



Policy Committee

March 13, 2025

At 9:00 a.m.

ECIDA Offices

95 Perry Street, 4th Floor Conference Room

Buffalo, New York 14203

1. Call Meeting to Order
2. Approval of the October 3, 2024 Policy Committee Meeting Minutes (Pages 2-5)
3. Project Matrix (Informational) (Page 6)
4. 5-Year Approval History Reports: Tax Incentive Projects / Adaptive Re-Use Projects (Informational) (Pages 7-8)
5. Project Presentation (Staff – Company Q&A)
 - a) Deckorators, Inc/UFP Industries (Action Item) (Pages 9-38)
 - b) Rosina Food Products (Action Item) (Pages 39-73)
6. Management Team Report
7. Adjournment - Next Meeting April 3, 2025 at 9:00 a.m.

**MINUTES OF A MEETING OF THE
POLICY COMMITTEE OF THE
ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**

DATE AND PLACE: October 3, 2024 at the Erie County Industrial Development Agency, 95 Perry Street, 4th Floor Conference Room, Buffalo, New York 14203

PRESENT: Denise Abbott, A.J. Baynes, Rev. Mark E. Blue, Gregory R. Inglut, Richard Lipsitz, Jr., Dr. Susan McCartney, Brenda W. McDuffie, Hon. Glenn R. Nellis, Laura Smith and Lavon Stephens

EXCUSED: Hon. April Baskin, Hon. Byron W. Brown, Zachary Evans and David J. State

OTHERS PRESENT: John Cappellino, President & CEO; Mollie Profic, Chief Financial Officer; Beth O'Keefe, Vice President of Operations; Grant Lesswing, Director of Business Development; Brian Krygier, Director of Information Technology; Carrie Hocieniec, Operations Assistant/Assistant Secretary; Soma Hawramee, Compliance Portfolio Manager, Michelle Moore, Compliance Associate, Elizabeth Hughes, Esq., Harris Beach PLLC and Robert G. Murray, Esq., as General Counsel/Harris Beach PLLC

GUESTS: Yessica Vasquez on behalf of the City of Buffalo; Josh Veronica on behalf of Buffalo Niagara Partnership; William Hanes on behalf of Hanes Supply and Robert Kapilevich on behalf of Pfannenber

There being a quorum present at 9:01 a.m., the Meeting of the Policy Committee was called to order by Chair Lipsitz.

Mr. Lipsitz welcomed new committee member, Greg Inglut, as a newly appointed Policy Committee member.

MINUTES

The minutes of the August 1, 2024 Policy Committee meeting were presented. Upon motion made by Mr. Nellis to approve of the minutes, and seconded by Dr. McCartney, the Policy Committee meeting minutes were unanimously approved.

PROJECT MATRIX

Mr. Cappellino presented the project matrix to the Committee. Mr. Lipsitz directed that the report be received and filed.

PROJECT PRESENTATION

Hanes Supply Inc., 55 James E. Casey Drive, Buffalo, New York 14206. Ms. O'Keefe presented this proposed sales and use tax and real property tax abatement benefits project consisting of the construction of a 56,575 SF addition to the existing 55,000 SF facility for additional warehouse/production uses as the company has outgrown their current space.

Ms. O'Keefe confirmed that Hanes Supply Inc. is seeking approximately \$776,535 in assistance including sales tax exemption and real property tax exemption. Annual payroll at the site upon project completion is projected at \$7,000,000. The resulting cost benefit is 141:1 so for every \$1 of incentives the community benefit is \$141 in payroll & tax revenue. For Erie County, for every \$1 of incentives the community benefit is \$182 in benefits to the community.

Ms. McDuffie queried about the company's anticipated participation in the EIP Program.

Mr. Hanes responded on behalf of the company.

At this point in time, Mr. Blue and Ms. Abbott joined the meeting.

Mr. Baynes queried if the Buffalo growth includes consolidating other facilities. Mr. Hanes responded that the Buffalo facility is growing on its own and without any consolidation with other facilities.

Mr. Stephens queried as to the types of new jobs that may be created and Mr. Hanes responded accordingly and noted its primarily relies on social media and word of mouth for hiring opportunities.

Mr. Stephens stated that Work Force Buffalo will be able to help locate potential new employees.

General discussion ensued.

Ms. Smith commended the company for its efforts to utilize the Agency's EIP policies.

Ms. O'Keefe stated that in exchange for providing the sales and use tax and real property tax abatement benefits, the approval of this project will be conditioned upon adherence to certain material terms and conditions with respect to the potential modification, recapture and/or termination of financial assistance as follows:

Draft Recapture Material Terms

Condition	Term	Recapture Provision
Total Investment	At project completion	Investment amount equal to or greater than 85% of project amount. Total Project Amount = \$6,000,000 85% = \$5,100,000
Employment	Coincides with 10-Year PILOT	Maintain Base = 87 FTE Create 85% of Projected Projected = 10 FTE 85% = 8 FTE Recapture Employment = 95 FTE
Local Labor	Construction Period	Adherence to policy including quarterly reporting
Pay Equity	Coincides with 10-Year PILOT	Adherence to policy
Unpaid Tax	Coincides with 10-Year PILOT	Adherence to policy
Recapture Period	Coincides with 10-Year PILOT	Recapture of state and local sales taxes and real property tax

Ms. Smith moved and Mr. Nellis seconded to recommend the project as proposed be forwarded to the members of the ECIDA Board for approval. Mr. Lipsitz called for the vote and the motion was then unanimously approved.

Pfannenberg Realty USA Inc., 13595 Broadway, Alden, New York 14004. Ms. O’Keefe presented this proposed sales and use tax benefits project involving the moving of their facility to Alden and the renovation of an existing 143,000 square-foot manufacturing facility for office related uses and for renovation of manufacturing space for operations, testing lab purposes, and to accommodate operations and future growth including upgrades to loading docks and the creation of quality warehousing space.

Ms. O’Keefe confirmed that Pfannenberg Realty USA Inc. is seeking approximately \$176,750 in assistance including sales tax exemption. Total annual payroll is projected at \$7,000,000 upon project completion. The resulting cost benefit is 199:1 so for every \$1 of incentives the community benefit is \$199 in payroll & tax revenue. Erie County, for every \$1 of incentives the community benefit is \$349 in benefits to the community.

Ms. O’Keefe stated that in exchange for providing the sales and use tax benefit, the approval of this project will be conditioned upon adherence to certain material terms and conditions with respect to the potential modification, recapture and/or termination of financial assistance as follows:

Draft Recapture Material Terms

Condition	Term	Recapture Provision
Total Investment	At project completion	Investment amount equal to or greater than 85% of project amount. Total Project Amount = \$11,500,000 85% = \$9,775,000
Employment	2 years after project completion	Maintain Base = 104 FTE Create 85% of Projected Projected = 36 FTE 85% = 30 FTE Recapture Employment = 134 FTE
Local Labor	Construction Period	Adherence to policy including quarterly reporting
Pay Equity	2 years after project completion	Adherence to policy
Unpaid Tax	2 years after project completion	Adherence to policy
Recapture Period	2 years after project completion	Recapture of state and local sales taxes

Ms. Abbott moved and Rev. Blue seconded to recommend the project as proposed be forwarded to the members of the ECIDA Board for approval. Mr. Lipsitz called for the vote and the motion was then unanimously approved.

There being no further business to discuss, the meeting was adjourned at 9:38 a.m.

Dated: October 3, 2024

Elizabeth A. O’Keefe, Secretary

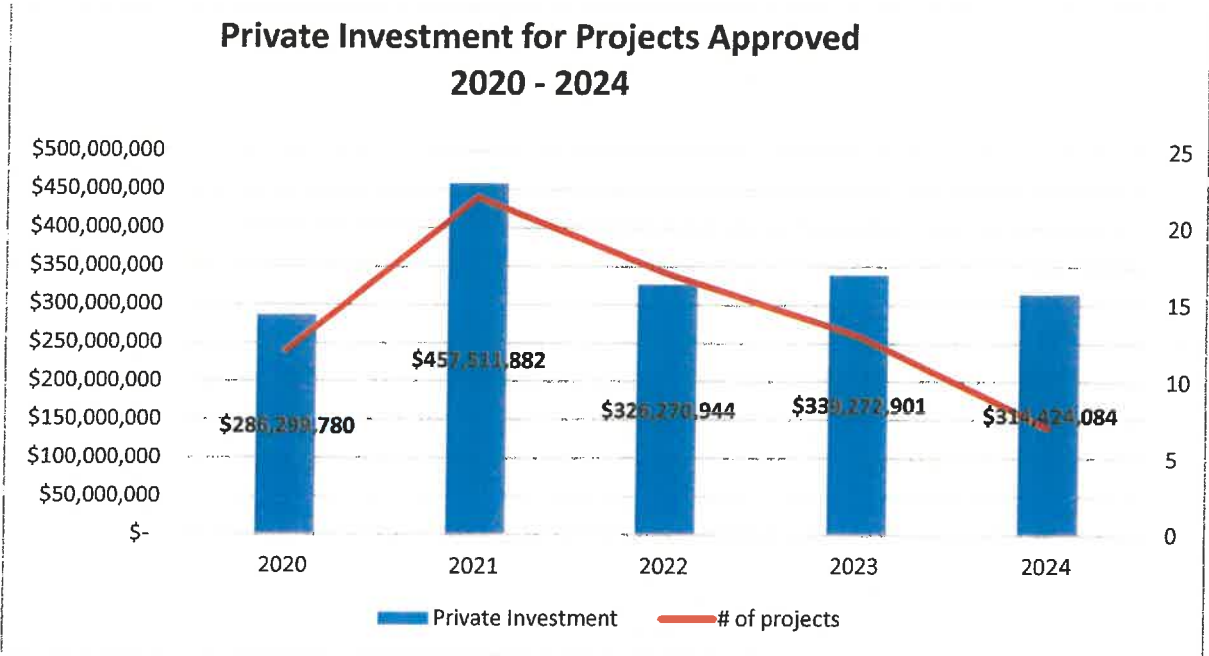
Tax Incentives Approved - 2024

Approval Date	Project Name	Project City/Town	Private Investment/Project Amount	Minimum Investment Commitment	FT Jobs Retained	PT Jobs Retained	FT Jobs to be Created	PT Jobs to be Created	Job Creation	Const Jobs	Spillover Jobs	Length of Term	Incentive Amount	Cost Benefit Ratio
Mar-24	BPS Commissary ²	Buffalo	\$34,135,084	85% threshold \$29,014,821	16	35	0	15	85% - New 12 PT	156	141	project completion date + 2 yrs	\$1,479,997	1:22
Mar-24	SL Evans	Evans	\$20,769,000	85% threshold \$17,653,650	0	0	0	0	0	90	79	Period of PILOT 20 Years	\$4,238,447	1:4
Aug-24	3200 Clinton Street, LLC/Agile Cold Storage	West Seneca	\$46,530,000	85% threshold \$39,550,500	0	0	55	0	85% - New 46 FT	245	232	Period of PILOT 10 Years	\$10,034,208	1:10
Sep-24	Upstate Niagara Cooperative, Inc.	West Seneca	\$150,000,000	85% threshold \$127,500,000	240	0	130	0	85% - New 110 FT	592	1,302	Period of PILOT 10 Years	\$9,925,843	1:82
Sep-24	Laborers Way 1, LLC ²	Buffalo	\$45,290,000	85% threshold \$38,496,500	0	0	20	34	85% - New 31 FTE	179	191	Period of PILOT 15 Years	\$1,630,000	1:24
Oct-24	Hanes Supply, Inc.	Buffalo	\$6,000,000	85% threshold \$5,100,000	85	5	10	0	85% - New 8 FTE	24	80	Period of PILOT 10 Years	\$776,535	1:141
Dec-24	Pfannenbergl USA	Alden	\$11,500,000	85% threshold \$9,775,000	120	7	23	0	85% - New 19 FTE	25	27	project completion date + 2 yrs	\$176,750	1:229

Totals: Adaptive Reuse Subtotal 7 \$314,224,084 461 47 238 49 1,311 2,052 \$28,261,780

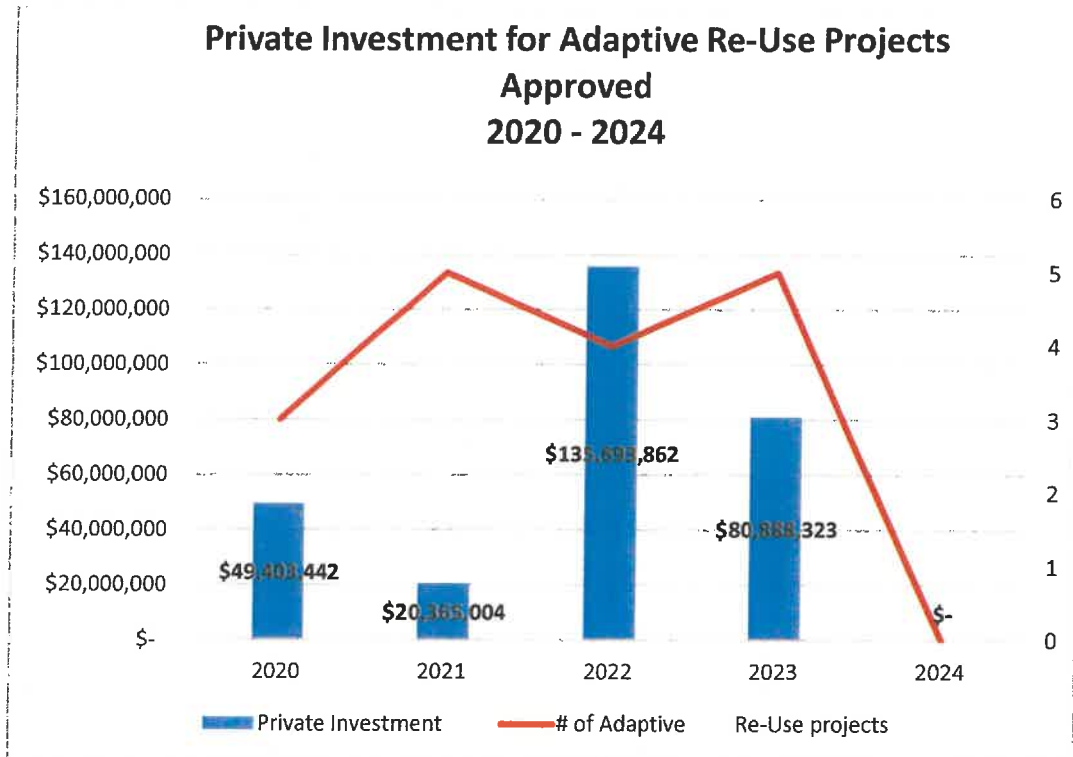
Totals:	Adaptive Reuse Subtotal													
	2024 Total	7	\$314,224,084	461	47	238	49	1,311	2,052				\$28,261,780	

5-Year Approval History Reports: Tax Incentive Projects



	2020	2021	2022	2023	2024
# of projects	12	22	17	13	7
Private Investment	\$ 286,299,780	\$ 457,511,882	\$ 326,270,944	\$ 339,272,901	\$ 314,424,084

