Evans Local Development Corporation

Agenda
June 17, 2026

1. Call Meeting to Order

2. Roll Call

3. Board Member Reports

4. Old Business

5. Approval of Minutes:
   March 30, 2026
   May 6, 2026

6. Resolutions:
   1) Schedule of meeting dates
   2) Approval of Mission Statement

7. Adjournment to Wednesday, August 19, 2026 at 5pm

March 30, 2026

DRAFT MINUTES

Town of Evans Land Development Corporation

The initial meeting of the Board of Directors of the Town of Evans Local Development Corporation, a local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York, was convened in public session in the Town of Evans Town Hall, 8787 Erie Road, Angola, New York on March 30, 2026, at 4 p.m. local time.

The meeting was called to order by Chair Ashton, and, upon roll being called, the following members of the Corporation were:

MEMBERS PRESENT:	Raymond Ashton	Chairman
	John Wilson	Vice Chairman
	Karen Ericson	Secretary
	John Latimore	Treasurer
	Vincent Gugliuzza	Assistant Secretary
ALSO PRESENT:	Elizabeth C. Hughes	Harris Beach - Council
	Brittanylee Penberthy	Town Attorney
	Lynn Krajacic	Town Clerk

RESOLUTION 2026 #1 Corporate Organization Resolution

Chairman Ashton moved and Treasurer Latimore seconded to waive the reading of the LDC Corporate Organization Resolution 01-2026 as amended, sections 11 & 12.

WHEREAS, pursuant to resolution adopted by the Town Board on March 20, 2026 (the "Town Resolution"), the Town of Evans (the "Town") authorized, among other things, the establishment of the Town of Evans Local Development Corporation (the "Corporation") as a local development corporation pursuant to Section 1411 of the Not-For-Profit Corporation Law ("N-PCL") of the State of New York (the "State"), hereinafter referred to as the "Act"; and

WHEREAS, pursuant to the Town Resolution and Section 1411 of the Act, the Certificate of Incorporation for the Corporation was filed with the Secretary of State on the 20th of March 2026, a copy of said certificate is attached hereto as **Exhibit A**; and

WHEREAS, the Town, as sole member of the Corporation, appointed certain initial directors by way of the Town Resolution and the Certificate to manage the affairs of the Corporation (the "Initial Directors," or "Directors"); and

WHEREAS, pursuant to Section 2 of the Public Authorities Law ("PAL") of the State, the provisions of the Public Authorities Accountability Act of 2005 and the Public Authorities Reform Act of 2009 (collectively, "PAAA") and Public Officers Law Sections 2800 and 2824 ("POL") apply to certain defined "local authorities," including the Corporation; and

WHEREAS, the Corporation, by and through the Initial Directors, desires to undertake certain other initial organizational matters, including the adoption of certain policies, standards

and procedures to comply with the applicable provisions of the N-PCL, the PAL, the PAAA, and the POL.

NOW, THEREFORE, BE IT RESOLVED by the Initial Directors of the Corporation as follows:

Section 1. The following persons were appointed to serve as the Initial Directors by the Town through the Town Resolution, acting in its capacity as sole member of the Corporation:

Name	Term Expiration
Vincent Gugliuzza	12/31/2026
Karen Erickson	12/31/2026
John Latimore	12/31/2027
John Wilson	12/31/2027
Raymond Ashton	12/31/2028

Section 2. The Directors of the Corporation hereby adopt the By-laws of Corporation, in the form attached hereto as **Exhibit B**.

Section 3. Pursuant to, and in accordance with the By-laws of the Corporation, the Initial Directors hereby elect the following Initial Directors to serve in the respective offices of the Board:

Position	Initial Director
Chair	Raymond Ashton
Vice Chair	John Wilson
Secretary	Karen Erickson
Treasurer	John Latimore
Assistant Secretary	Vincent Gugliuzza

Section 4. Pursuant to and in accordance with the By-laws of the Corporation, the Initial Directors hereby appoint the following individuals to serve in the following appointed positions:

Position	Individual
Chief Executive Officer/ Executive Director	William B. Smith
Chief Financial Officer	William Reece, CPA
Chief Operating Officer	Thomas Whalen

The foregoing officers shall enter upon the discharge of their duties as provided in the By-Laws of the Corporation.

Section 5. The Corporation shall engage the services of the professionals and institutions as set forth in **Exhibit C** attached hereto.

Section 6. All acts and transactions of any incorporator or director, including the Initial Directors, as defined within the Certificate, or the persons named herein as officers of the Corporation that were taken or made prior to and including the date of the creation of the Corporation and all acts and transactions (if any) of any director, and the persons named herein as officers of the Corporation that were taken or made from the date of creation of the Corporation to the date of this resolution are ratified and approved.

Section 7. The Chair, Vice Chair, Chief Executive Officer, and Directors and other authorized representatives of the Corporation are hereby authorized, empowered and directed to do all things, and acts and to execute all documents as may be necessary, or advisable and proper, to carry on the business of the Corporation, for and on behalf of the Corporation, including, but not limited to, establishing a federal Employer Identification Number ("EIN") for the Corporation and applying to the New York Department of Taxation and Finance for tax-exempt status and recognition.

Section 8. The Chair, Vice Chair, Chief Executive Officer, and Directors and other authorized representatives of the Corporation are hereby directed to develop a budget for the Corporation, with such budget to be reviewed, and if necessary, modified, for acceptance and approval at the next meeting of the Board.

Section 9. As required pursuant to subdivision 2 of Section 2824 of the PAL, all Directors shall participate in State-approved training regarding their legal, fiduciary, financial and ethical responsibilities as directors within one (1) year of their appointment to the Corporation. In addition, all Directors of the Board shall participate in such continuing training as may be required to remain informed of best practices, regulatory and statutory changes relating to the effective oversight of the management and financial activities of public authorities and to adhere to the highest standards of responsible governance. Further, each Director shall execute (i) a Certification of No Conflict of Interest and (ii) an Acknowledgement of Fiduciary Duties and Responsibilities. Such certifications shall be executed in substantially the form attached hereto as Exhibit D and Exhibit E, respectively.

Section 10. As early as practicable but in no event later than March 31, 2027, the Corporation shall prepare, adopt and submit to the Authorities Budget Office an authority mission statement and performance measurements including the following components: a brief mission statement expressing the purpose and goals of the Corporation, a description of the stakeholders of the Corporation and their reasonable expectations from the Corporation, and a list of measurements by which performance of the Corporation and the achievement of its goals may be evaluated. The Corporation shall reexamine its mission statement and measurements on an annual basis, and publish a self-evaluation based on the stated measurements unless the

Corporation obtains a waiver to the requirement to conduct such re-examination from the Authorities Budget Office pursuant to the PAL.

Section 11 & 12 removed (see 2026 #2)

Section 13. Pursuant to subdivision 2(a) of Section 2800 of the PAL, unless the Corporation obtains a waiver to the requirement to provide such information from the Authorities Budget Office, the Board shall submit to the Town, the Town Supervisor, the Town Clerk, and the Authorities Budget Office within ninety (90) days after the end of the Corporation's fiscal year, a complete and detailed report (the "Annual Report") by and through the Authorities Budget Office Public Authorities Information Reporting System ("PARIS") that shall contain:

(a) the Corporation's operations and accomplishments;

(b) the Corporation's financial reports, including (i) audited financials in accordance with all applicable regulations and following generally accepted accounting principles as defined in subdivision ten of section two of the state finance law, (ii) grants and subsidy programs, (iii) operating and financial risks, (iv) current ratings if any, of its bonds issued by recognized municipal bond rating agencies and notice of changes in such ratings, and (v) long-term liabilities, including leases and employee benefit plans;

(c) the Corporation's mission statement and measurements including its most recent measurement report;

(d) a schedule of the Corporation's bonds and notes outstanding at the end of its fiscal year, together with a statement of the amounts redeemed and incurred during such fiscal year as part of a schedule of debt issuance that includes the date of issuance, term, amount, interest rate and means of repayment. Additionally, the debt schedule shall also include all refinancing, calls, refunding, defeasements and interest rate exchange or other such agreements, and for any debt issued during the reporting year, the schedule shall also include a detailed list of costs of issuance for such debt;

