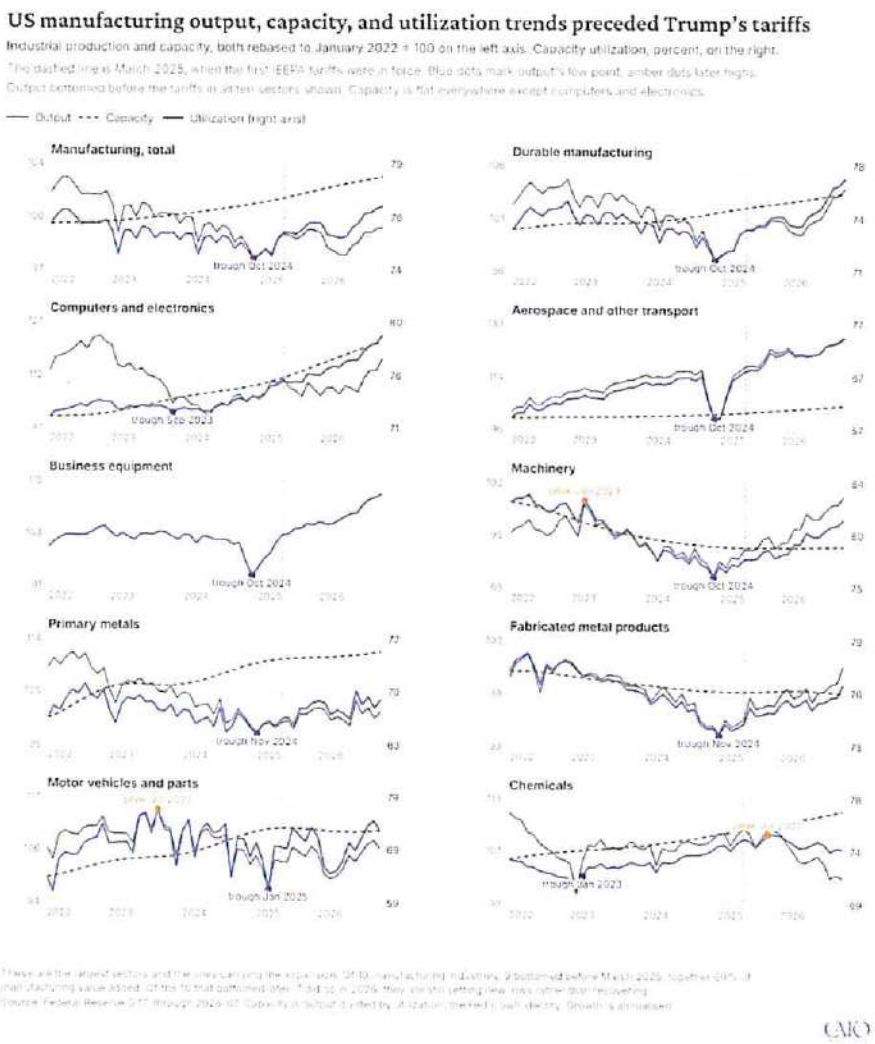
## Look under the hood, and the data also rebut the pro-tariff spin.

The hard data paint an even starker picture. For one thing, the recent growth has been historically modest: The Fed's manufacturing index in July 2026 was 99.3—just a hair above where it was in February 2020 and around 2.5 percent below mid-2018, when Trump's first tariffs really got rolling. The pace of the current expansion also isn't stellar: Output is up roughly 1.3 points over the last 12 months, against a 2001-2019 median of 1.4. This recovery is fine and good, but it's hardly a renaissance.