5-Year Approval History Reports: Adaptive Re-Use Projects



	2020	2021	2022	2023	2024
# of Adaptive Re-Use projects	3	5	4	5	0
Private Investment	\$ 49,403,442	\$ 20,365,004	\$ 135,693,862	\$ 80,888,323	\$ -

Deckorators, Inc / UFP Industries, Inc
\$ 77,225,524

PRIVATE INVESTMENT INDUCEMENT RESOLUTION

<p>ELIGIBILITY</p> <ul style="list-style-type: none"> • NAICS Section – 326199 	<p>Project Title: PROJECTGONY2025</p>																		
<p>COMPANY INCENTIVES</p> <ul style="list-style-type: none"> • Approximately \$291,385 in real property tax savings • Up to \$ 1,531,250 in sales tax savings 	<p>Project Address 300 Commerce Dr., Lackawanna, NY 14218 Lackawanna City School District</p> <p align="center">Agency Request</p> <p>A sales and real property tax abatement related to the renovation of an existing 168,310 SF building and a 19,000 SF addition allowing for additional manufacturing capacity.</p>																		
<p>JOBS & ANNUAL PAYROLL</p> <ul style="list-style-type: none"> • Annual Payroll: \$ 3,600,000 • Projected new jobs: 50 FT • Est. salary/yr. of jobs created: \$90,000 • Total jobs after project completion: 50 FT • Construction Jobs: 248 	<table border="0"> <tr> <td>Acquisition of Land & Building</td> <td align="right">\$ 6,750,000</td> </tr> <tr> <td>Building Addition</td> <td align="right">\$ 2,678,013</td> </tr> <tr> <td>Building Renovations</td> <td align="right">\$ 6,225,299</td> </tr> <tr> <td>Infrastructure</td> <td align="right">\$ 7,572,212</td> </tr> <tr> <td>Manufacturing Equipment</td> <td align="right">\$45,000,000</td> </tr> <tr> <td>Non- Manufacturing Equipment</td> <td align="right">\$ 7,500,000</td> </tr> <tr> <td>Soft Costs/Other</td> <td align="right">\$ 1,500,000</td> </tr> <tr> <td>Total Project Cost</td> <td align="right">\$77,225,524</td> </tr> <tr> <td> 85%</td> <td align="right"> \$65,641,695</td> </tr> </table>	Acquisition of Land & Building	\$ 6,750,000	Building Addition	\$ 2,678,013	Building Renovations	\$ 6,225,299	Infrastructure	\$ 7,572,212	Manufacturing Equipment	\$45,000,000	Non- Manufacturing Equipment	\$ 7,500,000	Soft Costs/Other	\$ 1,500,000	Total Project Cost	\$77,225,524	 85%	 \$65,641,695
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Soft Costs/Other	\$ 1,500,000																		
Total Project Cost	\$77,225,524																		
 85%	 \$65,641,695																		
<p>PROJECTED COMMUNITY BENEFITS*</p> <ul style="list-style-type: none"> • Term: 10 YEARS • NET Community Benefits: \$125,134,550 • Spillover Jobs: 282 <p>Total Payroll: \$118,191,807</p>	<p align="center">Company Description</p> <p>Deckorators, Inc. founded in 1998, is a well-established company within the building materials industry, specializing in decking and railing products. The company was acquired by UFP Industries in 2005. Deckorators, Inc offers a wide variety of products designed to enhance outdoor living spaces and has built a reputation for innovation and quality, making them a trusted name in the decking and railing industry. Their product lineup includes decking, railing, post caps, porch flooring, fasteners, deck balusters, outdoor lighting, and plastic lattice. Their customers include contractors, builders, retailers and distributors.</p>																		
<p>INCENTIVE COST / COMMUNITY BENEFIT RATIO (discounted at 2%)*</p> <p>Incentives: \$1,794,576</p> <p>Community Benefit: \$115,541,336</p> <p>Cost: Benefit Ratio</p> <ul style="list-style-type: none"> • 1:64 	<p align="center">Project Description</p> <p>Deckorators, Inc is seeking to expand its manufacturing facilities into the northeast U.S. The applicant’s affiliate , UFP Real Estate LLC will purchase the proposed project facility which consists of 2 buildings on approximately 31 acres. The main building is 168,310 SF of manufacturing space and a 19,000 SF addition is planned to handle future manufacturing needs. A secondary 85,000 SF open wall space warehouse building is on the site and will be considered for future development including additional capacity and growth opportunities. The applicant’s processes require high quantities of rail cars for inbound raw materials while outbound truck freight is the primary method for finished goods distribution. The applicant will install a multi branch rail spur with additional plans to significantly enhance the driveways that support inbound / outbound traffic. Outdoor storage is planned on the site. The manufacturing process will require large volumes of natural gas and electricity and therefore, electrical and gas upgrades are needed. This project will need 50 FT workers including high skilled production, administrative, professional and management employees.</p>																		

* Cost Benefit Analysis Tool powered by MRB Group

Economic Impact: Inform Analytics Cost-Benefit Analysis

The Erie County Industrial Development Agency uses the Cost Benefit Analysis Tool powered by MRB Group to assess the economic impact of a project applying for incentives. A Cost-Benefit Analysis is required by Section 859-a (5)(b) of General Municipal Law. For the complete Cost Benefit Analysis – please see the attached MRB Cost Benefit Calculator.

Cost: Incentives

COSTS	Tax Exemption	Amount
	Property	\$ 291,386
	Sales	\$1,531,250
	Mortgage Recording	\$ 0
	Total	\$1,822,636
	Discounted at 2%	\$1,794,576

Benefit: Projected Community Benefit*

BENEFITS	Region	Recipient	Revenue Type	\$ Amount **	
	Erie County	Individuals	Payroll Construction		\$ 38,060,465
			Payroll Permanent		\$ 80,131,342
			Public	Property Taxes	
		Public	Sales Taxes		\$ 723,924
			Other Muni Revenue (NFTA)		\$ 0
			New York State	Public	Income Taxes
	Sales Taxes				\$ 827,342
			Total Benefits to EC + NYS***		\$125,134,550
			Discounted at 2%		\$115,541,336

* Cost Benefit Analysis Tool powered by MRB Group **includes direct & indirect \$ over project period ***may not sum to total due to rounding

Discounted Cost \$ 1,794,576
 Discounted Benefit \$115,541,336
 Ratio 1:64

Conclusion: The Cost Benefit for this project is: 64:1. For every \$1 in costs (incentives), this project provides \$64 in benefits (payroll & tax revenue). **Note: For Erie County, every \$1 in costs (incentives) provides \$112 in benefits to the community.**

New Tax Revenue Estimated

Current Yearly Taxes	Estimated New Assessed Value	Additional County Revenue over abatement period	Additional City Revenue Over abatement period	Additional School Revenue Over abatement period	New Yearly Taxes Upon Expiration of Abatement Period
\$163,817	\$5,745,000	\$ 9,763	\$ 36,626	\$ 26,457	\$ 200,240
Combined Tax Rate: \$ 34.85					

Draft Recapture Material Terms

Condition	Term	Recapture Provision
Total Investment	At project completion	Investment amount equal to or greater than 85% of project amount. Total project amount = \$77,225,524 85% = \$65,641,695
Employment	Coincides with 10-year PILOT	Create 85% of Projected Projected = 50 FTE 85% = 42 FTE Recapture Employment = 42 FTE
Local Labor	Construction period	Adherence to policy including quarterly reporting
Pay Equity	Coincides with 10-year PILOT	Adherence to Policy
Unpaid Tax	Coincides with 10-year PILOT	Adherence to Policy
<u>Recapture Period</u>	Coincides with 10-year PILOT	Recapture of Real Property Tax and local sales taxes

Recapture applies to:

State and Local Sales Taxes
Real Property Tax

Recapture

Pursuant to New York State General Municipal Law, the agency shall modify, recover, recapture or terminate any financial assistance taken by the company that is in violation of the GML.

At completion of the project company must certify i) total investment amount is equal to or greater than 85% of the anticipated project amount; ii) company has created 50 FTE jobs, iii) confirm adherence to local labor policy during construction and iv) its adherence to unpaid tax/pay equity policies for recapture term.

Project ECIDA History

- 3/14/25 and 3/25/25: Public hearings held.
- 3/26/25: Inducement Resolution presented to Board of Directors adopting a Negative Declaration in accordance with SEQRA
- 3/26/25: Lease/Leaseback Inducement Resolution presented to the Board of Directors

PILOT Worksheet: Estimate of Real Property Tax Abatement Benefits* and Percentage of Project Costs financed from Public Sector sources**

**** The PILOT Worksheet will be: (i) completed by IDA 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-UFP Deckorators Inc

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
\$8,903,312	\$1,045,000	4.671262	17.524432	12.658937

*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	City PILOT Amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	0.05	\$22,199	\$83,280	\$60,158	\$165,638	\$200,240	\$34,602
2	0.1	\$22,443	\$84,196	\$60,820	\$167,459	\$200,240	\$32,781
3	0.15	\$22,687	\$85,112	\$61,481	\$169,280	\$200,240	\$30,960
4	0.15	\$22,687	\$85,112	\$61,481	\$169,280	\$200,240	\$30,960
5	0.2	\$22,931	\$86,027	\$62,143	\$171,101	\$200,240	\$29,138
6	0.2	\$22,931	\$86,027	\$62,143	\$171,101	\$200,240	\$29,138
7	0.25	\$23,175	\$86,943	\$62,804	\$172,923	\$200,240	\$27,317
8	0.25	\$23,175	\$86,943	\$62,804	\$172,923	\$200,240	\$27,317
9	0.3	\$23,419	\$87,859	\$63,466	\$174,744	\$200,240	\$25,496
10	0.35	\$23,663	\$88,774	\$64,127	\$176,565	\$200,240	\$23,675
TOTAL		\$229,312	\$860,274	\$621,427	\$1,711,014	\$2,002,399	\$291,385

***** Estimates provided are based on current property tax rates and assessment value (current as of date of application submission) and have been calculated by IDA staff**

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.)
\$77,225,524	291,385	1,531,250	n/a	724,000

Note: special district taxes are not subject to PILOT abatement

Calculate % = Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: 3.3%

Erie County Industrial Development Agency

MRB Cost Benefit Calculator



Date: February 24, 2025
 Project Title: UFP/Deckorators, Inc.
 Project Location: 300 Commerce Drive, Lackawaana, NY 14218

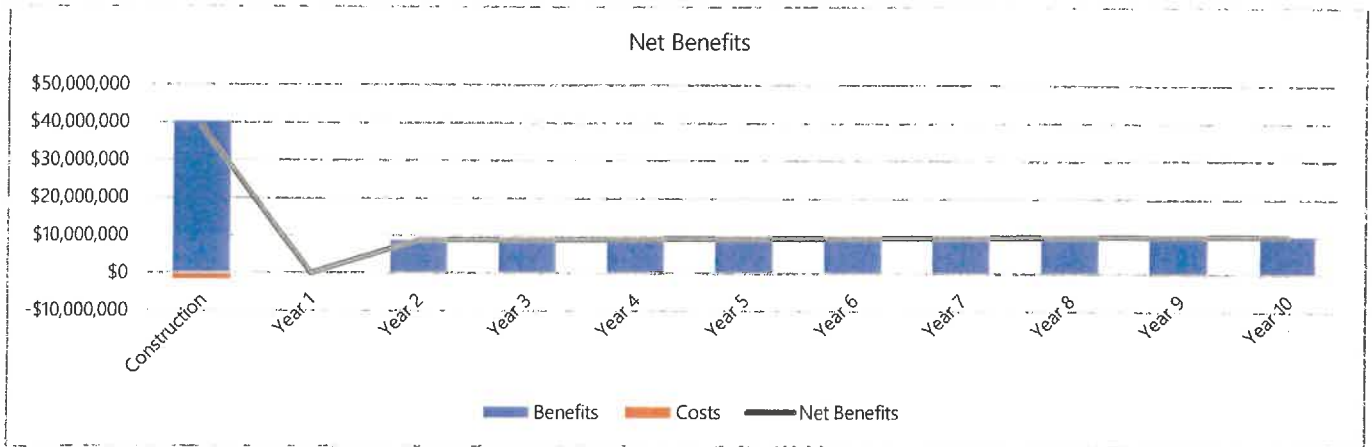
Economic Impacts

Summary of Economic Impacts over the Life of the PILOT
 Project Total Investment
 \$77,225,524

	Temporary (Construction)		
	Direct	Indirect	Total
Jobs	248	223	471
Earnings	\$24,051,843	\$14,008,621	\$38,060,465
Local Spend	\$62,975,524	\$43,499,654	\$106,475,178

	Ongoing (Operations)		
	Direct	Indirect	Total
Jobs	50	59	109
Earnings	\$43,123,361	\$37,007,982	\$80,131,342

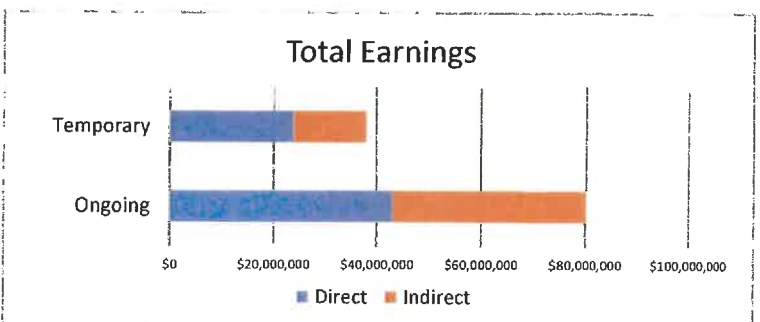
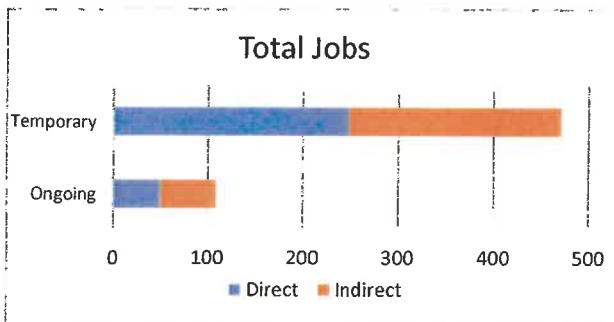
Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

Figure 3



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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$291,386	\$263,326
Sales Tax Exemption	\$1,531,250	\$1,531,250
Local Sales Tax Exemption	\$714,583	\$714,583
State Sales Tax Exemption	\$816,667	\$816,667
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$1,822,636	\$1,794,576