(e) a compensation schedule that shall include, by position, title and name of the person holding such position or title, the salary, compensation, allowance and/or benefits provided to any officer, director or employee in a decision making or managerial position of the Corporation whose salary is in excess of one hundred thousand dollars ($100,000);

(f) the projects undertaken by the Corporation during the past year;

(g) a listing of all real property of the Corporation having an estimated fair market value in excess of fifteen thousand dollars ($15,000) that the Corporation acquires or disposes of during such period. The report shall contain the price received or paid by the Corporation and the name of the purchaser or seller for all such property sold or bought by the Corporation during such period;

(h) the Corporation's code of ethics;

(i) an assessment of the effectiveness of its internal control structure and procedures;

(j) a copy of the legislation that forms the statutory basis of the Corporation;

(k) a description of the Corporation and its board structure, including (i) names of committees and committee members, (ii) lists of board meetings and attendance, (iii) descriptions of major Corporation units, subsidiaries, (iv) number of employees, and (v) organizational chart;

(l) the Corporation's charter, if any, and By-Laws;

(m) a listing of material changes in operations and programs during the reporting year;

(n) the Corporation's four-year financial plan, including (i) a current and projected capital budget, and (ii) an operating budget report, including an actual versus estimated budget, with an analysis and measurement of financial and operating performance;

(o) the Corporation's board performance evaluations;

(p) a description of the total amounts of assets, services or both assets and services bought or sold without competitive bidding, including (i) the nature of those assets and services, (ii) the names of the counterparties, and (iii) where the contract price for assets purchased exceeds fair market value, or where the contract price for assets sold is less than fair market value, a detailed explanation of the justification for making the purchase or sale without competitive bidding, and a certification by the Chief Executive Officer and Chief Financial Officer of the Corporation that they have reviewed the terms of such purchase or sale and determined that it complies with applicable law and procurement guidelines; and

(q) a description of any material pending litigation in which the Corporation is involved as a party during the reporting year, except that no provider of medical services need disclose information about pending malpractice claims beyond the existence of such claims.

Once completed, and prior to submission, the Chief Executive Officer and the Chief Financial Officer of the Corporation shall certify that the information contained in the Annual Report (i) is accurate, correct and does not contain any untrue statements of material fact, (ii) does not omit any material information which, if omitted, would cause the Annual Report to be misleading in light of the circumstances under which such statements are made, and (iii) fairly presents in all material respects the financial condition and results of operation of the Corporation as of, and for, the periods presented in the Annual Report. The certification executed shall be in substantially the form attached hereto as **Exhibit F**.

Section 14. Pursuant to subdivision 2 of Section 2801 of PAL, as soon as practicable, the Corporation will submit to the Town, along with the New York State Authority Budget Office, the Corporation's budget at least 60 days prior to the commencement of each budget year.

Section 15. The Corporation shall comply with the following rules relating to audit services:

(a) the certified independent public accounting firm performing the Corporation's audit will be prohibited from providing audit services if the lead (or coordinating) audit partner responsible for reviewing the audit, has performed audit services for the Corporation in each of the five (5) previous fiscal years;

(b) the certified independent public accounting firm performing the audit shall be prohibited from performing any non-audit services to the Corporation contemporaneously with the audit, unless receiving previous written approval by the audit committee including: (i) bookkeeping or other services related to the accounting records or financial statement of the Corporation, (ii) financial information systems design and implementation, (iii) appraisal or valuation services, fairness opinions, or contribution-in-kind reports, (iv) actuarial services, (v) internal audit outsourcing services, (vi) management functions or human services, (vii) broker or dealer, investment advisor, or investment banking services and (viii) legal services and expert services unrelated to the audit; and

(c) it shall be prohibited for any certified independent public accounting firm to perform for such Corporation any audit service if the chief executive officer, comptroller, chief financial officer, chief accounting officer, or any other person serving in an equivalent position for the Corporation, was employed by that certified independent public accounting firm and participated in any capacity in the audit of the Corporation during the one (1) year period preceding the date of the initiation of the audit.

Section 16. The following policies, as presented at this meeting, are hereby adopted and approved:

(a) The Code of Ethics attached hereto as **Schedule A-1**;
(b) The Compensation, Reimbursement and Attendance Policy attached hereto as **Schedule A-2**;
(c) The Defense and Indemnification Policy attached hereto as **Schedule A-3;**
(d) The Disposition of Property Guidelines attached hereto as **Schedule A-4;**
(e) The Investment Policy attached hereto as **Schedule A-5**;
(f) The Procurement Policy attached hereto as **Schedule A-6**;
(g) The Travel Policy attached hereto as **Schedule A-7**; and
(h) The Whistleblower Policy attached hereto as **Schedule A-8**;
(i) The Sexual Harassment Policy attached hereto as **Schedule A-9**; and
(j) The FOIL Policy attached hereto as **Schedule A-10**.

Section 17. The Board hereby designates the Chief Executive Officer of the Corporation as the Corporation's FOIL Records Access Officer and Contracting Officer. The Chair shall serve as the FOIL Appeals Officer of the Corporation.

Section 18. The undersigned Initial Directors of the Corporation, hereby waive notice of the meeting at which the foregoing resolutions were adopted.

Section 19. This resolution shall take effect immediately.

VOTE RESULT: All in favor - carried

RESOLUTION 2026 #2 Adopt Amended Resolution - Sections 11 & 12
Vice Chairman Wilson moved and Secretary Erickson seconded to pass the Adoption of the Organizational resolution and policies amended sections 11 and 12.

Section 11. Pursuant to subdivision 4 of Section 2824 of the PAL, and in accordance with the By-laws of the Corporation, a Finance and Audit Committee of the Corporation is established and shall initially be comprised of the following independent Directors:

Ray Ashton
Karen Erickson
Vincent Gugliuzza

The Finance and Audit Committee shall perform the functions as described in the By-Laws.

Section 12. Pursuant to subdivision 7 of Section 2824 of the PAL, and in accordance with the By-laws of the Corporation, a Governance Committee of the Corporation is established and shall initially be comprised of the following independent Directors:

Ray Ashton
John Wilson
John Latimore

The Governance Committee shall perform the functions as described in the By-Laws.

VOTE RESULT: All in favor - carried

RESOLUTION 2026 #3 Adjournment
Chairman Ashton moved and Vice Chairman Wilson seconded to adjourn to Wednesday, May 6, 2026 at 5:00pm.

VOTE RESULT: All in favor - carried

Respectfully Submitted,

Karen Erickson
Secretary

EXHIBIT A

CERTIFICATE OF INCORPORATION
[attached]

CERTIFICATE OF INCORPORATION

OF

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION

A Not-For-Profit Local Development Corporation
Under Section 402 and Section 1411 of the Not-For-Profit
Corporation Law of the State of New York

THE UNDERSIGNED, being over the age of eighteen years, for the purpose of forming a not-for-profit local development corporation pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York, hereby certifies as follows:

FIRST: The name of the corporation shall be "TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION" (hereinafter referred to as the "Corporation").

SECOND: The Corporation will be a corporation as defined in subparagraph (a)(5) of Section 102 of the Not-For-Profit Corporation Law of the State of New York and, as provided in Section 1411 of the Not-For-Profit Corporation Law, will be a charitable corporation as defined in Section 201 of the Not-For-Profit Corporation Law. The Corporation shall serve as public instrumentality of, but operate separate and apart from, the Town of Evans, New York (the "Town").

THIRD: The operations of the Corporation will be principally conducted within the Town. The purpose for which the Corporation is to be formed is to acquire, develop, own, construct (or cause to be constructed), maintain (or cause to be maintained), operate (or cause to be operated) certain real and tangible personal property.