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A deeper dive creates even bigger problems for the pro-tariff case. Most basically, the manufacturing sector's rebound—and the resurgence in the industries driving that rebound—began months before Trump's new tariffs took effect in March 2025:

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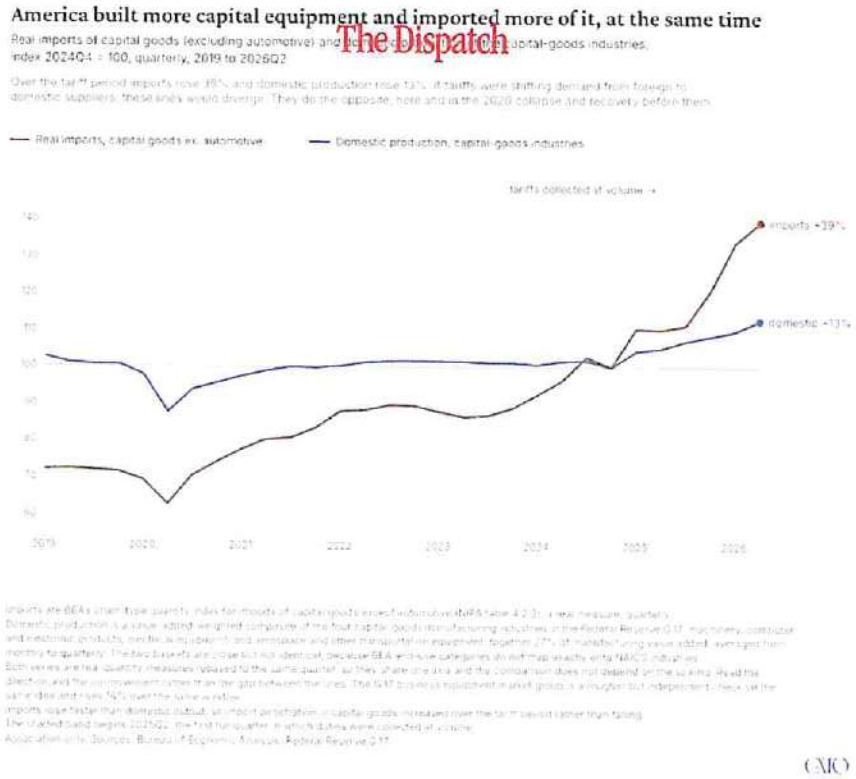

CAIO

(Several other industries not shown here are still shrinking—more on that in sec.) Given these trends and similar ones for manufacturing productivity, the 2025-26 "boom" is less a "Trump phenomenon" than it is the continuation of a rebound that began months earlier, likely owed to the AI buildout and the business cycle.

The next hit to the tariff success story comes from import volumes over the recent "boom" period. In a protectionist framework, imports and domestic production are substitutes: Restrict the former with tariffs or other measures, and the latter zooms ahead. Yet this is decidedly *not* the case for goods imports overall and for industries doing the heavy lifting in the Fed's manufacturing data. Most importantly, data from the Bureau of Economic Analysis show that real imports of capital goods, excluding autos, were up 39 percent between the fourth quarter of 2024 and the second quarter of 2026—the largest sustained import increase outside the post-pandemic rebound *and* one that coincided with a major increase in *domestic* production of similar goods:

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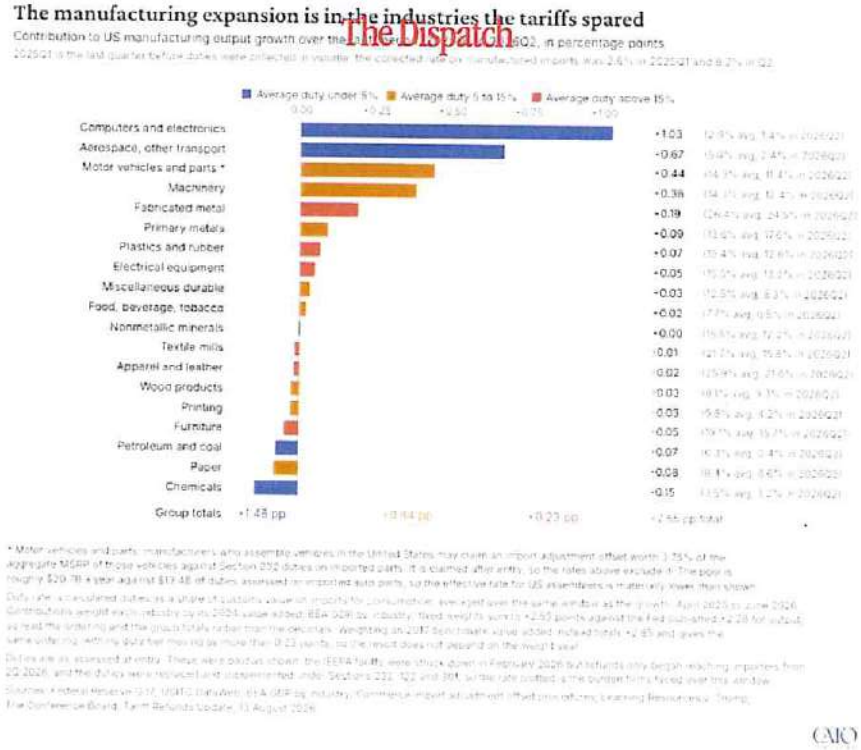
Oddly, the White House press release and Council of Economic Advisers Chair Kevin Hassett acknowledge this trend, boasting that the "historic peak" in capital goods imports is evidence of a major U.S. factory expansion. The more likely culprit, however, is the AI buildout: booming domestic production of data-center inputs alongside booming imports of the same (especially from Mexico), thanks to a generational demand shock—not tariffs knocking out foreign competition and encouraging new factories.

Indeed, the hard data show that U.S. tariffs and manufacturing performance have actually run in *opposite directions* since Trump took office. Using the U.S. International Trade Commission DataWeb, we can calculate the tariffs collected on goods falling into the Fed's industry groups over the last few years and thus the actual level of protection those industries have been getting. The pattern we see is definitely not what a pro-tariff story would predict.

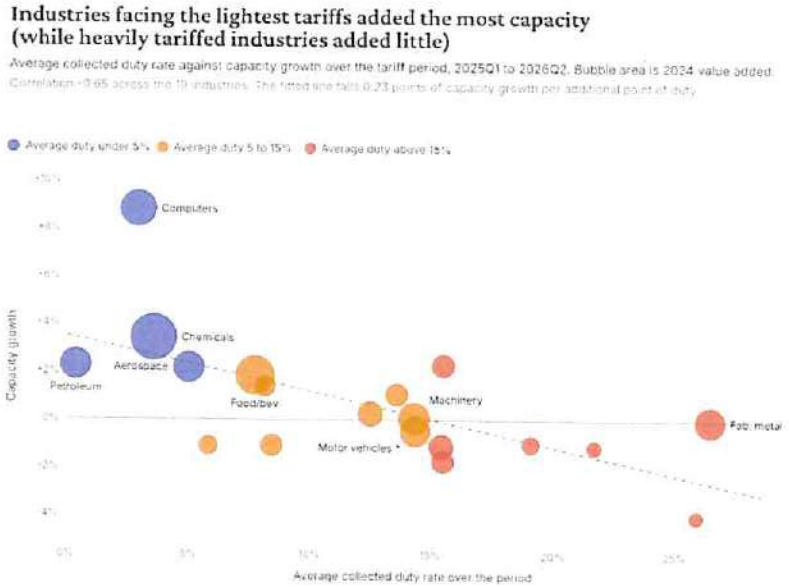
First, the top two U.S. industries powering most of the recent U.S. manufacturing expansion—computers/electronics and aerospace—are the ones facing the lowest (and declining!) tariff protection, while the industries enjoying the highest levels of protection are contributing little or even shrinking outright:

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The trend in production capacity is even worse for the pro-tariff case, with lightly protected industries expanding and highly protected ones contracting:

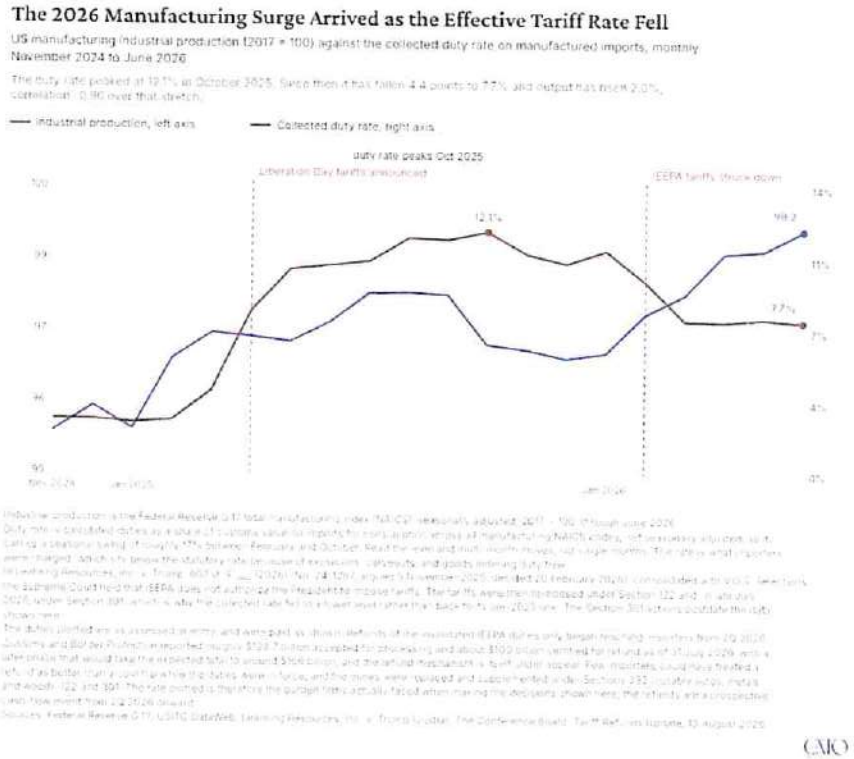



Even an apparent tariff winner—the moderately protected U.S. automotive industry—is less than it seems. Yes, motor vehicles and parts output have expanded since 2024, but overall production capacity (see above) and fixed investment are basically flat, while jobs are down—trends possibly reflecting the U.S. industry's cannibalistic business model and automakers' cutthroat lobbying (against each other!). Even more damning, however, is the fact that domestic automakers enjoyed a huge tariff-related subsidy—the Section 232 import adjustment offset—that let companies assembling vehicles here claim a credit (3.75

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percent of the cars' MSRP) to offset duties paid on imported parts through 2030. Given that this credit's potential size was actually [illegible] than all duties assessed on imported car parts, the industry's modest growth may be owed to the simple fact that politically powerful U.S. automakers won a tariff *exemption* as large as their tariff *bill*. (And now they get big tariff refunds too.) The charts above won't reflect the tariff credit. Include it, and the "pro-tariff automotive story" gets even weaker.

Finally, there's the timing of the manufacturing sector's 2026 acceleration. The effective duty rate on all manufactured imports peaked last October at 12.1 percent, and output stagnated. Following the Supreme Court's February ruling against Trump's "emergency" tariffs, however, the effective rate fell below 8 percent and has hovered there ever since. And as the average tariff rate fell (and trade policy uncertainty waned), manufacturing output zoomed ahead:

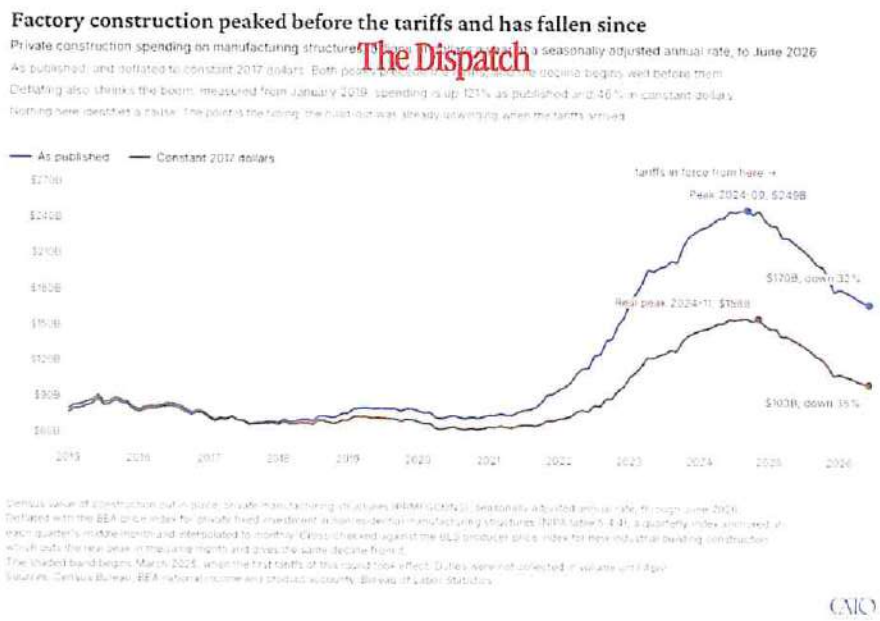



CMO

Correlation isn't causation, of course, and I'd wager that the recent surge has more to do with AI, tax reform, and Iran than with declining tariffs. But it's still no less true that the manufacturing "boom" protectionists now celebrate arrived as the President's signature tariffs—and, importantly, his power to chaotically impose them—waned.

The standard response to these and other figures would doubtless be that tariff-fueled investments take time to show up in the Fed's output and capacity figures. That's true (and one reason why I won't yet claim total vindication), but it runs into another real-world data problem: Future manufacturing growth needs new factories, yet real private spending on manufacturing structures is down substantially since its 2024 peak. (The White House's notes on factory construction jobs, meanwhile, are simply bogus.)

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CAIC

Tariffs *supposedly* work by changing the return on domestic investment versus importing, and new investment would show up in the construction and capacity figures. Neither is telling an optimistic tariff story so far, despite some flashy (and isolated) headlines about promised factory spending.

## Summing it all up.

Unlike the politicians and pundits, I'm not declaring victory today because it's still too early for definitive conclusions about Trump's wild—and still ongoing—tariff experiment. But the initial evidence runs strongly against the "tariff boom" narrative and is consistent with both an AI-fueled alternative *and* the country's long history of both protectionist stagnation and support for dying legacy industries instead of thriving new ones. (On the last point, consider today's sky-high tariffs on apparel, furniture, and footwear contrasted with low ones on semiconductors, aerospace, and data-center equipment.) The burden rests on tariff advocates to demonstrate otherwise.

More rigorous research will likely make their job even harder. Just this week, for example, a new paper from four Federal Reserve economists examined the 2025 tariffs and found that—thanks mainly to broad exemptions for the capital goods fueling the data-center buildout—the AI investment boom was strong enough to keep imports and output growing, *despite* the tariffs that were applied (particularly on consumer goods). Their counterfactual: Absent the AI investment boom, Trump's tariffs would've caused imports to fall by 10 percent, GDP to contract by 0.7 percent, and prices to rise. Apply the tariffs evenly (no carveouts), and growth shrinks even more (-1.0 percent).

Another challenge will come from a forthcoming paper in the *Journal of Supply Chain Management*, "Paying More and Doing Less," by Michigan State economist Jason W. Miller and colleagues. It examines five Federal Reserve regional manufacturing surveys and finds "compelling evidence that the 2025 tariffs compressed U.S. manufacturers' gross margins because prices paid for inputs increased more than prices received for outputs." The authors add that "[t]he 2025 tariffs also had a negative effect on U.S. manufacturers' new orders, employment, and capital investment," with effects that were "significantly more negative on employment and capital investment than new orders." The tariffs' costs, in other words, outweighed their benefits.