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$118,988,576	\$109,866,364
To Private Individuals	\$118,191,807	\$109,134,071
Temporary Payroll	\$38,060,465	\$38,060,465
Ongoing Payroll	\$80,131,342	\$71,073,607
Other Payments to Private Individuals	\$0	\$0
To the Public	\$796,769	\$732,292
Increase in Property Tax Revenue	\$72,844	\$63,846
Temporary Jobs - Sales Tax Revenue	\$233,120	\$233,120
Ongoing Jobs - Sales Tax Revenue	\$490,804	\$435,326
Other Local Municipal Revenue	\$0	\$0
State Benefits	\$6,145,974	\$5,674,972
To the Public	\$6,145,974	\$5,674,972
Temporary Income Tax Revenue	\$1,712,721	\$1,712,721
Ongoing Income Tax Revenue	\$3,605,910	\$3,198,312
Temporary Jobs - Sales Tax Revenue	\$266,423	\$266,423
Ongoing Jobs - Sales Tax Revenue	\$560,919	\$497,515
Total Benefits to State & Region	\$125,134,550	\$115,541,336

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$109,866,364	\$977,910	112:1
State	\$5,674,972	\$816,667	7:1
Grand Total	\$115,541,336	\$1,794,576	64:1

*Discounted at 2%

Additional Comments from IDA

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

**EVALUATIVE CRITERIA
MANUFACTURING/WAREHOUSE/DISTRIBUTION**

Deckorators, Inc. UFP / ProjectGoNY2025 – 300 Commerce Dr

CRITERIA	COMMENTS
Wage Rate (above median wage for area)	Per capita income* = \$41,560 The average wage for the 50 new jobs to be created is \$90,000
Regional Wealth Creation (% sales / customers outside area)	Sales outside of Erie County are estimated at 99% with: <ul style="list-style-type: none"> • 10% in NYS (excluding EC) • 79% in the U.S. (excluding NYS) and • 10% outside the U.S.
In Region Purchases (% of overall purchases)	Approx 8% of total annual supplies, raw materials and vendor purchases are from Erie County based firms.
Research & Development Activities	N/A
Investment in Energy Efficiency	State-of-the-art equipment is being purchased however the demonstrable energy benefits of this equipment are unknown currently.
Locational Land Use Factors, Brownfields or Locally Designated Development Areas	Property is located within NYS Empire Zone.
LEED/Renewable Resources	N/A
Retention/Flight Risk	N/A
DEI Questionnaire	See attached.
Workforce Access – Proximity to Public Transportation	Public transportation options include: 1) Lackawanna Victory Transit Center connects to downtown Buffalo. 2) Hamburg Turnpike & Lake Ave. 3) Metro Bus Route #42 Mohawk & Ellicott to Southgate Plaza via Route 5 & Ridge Rd.

*U.S. Census Bureau

DATE OF INDUCEMENT: March 26, 2025



Diversity, Equity and Inclusion Questionnaire

1. MWBE Contractors - Construction

The ECIDA encourages applicants to utilize MWBE contractors and suppliers for their projects and when feasible, to set a goal for MWBE participation during the construction period of the project. Below are links to the NYS and Erie County certified MWBE lists, including contractors, that can assist you with your utilization goals:

- New York State MWBE Certified List: <https://ny.newnycontracts.com/>
- Erie County MWBE Certified List: <https://www3.erie.gov/eo/mbe-wbe-resource-list>

Please provide detailed information regarding your company's plan to utilize MWBE contractors and suppliers for your project. Please include your project's MWBE utilization goals, what process and resources you plan to use or have utilized in the past to find and hire MWBEs, a list of the specific MWBE firms used on previous projects and/or firms you plan to use on the current project, and any history the company has of setting and meeting MWBE goals on past projects. The company may also include details with respect to the foregoing related to any MWBE policy and utilization goals that its general contractor has committed to implementing for the project.

As a publically traded company, Applicant will solicit competitive bids for the construction of this project. Applicant supports and EEO policy (please see below).

2. Minority & Women Employment - Current Workforce & Hiring Practices

The ECIDA encourages the hiring of a diverse workforce, especially for jobs created and retained as part of an ECIDA induced project. Below are some links to sites and organizations that will be helpful in achieving a diverse workforce:

- Northland Workforce Training Center: <https://northlandwtc.org/employers/>

- Workforce Buffalo: <https://www.workforcebuffalo.org/business-services/employer-services>
- New York State Job Bank: <https://myjobsny.usnlx.com/>
- Local Minority Newspapers: <https://www3.erie.gov/eo/minority-newspaper>

Please provide detailed information regarding your company's current workforce and hiring practices as it relates to minority and women employees, including, if applicable, the company's Diversity, Equity and Inclusion plan and goals, any strategic partnerships the company has with educational and/or workforce development entities, and company strategies regarding outreach to minorities and women with the dissemination of job openings to the public:

While not minority or women owned, the Applicant has a company policy to recruit, hire, train, and promote the best qualified employees and applicants for employment without regard to race, religion, color, age, sex, pregnancy, disability, veteran status, national origin, genetic information, or sexual orientation, gender identity, or any other legally protected characteristics, including any additional characteristics protected by state laws. The Applicant will administer personnel policies, including hiring, promotions, transfers, treatment during employment, wage, training, layoffs, and terminations on the same non-discriminatory basis.

3. Economic Inclusion Program

The ECIDA's Economic Inclusion Program (EIP) is a voluntary "opt in" program providing an enhanced real property tax abatement to applicants who commit to implementing and meeting MWBE utilization and minority and women employment goals. The mission of the EIP is to enhance the beneficial public impact of projects receiving ECIDA assistance and to further the ECIDA's goal of advancing opportunities for MWBE businesses and minorities and women, in general, in the Erie County workforce. Please note, for a company to be considered an MWBE under the EIP it must be certified as an MWBE by New York State or Erie County.

Under the EIP, the standard ECIDA PILOT Agreement real property tax abatement schedules are enhanced by extending both the term and abatement percentages of the PILOT Agreement.

Please note the EIP is a *voluntary opt-in program* providing enhanced incentives in exchange for meeting MWBE utilization and minority and women employment goals. The applicant shall not engage in any unlawful discrimination against any employee or applicant by reason of race, creed, religion, color, age, disability, national origin, sex, gender, or any other characteristic protected by law, including, but not limited to, Title VII of the Civil Rights Act, the Americans with Disabilities Act, the Age Discrimination in

Employment Act, the Genetic Information Nondiscrimination Act, the New York State Human Rights Law, and any other similar laws, rules, or regulations. Applicants may bypass the EIP while still pursuing the ECIDA's standard PILOT Agreement.

Please check the box indicating that you have read the Economic Inclusion Program summary above and the attached FAQ document that can be found at the end of the questionnaire.

Please check the box if you are interested in tentatively opting into the Economic Inclusion Program (nonbinding) and would like further, detailed information on the program and process from your ECIDA business development officer.



NY

[Instructions and Insurance Requirements Document](#)

Section I: Applicant Background Information

Please answer all questions. Use "None" or "Not Applicable" where necessary. Information in this application may be subject to public review under New York State Law.

Applicant Information- Company Receiving Benefit

Project Name	ProjectGoNY2025
Project Summary	The Applicant, a well-established company in the building materials industry specializing in decking and railing products, plans to open a new manufacturing facility in Erie County. This facility will encompass two buildings totaling 253,310 square feet on a 31-acre site. The project includes substantial improvements for outdoor storage, utility infrastructure, stormwater retention, enhanced driveways to support inbound and outbound truck traffic, and a multibranch rail spur. This initiative will introduce state-of-the-art machinery, resulting in 50 new highly trained employees in the community and representing a financial investment of over \$70,000,000.
Applicant Name	Deckorators, Inc.
Applicant Address	38596 US 131
Applicant Address 2	
Applicant City	White Pigeon
Applicant State	Michigan
Applicant Zip	49099
Phone	(210) 540-9234
Fax	
E-mail	nhayes@ufpi.com
Website	www.deckorators.com
NAICS Code	326199

Business Organization

Type of Business

Corporation

Year Established

1998

State

Michigan

Indicate if your business is 51% or more (Check all boxes that apply)

[No] Minority Owned

[No] Woman Owned

Indicate Minority and/or Woman Owned Business Certification if applicable (Check all boxes that apply)

[No] NYS Certified

[No] Erie Country Certified

Individual Completing Application

Name Nathan Hayes
Title Operational Vice
 President
Address 5 Meadowcraft Parkway
Address 2
City Selma
State Alabama
Zip 36701
Phone (210) 540-9234
Fax
E-Mail nhayes@ufpi.com

Company Contact- Authorized Signer for Applicant

Contact is same as individual completing application No
Name Landon Tarvin
Title President of UFP Retail, LLC
Address 2801 E Beltline Ave NE
Address 2
City Grand Rapids
State Michigan
Zip 49525
Phone (970) 686-9651
Fax
E-Mail ltarvin@ufpi.com

Company Counsel

Name of Attorney Brent Scott
Firm Name UFP Industries, Inc.
Address 2801 E Beltline Ave NE
Address 2
City Grand Rapids
State Michigan
Zip 49525
Phone (616) 365-1525
Fax
E-Mail brent.scott@ufpi.com

Benefits Requested (select all that apply).

Exemption from Sales Tax	Yes
Exemption from Mortgage Tax	No
Exemption from Real Property Tax	Yes
Tax Exempt Financing*	No

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

Applicant Business Description

Describe in detail company background, history, products and customers. Description is critical in determining eligibility. Also list all stockholders, members, or partners with % ownership greater than 20%.

Background/History: Applicant is a well-established company in the building materials industry, specializing in decking and railing products. Applicant was founded in 1998 and was acquired by UFP Industries, Inc. in 2005. Applicant is a wholly owned subsidiary of UFP Retail, LLC and UFP Retail, LLC is a wholly owned subsidiary of UFP Industries, Inc. Applicant is known for pioneering the low-maintenance aluminum balusters category with their Classic Series. Products: Applicant offers a wide range of products designed to enhance outdoor living spaces. Their product lineup includes: * Decking: Composite and mineral-based composite decking options. * Railing: Aluminum, cable, and glass railing systems. * Post Caps: Decorative post caps in various styles and materials. * Porch Flooring: High-performance porch flooring solutions. * Fasteners: Hidden fasteners and other deck installation accessories. * Deck Balusters: Aluminum and glass balusters. * Outdoor Lighting: LED lighting solutions for decks and railings. * Plastic Lattice: Decorative lattice panels for added privacy and aesthetics. Customers: Applicant serves a diverse customer base, including contractors, builders, retailers and distributors. Applicant has built a reputation for innovation and quality, making them a trusted name in the decking and railing industry.

Estimated % of sales within Erie County	1 %
Estimated % of sales outside Erie County but within New York State	10 %
Estimated % of sales outside New York State but within the U.S.	79 %
Estimated % of sales outside the U.S.	10 %

(*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 Erie County?

8

Describe vendors within Erie County for major purchases

Applicant will use a construction company and architecture firm located in Erie County for this project. Additionally, although not yet identified, local cost-effective vendors will be used throughout the Project and operation

Section II: Eligibility Questionnaire - Project Description & Details

Project Location

Address of Proposed Project Facility

300 Commerce Dr., Lackawanna, NY 14218

Town/City/Village of Project Site

Lackawanna

School District of Project Site

Lackawanna City School District

Current Address (if different)

N/A

Current Town/City/Village of Project Site (if different)

N/A

SBL Number(s) for proposed Project

141.080-1-13.121

What are the current real estate taxes on the proposed Project Site

\$146,782.79

If amount of current taxes is not available, provide assessed value for each.

Land

\$ 0

Building(s)

\$ 0

If available include a copy of current tax receipt.

Are Real Property Taxes current at project location?

Yes

If no please explain

*The ECIDA has an unpaid tax policy and you will be required to certify all taxes and PILOTS are current.

Does the Applicant or any related entity currently hold fee title or have an option/contract to purchase the Project site?

Yes

If No, indicate name of present owner of the Project Site

Lackawanna Realty, LLC

Does Applicant or related entity have an option/contract to purchase the Project site?

Yes

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

Applicant's affiliate, UFP Real Estate, LLC, has executed a Purchase and Sale Agreement to purchase the Proposed Project site. UFP Real Estate, LLC is currently performing its Due Diligence with an expected closed in Q1 2025.

Provide narrative and purpose of the proposed project (new build, renovations) square footage of existing 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)

Applicant intends to expand its manufacturing facilities into the NE United States. This would be a new facility as Applicant does not have an operation in the state of NY. (Applicant does have 1 salesperson on its payroll that resides in the state of NY). With this anticipated project, Applicant would a minimum of 50 new full-time employees, which include high-skilled production, administrative, professional and management employees. In addition, Applicant would invest approximately \$70,000,000 into this project. The monetary investment falls into the following categories and will be deployed over multiple years as the renovations are completed in phases. Building and Property: * Applicant's affiliate, UFP Real Estate, LLC, will purchase the Proposed Project Facility which consists of: Two (2) Buildings on ~31 acres. The main building is 168,310 SF of enclosed manufacturing space, including 7,700 SF of office ("Main Building"). The secondary building, which is not part of the first phase of the project, consists of ~ 85,000 SF of covered, open-wall warehouse space ("Secondary Building"). The Applicant intends to immediately construct an addition of 19,000 SF to the Main Building for additional manufacturing capacity. Future plans include enclosing the Secondary Building for additional capacity and growth opportunities. Infrastructure: * Freight/Rail: Applicant's processes require high quantities of rail cars for inbound raw materials, while outbound truck freight is the primary method for finished goods distribution. As a result, Applicant will install a multi-branch rail spur with additional plans to significantly enhance the driveways that support inbound/outbound truck traffic. * Outdoor Storage: Applicant will require a substantial amount of outdoor storage and intend to add a significant amount of both concrete and asphalt laydown yards to this project site. * Utility: Applicant's manufacturing process requires large volumes of natural gas and electricity. Electrical infrastructure upgrades include (3) additional high-capacity transformers along with the required main distribution and sub-panels. Natural gas improvements, as necessary from the existing high pressure main line located on-site. * Stormwater: Existing stormwater retention pond will be relocated to allow more efficient finished goods storage, trucking and shipping. The fully engineered stormwater management system will ensure all site water is properly captured and retained per State and local regulations. Machinery and Equipment: * The project will include significant investment in state-of-the-art machinery, which will result in highly trained employees. The machinery will be installed in phases over multiple years. Tenants and End Users: * The Applicant is the End User of the Proposed Project Facility and will be a Tenant of UFP Real Estate, LLC

Municipality or Municipalities of current operations

Applicant does not have any current operations in the state of NY. Current operations are in the states of Alabama, Wisconsin, Michigan and Iowa.

Will the Proposed Project be located within a Municipality identified above?

No

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?

No

If the Proposed Project is located in a different Municipality within New York State than that Municipality 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?

No

(If yes, you will need to complete the Intermunicipal Move Determination section of this application)

Is the project reasonably necessary to prevent the project occupant from moving out of New York State?

No

If yes, please explain and identify out-of-state locations investigated, type of assistance offered and provide supporting documentation available

Have you contacted or been contacted by other Local, State and/or Federal Economic Development Agencies?

Yes

If yes, please indicate the Agency and nature of inquiry below

Applicant has been in contact with the NYPA and Empire State Development. The anticipated amount that is to be received from the NYPA is unknown at this time. The incentive proposal received and accepted from Empire State Development is the Excelsior Job Program Award amount up to \$724,000.