FOURTH: The Corporation will be operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or governmental purposes to relieve and reduce unemployment, promote and provide for additional

employment, improve and maintain job opportunities, lessen the burden of government and act in the public interest. In furtherance of said purposes, the Corporation's powers shall include:

(a) To foster the creation, retention and expansion of jobs and economic opportunities for the benefit of the Town, State and local economies;

(b) To construct, acquire, rehabilitate and improve for use by others, facilities in the Town in which its operations are principally to be conducted, to assist financially in such construction, acquisition, rehabilitation and improvement, to maintain and/or lease such facilities on its behalf or for others in the Town; to disseminate information and furnish advice, technical assistance and liaison with federal, state and local authorities with respect thereto;

(c) To acquire by purchase, lease, gift, bequest, devise or otherwise real or personal property or interests therein;

(d) To apply for loans and borrow money without limit as to amount; to make, draw, accept, endorse, execute and issue negotiable bonds, debentures, notes and other obligations therefor, including, without limitation, to issue negotiable bonds, notes or other obligations on behalf of the Town in support of economic and community development activities thereby lessening the burdens of the Town; provided, however, that in no event shall any such bonds, notes or other obligation be the direct or indirect obligation of the Town;

(e) To sell, lease, mortgage or otherwise dispose of or encumber any such facilities or any of its real or personal property or any interest therein upon such terms as it may determine;

(f) To enter into covenants and agreements and to comply with all the terms, conditions and provisions thereof, and otherwise to carry out its corporate purposes and to foster and encourage the location or expansion of facilities and related businesses in the Town;

(g) To apply for and make grants and loans and to execute any and all documents necessary in connection therewith;

(h) To do any other act or thing incidental to or connected with the foregoing purposes or in advancement thereof, but not for the pecuniary profit or financial gain of its Member, directors, officers or any private person; and

(i) In general, to perform any and all acts and things, and exercise any and all powers which may now or hereafter be lawful for the Corporation to do or exercise under and pursuant to the laws of the State of New York for the purpose of accomplishing any of the foregoing purposes of the Corporation.

FIFTH: The Corporation's mission and public objective, which the Corporation's purposes will achieve, include, but are not limited to, the lessening of the burdens of government by undertaking and promoting economic development initiatives in the Town that will include real estate leasing, acquisition, development and management, real estate project finance, and other community-based economic development activities permissible under the Not-For-Profit Corporation Law; including but not limited to the acquisition of fee title or long term lease of lands within the Town and acquisition and operation of the buildings, personal property (tangible and intangible), improvements and all other property related assets in the Town.

SIXTH: Pursuant to the requirements of Section 1411(e) of the Not-For-Profit Corporation Law:

(a) All income and earnings of the Corporation shall be used exclusively for its corporate purposes with the intent being that all income and earnings will be expended or deposited in appropriate reserves for corporate purposes.

(b) The property of the Corporation is irrevocably dedicated to charitable purposes. No part of the income or earnings of the Corporation shall inure to the benefit or profit of, nor shall any distribution of its property or assets be made to, any member, director or officer of the Corporation, or private person, corporate or individual, or to any other private

interest, except that the Corporation may repay loans made to it and may repay contributions (other than dues) made to it to the extent that any such contribution may not be allowable as a deduction in computing taxable income under the Internal Revenue Code of 1986, as amended.

(c) If the Corporation accepts a mortgage loan or loans from the New York Job Development Authority, the Corporation shall be dissolved in accordance with the provisions of paragraph (g) of Section 1411 of the Not-For-Profit Corporation Law upon the repayment or other discharge in full by the Corporation of all such loans.

SEVENTH: (a) The Corporation shall not attempt to influence legislation by propaganda or otherwise, or participate in or intervene, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office.

(b) The Corporation shall not engage in any activities not permitted to be carried on by an organization exempt from federal income taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder.

EIGHTH: In the event of the dissolution of the Corporation or the winding up of its affairs, the Board of Directors shall, after paying or making provision for the payment of all debts and liabilities of the Corporation of whatsoever kind or nature, distribute all of the remaining assets and property of the Corporation to the Town in furtherance of the public purposes set forth in Section 1411 of the Not-for-Profit Corporation Law.

NINTH: The office of the Corporation shall be located in Erie County, New York.

TENTH: The offices of the Corporation shall be functionally separate from those of the Town or any of the Town's affiliated entities (collectively, the "Town Entities"). The Corporation at all times shall:

(a) maintain separate accounting records and other corporate records from those of the Town Entities;

(b) not divert the Corporation's funds to any other person or for other than the use of the Corporation and not commingle any of the Corporation's assets with those of the Town Entities;

(c) pay any employee, consultant or agent of the Corporation, or any other operating expense incurred by the Corporation, from the assets of the Corporation and not from the assets of any of the Town Entities;

(d) maintain its own deposit account or accounts, separate from those of the Town Entities, with commercial banking institutions and/or trust companies;

(e) to the extent that the Corporation contracts or does business with vendors or service providers where the goods and services provided are partially for the benefit of any other person or entity, the costs incurred in so doing shall be fairly allocated to or among the Corporation and such persons or entities for whose benefit the goods and services are provided, and the Corporation and each such person or entity shall bear its fair share of such costs;

(f) conduct its business in its own name and conduct all material transactions between the Corporation and the Town Entities only on an arm's-length basis;

(g) observe all necessary, appropriate and customary corporate formalities, including, but not limited to, holding all regular and special Member' and directors' meetings appropriate to authorize all corporate action, keeping separate and accurate minutes of such meetings, passing all resolutions or consents necessary to authorize actions taken or to be taken, and maintaining accurate and separate books, records, and accounts, including, but not limited to, intercompany transaction accounts. regular Member' and directors' meetings shall be held at least annually;

(h) ensure that decisions with respect to its business and operations shall be independently made by the Corporation;

(i) act solely in its own corporate name and through its own authorized officers and agents;

(j) other than as expressly provided herein, pay all expenses, indebtedness and other obligations incurred by it;

(k) not enter into any guaranty, or otherwise become liable, with respect to any obligation of the Town Entities;

(l) cause any financial reports required of the Corporation to be prepared in accordance with generally accepted accounting principles and be audited annually and be issued separately from any reports prepared for any member of the Town Entities; and

(m) ensure that at all times it is adequately capitalized to engage in any contemplated transaction.

ELEVENTH: The sole Member of the Corporation shall be the Town acting by and through the Town Supervisor (the "Member").

TWELFTH: The Corporation shall be managed by a Board of Directors consisting of Five Directors. The Board of Directors shall be appointed by and serve for terms established by the Member. Any subsequent increase or decrease in the size of the Board of Directors will require the approval of the Member and the affirmative vote of a majority of the Directors.

THIRTEENTH: The names and addresses of the initial Directors of the Corporation and the expiration of the term for each initial Director shall be as follows:

	Name	Address
1.	Hon. Ray Ashton	9939 Hardpan Road, Angola, NY 14006
2.	Hon. John Wilson	36 Maple Street, Angola, NY 14006
3.	Vincent Gugliuzza	436 Lakeside Road, Angola NY 14006
4.	John Latimore	8434 N. Main Street, Angola NY 14006
5.	Karen Erickson	8991 Iroquois Street, Angola 14006

FOURTEENTH: The duration of the Corporation shall be perpetual.

FIFTEENTH: The Corporation shall indemnify each member, each Director, each officer, and, to the extent authorized by the Board of Directors, each other person authorized to act for the Corporation or on its behalf, to the full extent to which indemnification is permitted under the Not-For-Profit Corporation Law.

SIXTEENTH: The Secretary of State of the State of New York State is designated as agent of the Corporation upon whom process against it may be served. The post office address to which the Secretary of State shall mail a copy of any process against the Corporation served upon him is as follows: 8787 Erie Road, Angola, NY 14006.

SEVENTEENTH: The By-laws of the Corporation may be adopted, amended or repealed by a majority of the Directors of the Corporation.

EIGHTEENTH: The Corporation will not do any of the following:

(a) Without the affirmative vote of the Member and the affirmative vote of a majority of the Directors, increase or decrease the number of Members of the Corporation.

(b) Without the affirmative vote of the Member and the affirmative vote of a majority of the Directors, (i) dissolve or liquidate, in whole or in part, or institute proceedings to be adjudicated bankrupt or insolvent, (ii) consent to the institution of bankruptcy or insolvency proceedings against it, (iii) file a petition seeking or consenting to reorganization or relief under any applicable federal or state law relating to bankruptcy or insolvency, (iv) consent to the

appointment of a receiver, liquidator, assignee, trustee, sequestrator or other similar official of the Corporation or a substantial part of its property, (v) make a general assignment for the benefit of creditors, (vi) admit in writing its inability to pay its debts generally as they become due or (vii) take any corporate action in furtherance of the actions set forth in clauses (i) through (vi) of this paragraph.