Both papers arrived in my inbox *after* I started writing this newsletter. More will probably follow. And in each, the following story emerges: Faced with a large and unstable tariff shock and an even larger AI demand shock, American manufacturers didn't build new factories and hire new workers *en masse* but instead deployed tariff mitigation strategies and boosted production at the factories they already had. Manufacturing growth was in advanced industries aided by tariff *exemptions* and accompanied by rising imports, while old, politically connected industries won heavy tariff protection yet still kept declining,

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perversely insulated from competitive pressures that might have motivated improvement. The negative correlation between tariffs and manufacturing growth isn't concrete proof that tariffs *caused* industrial stagnation, but it's a direct hit to the common protectionist claim of a tariff-fueled boom.

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The best thing tariff advocates can say today is that their chaotic and costly taxes didn't kill the AI golden goose or offset gains from last year's corporate tax reforms (a genuine free market victory, by the way). But the AI boom's capital expenditure wave might not last, and U.S. manufacturers facing tariff-inflated costs across their supply mix—along with U.S. laws that ensure future uncertainty—may be unwilling to invest in new factories on a wager that the AI gravy train keeps rolling (especially given other economic headwinds like an aging population and declining immigration). At that point, protectionists might not even have correlation to brag about.

## Markets FTW

The beautiful website Ordinary Abundance pairs items you'd find in any modest U.S. apartment today—a stereo, lamp, refrigerator, and much more—with famous historical statements on those same goods, demonstrating how the "normal" stuff we enjoy today was considered a sci-fi miracle in the past. Scroll through it in a few minutes—and then stop taking your modern living standards for granted.

## Chart of the Week

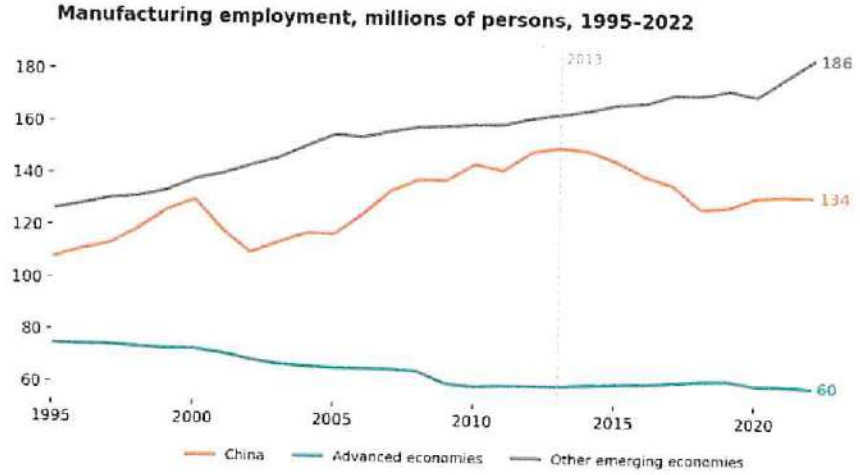
If only there were some kind of sign ...




China's lost 18 million manufacturing jobs—12 percent of its factory workforce—since 2013

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China's factory employment peaked in 2013 while advanced economies' flatlined. The Dispatch




## Worth Your Time

- Intel, one year later
- Small businesses don't like Trump's tariffs—and for good reason
- Cancer vaccine? Heck yeah
- The new "Republican economics" isn't about economics
- Real wages fall for the fourth straight month
- Against Trump's think tank attack
- A reality check re: the DSA's economic agenda
- Regulated markets' inability to handle change can be worse than no regulation at all
- The federal debt keeps growing—and so does the interest on it
- Texas leads the data center boom—by a lot
- Paper: Minnesota's zoning reforms reduced home price growth
- Chinese shipbuilding's still "losing money at scale"
- "The Myth of the China Shock"
- New York State Fair potato math
- Longevity for dogs

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Scott Lincicome

Scott Lincicome is an author of the Dispatch Markets newsletter, vice president of general economics and trade at the Cato Institute, and a visiting lecturer at Duke

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