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:

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)

Applicant is seeking both the Real Estate Tax and the Sales Tax Incentives. Effect of the Project on the Erie County Community: 1. The Project will (a) introduce a minimum of 50 highly-skilled jobs into the community, (b) renovate an otherwise under-utilized industrial site, (c) introduce an income tax revenue stream into Erie County, (d) create indirect employment opportunities to support the local community, (e) attract other businesses to Erie County, and (f) support the community through various volunteer efforts. 2. The Project will include a modern and efficient facility with state-of-the-art equipment, which will be operated by a high-skilled work force. Reasons for the Agency's Financial Assistance: 1. Competitiveness Issues: a. Market Position and Resource Constraints: The Applicant has competition from many other companies. Financial Assistance from the Agency will enable the Applicant to invest in advanced technologies, innovative processes, and training for its highly-skilled labor force, which collectively help to enhance its market position. 2. Project Shortfalls: a. Operational Efficiency: Without the Financial Assistance from the Agency, the Applicant may struggle to implement essential operational improvements in the initial stages of operations. The Agency's assistance will facilitate the adoption of new technologies and processes, leading to increased efficiency and reduced operational costs. Effect of the Project on the Applicant's Business or Operations: 1. Enhanced Competitiveness: a. Innovation and Growth: The Project will enable the Applicant to develop and launch new products, thereby attracting a broader customer base and increasing market share. In addition, the Project will enable the Applicant to continue to invest in its highly-skilled labor force. b. Cost Reduction: By streamlining operations and reducing production costs, the Applicant will be able to offer competitive pricing. 2. Operational Improvements: a. Efficiency Gains: The Project will introduce advanced project management practices and tools, leading to more efficient workflows and better resource allocation. b. Risk Mitigation: Applicant intends to make this Project a permanent production facility. With improved operational processes, the Applicant will be better equipped to manage risks and avoid potential project failures.

Please 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

Yes

If the Applicant is unable to obtain Financial Assistance for the Project, what will be the impact on the Applicant and Erie County?

If the Real Estate Tax and the Sales Tax Incentives requested herein are not granted, Applicant will need to re-consider the size of the project and its monetary investment along with phasing of the project. This would impact the number of jobs immediately required for this Project and would result in a lower initial investment into the Erie County community.

Will project include leasing any equipment?

Yes

If yes, please describe equipment and lease terms.

The Applicant may lease a few forklifts and will lease a scissor lift (or similar) one time per year for annual maintenance. The leases have not been secured and therefore lease terms are not available at this time.

Site Characteristics

Is your project located near public transportation?

Yes

If yes describe if site is accessible by either metro or bus line (provide route number for bus lines)

There are several public transportation options near 300 Commerce Dr in Lackawanna, NY: 1. Lackawanna Victory Transit Center (NFTA-METRO): Located at 2691 South Park Ave, this transit hub offers various services and connections to key destinations, including downtown Buffalo 2. Hamburg Turnpike & Lake Avenue: This transit station at 3175 Lakeshore Rd provides easy access to public transit options 3. Metro Bus Route #42: This route operates between Mohawk & Ellicott to Southgate Plaza via Route 5 and Ridge Road

Has your local municipality and/or its planning board made a determination regarding the State Environmental Quality Review (SEQR) for your project?

Yes

If YES indicate in the box below the date the SEQR determination was made. Also, please provide us with a copy of the approval resolution and the related Environmental Assessment Form (EAF) if applicable.

If NO indicate in the box below the date you anticipate receiving a SEQR determination for your project. Also, please insure that the ECIDA has been listed as an "involved agency" on the related EAF submitted to the appropriate municipality and/or planning department.

January 29, 2025

Will the Project meet zoning/land use requirements at the proposed location?

Yes

Describe the present zoning/land use

Industrial

Describe required zoning/land use, if different

A variance as to the silo height was granted on 1/29/2025.

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

A variance as to the silo height was granted on 1/29/2025.

Is the proposed Project located on a site where the known or potential presence of contaminants is complicating the development/use of the property?

No

If yes, please explain

Has a Phase I Environmental Assessment been prepared, or will one be prepared with respect to the proposed Project Site?

Yes

If yes, please provide a copy.

Have any other studies, or assessments been undertaken with respect to the proposed Project Site that indicate the known or suspected presence of contamination that would complicate the site's development?

No

If yes, please provide copies of the study.

If you are purchasing new machinery and equipment, does it provide demonstrable energy efficiency benefits?

Yes

If yes, describe the efficiencies achieved

Applicant will be purchasing new state of the art equipment for this Project. The demonstrable energy efficiency benefits of this equipment are unknown at this time.

You may also attach additional information about the machinery and equipment at the end of the application.

Does or will the company or project occupant perform research and development activities on new products/services at the project location?

No

If yes, include percentage of operating expenses attributed to R&D activities and provide details.

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

For purposes of the following, 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.

Will customers personally visit the Project site for either of the following economic activities? If yes with respect to either economic activity indicated below, you will need to complete the Retail section of this application.

Retail Sales	No	Services	No
---------------------	----	-----------------	----

Please check any and all end uses as identified below.

- | | | |
|--|---------------------------|-------------------------------------|
| No Acquisition of Existing Facility | No Assisted Living | No Back Office |
| No Civic Facility (not for profit) | No Commercial | No Equipment Purchase |
| No Facility for the Aging | Yes Industrial | No Life Care Facility (CCRC) |
| No Market Rate Housing | No Mixed Use | No Multi-Tenant |
| No Retail | No Senior Housing | No Manufacturing |
| No Renewable Energy | Yes Other | |
| | B2B Sales | |

For proposed facility please include the square footage for each of the uses outlined below

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

			Cost	% of Total Cost
Manufacturing/Processing	187,310 square feet	\$	16,209,710	98%
Warehouse	square feet	\$	0	0%
Research & Development	0 square feet	\$	0	0%
Commercial	0 square feet	\$	0	0%
Retail	0 square feet	\$	0	0%
Office	7,700 square feet	\$	265,814	2%
Specify Other	square feet	\$	0	0%

If you are undertaking new construction or renovations, are you seeking LEED certification from the US Green Building Council?

No

If you answered yes to question above, what level of LEED certification do you anticipate receiving? (Check applicable box)

<BLANK>

Provide estimate of additional construction cost as a result of LEED certification you are seeking < BLANK >

Will project result in significant utility infrastructure cost or uses Yes

What is the estimated project timetable (provide dates).

Start date : acquisition of equipment or construction of facilities

4/1/2025

End date : Estimated completion date of project

1/1/2026

Project occupancy : estimated starting date of occupancy

1/1/2026

Capital Project Plan / Budget

Estimated costs in connection with Project

1.) Land and/or Building Acquisition

\$ 6,750,000 250,810 square feet 31 acres

2.) New Building Construction

\$ 0 0 square feet

3.) New Building addition(s)

\$ 2,678,013 19,000 square feet

4.) Reconstruction/Renovation

\$ 6,225,299 168,310 square feet

5.) Manufacturing Equipment

\$ 45,000,000

6.) Infrastructure Work

\$ 7,572,212

7.) Non-Manufacturing Equipment: (furniture, fixtures, etc.)

\$ 7,500,000

8.) Soft Costs: (Legal, architect, engineering, etc.)

\$ 1,500,000

9.) Other Cost

\$ 0

**Explain Other
Costs**

Total Cost \$ 77,225,524

Construction Cost Breakdown:

Total Cost of Construction	\$ 16,475,524 (sum of 2, 3, 4 and 6 in Project Information, above)
Cost of materials	\$ 10,000,000
% sourced in Erie County	8%

Sales and Use Tax:

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	\$ 17,500,000
Estimated State and local Sales and Use Tax Benefit (product of 8.75% multiplied by the figure, above):	\$ 1,531,250

** 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 may 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. 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.

Project refinancing estimated amount, if applicable (for refinancing of existing debt only) \$ 0

Have any of the above costs been paid or incurred as of the date of this Application? Yes

If Yes, describe particulars: Applicant has paid \$85,000 to Architect for conceptual drawings.

Sources of Funds for Project Costs:

Equity (excluding equity that is attributed to grants/tax credits):	\$ 0
Bank Financing:	\$ 0
Tax Exempt Bond Issuance (if applicable):	\$ 0
Taxable Bond Issuance (if applicable):	\$ 0
Public Sources (Include sum total of all state and federal grants and tax credits):	\$ 0
Identify each state and federal grant/credit: (ie Historic Tax Credit, New Market Tax Credit, Brownfield, Cleanup Program, ESD, other public sources)	ESD award not to exceed \$724,000 (Excelsior Job Program)
Total Sources of Funds for Project Costs:	\$0
Have you secured financing for the project?	No

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). 0
Lender Name, if Known
Estimated Mortgage Recording Tax Exemption Benefit (product of mortgage amount as indicated above multiplied by 3/4 of 1%): \$0

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 (485-a, 485-b, other): No, just the PILOT offered by the ECIDA.

IDA PILOT Benefit: Agency staff will indicate the estimated 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 and the sum total of PILOT Benefit abatement amount for the term of the PILOT as depicted in the PILOT worksheet in the additional document section.

Percentage of Project Costs financed from Public Sector sources: Agency staff will calculate the percentage of Project Costs financed from Public Sector sources based upon the Sources of Funds for Project Costs as depicted above. The percentage of Project Costs financed from public sector sources will be depicted in the PILOT worksheet in the additional document section.

Is project necessary to expand project employment?

Yes

Is project necessary to retain existing employment?

No

Will project include leasing any equipment?

Yes

If yes, please describe equipment and lease terms.

The Applicant may lease a few forklifts and will lease a scissor lift (or similar) one time per year for annual maintenance. The leases have not been secured and therefore lease terms are not available at this time.

Employment Plan (Specific to the proposed project location)

The Labor Market Area consists of the following six counties: Erie, Niagara, Chautauqua, Cattaraugus, Wyoming and Genessee.

By statute, Agency staff must project the number of FTE 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 FTE jobs by dividing the number of PT jobs by two (2).

	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	0	0	50	50
Part time	0	0	0	0
Total	0	0	50	

Salary and Fringe Benefits for Jobs to be Retained and Created

Job Categories	# of Full Time Employees retained and created	Average Salary for Full Time	Average Fringe Benefits for Full Time	# of Part Time Employees retained and created	Average Salary for Part Time	Average Fringe Benefits for Part Time
Management	5	\$ 110,000	\$ 8,000	0	\$ 0	\$ 0
Professional	5	\$ 85,000	\$ 8,000	0	\$ 0	\$ 0
Administrative	5	\$ 60,000	\$ 8,000	0	\$ 0	\$ 0
Production	35	\$ 55,000	\$ 8,000	0	\$ 0	\$ 0
Independent Contractor	0	\$ 0	\$ 0	0	\$ 0	\$ 0
Other	0	\$ 0	\$ 0	0	\$ 0	\$ 0
Total	50			0		

** 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.

Yes **By checking this box, I certify that the above information concerning the current number of jobs at the proposed project location or to be relocated to the proposed project location is true and correct.**

Employment at other locations in Erie County: (provide address and number of employees at each location):

Address	Full time	Part time	Total
	0	0	0
	0	0	0
	0	0	0

Payroll Information

Annual Payroll at Proposed Project Site upon completion

3,600,000

Estimated average annual salary of jobs to be retained (Full Time)

0

Estimated average annual salary of jobs to be retained (Part Time)

0

Estimated average annual salary of jobs to be created (Full Time)

90,000

Estimated average annual salary of jobs to be created (Part Time)

0

Estimated salary range of jobs to be created

From (Full Time)	35,000	To (Full Time)	135,000
From (Part Time)	0	To (Part Time)	0

Section III: Environmental Questionnaire

INSTRUCTIONS: Please complete the following questionnaire as completely as possible. If you need additional space to fully answer any question, please attach additional page(s).

General Background Information

Address of Premises

300 Commerce Dr., Lackawanna, NY 14218

Name and Address of Owner of Premises

Lackawanna Realty, LLC, 4 Centre Drive, Orchard Park, NY 14127

Describe the general features of the Premises (include terrain, location of wetlands, coastlines, rivers, streams, lakes, etc.)

The Premises does not have any wetlands, rivers or streams. It is moderately well drained and has a slope at 0-10%.

Describe the Premises (including the age and date of construction of any improvements) and each of the operations or processes carried out on or intended to be carried on at the Premises

The Premises includes 31 Acres and two (2) Buildings that were constructed in approximately 2000. The main building is 168,310 SF of enclosed manufacturing space which includes 7,700 SF of office ("Main Building"), while the secondary building consists of ~ 85,000 SF of covered, open-wall warehouse space ("Secondary Building"). The intended use of the Premises is for manufacturing industry-leading building materials utilizes its patented Surestone technology.

Describe all known former uses of the Premises

Prior known uses of the Premises include Medium Density Fiberboard Production and Glove production.

Does any person, firm or corporation other than the owner occupy the Premises or any part of it?

Yes

If yes, please identify them and describe their use of the property

At this time, Owner has a tenant occupying a portion of the Second Building for equipment storage. That is a short term lease that Applicant does not intend to renew.

Have there been any spills, releases or unpermitted discharges of petroleum, hazardous substances, chemicals or hazardous wastes at or near the Premises?

Yes

If yes, describe and attach any incident reports and the results of any investigations

Yes, please see below and reports attached: Spill Number: 0205083 Spill Date Open: 8/14/2002 Material Spilled: Hydraulic Oil Spill Date Closed: 8/29/2002 Spill Number: 0205717 Spill Date Open: 9/03/2002 Material Spilled: Hydraulic Oil Spill Date Closed: 9/17/2002 Spill Number: 0211307 Spill Date Open: 2/12/2003 Material Spilled: Thermal Oil Spill Date Closed: 3/11/2003 Spill Number: 0314190 Spill Date Open: 3/28/2004 Material Spilled: Hydraulic Oil Spill Date Closed: 5/14/2004 Spill Number: 0400583 Spill Date Open: 4/19/2004 Material Spilled: Other Spill Date Closed: 7/15/2004 Spill Number: 0403109 Spill Date Open: 6/22/2004 Material Spilled: Hydraulic Oil Spill Date Closed: 7/30/2004

Has the Premises or any part of it ever been the subject of any enforcement action by any federal, state or local government entity, or does the preparer of this questionnaire have knowledge of: a) any current federal, state or local enforcement actions; b) any areas of non-compliance with any federal, state or local laws, ordinances, rules or regulations associated with operations over the past 12 months?

No

If yes, please state the results of the enforcement action (consent order, penalties, no action, etc.) and describe the circumstances

Has there been any filing of a notice of citizen suit, or a civil complaint or other administrative or criminal procedure involving the Premises?

Yes

If yes, describe in full detail

Current property owner filed a tenant eviction proceeding (Index No: 812964/2023). An Eviction Order was granted on August 22, 2024 awarding legal and physical possession of the leased premises to property Owner.