(c) Without the affirmative vote of the Member and the affirmative vote of a majority of the Directors, merge or consolidate with any other corporation, company or entity, sell all or substantially all of its assets or acquire all or substantially all of the assets or capital stock or other ownership interest of any other corporation, company or entity.

IN WITNESS WHEREOF, this certificate has been subscribed this 20th day of March, 2026.



Jeffrey E. Storch, Esq.
Harris Beach Murtha Cullina, PLLC
726 Exchange Street, Suite 900
Buffalo, New York 14210

CERTIFICATE OF INCORPORATION

OF

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION

(Under Section 402 and Section 1411 of the Not-For-Profit Corporation Law of the State of New York)

Filed by: Harris Beach Murtha Cullina PLLC
726 Exchange Street, Suite 900
Buffalo, NY 14210

EXHIBIT B

BY-LAWS

[attached]

BY-LAWS

OF

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION

Adopted [*]

Article 100 – THE CORPORATION

101. NAME. The name of the Corporation shall be the "**TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION**" hereinafter referred to as the Corporation.

102. SEAL OF CORPORATION. The seal of the Corporation shall be in the form of a circle and shall bear the name of the Corporation and the year of its organization. The use of the Corporation seal shall not be required for the validity of any action of the Corporation. A facsimile seal or use of the word seal may also be used if deemed appropriate.

103. OFFICE OF THE CORPORATION. The office of the Corporation shall be at 8787 Erie Road, Angola, New York or such other location within the Town of Evans as the Corporation may from time to time designate by resolution.

Article 200 – APPOINTING MEMBER or MEMBERS

201. – COMPOSITION OF APPOINTING MEMBER.

Unless later modified by amendment to the certificate of incorporation of the Corporation, the sole Appointing Member of the Corporation shall be the Town of Evans, New York, acting by and through its Town Supervisor, ex officio (the "Appointing Member"). The Corporation shall be managed by its Board of Directors in accordance with the provisions contained herein. After the initial meeting of the sole Appointing Member, which will be documented by resolutions of the meeting being acknowledged by the Town Supervisor, all future meetings will be subject to Open Meetings Law and the related notices.

202. - RIGHTS AND POWERS OF THE APPOINTING MEMBER.

The Appointing Member shall have and exercise all the rights and powers of corporate membership required by the laws of the State of New York and created by the Certificate of Incorporation and the By-Laws of the Corporation.

203. - ANNUAL MEETING OF THE APPOINTING MEMBER.

The Appointing Member shall hold an annual meeting of the Appointing Member in the third week of January of each fiscal year at a convenient time and place designated by the Appointing Member. At the annual meeting, the Appointing Member shall appoint Directors pursuant to Article 300 hereof for positions where a new directorship is created or the term of a Director has expired or otherwise terminated and transact such other business as may properly come before the meeting.

204. – ANNUAL REPORT TO THE APPOINTING MEMBER.

At the annual meeting of the Appointing Member, the Directors or designated officer of the Corporation shall present an annual report showing in appropriate detail the following information:

(i) A complete verified or audited financial statement of the Corporation for the fiscal year immediately preceding the date of the report showing the assets and liabilities, principal changes in assets and liabilities, revenue, receipts, expenses and disbursements of the Corporation; and

(ii) A summary of the activities of the Corporation during the preceding year.

The annual report shall be filed with the minutes of the annual meeting of the Appointing Member.

205. - SPECIAL MEETINGS OF THE APPOINTING MEMBER.

Special meetings of the Appointing Member may be called at any time by the Appointing Member. Such request shall state the purpose or purposes for the proposed meeting. Business transacted at a special meeting shall be confined to the purposes stated in the notice of such special meeting; provided, however, if at such meeting, the Appointing Member elects to transact business not previously described in the aforementioned notice, then the Corporation may transact such other business.

206. - PLACE OF MEETINGS; ORGANIZATION

All membership meetings shall be held at the principal office of the Corporation or at such other convenient location as may be determined by the Appointing Member. At each membership meeting, the Appointing Member shall preside. The Secretary, or, in his or her absence, a person chosen by the Appointing Member, shall keep complete and accurate minutes of the meeting.

207. - NOTICE OF MEMBERSHIP MEETINGS; WAIVERS

(a) Notice of each membership meeting shall state the purpose or purposes for which the meeting is called, the place, date and time of the meeting and, unless it is the annual meeting, shall indicate that it is being issued by or at the direction of the person or persons calling the meeting. Such notice shall be given either personally or by mail to each Appointing Member not less than ten (10) nor more than fifty (50) days before the date of the meeting. If mailed, the notice is given when deposited in the United States mail, with postage thereon prepaid, directed to the Appointing Member at his or her address as it appears on the record of the Appointing Member or, if he or she shall have filed with the Secretary a written request that notices be mailed to some other address, then directed to such other address.

(b) Formal notice of meeting need not be given to an Appointing Member if he or she executes a waiver of notice, either before or after the meeting. The attendance of an Appointing

Member at a meeting, without protesting prior to the conclusion of the meeting the lack of notice of such meeting, shall constitute a waiver of notice.

208. – PROPERTY RIGHTS OF APPOINTING MEMBER

The Appointing Member shall not have any rights or interests in or to the property or assets of the Corporation.

Article 300- BOARD OF DIRECTORS and OFFICERS

301. The number of Directors shall be five (5). The Directors shall be eligible to serve an unlimited number of consecutive terms. The Directors shall serve terms of three (3) years. However, the Directors first appointed by the Member shall serve staggered terms as follows (the "Initial Terms"), with subsequent terms being for three (3) years: (A) Directors One and Two shall each serve Initial Terms expiring December 31, 2026; (B) Directors Three and Four shall each serve Initial Terms expiring December 31, 2027; (C) Director Five, shall serve Initial Term expiring December 31, 2028. The Directors shall exercise all rights of Directors as described herein and in the Certificate of Incorporation or any applicable resolution. Any subsequent increase or decrease in the size of the Board of Directors will require the approval of the Member. As used in these By-laws, "the entire Board of Directors" means the total number of Directors that the Corporation would have if there were no vacancies on the Board. A majority of the entire Board of Directors shall constitute a quorum for the transaction of business at meetings of the Board. When a quorum is once present to organize a meeting, it shall not be broken by the subsequent withdrawal of any Director(s). A majority of the Directors present, whether or not a quorum is present, may adjourn any Board meeting to another time and place. If a quorum is present at the adjourned meeting, any business may be transacted that might have been transacted on the original date of the meeting. Notice of the adjourned meeting shall be given to all Directors.

Any Director of the Corporation may resign at any time by giving written notice to the Chief Executive Officer or the Secretary. Such resignation shall take effect at the time specified therein or, if no time is specified, then on delivery. Acceptance of the resignation shall not be necessary to make it effective.

Any Director may be removed from the Board with or without cause by the Appointing Member or for cause by a vote of a majority of the Directors, provided there is a quorum of not less than a majority of the entire Board present.

Newly created directorships resulting from an increase in the number of Directors, and vacancies occurring for any reason, shall be filled by the Appointing Member as soon as practicable but in no event later than sixty (60) days after the increase or vacancy occurs. A Director appointed to fill a vacancy caused by resignation, death, disability or removal shall hold office for the unexpired term of his or her predecessor in office and until a successor is appointed and takes office.

302. BOARD OFFICERS. The Board officers of the Corporation ("Board Officers") shall be a Chairman, one or more Vice Chairmen, a Secretary, and a Treasurer. There may be an Assistant Secretary and an Assistant Treasurer. Each of the foregoing Board offices shall be held by a Director, and except for the offices of Chairman and Vice Chairman, and Chairman and Secretary; one person may hold more than one office.

303. CHAIRMAN. The Chairman shall preside at all meetings of the Corporation. Except as otherwise authorized by resolution of the Corporation, the Chairman shall sign all agreements, contracts, deeds, bonds, mortgages, and other instruments of indebtedness, and any other instrument of indebtedness. At each meeting the Chairman shall submit such recommendations and information as the Chairman may consider proper concerning the business, affairs and policies of the Corporation.

304. VICE CHAIRMAN. A Vice Chairman shall perform the duties of the Chairman in the absence or incapacity of the Chairman; in case of the resignation or death of the Chairman, a Vice Chairman shall perform such duties as are imposed on the Chairman until such time as the Corporation shall appoint a successor Chairman.

305. SECRETARY. The Secretary shall keep the records of the Corporation, shall act as Secretary of the meetings of the Corporation and record all votes and shall keep a record of the proceedings of the Corporation in a journal of proceedings to be kept for such purpose and shall perform all duties incident to the office. The Secretary shall keep in safe custody the seal of the Corporation and shall have power to affix such seal to all contracts and other instruments authorized to be executed by the Corporation.

306. ASSISTANT SECRETARY. The Assistant Secretary shall perform the duties of the Secretary in the absence or incapacity of the Secretary; in case of the resignation or death of the Secretary the Assistant Secretary shall perform such duties as are imposed on the Secretary until such time as the Corporation shall appoint a successor Secretary.

307. TREASURER. The Treasurer shall have the care and custody of all funds of the Corporation and shall deposit the same in the name of the Corporation in such bank or banks as the Corporation may select. Unless otherwise provided by resolution, the Treasurer shall sign all orders and all checks for the payment of money; and shall pay out and disburse such moneys under the direction of Corporation. If authorized, by resolution, the Chairman and, in the event of the absence or incapacity of the Chairman, a Vice Chairman, shall sign all orders and checks prepared by the Treasurer. The Treasurer shall keep regular books of account showing receipts and expenditures, and shall render to the Corporation at regular intervals an account of all transactions and also of the financial condition of the Corporation.

308. ASSISTANT TREASURER. The Assistant Treasurer shall perform the duties of the Treasurer in the absence or incapacity of the Treasurer; in case of the resignation or death of the Treasurer, the Assistant Treasurer shall perform such duties as are imposed on the Treasurer until such time as the Corporation shall appoint a successor Treasurer.

309. APPOINTMENT OF BOARD OFFICERS. All Board Officers of the Corporation except the first Chairman shall be appointed at the annual meeting of the Corporation from among the Directors of the Corporation, and shall hold office for one year or until their successors are appointed.

310. BOARD OFFICER VACANCIES. In the event that any Board office shall become vacant, the Board shall appoint a successor, and such appointment shall be for the unexpired term of said office.

311. CORPORATE OFFICERS. The corporate officers of the Corporation ("Corporate Officers') shall be a Chief Executive Officer, a Chief Financial Officer, a Chief Operating Officer and an Executive Director. The appointment, compensation, terms and conditions of such Corporate offices shall be determined by the Board in accordance with these By-Laws and subject to the laws of the State of New York.

312. CHIEF EXECUTIVE OFFICER. The Chief Executive Officer may be appointed by the Board, and shall be charged with the management of all projects of the Corporation.

313. CHIEF FINANCIAL OFFICER. A Chief Financial Officer may be appointed by the Board, and shall be charged with the management of the Corporation's financial business and activities, subject to the direction of the Chief Executive Officer and the Board.

314. CHIEF OPERATING OFFICER. A Chief Operating Officer may be appointed by the Board, and shall be charged with the management of the Corporation's day to day business activities, subject to the direction of the Chief Executive Officer and the Board.

315. EXECUTIVE DIRECTOR. An Executive Director may be appointed by the Board, and shall have general supervision over the administration of the business and affairs of the Corporation, subject to the direction of the Chief Executive Officer and the Board.

316. ADDITIONAL DUTIES. The officers of the Corporation shall perform such other duties and functions as may from time to time be required by the Corporation by the By-Laws of the Corporation, or by the rules and regulations of the Corporation. Officers authorized to sign orders and checks shall give such bond for the faithful performance of the duties of such office as the Corporation may determine.

317. ADDITIONAL PERSONNEL. The Corporation may from time to time employ such personnel as it deems necessary to exercise its powers, duties and functions as prescribed by laws of the State of New York applicable thereto. The selection and compensation of all personnel shall be determined by the Board subject to the laws of the State of New York.

Article 400 – INDEMNIFICATION

401. INDEMNIFICATION. The New York State Legislature has enacted legislation permitting public entities, to provide for the defense and indemnification of officers and employees of those

agencies. This Article 400 implements that concept and the statutory intent set forth in Article 2, Section 18 of the Public officers Law of the State of New York.

402. DEFINITION OF EMPLOYEE. The term "employee" for purposes of this Article 400 shall mean any commissioner, member of a public board or commission, trustee, director, officer, employee, volunteer expressly authorized to participate in a publicly sponsored volunteer program, or any other person holding a position by election, appointment or employment in the service of the Corporation whether or not compensated. The term "employee" shall include a former employee, his estate or judicially appointed personal representative.

403. DEFENSE.

(a) Upon compliance by the employee with the provisions of Section 405 hereof, the Corporation shall provide for the defense and indemnification of the employee in any civil action or proceeding, state or federal, arising out of any alleged act or omission which occurred or allegedly occurred while the employee was acting during the course of his employment and within the scope of his public employment or duties. This duty to provide for a defense and indemnification shall not arise where such civil action or proceeding is brought by, or at the behest of the Corporation;

(b) Subject to the conditions set forth in this Article 400, the employee shall be represented by Counsel to the Corporation ("Corporation Counsel") or an attorney employed or retained by the Corporation for the defense of the employee. The Corporation shall employ or retain an attorney for the defense of the employee whenever (1) the Corporation does not have Corporation Counsel, (2) the Corporation determines, based upon its investigation and review of the facts and circumstances of the case, that representation by the Corporation Counsel would be inappropriate, or (3) a court of competent jurisdiction determines that a conflict of interest exists and that the employee cannot be represented by Corporation Counsel. Reasonable attorneys' fees and litigation expenses shall be paid by the Corporation to such attorney employed or retained, from time to time, during pendency of the civil action or proceeding, subject to certification by the Chairman that the employee is entitled to representation under the terms and conditions hereof. Payment of such fees and expenses shall be made in the same manner as payment of other claims and expenses of the Corporation. Any dispute with respect to representation of multiple employees by Corporation Counsel or by an attorney employed or retained for such purposes, or with respect to the amount of the fees or expenses shall be resolved by the court upon motion or by way of a special proceeding; and

(c) Where the employee delivers process and a written request for a defense to the Corporation, under Section 405 hereof, the Corporation shall take the necessary steps on behalf of the employee to avoid entry of a default judgment pending resolution of any question pertaining to the obligation to provide for a defense.

404. DEFENSE AND INDEMNIFICATION.

(a) The Corporation, shall indemnify and save harmless its employees in the amount of any judgment obtained against such employees in a state or federal court, or in the amount of any settlement of a claim, provided that the act or omission from which such

judgment or claim arose occurred while the employee was acting during the course of his employment and within the scope of his public employment or duties; provided further that in the case of a settlement, the duty to indemnify and save harmless shall be conditioned upon the approval of the amount of settlement by the members of the Board of the Corporation, or its insurance company. This obligation by the Corporation to indemnity shall not apply to any claims against officers and employees of the Corporation, currently outstanding, or reduced to judgment, or settlement;

(b) Except as otherwise provided by law, this duty to indemnify and save harmless prescribed by this section shall not arise where the injury or damage resulted from intentional wrongdoing or recklessness on the part of the employee;

(c) Nothing in this section shall authorize the Corporation to defend, indemnify or save harmless an employee with respect to any claims filed, or money recovered from an employee pursuant to Section 51 of the General Municipal Law or for any claims alleging intentional wrongdoing or a reckless act; and

(d) Upon entry of a final judgment against the employee, or upon the settlement of the claim, the employee shall serve a copy of such judgment or settlement, personally or by certified or registered mail within five (5) days of the date of entry or settlement, upon the Chairman of the Corporation and Corporation Counsel, and if not inconsistent with the provisions of this resolution, the amount of such judgment or settlement shall be paid by the Corporation.

405. DUTY TO NOTIFY. The duty to defend or indemnify and save harmless prescribed herein shall be conditioned upon:

(a) Delivery by the employee to Corporation Counsel and to the Chairman of the Corporation a written request to provide for his defense, together with the original or a copy of any summons, complaint, process, notice, demand or pleading within five (5) days after he is served with such document, and

(b) The full cooperation of this employee in the defense of such action or proceeding and in defense of any action or proceeding against the Corporation based upon the same act or omission, and in the prosecution of any appeal.