Solid And Hazardous Wastes And Hazardous Substances**Does any activity conducted or contemplated to be conducted at the premises generate, treat or dispose of any petroleum, petroleum-related products, solid and hazardous wastes or hazardous substances?**

Yes

If yes, provide the Premises' applicable EPA (or State) identification number

Yes, used oil (hydraulic, motor, and various other types consistent with machinery use). Current Property Owners EPA Number is: NYD986903904. Applicant does not have an EPA Number yet as operations have not commenced.

Have any federal, state or local permits been issued to the Premises for the use, generation and/or storage of solid and hazardous wastes?

No

If yes, please provide copies of the permits.**Identify the transporter of any hazardous and/or solid wastes to or from the Premises**

Applicant will use Veolia North America in Kenmore NY or US Ecology in Buffalo, NY (Location will be determined once production commences).

Identify the solid and hazardous waste disposal or treatment facilities which have received wastes from the Premises for the past two (2) years

1. Chemical Solvents, Inc. 2. American Recyclers Company 3.Environmental Enterprises, Inc.

Does or is it contemplated that there will occur at the Premises any accumulation or storage of any hazardous wastes on-site for disposal for longer than 90 days?

No

If yes, please identify the substance, the quantity and describe how it is storedDischarge Into Waterbodies**Briefly describe any current or contemplated industrial process discharges (including the approximate volume, source, type and number of discharge points). Please provide copies of all permits for such discharges**

No discharge into waterbodies; discharge will be sanitary wastewater directed to local treatment plant.

Identify all sources of discharges of water, including discharges of waste water, process water, contact or noncontact cooling water, and stormwater. Attach all permits relating to the same. Also identify any septic tanks on site

Wastewater and process water will be discharged to sanitary sewer system, which is piped to local water treatment plant. Current occupants have permit; project manager for this project will obtain connection permit from appropriate sewer district, if necessary. No septic tanks on site.

Is any waste discharged into or near surface water or groundwaters?

No

If yes, please describe in detail the discharge including not only the receiving water's classification, but a description of the type and quantity of the wasteAir Pollution**Are there or is it contemplated that there will be any air emission sources that emit contaminants from the Premises?**

No

If yes, describe each such source, including whether it is a stationary combustion installation, process source, exhaust or ventilation system, incinerator or other source

Are any of the air emission sources permitted?

No

If yes, attach a copy of each permit.

Storage Tanks

List and describe all above and under ground storage tanks at the Premises used to store petroleum or gasoline products, or other chemicals or wastes, including the contents and capacity of each tank. Please also provide copies of any registrations/permits for the tanks

The Premises had two (2) aboveground tanks that were converted to non-regulated use. See attached documentation.

Have there been any leaks, spills, releases or other discharges (including loss of inventory) associated with any of these tanks?

No

If yes, please provide all details regarding the event, including the response taken, all analytical results or reports developed through investigation (whether internal or external), and the agencies which were involved

Polychlorinated Biphenyls ("PCB" or "PCBs") And Asbestos

Provide any records in your possession or known to you to exist concerning any on-site PCBs or PCB equipment, whether used or stored, and whether produced as a byproduct of the manufacturing process or otherwise.

Have there been any PCB spills, discharges or other accidents at the Premises?

No

If yes, relate all the circumstances

Do the Premises have any asbestos containing materials?

No

If yes, please identify the materials

Section IV: Facility Type - Single or Multi Tenant

Is this a Single Use Facility or a Multi-Tenant Facility?

Single Use Facility

For Single Use Facility:

Occupant Name Deckorators, Inc
Address 68956 Us Highway 131, White Pigeon, Mi 49099
Contact Person Nate Hayes
Phone (210) 540-9234
Fax
E-Mail nhayes@ufpi.com
Federal ID # 16-1733191
SIC/NAICS Code 326199

SS

Section VI: Retail Determination

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.

Please answer the following:

Will any portion of the project (including that portion of the costs 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?

No

If yes, complete the Retail Questionnaire Supplement below. **If no, proceed to the next section.**

Section VII: Adaptive Reuse Projects

Adaptive Reuse is the process of adapting old structures or sites for new purposes.

Are you applying for tax incentives under the Adaptive Reuse Program?

No

Section VIII: Inter-Municipal Move Determination

The Agency is required by state law to make a determination that, 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, 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

Applicant has facilities in WI, AL, IA, and MI.

City/Town

State

Zip Code

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?

No

Will the project result in the abandonment of one or more plants or facilities of the Project occupant located within the state?

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 this project involve relocation or consolidation of a project occupant from another municipality?

Within New York State

No

Within Erie County

No

If Yes to either question, please, explain

Will the project result in a relocation of an existing business operation from the City of Buffalo?

No

If yes, please explain the factors which require the project occupant to relocate out of the City of Buffalo (For example, present site is not large enough, or owner will not renew leases etc.)

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

If the project occupant is currently located in Erie County and will be moving to a different municipality within Erie County, has the project occupant attempted to find a suitable location within the municipality in which it is currently located?

No

What factors have lead the project occupant to consider remaining or locating in Erie County?

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

Please provide a list of properties considered, and the reason they were not adequate. (Some examples include: site not large enough, layout was not appropriate, did not have adequate utility service, etc.) Please include full address for locations.

Section IX: Senior Housing

IDA tax incentives may be granted to projects under the Agency's Senior Citizen Rental Housing policy when the project consists of a multi-family housing structure where at least 90% of the units are (or are intended to be) rented to and occupied by a person who is 60 years of age or older.

Are you applying for tax incentives under the Senior Rental Housing policy?

No

Section X: Tax Exempt Bonds

In order to receive the benefits of a tax-exempt interest rate bond, private borrowers and their projects must be eligible under one of the federally recognized private active bond categories (Fed Internal Rev Code IRC sections 142-144, and 1394).

Are you applying for tax exempt bonds / refinancing of bonds related to a residential rental facility project?

No

3100 Clinton - 2025 Expansion / Rosina
\$ 30,000,000

PRIVATE INVESTMENT INDUCEMENT RESOLUTION

ELIGIBILITY

- NAICS Section – 311612

COMPANY INCENTIVES

- Approximately \$ 1,423,539 in real property tax savings
- Up to \$ 1,137,500 in sales tax savings
- 3/4 of 1% of the final mortgage amount up to \$ 132,000

JOBS & ANNUAL PAYROLL

- Current Jobs: 184
- Annual Payroll: \$ 11,942,000
- Projected new jobs: 53 FT
- Est. salary/yr. of jobs created: \$ 49,000
- Est. salary/yr. of jobs retained: \$ 50,360
- Total jobs after project completion: 237
- Construction Jobs: 118

PROJECTED COMMUNITY BENEFITS*

- Term: 10 YEARS
 - NET Community Benefits: \$ 299,017,775
 - Spillover Jobs: 441
- Total Payroll: \$ 282,214,194

INCENTIVE COST / COMMUNITY BENEFIT RATIO (discounted at 2%)*

Incentives: \$2,555,956
 Community Benefit: \$269,354,492
 Cost: Benefit Ratio
 • 1:105

Project Title: 3100 Clinton Expansion

Project Address: 3100 Clinton Street, West Seneca, NY 14224
 (West Seneca Central School District)

Agency Request

A sales tax, mortgage recording tax and real property tax abatement in connection with a 32,000 SF building addition accommodating a new manufacturing line that will produce 40 million pounds of meatballs annually.

Building Addition	\$ 22,000,000
Manufacturing Equipment	\$ 7,500,000
Soft Costs/Other	\$ 500,000

Total Project Cost \$ 30,000,000

85% \$ 25,500,000

Company Description

Founded in 1963, Rosina began as a small store sausage business servicing neighborhood meat markets, supermarkets and restaurants. Founder James Corigliano named his business after his wife Rose. A second-generation family-owned business, sons Russell and Frank joined the business in the 1970s. In 1997 they assumed responsibility for day-to-day operations upon purchasing the company from their parents. Over the years, the company has grown through its numerous acquisitions – expanding its food production capabilities here in WNY. Rosina markets its products to retail and food service industries and can be found in supermarkets, supercenters, military commissaries, wholesale clubs and restaurants throughout North America and internationally.

Project Description

Rosina is considering a 32,000 SF expansion to its existing 105,000 SF manufacturing facility in West Seneca that was constructed in 2021. This expansion will allow Rosina to relocate out-of-state production from existing co-packers and to immediately produce up to 20 million pounds of product locally. It also allows the company to meet it's 2025 projected demand for 62 - 65 million pounds of product annually, to reduce their costs and to become more competitive (as costs for co-packed items is significantly higher). The company plans to create 53 new FT jobs because of this expansion.

* Cost Benefit Analysis Tool powered by MRB Group

Economic Impact: Inform Analytics Cost-Benefit Analysis

The Erie County Industrial Development Agency uses the Cost Benefit Analysis Tool powered by MRB Group to assess the economic impact of a project applying for incentives. A Cost-Benefit Analysis is required by Section 859-a (5)(b) of General Municipal Law. For the complete Cost Benefit Analysis – please see the attached MRB Cost Benefit Calculator.

Cost: Incentives

COSTS	Tax Exemption	Amount
	Property	\$1,423,539
	Sales	\$1,137,500
	Mortgage Recording	\$ 132,000
	Total	\$2,693,039
	Discounted at 2%	\$2,555,956

Benefit: Projected Community Benefit*

BENEFITS	Region	Recipient	Revenue Type	\$ Amount **
	Erie County	Individuals	Payroll Construction	\$ 18,131,075
			Payroll Permanent	\$264,083,119
		Public	Property Taxes	\$ 355,881
			Sales Taxes	\$ 1,728,562
			Other Muni Revenue (NFTA)	\$ 44,000
	New York State	Public	Income Taxes	\$ 12,699,638
			Sales Taxes	\$ 1,975,500
			Total Benefits to EC + NYS***	\$299,017,775
			Discounted at 2%	\$269,354,492

* Cost Benefit Analysis Tool powered by MRB Group **includes direct & indirect \$ over project period ***may not sum to total due to rounding

Discounted Cost \$ 2,555,956
 Discounted Benefit \$269,354,492
 Ratio 1:105

Conclusion: The Cost Benefit for this project is: x:1. For every \$1 in costs (incentives), this project provides \$105 in benefits (payroll & tax revenue). **Note: For Erie County, every \$1 in costs (incentives) provides \$138 in benefits to the community.**

New Tax Revenue Estimated

Current Yearly Taxes*	Estimated New Assessed Value	Additional County Revenue over abatement period	Additional Town Revenue over abatement period	Additional School Revenue over abatement period	New Yearly Taxes Upon Expiration of Abatement Period
\$ 9,729	\$2,257,000	\$ 10,330	\$ 16,370	\$ 35,580	\$ 187,671
Combined Tax Rate: \$ 83.15					

*excludes existing building & 80% of land @ 3100 Clinton. Value reflects estimated tax on land associated with building expansion only

Draft Recapture Material Terms

Condition	Term	Recapture Provision
Total Investment	At project completion	Investment amount equal to or greater than 85% of project amount. Total project amount = \$30,000,000 85% = \$ 25,500,000
Employment	Coincides with 10-year PILOT	Maintain Base = 184 Create 85% of Projected Projected = 53 FTE 85% = 45 FTE Recapture Employment = 45 FTE
Local Labor	Construction period	Adherence to policy including quarterly reporting
Pay Equity	Coincides with 10-year PILOT	Adherence to Policy
Unpaid Tax	Coincides with 10-year PILOT	Adherence to Policy
<u>Recapture Period</u>	Coincides with 10-year PILOT	Recapture of Real Property Tax, Mortgage recording tax, state and local sales taxes

Recapture applies to:

State and Local Sales Taxes
Real Property Tax
Mortgage Recording Tax

Recapture

Pursuant to New York State General Municipal Law, the agency shall modify, recover, recapture or terminate any financial assistance taken by the company that is in violation of the GML.

At completion of the project company must certify i) total investment amount is equal to or greater than 85% of the anticipated project amount; ii) company created 45 FTE (85% of 53) jobs, iii) confirm adherence to local labor policy during construction and iv) its adherence to unpaid tax/pay equity policies for recapture term.

Project ECIDA History

- 3/18/25: Public hearing held.
- 3/26/25: Inducement Resolution presented to Board of Directors adopting a Negative Declaration in accordance with SEQRA
- 3/26/25: Lease/Leaseback Inducement Resolution presented to the Board of Directors

Company History

- 06/28/2023: 10 year PILOT - \$16 M investment, 12,000 SF expansion 75 Empire Dr (production) & renovation to office space at 130 Empire Dr (ACTIVE)
- 10/23/2019: 10 year PILOT - \$58 M investment, 105,000 sq ft construction of 3100 Clinton facility (ACTIVE)
- 1981 – 2016: various bonds, tax incentives and business loans (3) in support of business growth (INACTIVE)

PILOT Worksheet: Estimate of Real Property Tax Abatement Benefits* and Percentage of Project Costs financed from Public Sector sources**

**** The PILOT Worksheet will be: (i) completed by IDA 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- Rosina Foods – 2025 Expansion 3100 Clinton Street

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
22,000,000	\$2,257,000	13.792104	21.855551	47.503134

*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Town PILOT Amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	0.05	\$3,089	\$4,896	\$10,641	\$18,626	\$187,671	\$169,046
2	0.1	\$4,565	\$7,234	\$15,724	\$27,523	\$187,671	\$160,148
3	0.15	\$6,041	\$9,573	\$20,806	\$36,420	\$187,671	\$151,251
4	0.15	\$6,041	\$9,573	\$20,806	\$36,420	\$187,671	\$151,251
5	0.2	\$7,517	\$11,911	\$25,889	\$45,317	\$187,671	\$142,354
6	0.2	\$7,517	\$11,911	\$25,889	\$45,317	\$187,671	\$142,354
7	0.25	\$8,992	\$14,250	\$30,972	\$54,214	\$187,671	\$133,457
8	0.25	\$8,992	\$14,250	\$30,972	\$54,214	\$187,671	\$133,457
9	0.3	\$10,468	\$16,588	\$36,055	\$63,111	\$187,671	\$124,560
10	0.35	\$11,944	\$18,927	\$41,138	\$72,009	\$187,671	\$115,663
TOTAL		\$75,167	\$119,113	\$258,892	\$453,172	\$1,876,713	\$1,423,542

***** Estimates provided are based on current property tax rates and assessment value (current as of date of application submission) and have been calculated by IDA staff**

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.)
30,000,000	\$1,423,542	1,137,500	132,000	N/A

Note: special district taxes are not subject to PILOT abatement

Calculate % = Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: 9%

Erie County Industrial Development Agency

MRB Cost Benefit Calculator



Date: February 20, 2025
 Project Title: Rosina Food Products, Inc.
 Project Location: 3100 Clinton Street, West Seneca, NY 14224