406. OTHER RIGHTS. The benefits conferred in this Article 400 shall inure only to employees as deemed herein and shall not enlarge or diminish the rights of any other party nor shall any provision of this Article 400 be construed to affect, alter or repeal any provision of the Worker's Compensation Law.

407. NOTICE. This Article 400 shall not in any way affect the obligation of any claimant to give notice to the Corporation under Section Ten of the Court of Claims Act, Section 50 (e) of the General Municipal Law, or any other provisions of law.

408. INSURANCE. The Corporation is hereby authorized and empowered to purchase insurance from any insurance company created by, or under, the laws of the State of New York, or authorized by law to transact business in this state, against any liability imposed by the provisions of this Article 400 or to act as a self insurer with respect thereto.

409. PAYMENTS. All payments made under the terms of this Article 400, whether for insurance or otherwise, shall be deemed to be for a public purpose and shall be audited and paid in the same manner as other public charges.

410. INSURER RIGHTS. The provisions of this Article 400 shall not be construed to impair, alter, limit or modify the rights and obligations of any insurer under any policy of insurance.

411. IMMUNITY. Except as otherwise specifically provided in this Article 400, the provisions of this Article 400 shall not be construed in any way to impair, alter, limit, modify, abrogate or restrict any immunity to liability available to, or conferred upon, any unit, entity officer or employee of the Corporation, by, in accordance with, or by reason of, any other provision of state or federal statutory or common law.

412. OTHER ENACTMENTS. Except as otherwise provided in this Article 400, benefits accorded to employees under this Article 400 shall supplement, and be available in addition to, defense or indemnification protection conferred by any other enactment of the Corporation, or common law. Notwithstanding anything contained herein to the contrary, the Corporation shall be entitled to contribution and/or indemnification by the employee and/or other Corporation in the event that such other Corporation is also obligated to provide a defense for the employee and/or pay any sums of monies by way of indemnification and/or judgment or award.

413. APPLICABILITY. The provisions of this Article 400 shall apply to all actions or proceedings specified herein which have been commenced, instituted or brought on or after the adoption of these By-laws.

414. NO DUTY TO DEFEND AND/OR INDEMNIFY.

(a) Notwithstanding anything to the contrary contained herein there shall be no duty of the Corporation to defend or indemnify any employee unless the members of the Board finds (1) that the claim arose during the course of his normal employment and within the scope of his employment in a matter in which the Corporation had an interest; (2) the employee was acting in discharge of a duty imposed or authorized by law, and (3) the employee acted in good faith and without malice.

(b) In the event the Corporation assumes the duty of defense and in the event a court determines that the employee acted in bad faith or with malice or in a wanton or willful manner so as to cause the claim, or was not acting in a bona fide discharge of his or her municipal duties, the employee shall reimburse the Corporation for all expenses incurred for defense of claims arising out of the alleged civil action or civil proceeding. Upon such finding by a court, the Corporation shall have no duty to satisfy any judgment or claim against the employee, and in the event the Corporation has satisfied or is ordered to satisfy said judgment or claim, the employee must reimburse the Corporation for any sum paid for the said satisfaction.

415. SEVERABILITY. If any provisions of this Article 400 or the application thereof to any person or circumstance be held unconstitutional or invalid in whole or in part by any court, such

holding of unconstitutionality or invalidity shall in no way affect or impair any other provision of this Article 400, or the application of any such provision to any other person or circumstance.

Article 500 – MEETINGS

501. ANNUAL MEETINGS. The annual meeting of the Corporation shall be held in the month of March of each year at the Town Hall, 8787 Erie Road, Angola, New York or at a meeting place designated by the Corporation. If the Corporation shall fail to hold an annual meeting in any year the Board Officers shall continue in office until their successors shall be chosen and all proceedings of the Corporation shall be regular and valid.

502. REGULAR MEETINGS. Regular meetings of the Corporation may be held with such notice as required by law at such times and places as from time to time may be determined by resolution of the Corporation.

503. SPECIAL MEETINGS. The Chairman of the Corporation may, when the Chairman deems it desirable, and shall, upon the written request of two Directors of the Corporation, call a special meeting of the Corporation for the purpose of transacting any business designated in the call. The call for a special meeting may be delivered to each Director of the Corporation or may be mailed to the business or home address of each Director of the Corporation on such notice as required by law. Waivers of notice may be signed by any Directors failing to receive a proper notice. At such special meeting no business shall be considered other than as designated in the call, but if all the Directors of the Corporation are present at a special meeting, with or without notice thereof, any and all business may be transacted at such special meeting.

504. QUORUM. At all meetings of the Corporation, a majority of the whole number of Directors of the Corporation shall constitute a quorum for the purpose of transacting business. A number smaller than a quorum may meet and adjourn to some other time or until the quorum is obtained.

505. ORDER OF BUSINESS. At the regular meetings of the Corporation the following shall be the order of business.

(a) Roll call.
(b) Reading and approval of the minutes of the previous meeting.
(c) Bills and communications.
(d) Reports of the Treasurer.
(e) Report of Chief Executive Officer and/or Staff.
(f) Report of the Committees.
(g) Old business.
(h) New business.
(i) Adjournment.

All resolutions shall be reduced to written form and incorporated in the minutes of the meetings of the Corporation.

The voting on all questions coming before the Corporation may be by show of hands or calling for the ayes and nays unless a Director shall request a roll call vote. In any event, the ayes and nays shall be recorded in the minutes of such meeting. Appointments may be voted upon by ballot. The

affirmative vote of a majority of the Board of Directors shall be the act of the Corporation, except for whereby Appointing Member approval is required as set forth in the Corporation's Certificate of Incorporation.

Article 600 – COMMITTEES

601. STANDING COMMITTEES. The Corporation shall have the following standing committees:

(a) Finance & Audit Committee. There shall be a Finance & Audit Committee consisting of at least three Directors who shall be appointed by the Board at each annual meeting of the Corporation and shall serve until the next annual meeting. To the extent practicable, members of the Audit Committee should be familiar with corporate financial and accounting practices. The Audit Committee shall oversee the accounting and financial reporting processes of the Corporation and the audit of the Corporation's financial statements.

(b) Governance Committee. There shall be a Governance Committee consisting of at least three Directors who shall be appointed by the Board at each annual meeting of the Corporation and shall serve until the next annual meeting. The Governance Committee shall keep the Board informed of current best governance practices, review corporate governance trends, update the Corporation's corporate governance principles, and advise the Appointing Member on the skills and experience required of potential Directors.

602. SPECIAL COMMITTEES. The Board of the Corporation, by resolution adopted by a majority of the Board, may create Special Committees, which shall have only the powers specifically delegated to them.

Article 700 - AMENDMENTS AND REPEAL

701. AMENDMENTS TO BY-LAWS. The By-Laws of the Corporation shall be amended only with the approval of at least a majority of all the Directors of the Corporation at a regular or special meeting, but no such amendment shall be adopted unless at least seven (7) days written notice thereof has been previously given to all Directors of the Corporation. The notice by this section cannot be waived.

702. EEFECT of AMENDMENTS. The By-Laws heretofore in effect are hereby repealed and these By-Laws are intended to replace in their entirety such By-Laws as were heretofore in effect. Nothing contained herein is intended to affect the validity of any action taken by the Corporation pursuant to By-Laws heretofore in effect.

Approved and adopted this [*] March 30, 2026

EXHIBIT C

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
PROFESSIONALS RETAINED AND APPROVED RELATIONSHIPS

Certified Public Accountant/Auditor:

General/Transaction/Bond Counsel:

Harris Beach Murtha Cullina PLLC
726 Exchange Street, Suite 900
Buffalo, NY 14210

Banking Institution:

EXHIBIT D

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
CERTIFICATION OF NO CONFLICT OF INTEREST
[To be provided by each Board member annually]

I, Ray Ashton, being a duly appointed (member/officer/employee) of the Town of Evans Local Development Corporation (the "Corporation"), do hereby certify pursuant to the By-laws and policies of the Corporation, that neither I nor my spouse, minor children, nor dependents has any interest in any contract with the Corporation; and I do further certify that I am not engaged in any activity which would constitute a conflict of interest, as defined within the Not-For-Profit Corporation Law of the State of New York.

Further, I hereby certify that I have (1) not accepted other employment which will impair my independence of judgment in the exercise of my official duties; (2) not accepted employment or engaged in any business or professional activity which will require me to disclose confidential information which I have gained by reason of my being a member of the Board of Directors of the Corporation; (3) not disclosed confidential information acquired in the course of my official duties nor used such information to further my own personal interests; (4) not used or attempted to use my position with the Corporation to secure unwarranted privileges or exemptions for myself or others; (5) not engaged in any transaction as a representative or agent of the Corporation with any business entity in which I have a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of my official duties; (6) not given reasonable basis for the impression that any person can improperly influence me or unduly enjoy my favor in the performance of my duties, or that I am affected by the kinship, rank, position or influence of any party or person; (7) abstained from making personal investments in enterprises which I have reason to believe may be directly involved with my responsibilities or which will otherwise create substantial conflict between my duty in the public interest and my private interests; and (8) endeavored to pursue a course of conduct which will not raise suspicion among the public that I am likely to be engaged in acts that are in violation of my Corporation responsibilities.

DATE: 3/30/, 2026

Ray Ashton
Signature

EXHIBIT D

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
CERTIFICATION OF NO CONFLICT OF INTEREST
[To be provided by each Board member annually]

I, Karen Erickson, being a duly appointed (member/officer/employee) of the Town of Evans Local Development Corporation (the "Corporation"), do hereby certify pursuant to the By-laws and policies of the Corporation, that neither I nor my spouse, minor children, nor dependents has any interest in any contract with the Corporation; and I do further certify that I am not engaged in any activity which would constitute a conflict of interest, as defined within the Not-For-Profit Corporation Law of the State of New York.

Further, I hereby certify that I have (1) not accepted other employment which will impair my independence of judgment in the exercise of my official duties; (2) not accepted employment or engaged in any business or professional activity which will require me to disclose confidential information which I have gained by reason of my being a member of the Board of Directors of the Corporation; (3) not disclosed confidential information acquired in the course of my official duties nor used such information to further my own personal interests; (4) not used or attempted to use my position with the Corporation to secure unwarranted privileges or exemptions for myself or others; (5) not engaged in any transaction as a representative or agent of the Corporation with any business entity in which I have a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of my official duties; (6) not given reasonable basis for the impression that any person can improperly influence me or unduly enjoy my favor in the performance of my duties, or that I am affected by the kinship, rank, position or influence of any party or person; (7) abstained from making personal investments in enterprises which I have reason to believe may be directly involved with my responsibilities or which will otherwise create substantial conflict between my duty in the public interest and my private interests; and (8) endeavored to pursue a course of conduct which will not raise suspicion among the public that I am likely to be engaged in acts that are in violation of my Corporation responsibilities.

DATE: 3-30, 2026

Karen Erickson
Signature

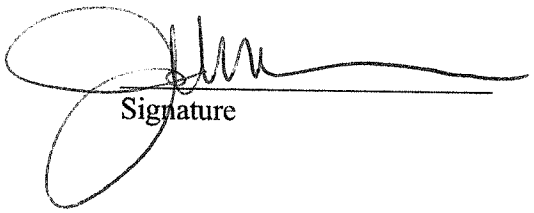
EXHIBIT D

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
CERTIFICATION OF NO CONFLICT OF INTEREST
[To be provided by each Board member annually]

I, John W. Ison, being a duly appointed (member/officer/employee) of the Town of Evans Local Development Corporation (the "Corporation"), do hereby certify pursuant to the By-laws and policies of the Corporation, that neither I nor my spouse, minor children, nor dependents has any interest in any contract with the Corporation; and I do further certify that I am not engaged in any activity which would constitute a conflict of interest, as defined within the Not-For-Profit Corporation Law of the State of New York.

Further, I hereby certify that I have (1) not accepted other employment which will impair my independence of judgment in the exercise of my official duties; (2) not accepted employment or engaged in any business or professional activity which will require me to disclose confidential information which I have gained by reason of my being a member of the Board of Directors of the Corporation; (3) not disclosed confidential information acquired in the course of my official duties nor used such information to further my own personal interests; (4) not used or attempted to use my position with the Corporation to secure unwarranted privileges or exemptions for myself or others; (5) not engaged in any transaction as a representative or agent of the Corporation with any business entity in which I have a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of my official duties; (6) not given reasonable basis for the impression that any person can improperly influence me or unduly enjoy my favor in the performance of my duties, or that I am affected by the kinship, rank, position or influence of any party or person; (7) abstained from making personal investments in enterprises which I have reason to believe may be directly involved with my responsibilities or which will otherwise create substantial conflict between my duty in the public interest and my private interests; and (8) endeavored to pursue a course of conduct which will not raise suspicion among the public that I am likely to be engaged in acts that are in violation of my Corporation responsibilities.

DATE: 3-30, 2026



Signature

EXHIBIT D

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
CERTIFICATION OF NO CONFLICT OF INTEREST
[To be provided by each Board member annually]

I, JOHN LATIMORE, being a duly appointed (member/officer/employee) of the Town of Evans Local Development Corporation (the "Corporation"), do hereby certify pursuant to the By-laws and policies of the Corporation, that neither I nor my spouse, minor children, nor dependents has any interest in any contract with the Corporation; and I do further certify that I am not engaged in any activity which would constitute a conflict of interest, as defined within the Not-For-Profit Corporation Law of the State of New York.

Further, I hereby certify that I have (1) not accepted other employment which will impair my independence of judgment in the exercise of my official duties; (2) not accepted employment or engaged in any business or professional activity which will require me to disclose confidential information which I have gained by reason of my being a member of the Board of Directors of the Corporation; (3) not disclosed confidential information acquired in the course of my official duties nor used such information to further my own personal interests; (4) not used or attempted to use my position with the Corporation to secure unwarranted privileges or exemptions for myself or others; (5) not engaged in any transaction as a representative or agent of the Corporation with any business entity in which I have a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of my official duties; (6) not given reasonable basis for the impression that any person can improperly influence me or unduly enjoy my favor in the performance of my duties, or that I am affected by the kinship, rank, position or influence of any party or person; (7) abstained from making personal investments in enterprises which I have reason to believe may be directly involved with my responsibilities or which will otherwise create substantial conflict between my duty in the public interest and my private interests; and (8) endeavored to pursue a course of conduct which will not raise suspicion among the public that I am likely to be engaged in acts that are in violation of my Corporation responsibilities.

DATE: 3-30, 2026

Signature

EXHIBIT D

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
CERTIFICATION OF NO CONFLICT OF INTEREST
[To be provided by each Board member annually]

I, Vincent R. Gugliuzza, being a duly appointed (member/officer/employee) of the Town of Evans Local Development Corporation (the "Corporation"), do hereby certify pursuant to the By-laws and policies of the Corporation, that neither I nor my spouse, minor children, nor dependents has any interest in any contract with the Corporation; and I do further certify that I am not engaged in any activity which would constitute a conflict of interest, as defined within the Not-For-Profit Corporation Law of the State of New York.

Further, I hereby certify that I have (1) not accepted other employment which will impair my independence of judgment in the exercise of my official duties; (2) not accepted employment or engaged in any business or professional activity which will require me to disclose confidential information which I have gained by reason of my being a member of the Board of Directors of the Corporation; (3) not disclosed confidential information acquired in the course of my official duties nor used such information to further my own personal interests; (4) not used or attempted to use my position with the Corporation to secure unwarranted privileges or exemptions for myself or others; (5) not engaged in any transaction as a representative or agent of the Corporation with any business entity in which I have a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of my official duties; (6) not given reasonable basis for the impression that any person can improperly influence me or unduly enjoy my favor in the performance of my duties, or that I am affected by the kinship, rank, position or influence of any party or person; (7) abstained from making personal investments in enterprises which I have reason to believe may be directly involved with my responsibilities or which will otherwise create substantial conflict between my duty in the public interest and my private interests; and (8) endeavored to pursue a course of conduct which will not raise suspicion among the public that I am likely to be engaged in acts that are in violation of my Corporation responsibilities.