Economic Impacts

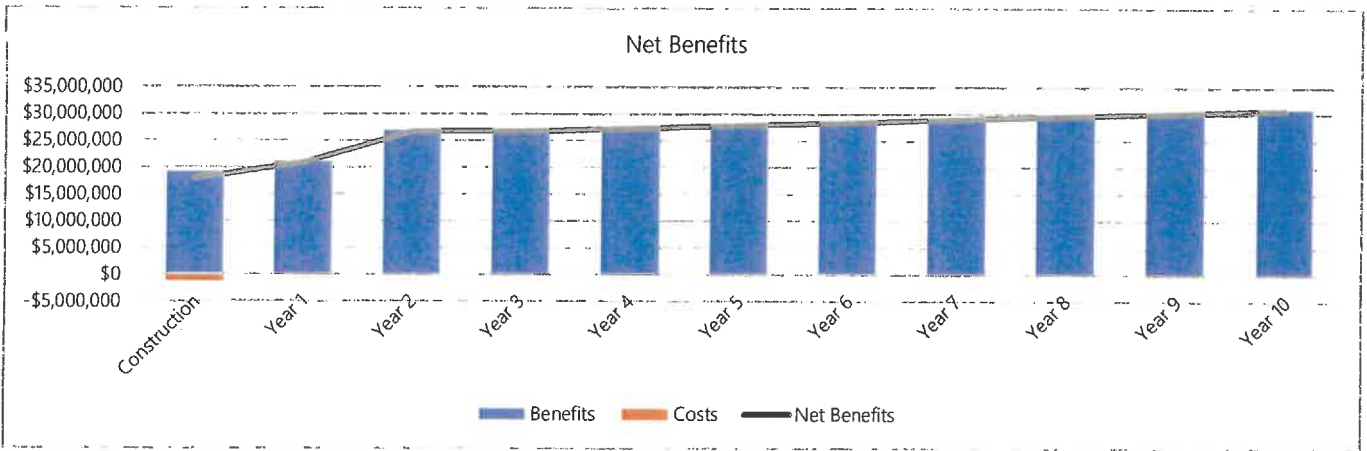
Summary of Economic Impacts over the Life of the PILOT

Project Total Investment
 \$30,000,000

	Temporary (Construction)		
	Direct	Indirect	Total
Jobs	118	106	225
Earnings	\$11,457,710	\$6,673,365	\$18,131,075
Local Spend	\$30,000,000	\$20,722,172	\$50,722,172

	Ongoing (Operations) Aggregate over life of the PILOT		
	Direct	Indirect	Total
Jobs	237	335	572
Earnings	\$122,951,302	\$141,131,818	\$264,083,119

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

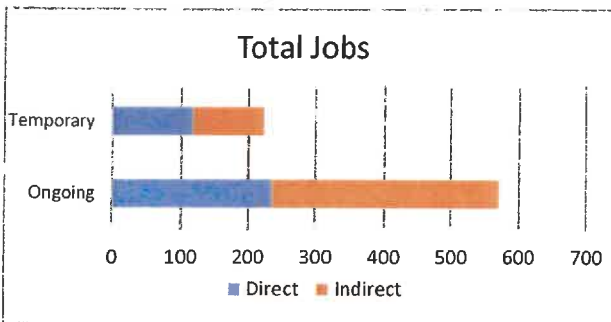
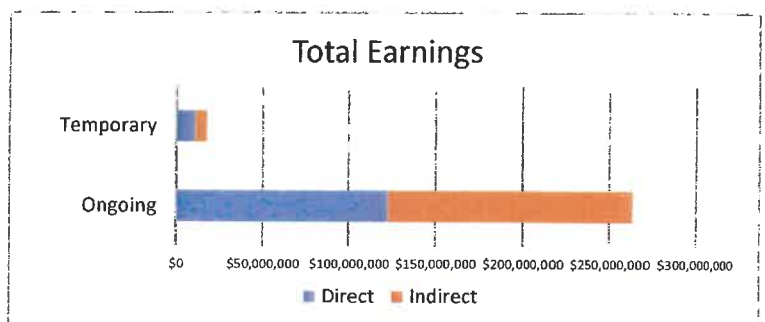


Figure 3



Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$1,423,539	\$1,286,456
Sales Tax Exemption	\$1,137,500	\$1,137,500
Local Sales Tax Exemption	\$530,833	\$530,833
State Sales Tax Exemption	\$606,667	\$606,667
Mortgage Recording Tax Exemption	\$132,000	\$132,000
Local Mortgage Recording Tax Exemption	\$44,000	\$44,000
State Mortgage Recording Tax Exemption	\$88,000	\$88,000
Total Costs	\$2,693,039	\$2,555,956

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$284,342,637	\$256,134,910
To Private Individuals	\$282,214,194	\$254,222,735
Temporary Payroll	\$18,131,075	\$18,131,075
Ongoing Payroll	\$264,083,119	\$236,091,660
Other Payments to Private Individuals	\$0	\$0
To the Public	\$2,128,443	\$1,912,175
Increase in Property Tax Revenue	\$355,881	\$311,923
Temporary Jobs - Sales Tax Revenue	\$111,053	\$111,053
Ongoing Jobs - Sales Tax Revenue	\$1,617,509	\$1,446,061
Other Local Municipal Revenue	\$44,000	\$43,137
State Benefits	\$14,675,138	\$13,219,582
To the Public	\$14,675,138	\$13,219,582
Temporary Income Tax Revenue	\$815,898	\$815,898
Ongoing Income Tax Revenue	\$11,883,740	\$10,624,125
Temporary Jobs - Sales Tax Revenue	\$126,918	\$126,918
Ongoing Jobs - Sales Tax Revenue	\$1,848,582	\$1,652,642
Total Benefits to State & Region	\$299,017,775	\$269,354,492

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$256,134,910	\$1,861,289	138:1
State	\$13,219,582	\$694,667	19:1
Grand Total	\$269,354,492	\$2,555,956	105:1

*Discounted at 2%

Additional Comments from IDA

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

**EVALUATIVE CRITERIA
AGRICULTURAL, FOOD PROCESSING**

Rosina Foods / 3100 Clinton Street Expansion 2025

CRITERIA	COMMENTS
Wage Rates (above median wage for area)	Per capita income = \$41,560. Average salary of jobs to be created is \$49,000
Regional Wealth Creation (% of sales/customers outside area)	94% of sales are outside Erie County: 5% in NYS (excluding EC), 82% in USA (excluding NYS) with the remaining 7% outside the US
In Region Purchases (% of purchases from local growers)	10% of total annual supplies, raw material and vendor services are from Erie County firms
Research & Development Activities	N/A
Investments in Energy Efficiency	Rosina's new thermal fluid oven will provide a more efficient cooking process than using a direct fired oven.
Locational Land Use Factors, Proximity to Supporting Local Agricultural Production	N/A
LEED/Renewable Resources	N/A
Retention/Flight Risk	The additional production of this meatball line will allow the Company to be less reliant on out of state co-packers who are currently producing 20+ million pounds of product annually.
DEI Questionnaire	See Attached.
Workforce Access – Proximity to Public Transportation	This location is not accessible via public transportation.

DATE OF INDUCEMENT: March 26, 2025

Diversity, Equity and Inclusion Questionnaire

1. MWBE Contractors - Construction

The ECIDA encourages applicants to utilize MWBE contractors and suppliers for their projects and when feasible, to set a goal for MWBE participation during the construction period of the project. Below are links to the NYS and Erie County certified MWBE lists, including contractors, that can assist you with your utilization goals:

- New York State MWBE Certified List: <https://ny.newnycontracts.com/>
- Erie County MWBE Certified List: <https://www3.erie.gov/eo/mbe-wbe-resource-list>

Please provide detailed information regarding your company's plan to utilize MWBE contractors and suppliers for your project. Please include your project's MWBE utilization goals, what process and resources you plan to use or have utilized in the past to find and hire MWBEs, a list of the specific MWBE firms used on previous projects and/or firms you plan to use on the current project, and any history the company has of setting and meeting MWBE goals on past projects. The company may also include details with respect to the foregoing related to any MWBE policy and utilization goals that its general contractor has committed to implementing for the project.

Please see Rosina's response in attached Addendum.

2. Minority & Women Employment - Current Workforce & Hiring Practices

The ECIDA encourages the hiring of a diverse workforce, especially for jobs created and retained as part of an ECIDA induced project. Below are some links to sites and organizations that will be helpful in achieving a diverse workforce:

- Northland Workforce Training Center: <https://northlandwtc.org/employers/>

- Workforce Buffalo: <https://www.workforcebuffalo.org/business-services/employer-services>
- New York State Job Bank: <https://myjobsny.usnlx.com/>
- Local Minority Newspapers: <https://www3.erie.gov/eo/minority-newspaper>

Please provide detailed information regarding your company's current workforce and hiring practices as it relates to minority and women employees, including, if applicable, the company's Diversity, Equity and Inclusion plan and goals, any strategic partnerships the company has with educational and/or workforce development entities, and company strategies regarding outreach to minorities and women with the dissemination of job openings to the public:

Please see Rosina's response in attached Addendum.

3. Economic Inclusion Program

The ECIDA's Economic Inclusion Program (EIP) is a voluntary "opt in" program providing an enhanced real property tax abatement to applicants who commit to implementing and meeting MWBE utilization and minority and women employment goals. The mission of the EIP is to enhance the beneficial public impact of projects receiving ECIDA assistance and to further the ECIDA's goal of advancing opportunities for MWBE businesses and minorities and women, in general, in the Erie County workforce. Please note, for a company to be considered an MWBE under the EIP it must be certified as an MWBE by New York State or Erie County.

Under the EIP, the standard ECIDA PILOT Agreement real property tax abatement schedules are enhanced by extending both the term and abatement percentages of the PILOT Agreement.

Please note the EIP is a *voluntary opt-in program* providing enhanced incentives in exchange for meeting MWBE utilization and minority and women employment goals. The applicant shall not engage in any unlawful discrimination against any employee or applicant by reason of race, creed, religion, color, age, disability, national origin, sex, gender, or any other characteristic protected by law, including, but not limited to, Title VII of the Civil Rights Act, the Americans with Disabilities Act, the Age Discrimination in

Employment Act, the Genetic Information Nondiscrimination Act, the New York State Human Rights Law, and any other similar laws, rules, or regulations. Applicants may bypass the EIP while still pursuing the ECIDA's standard PILOT Agreement.

Please check the box indicating that you have read the Economic Inclusion Program summary above and the attached FAQ document that can be found at the end of the questionnaire.

Please check the box if you are interested in tentatively opting into the Economic Inclusion Program (nonbinding) and would like further, detailed information on the program and process from your ECIDA business development officer.

Rosina Supplement to ECIDA DEI Questionnaire

ECIDA Question 1 MWBE Contractors – Construction: Please provide detailed information regarding your company's plan to utilize MWBE contractors and suppliers for your project. Please include your project's MWBE utilization goals, what process and resources you plan to use or have utilized in the past to find and hire MWBEs, a list of the specific MWBE firms used on previous projects and/or firms you plan to use on the current project, and any history the company has of setting and meeting MWBE goals on past projects. The company may also include details with respect to the foregoing related to any MWBE policy and utilization goals that its general contractor has committed to implementing for the project.

Rosina Response: Rosina, through its Design/Builder Stellar Group Inc. ("Stellar") elicits bids from MWBEs in addition to non-MWBEs as part of the bidding process. Additionally, Stellar works closely with local subcontractors in various trades to ensure that known and highly regarded MWBEs are included in the bidding process and, where possible and the lowest bidder, are awarded project work. For example, on the original construction of Rosina's 3100 Clinton St. protein plant, Stellar contracted with two key MWBE contractors: (1) Dyno Group, Inc., a NYS Certified MBE, who served as a subcontractor supplying electrical materials and fixtures; and (2) Upstate Steel, Inc., a NYS Certified WBE, which served as a subcontractor supplying steel pilings used in the construction. Rosina and Stellar, its general contractor, intend to solicit bids from a wide variety of subcontractors, including MBEs and WBEs, during the bidding process for this expansion project.

Rosina has set MWBE goals on past projects, including construction of Rosina's Customer Focus Center and R&D Kitchen in 2018-19 and construction of its 3100 Clinton St. protein facility in 2020-21. As noted above, Rosina, through its Design/Builder Stellar Group Inc. ("Stellar") elicits bids from MWBEs in addition to non-MWBEs as part of the bidding process. Additionally, Stellar works closely with local subcontractors in various trades to ensure that known and highly regarded MWBEs are included in the bidding process and, where possible and the lowest bidder, are awarded project work.

ECIDA Question 2 Minority & Women Employment – Current Work Force: Please provide detailed information regarding your company's current workforce and hiring practices as it relates to minority and women employees, including, if applicable, the company's Diversity, Equity and Inclusion plan and goals.

Rosina Response: Rosina has a very diverse workforce, consisting of many difference constituencies: female, male and numerous ethnic groups, including Asian, African American, Hispanic, bi-racial, white and American Indian. Attached as Exhibit A to this addendum is a report providing detailed information on Rosina's employee breakdown as of December 24, 2024 by gender and ethnicity. Additionally, Rosina has employed a number of legal status immigrants who have emigrated to the United States from Africa, southeast Asia and other Countries. Rosina

seeks to attract employees from many different races, ethnic groups and perspectives. The following Rosina's Diversity and Inclusion statement is set forth in Rosina's Employee Handbook:

DIVERSITY AND INCLUSION MISSION STATEMENT

At Rosina Food Products Inc., diversity and inclusion on a global basis is a core value. We are committed to providing and promoting a diverse and inclusive environment for all, within which each person can succeed professionally regardless of race, ethnicity, culture, nationality, gender, religious beliefs, sexual orientation, gender identity and gender expression, age, marital status or disability or any other protected class under federal, state, or local law. Rosina Food Products Inc. works to foster understanding, communication, and respect among all people in the Company to create an inclusive workplace.

The diversity of our workforce is essential, and we are committed to diversity and inclusion throughout our company to ensure a wide range of experiences, perspectives, and skills to provide better solutions, drive innovation and creativity, and enhance decision making.

Diversity is a mission imperative, and we are continuously focusing on creating a culture of inclusion that values each individual and promotes collaboration and fairness. Our diversity plan includes the following objectives:

- Secure a high-performing workforce drawn from diverse locations and backgrounds.
- Create a culture that encourages collaboration, flexibility, and fairness to enable individuals to contribute to their full potential, feel valued, and supported.
- Make diversity and inclusion one of our strategic priorities, through continued leadership commitment, accountability, and total workforce engagement.

Ensuring a diverse and inclusive workforce enables our company to be more responsive to our customers and better equipped to fulfill our mission.

Achieving diversity and inclusion at our Company is a team effort and we expect and encourage Associates to contribute to this goal. Together, we support a workplace that offers every individual the opportunity to attain professional goals and contribute to accomplishing our mission.

Rosina engaged in a number of strategic partnerships with educational and/or workforce development entities including: (1) Northland Workforce Training Center

(<https://northlandwtc.org/>), (2) Erie BOCES, (3) local high schools trade programs, (4) Niagara County Community College and the (5) Center for Employment Opportunities (<https://www.ceoworks.org/>). Additionally, Rosina engages in the following outreach strategies to minorities and women with the disseminations of job openings its partnerships with and posting of jobs through (1) NYS Department of Labor, (2) Job Fairs through the Erie County Public Library, (3) working with Center for Employment Opportunities and (4) working with well-regarded staffing agencies with experience working with minorities and women to attract temporary employees with the goal of making temporary associates permanent Rosina employees.

1

Employee Breakdown By Gender and Ethnicity

10/1/24 - 12/31/24

Employee Count	Active														Summary	
	Female							Male								
	Asian	Black or African American	Hispanic or Latino	Not specified	Two or more races	White	Female	American Indian/Alaskan Native	Asian	Black or African American	Hispanic or Latino	Not specified	Two or more races	White		Male
Administrative Support Workers	3					35	38	1			1				17	57
Craft workers						1	1								14	21
Executive/Senior-Level Officials and Managers						2	2								15	18
First/Mid-Level Officials and Managers						17	20								56	86
Laborers and helpers	1	35	9	3	1	6	55		6	30	10	3	1	13	63	118
Operatives	3	12	7	1		11	34	1	20	62	30	4	3	45	165	199
Professionals						2	3								6	9
Service workers						1	2								7	12
Technicians						1	1								4	7
Resima Food Products	4	52	18	4	2	76	156	2	26	103	49	8	6	177	371	527

Feb 11, 2025



Rosina

[Instructions and Insurance Requirements Document](#)

Section I: Applicant Background Information

Please answer all questions. Use "None" or "Not Applicable" where necessary. Information in this application may be subject to public review under New York State Law.

Applicant Information- Company Receiving Benefit

Project Name	3100 Clinton Street, LLC- Expansion
Project Summary	Rosina Food Products, Inc. is requesting financial assistance to complete a 32,000 square foot expansion of its Protein Plant located at 3100 Clinton St, West Seneca, NY 14224 to accommodate a new additional manufacturing line that will produce 40 million pounds of meatballs annually. This will allow the Company to be less reliant on out of state co-packers who are currently producing 20+ million pounds of product annually and create approximately 53 manufacturing and related support jobs.
Applicant Name	Rosina Food Products, Inc.
Applicant Address	130 Empire Drive
Applicant Address 2	
Applicant City	West Seneca
Applicant State	New York
Applicant Zip	14224
Phone	(716) 608-8503
Fax	
E-mail	rbernick@rosina.com
Website	www.rosina.com
NAICS Code	311612

Business Organization

Type of Business

Corporation

Year Established

1963

State

New York

Indicate if your business is 51% or more (Check all boxes that apply)

[No] Minority Owned

[No] Woman Owned

Indicate Minority and/or Woman Owned Business Certification if applicable (Check all boxes that apply)

[No] NYS Certified
[No] Erie Country Certified

Individual Completing Application

Name Randy Bernick
Title Vice President- Finance & Administration
Address 130 Empire Drive
Address 2
City West Seneca
State New York
Zip 14224
Phone (716) 608-8503
Fax
E-Mail rbernick@rosina.com

Company Contact- Authorized Signer for Applicant

Contact is same as individual completing application No
Name Greg Setter
Title Chief Operating Officer
Address 130 Empire Drive
Address 2
City West Seneca
State New York
Zip 14224
Phone (716) 608-8524
Fax
E-Mail gsetter@rosina.com

Company Counsel

Name of Attorney Michael Driscoll
Firm Name Rosina Food Products, Inc.
Address 130 Empire Drive
Address 2
City West Seneca
State New York
Zip 14224
Phone (716) 608-8627
Fax (716) 651-0548
E-Mail mdriscoll@rosina.com

Benefits Requested (select all that apply)

Exemption from Sales Tax	Yes
Exemption from Mortgage Tax	Yes
Exemption from Real Property Tax	Yes
Tax Exempt Financing*	No

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

Applicant Business Description

Describe in detail company background, history, products and customers. Description is critical in determining eligibility. Also list all stockholders, members, or partners with % ownership greater than 20%.

Rosina began in 1963 as a small store sausage business servicing neighborhood meat markets, supermarkets and restaurants. Founded by James Corigliano, he named this family-owned business after his wife Rose, which in Italian translates to Rosina. In the mid 1970's as the business grew, sons Russell and Frank joined the Company. In 1981 a larger facility was purchased allowing Rosina to expand into new markets and make its products, primarily frozen meatballs, toppings, and sausage, available across the country. In 1997, sons Russell Corigliano (50% ownership) and Frank Corigliano (50% ownership) assumed responsibility for day-to-day operations upon purchasing the Company from their parents. In March 2000, Rosina acquired Celentano Brothers of Verona, NJ which added frozen Italian entrees, filled pasta, and eggplant products to its portfolio. In late 2002, Rosina purchased and renovated a 90,000 square foot plant in West Seneca, NY, expanding its Buffalo based operations, to support production of its Celentano ravioli, specialty pasta, and entrees. Production from Celentano Brothers' New Jersey facilities was moved to this new West Seneca location in 2003, resulting in the creation of approximately 100+ jobs and Rosina's renovation of the former Lenders Bagel facility, which had been sold by its prior owners. In July 2006, Rosina acquired 2 more frozen pasta brands, Italian Village and Floresta, adding more flavors and formats to its existing pasta portfolios servicing both retail and foodservice markets and moving all production to West Seneca, NY. In 2010, Rosina expanded internationally creating an international sales division. In December 2011, Rosina acquired the San Rallo Pasta Company which features specialty ravioli and eggplant products available in the foodservice channel. In December 2021, Rosina acquired the Mama Lucia brand of frozen meatballs which are predominantly found in the Northeast, Southeast, and Midwest within the supermarket, military commissaries, and dollar store channels. In both cases, manufacturing of all acquired product lines was moved to West Seneca or Cheektowaga, NY. Also in 2021, Rosina opened its brand-new state-of-the art meatball manufacturing plant at 3100 Clinton St. in West Seneca, NY to meet demand of its growing customer base and bring back approximately 20 million pounds of meatball production from out of state co-packers. In February 2023, we merged meatball production at our antiquated Cheektowaga facility into the West Seneca plant but continue to package and label product at the Cheektowaga location. During 2024, Rosina has had a large spike in demand for its meatball products and was required to purchase 20+ million pounds from out of state co-packers to produce. Fortunately, when designing and constructing the West Seneca plant in 2021, the plant was designed in such a way that it can be expanded without interrupting existing production and had all utilities sized to accommodate an expansion. Rosina markets its products to retail and foodservice industries and can be found in supermarkets, supercenters, military commissaries, wholesale clubs and restaurants throughout North America and Internationally. Our retail customers include Tops, Wegmans, Aldi, Walmart, Publix, Target, Kroger, Food Lion, Giant Eagle, etc. Our Foodservice customers include many distributors such as Performance Food Group (Reinhardt & Shamrock), Sysco, Gordon Foodservice, US Foods, Costas provisions, Cheney Brothers, etc. as well as restaurant business such as Olive Garden (Darden), Restaurant depot, and Denny's. The Ingredients Division customers include Conagra and Heinz. Additionally, our International Division customers include Boston Pizza and Jose Santiago.

Estimated % of sales within Erie County	6 %
Estimated % of sales outside Erie County but within New York State	5 %
Estimated % of sales outside New York State but within the U.S.	82 %
Estimated % of sales outside the U.S.	7 %

(*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 Erie County?

10

Describe vendors within Erie County for major purchases

(1) Lehigh Construction Group, Inc- building materials & construction services; (2) Bison Bag, Inc- printed laminated film for primarily retail bags for product storage ; (3) Jamestown Container, Inc- corrugated boxes and packaging for foodservice cases and shipping containers; (4) TLW Transport, Inc- transportation of finished product, ingredients and supplies; (5) Westrock CP, LLC- corrugated boxes and packaging for foodservice cases and shipping containers; (6) Mollenberg-Betz, Inc- ammonia refrigeration services; (7) Adawn Express Inc- transportation of finished product, ingredients, and supplies; (8) Millington Lockwood- furniture & fixtures; (9) Elliott Services, Inc- janitorial services; (10) WS Empire LLC- warehouse rental of dry goods & maintenance parts; (11) Independent Health Corp- health care & medical service plan offered to Associates; (12) Prolift Inc- services and purchases of fork trucks and pallet trucks; (13) Barclay Damon, LLP - legal services; (14) CTBK- accounting services; (15) Pooley, Inc- supplies industrial conveyor belting, hose, casters, and material handling equipment; (16) Lineage Cold Storage- frozen and cold storage. Additionally, Rosina has partnered with Allied Cold Storage to construct a 100,000 sq. ft. cold storage warehouse, creating approximately 30 jobs, at 160 Empire Dr. in West Seneca.

Section II: Eligibility Questionnaire - Project Description & Details

Project Location

Address of Proposed Project Facility

3100 Clinton Street

Town/City/Village of Project Site

West Seneca

School District of Project Site

West Seneca

Current Address (if different)

Current Town/City/Village of Project Site (if different)

West Seneca

SBL Number(s) for proposed Project

124.15-2-10.2 and 124.15-2-10.2

What are the current real estate taxes on the proposed Project Site

New York

If amount of current taxes is not available, provide assessed value for each.

Land

\$ 7,991

Building(s)

\$ 243,953

If available include a copy of current tax receipt.

Are Real Property Taxes current at project location?

Yes

If no please explain

*The ECIDA has an unpaid tax policy and you will be required to certify all taxes and PILOTS are current.

Does the Applicant or any related entity currently hold fee title or have an option/contract to purchase the Project site?

Yes

If No, indicate name of present owner of the Project Site

Does Applicant or related entity have an option/contract to purchase the Project site?

No

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

Existing protein manufacturing plant that opened in December 2021. The expansion will be to this facility.

Provide narrative and purpose of the proposed project (new build, renovations) square footage of existing 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)

The purpose of this project is to expand our 105,000 square foot meatball manufacturing facility, constructed in 2021, by: (a) adding 32,000 square feet of space at a cost of approximately \$22 million; and (b) adding a new meatball processing line at a cost of approximately \$7.5 million, with a 40-million-pound annual capacity. This expansion will allow Rosina to relocate out-of-state production from existing co-packers and to immediately produce up to 20 million pounds of product in West Seneca, along with additional capacity to remain competitive. The existing meatball line at 3100 Clinton St. only produces approximately 45 million pounds annually. This expansion will meet Rosina's projected demand for 2025 of 62- 65 million pounds. The production costs for co-packed items is significantly higher, making Rosina less competitive and impacting our ability to retain and grow our business. This expansion will also benefit the WNY area economically, by using local construction labor and suppliers, and adding 53 new jobs.

Municipality or Municipalities of current operations

Erie County and West Seneca, NY

Will the Proposed Project be located within a Municipality identified above?

Yes

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?

No

If the Proposed Project is located in a different Municipality within New York State than that Municipality 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?

No

(If yes, you will need to complete the Intermunicipal Move Determination section of this application)

Is the project reasonably necessary to prevent the project occupant from moving out of New York State?

Yes

If yes, please explain and identify out-of-state locations investigated, type of assistance offered and provide supporting documentation available

If unable to expand our existing facility in an economically viable way, Rosina will be forced to explore construction of a new facility in an area that is more economically favorable.

Have you contacted or been contacted by other Local, State and/or Federal Economic Development Agencies?

Yes

If yes, please indicate the Agency and nature of inquiry below

We have been contacted by several states including Ohio, Texas, North Carolina, and Tennessee, and have received documentation on programs offered, incentives available, logistics and labor markets.

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:

N/A

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)

ECIDA's financial assistance is imperative in moving forward with this project. The Company currently outsources 20 million pounds of meat ball manufacturing and that will grow to at least another 5 million pounds needing to be outsourced during 2025. The additional cost to have our products produced by other manufacturers is approximately \$0.40- \$0.50 per pound and makes it very difficult to stay competitive and not lose any current business. It also stifles any growth opportunities as well. The additional cost of outsourcing 25 million pounds puts additional stress on paying competitive wages in an ever-tightening labor market. Being a privately held business and committing to this additional expansion while we are in the middle of renovating our new Corporate Headquarters and moving forward with our commitment to expand our Pasta manufacturing facility at the same time, also limits our ability to source the required level of financing to complete all of these projects that add jobs and benefit both the town and county. Without any assistance from ECIDA, this project cannot move forward, and we will be forced to shed business and reduce employment. Rosina Food Products has invested heavily in WNY by building a \$75 million meatball processing plant that opened in December 2021. Since then, we have opened Rosina University as a commitment to train and develop our Associates to maximize their performance and provide the opportunity for career advancement. Attached to the University we are leasing warehouse space on either side for both dry goods and maintenance parts. We have also contributed a parcel of land at 160 Empire Dr in West Seneca to partner Agile Cold Storage on the construction of a 130,000 sq. ft. frozen storage facility which adds approximately 30 jobs and millions in construction and related economic benefits to WNY. In 2023 and 2024, we purchased and began a phased renovation of an abandoned office building at 130 Empire into Rosina's new Corporate Headquarters at a committed cost to date exceeding \$8 million, which will allow for the relocation of administrative staff from our Pasta manufacturing. Also, we will be expanding our Pasta facility at 75 Empire Dr in West Seneca by approximately 20,000 sq. ft., at a cost of \$15 million, to increase manufacturing capacity by approximately 30 million pounds. Being a locally owned and privately held low margin business, we need the continued financial support through state and local incentive programs to reduce the cost of expansion, remain operationally competitive, and provide steady employment, fair wages and good benefits to our Associates, while assisting in the economic growth of the surrounding community. Finally, Rosina is a model corporate citizen and has a proven track record in meeting ongoing incentive commitments for job creation and successfully completing large projects. This expansion will be a "win-win" for all of the parties involved.

Please 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

Yes

If the Applicant is unable to obtain Financial Assistance for the Project, what will be the impact on the Applicant and Erie County?

Given current interest rates, increasing cost of materials which may rise further affected by tariffs, and supply chain issues, Rosina may not be able to complete a financially viable expansion and may continue to be required to use out-of-state co-packers or explore constructing a manufacturing in a state other than New York. It will also delay the ability to grow the business in a very competitive industry/marketplace and adversely affect the Company and its Associates financially. The timing of this expansion is critical not only to grow the business, but also to protect its current book of business. Additionally, Erie County, West Seneca, and NYS could miss out on this \$30 million investment, the 53 new jobs it will create, and the residual economic benefits it will provide such as higher wages, increased support of local businesses and establishments, and additional tax revenue for provide public services.

Will project include leasing any equipment?

No

If yes, please describe equipment and lease terms.

Site Characteristics**Is your project located near public transportation?**

No

If yes describe if site is accessible by either metro or bus line (provide route number for bus lines)**Has your local municipality and/or its planning board made a determination regarding the State Environmental Quality Review (SEQR) for your project?**

Yes

If YES indicate in the box below the date the SEQR determination was made. Also, please provide us with a copy of the approval resolution and the related Environmental Assessment Form (EAF) if applicable.

If NO indicate in the box below the date you anticipate receiving a SEQR determination for your project. Also, please insure that the ECIDA has been listed as an "involved agency" on the related EAF submitted to the appropriate municipality and/or planning department.

SEQR for this site was approved in October 2019 and included future plans to expand the facility another 32,000 square feet. In fact, some of the site preparation, foundation work, and sizing of the utilities was done at the time the initial structure was

Will the Project meet zoning/land use requirements at the proposed location?

Yes

Describe the present zoning/land use

M-1 Manufacturing District

Describe required zoning/land use, if different

N/A

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

N/A

Is the proposed Project located on a site where the known or potential presence of contaminants is complicating the development/use of the property?

No

If yes, please explain**Has a Phase I Environmental Assessment been prepared, or will one be prepared with respect to the proposed Project Site?**

Yes

If yes, please provide a copy.

Have any other studies, or assessments been undertaken with respect to the proposed Project Site that indicate the known or suspected presence of contamination that would complicate the site's development?

Yes

If yes, please provide copies of the study.

If you are purchasing new machinery and equipment, does it provide demonstrable energy efficiency benefits?

Yes

If yes, describe the efficiencies achieved

The new thermal fluid oven will provide a more efficient cooking process than using a direct fired oven. You may also attach additional information about the machinery and equipment at the end of the application.

Does or will the company or project occupant perform research and development activities on new products/services at the project location?

No

If yes, include percentage of operating expenses attributed to R&D activities and provide details.

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

For purposes of the following, 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.

Will customers personally visit the Project site for either of the following economic activities? If yes with respect to either economic activity indicated below, you will need to complete the Retail section of this application.

Retail Sales No **Services** No

Please check any and all end uses as identified below.

- | | | |
|--|---------------------------|-------------------------------------|
| No Acquisition of Existing Facility | No Assisted Living | No Back Office |
| No Civic Facility (not for profit) | No Commercial | No Equipment Purchase |
| No Facility for the Aging | No Industrial | No Life Care Facility (CCRC) |
| No Market Rate Housing | No Mixed Use | No Multi-Tenant |
| No Retail | No Senior Housing | Yes Manufacturing |
| No Renewable Energy | No Other | |

For proposed facility please include the square footage for each of the uses outlined below

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

			Cost	% of Total Cost
Manufacturing/Processing	32,000 square feet	\$	22,000,000	100%
Warehouse	square feet	\$	0	0%
Research & Development	square feet	\$	0	0%
Commercial	square feet	\$	0	0%
Retail	square feet	\$	0	0%
Office	square feet	\$	0	0%
Specify Other	square feet	\$	0	0%

If you are undertaking new construction or renovations, are you seeking LEED certification from the US Green Building Council?

No

If you answered yes to question above, what level of LEED certification do you anticipate receiving? (Check applicable box)

<BLANK>

Provide estimate of additional construction cost as a result of LEED certification you are seeking < BLANK >

Will project result in significant utility infrastructure cost or uses Yes

What is the estimated project timetable (provide dates).

Start date : acquisition of equipment or construction of facilities

4/1/2025

End date : Estimated completion date of project

12/31/2025

Project occupancy : estimated starting date of occupancy

12/15/2025

Capital Project Plan / Budget

Estimated costs in connection with Project

1.) Land and/or Building Acquisition

\$ 0 square feet acres

2.) New Building Construction

\$ 0 square feet

3.) New Building addition(s)

\$ 22,000,000 32,000 square feet

4.) Reconstruction/Renovation

\$ 0 square feet

5.) Manufacturing Equipment

\$ 7,500,000

6.) Infrastructure Work

\$ 0

7.) Non-Manufacturing Equipment: (furniture, fixtures, etc.)

\$ 0

8.) Soft Costs: (Legal, architect, engineering, etc.)

\$ 500,000

9.) Other Cost

\$ 0

Explain Other Costs

Total Cost \$ 30,000,000

Construction Cost Breakdown:

Total Cost of Construction	\$ 22,000,000 (sum of 2, 3, 4 and 6 in Project Information, above)
Cost of materials	\$ 13,000,000
% sourced in Erie County	100%

Sales and Use Tax:

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 \$ 13,000,000

Estimated State and local Sales and Use Tax Benefit (product of 8.75% multiplied by the figure, above): \$ 1,137,500

** 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 may 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. 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.

Project refinancing estimated amount, if applicable (for refinancing of existing debt only) \$ 0

Have any of the above costs been paid or incurred as of the date of this Application? Yes

If Yes, describe particulars: Some design costs have been incurred.

Sources of Funds for Project Costs:

Equity (excluding equity that is attributed to grants/tax credits): \$ 5,000,000

Bank Financing: \$ 25,000,000

Tax Exempt Bond Issuance (if applicable): \$ 0

Taxable Bond Issuance (if applicable): \$ 0

Public Sources (Include sum total of all state and federal grants and tax credits): \$ 0

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

Total Sources of Funds for Project Costs: \$30,000,000

Have you secured financing for the project? No

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). 17,600,000

Lender Name, if Known

Estimated Mortgage Recording Tax Exemption Benefit (product of mortgage amount as indicated above multiplied by 3/4 of 1%): \$132,000

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 (485-a, 485-b, other): N/A

IDA PILOT Benefit: Agency staff will indicate the estimated 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 and the sum total of PILOT Benefit abatement amount for the term of the PILOT as depicted in the PILOT worksheet in the additional document section.

Percentage of Project Costs financed from Public Sector sources: Agency staff will calculate the percentage of Project Costs financed from Public Sector sources based upon the Sources of Funds for Project Costs as depicted above. The percentage of Project Costs financed from public sector sources will be depicted in the PILOT worksheet in the additional document section.

Is project necessary to expand project employment?

Yes

Is project necessary to retain existing employment?

No

Will project include leasing any equipment?

No

If yes, please describe equipment and lease terms.

Employment Plan (Specific to the proposed project location)

The Labor Market Area consists of the following six counties: Erie, Niagara, Chautauqua, Cattaraugus, Wyoming and Genesee.

By statute, Agency staff must project the number of FTE 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 FTE jobs by dividing the number of PT jobs by two (2).

	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	184	184	53	53
Part time	0	0	0	0
Total	184	184	53	

Salary and Fringe Benefits for Jobs to be Retained and Created

Job Categories	# of Full Time Employees retained and created	Average Salary for Full Time	Average Fringe Benefits for Full Time	# of Part Time Employees retained and created	Average Salary for Part Time	Average Fringe Benefits for Part Time
Management	26	\$ 86,000	\$ 17,800	0	\$ 0	\$ 0
Professional	0	\$ 0	\$ 0	0	\$ 0	\$ 0
Administrative	0	\$ 0	\$ 0	0	\$ 0	\$ 0
Production	211	\$ 46,000	\$ 14,000	0	\$ 0	\$ 0
Independent Contractor	0	\$ 0	\$ 0	0	\$ 0	\$ 0
Other	0	\$ 0	\$ 0	0	\$ 0	\$ 0
Total	237			0		

** 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.

Yes **By checking this box, I certify that the above information concerning the current number of jobs at the proposed project location or to be relocated to the proposed project location is true and correct.**

Employment at other locations in Erie County: (provide address and number of employees at each location):

Address	75 Industrial Pkwy, Cheektowaga	70 & 75 Empire Dr, West Seneca, NY 14224	130 Empire Dr, West Seneca & 109 Industrial Pkwy, Cheektowaga
----------------	--	---	--

Full time	20	223	106
Part time	0	0	4
Total	20	223	110

Payroll Information**Annual Payroll at Proposed Project Site upon completion**

11,942,000

Estimated average annual salary of jobs to be retained (Full Time)

50,360

Estimated average annual salary of jobs to be retained (Part Time)

0

Estimated average annual salary of jobs to be created (Full Time)

49,000

Estimated average annual salary of jobs to be created (Part Time)

0

Estimated salary range of jobs to be created

From (Full Time)	46,000	To (Full Time)	86,000
From (Part Time)	0	To (Part Time)	0

Section III: Environmental Questionnaire

INSTRUCTIONS: Please complete the following questionnaire as completely as possible. If you need additional space to fully answer any question, please attach additional page(s).

General Background Information

Address of Premises

3100 Clinton St, West Seneca, NY 14224

Name and Address of Owner of Premises

3100 Clinton Street, LLC 170 French Rd, Buffalo, NY 14227

Describe the general features of the Premises (include terrain, location of wetlands, coastlines, rivers, streams, lakes, etc.)

Brownfield site that was remediated and has some surrounding wetlands

Describe the Premises (including the age and date of construction of any improvements) and each of the operations or processes carried out on or intended to be carried on at the Premises

Constructed in 2021 and began operations in mid-December 2021. Cooked & Frozen meatball processing plant.

Describe all known former uses of the Premises

Railroad yard from 1850's- 1960's.

Does any person, firm or corporation other than the owner occupy the Premises or any part of it?

Yes

If yes, please identify them and describe their use of the property

Rosina Food Products, Inc. leases and operates the premises.

Have there been any spills, releases or unpermitted discharges of petroleum, hazardous substances, chemicals or hazardous wastes at or near the Premises?

Yes

If yes, describe and attach any incident reports and the results of any investigations

NYS DEC- There was a release of CO2 emissions into the atmosphere.

Has the Premises or any part of it ever been the subject of any enforcement action by any federal, state or local government entity, or does the preparer of this questionnaire have knowledge of: a) any current federal, state or local enforcement actions; b) any areas of non-compliance with any federal, state or local laws, ordinances, rules or regulations associated with operations over the past 12 months?

Yes

If yes, please state the results of the enforcement action (consent order, penalties, no action, etc.) and describe the circumstances

NYS DEC- Air Quality Emissions. Corrective action was taken and has been resolved.

Has there been any filing of a notice of citizen suit, or a civil complaint or other administrative or criminal procedure involving the Premises?

No

If yes, describe in full detail

Solid And Hazardous Wastes And Hazardous Substances

Does any activity conducted or contemplated to be conducted at the premises generate, treat or dispose of any petroleum, petroleum-related products, solid and hazardous wastes or hazardous substances?

No

If yes, provide the Premises' applicable EPA (or State) identification number

Have any federal, state or local permits been issued to the Premises for the use, generation and/or storage of solid and hazardous wastes?

No

If yes, please provide copies of the permits.

Identify the transporter of any hazardous and/or solid wastes to or from the Premises

None

Identify the solid and hazardous waste disposal or treatment facilities which have received wastes from the Premises for the past two (2) years

None

Does or is it contemplated that there will occur at the Premises any accumulation or storage of any hazardous wastes on-site for disposal for longer than 90 days?

No

If yes, please identify the substance, the quantity and describe how it is stored

Discharge Into Waterbodies

Briefly describe any current or contemplated industrial process discharges (including the approximate volume, source, type and number of discharge points). Please provide copies of all permits for such discharges

At 3100 Clinton Street, West Seneca, NY- approximately 30 million gallons annually of process discharge from one source. Wastewater is treated prior to discharge to the municipalities.

Identify all sources of discharges of water, including discharges of waste water, process water, contact or noncontact cooling water, and stormwater. Attach all permits relating to the same. Also identify any septic tanks on site

At 3100 Clinton Street, West Seneca, NY- one domestic sanitary discharge and one process discharge including wastewater generated during equipment cleaning and sanitation. Included in this discharge is condensate from evaporate refrigeration and process wastewater.

Is any waste discharged into or near surface water or groundwaters?

No

If yes, please describe in detail the discharge including not only the receiving water's classification, but a description of the type and quantity of the waste

Air Pollution

Are there or is it contemplated that there will be any air emission sources that emit contaminants from the Premises?

Yes

If yes, describe each such source, including whether it is a stationary combustion installation, process source, exhaust or ventilation system, incinerator or other source

There is one emission point from a high-capacity cooking oven and one emission point for a gas fired steam boiler.

Are any of the air emission sources permitted?

Yes

If yes, attach a copy of each permit.

Storage Tanks

List and describe all above and under ground storage tanks at the Premises used to store petroleum or gasoline products, or other chemicals or wastes, including the contents and capacity of each tank. Please also provide copies of any registrations/permits for the tanks

Yes- one 50,000 gallon above ground wastewater tank

Have there been any leaks, spills, releases or other discharges (including loss of inventory) associated with any of these tanks?

No

If yes, please provide all details regarding the event, including the response taken, all analytical results or reports developed through investigation (whether internal or external), and the agencies which were involved

Polychlorinated Biphenyls ("PCB" or "PCBs") And Asbestos

Provide any records in your possession or known to you to exist concerning any on-site PCBs or PCB equipment, whether used or stored, and whether produced as a byproduct of the manufacturing process or otherwise.

Have there been any PCB spills, discharges or other accidents at the Premises?

No

If yes, relate all the circumstances

Do the Premises have any asbestos containing materials?

No

If yes, please identify the materials

Section IV: Facility Type - Single or Multi Tenant

Is this a Single Use Facility or a Multi-Tenant Facility?

Single Use Facility

For Single Use Facility.

Occupant Name Rosina Food Products, Inc.
Address 170 FRENCH RD
Contact Person Rosina Food Products, Inc.
Phone (716) 608-8503
Fax
E-Mail rbernick@rosina.com
Federal ID # 16-0876738
SIC/NAICS Code 311612

SS

Section VI: Retail Determination

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.

Please answer the following:

Will any portion of the project (including that portion of the costs 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?

No

If yes, complete the Retail Questionnaire Supplement below. **If no, proceed to the next section.**

Section VII: Adaptive Reuse Projects

Adaptive Reuse is the process of adapting old structures or sites for new purposes.

Are you applying for tax incentives under the Adaptive Reuse Program?

No

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Section VIII: Inter-Municipal Move Determination

The Agency is required by state law to make a determination that, 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, 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

N/A

City/Town

State

Zip Code

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?

No

Will the project result in the abandonment of one or more plants or facilities of the Project occupant located within the state?

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:

N/A

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

Within New York State

No

Within Erie County

No

If Yes to either question, please, explain

Will the project result in a relocation of an existing business operation from the City of Buffalo?

No

If yes, please explain the factors which require the project occupant to relocate out of the City of Buffalo (For example, present site is not large enough, or owner will not renew leases etc.)

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

If the project occupant is currently located in Erie County and will be moving to a different municipality within Erie County, has the project occupant attempted to find a suitable location within the municipality in which it is currently located?

No

What factors have lead the project occupant to consider remaining or locating in Erie County?

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

Please provide a list of properties considered, and the reason they were not adequate. (Some examples include: site not large enough, layout was not appropriate, did not have adequate utility service, etc.) Please include full address for locations.

Section IX: Senior Housing

IDA tax incentives may be granted to projects under the Agency's Senior Citizen Rental Housing policy when the project consists of a multi-family housing structure where at least 90% of the units are (or are intended to be) rented to and occupied by a person who is 60 years of age or older.

Are you applying for tax incentives under the Senior Rental Housing policy?

No

Section X: Tax Exempt Bonds

In order to receive the benefits of a tax-exempt interest rate bond, private borrowers and their projects must be eligible under one of the federally recognized private active bond categories (Fed Internal Rev Code IRC sections 142-144, and 1394).

Are you applying for tax exempt bonds / refinancing of bonds related to a residential rental facility project?

No