DATE: March 30, 2016

Signature

EXHIBIT E

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
ACKNOWLEDGEMENT OF FIDUCIARY DUTIES AND RESPONSIBILITIES

[To be provided by each Board member annually]

As a member of the Board of Directors of the Town of Evans Local Development Corporation (the "Corporation"), I understand that I have a fiduciary obligation to perform my duties and responsibilities to the best of my abilities, in good faith and with proper diligence and care, consistent with the enabling statute, mission, and By-Laws of the Corporation and the laws of New York State. The requirements set forth in this acknowledgement are based on the provisions of New York State law, including but not limited to the Public Authorities Reform Act of 2005, as amended by Chapter 506 of the Laws of 2009 of the State of New York, Public Officers Law, and General Municipal Law. As a member of the Board of Directors:

I. Mission Statement

I have read and understand the mission of the Corporation; and the mission is designed to achieve a public purpose on behalf of the State of New York. I further understand that my fiduciary duty to this Corporation is derived from and governed by its mission.

I agree that I have an obligation to become knowledgeable about the mission, purpose, functions, responsibilities, and statutory duties of the Corporation and, when I believe it necessary, to make reasonable inquiry of management and others with knowledge and expertise so as to inform my decisions.

II. Deliberation

I understand that my obligation is to act in the best interests of the Corporation and the people of the State of New York whom the Corporation serves.

I agree that I will exercise independent judgment on all matters before the Board of Directors.

I understand that any interested party may comment on any matter or proposed resolution that comes before the Board of Directors consistent with the laws governing procurement policy and practice, be it the general public, an affected party, a party potentially impacted by such matter or an elected or appointed public official. However, I understand that the ultimate decision is mine and will be consistent with the mission of the Corporation and my fiduciary duties as a member of the Corporation's Board of Directors.
I will participate in training sessions, attend Board and committee meetings, and engage fully in the Board's and committee's decision-making process.

III. Confidentiality

I agree that I will not divulge confidential discussions and confidential matters that come before the Board of Directors for consideration or action.

IV. Conflict of Interest

I agree to disclose to the Board any conflicts, or the appearance of a conflict, of a personal, financial, ethical, or professional nature that could inhibit me from performing my duties in good faith and with due diligence and care.

I do not have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of my duties in the public interest.

Signature: Ray Ashton

Print Name: Ray Ashton

Corporation Name: Evans Corporation

Date: 3/30/26

IV. Conflict of Interest

I agree to disclose to the Board any conflicts, or the appearance of a conflict, of a personal, financial, ethical, or professional nature that could inhibit me from performing my duties in good faith and with due diligence and care.

I do not have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of my duties in the public interest.

Signature: Karen Erickson

Print Name: KAREN ERICKSON

Corporation Name: Evans Local Development Corp

Date: 3·30·20

IV. Conflict of Interest

I agree to disclose to the Board any conflicts, or the appearance of a conflict, of a personal, financial, ethical, or professional nature that could inhibit me from performing my duties in good faith and with due diligence and care.

I do not have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of my duties in the public interest.

Signature: _____

Print Name: John Wilson

Corporation Name: Evans Local Development Corp.

Date: 3-30-2026

IV. Conflict of Interest

I agree to disclose to the Board any conflicts, or the appearance of a conflict, of a personal, financial, ethical, or professional nature that could inhibit me from performing my duties in good faith and with due diligence and care.

I do not have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of my duties in the public interest.

Signature: _____

Print Name: JOHN A LATIMORE

Corporation Name: TOWN OF EVANS LOCAL DEVELOPMENT CORP

Date: 3-30-26

IV. Conflict of Interest

I agree to disclose to the Board any conflicts, or the appearance of a conflict, of a personal, financial, ethical, or professional nature that could inhibit me from performing my duties in good faith and with due diligence and care.

I do not have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of my duties in the public interest.

Signature: _____

Print Name: Vincent R. Gaglione

Corporation Name: Evans Land Development Corp

Date: March 30, 2026

EXHIBIT F

FORM OF
CERTIFICATE OF THE CHIEF EXECUTIVE OFFICER
AND THE CHIEF FINANCIAL OFFICER
OF THE TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION

The undersigned Chief Executive Officer and Chief Financial Officer of the Town of Evans Local Development Corporation, a local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York, hereby certify, pursuant to subdivision 3 of Section 2800 of the Public Authorities Law, as follows:

The financial information provided within the Annual Report of the Town of Evans Local Development Corporation (the "Corporation"), dated as of _____, 20__ (the "Annual Report"), is accurate, correct, and does not contain any untrue statement of material fact. The Annual Report does not omit any material fact which, if omitted, would cause the report to be misleading in light of the circumstances under which the report and any such statements made therein are made. The Annual Report fairly presents in all material respects the financial condition and results of operations of the Corporation as of, and for, the periods present in said report.

The Annual Report is hereby approved.

IN WITNESS WHEREOF, the undersigned Chief Executive Officer and Chief Financial Officer have executed this Certificate as of this 31 day of March, 2026.

By: William Smith
Name: William B. Smith, Jr
Title: Chief Executive Officer

By: _____
Name: William J. Reese, CPA
Title: Chief Financial Officer

SCHEDULE A
POLICIES FOR ADOPTION

1. **Schedule A-1**: Code of Ethics
2. **Schedule A-2**:Compensation, Reimbursement and Attendance Policy
3. **Schedule A-3**: Defense and Indemnification Policy
4. **Schedule A-4**: Disposition of Property Guidelines
5. **Schedule A-5**: Investment Policy
6. **Schedule A-6**: Procurement Policy
7. **Schedule A-7**: Travel Policy
8. **Schedule A-8**: Whistleblower Policy
9. **Schedule A-9**: Sexual Harassment Policy
10. **Schedule A-10**: FOIL Policy

SCHEDULE A-1

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
CODE OF ETHICS

The members of the Board (the "Board") of the Town of Evans Local Development Corporation (the "Corporation"), a duly established local development corporation created pursuant to Section 1411 of the Not-for-Profit Corporation Law of the State of New York, along with the officers and staff of the Corporation, shall comply with and adhere to the provisions of the Not-For-Profit Corporation Law of the State.

Further, no director, officer, or employee of the Corporation shall: (1) accept other employment which will impair his or her independence of judgment in the exercise of his or her official duties; (2) accept employment or engage in any business or professional activity which will require him or her to disclose confidential information which he or she has gained by reason of his or her official position of authority; (3) disclose confidential information acquired by him or her in the course of his or her official duties nor use such information to further his or her personal interests; (4) use or attempt to use his or her official position to secure unwarranted privileges or exemptions for himself, herself or others; (5) engage in any transaction as a representative or agent of Corporation with any business entity in which he or she has a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of his or her official duties; (6) by his or her conduct, give reasonable basis for the impression that any person can improperly influence him or her or unduly enjoy his or her favor in the performance of his or her official duties, or that he or she is affected by the kinship, rank, position or influence of any party or person; (7) make personal investments in enterprises which he or she has reason to believe may be directly involved in decisions to be made by him or her or which will otherwise create substantial conflict between his or her duty in the public interest and his or her private interest; and (8) pursue a course of conduct which will raise suspicion among the public that he or she is likely to be engaged in acts that are in violation of his or her trust.

Approved and adopted this 30 day of March, 2026.

SCHEDULE A-2

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION COMPENSATION, REIMBURSEMENT AND ATTENDANCE POLICY

Pursuant to and in accordance with the Not-For-Profit Corporation Law of the State of New York, the members of the Board (the "Board") of the Town of Evans Local Development Corporation (the "Corporation") shall serve without salary and be appointed as described in the By-Laws of the Corporation but may be reimbursed for reasonable expenses incurred in the performance of Corporation duties at the approval of the Board.

The officers, employees and agents of the Corporation shall serve at the pleasure of the Corporation at such compensation levels as may be approved by the Board from time to time and may be reimbursed for reasonable expenses incurred in the performance of Corporation duties at the approval of the Board.

The members of the Board and officers of the Corporation shall be available as required to perform the operations of the Corporation and as set forth within the By-Laws of the Corporation, as may be amended, restated or revised by the Board from time to time, in accordance with the By-Laws. Said members and officers of the Corporation shall put forth their best efforts to perform their respective duties as outlined in the By-Laws of the Corporation and any other directives of the Board relating to same.

Approved and adopted this 30 day of March, 2026.

SCHEDULE A-3

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
DEFENSE AND INDEMNIFICATION POLICY

Pursuant to the By-Laws of the Town of Evans Local Development Corporation (the "Corporation"), the Corporation shall indemnify all members of the Board of the Corporation and each officer and employee thereof, in the performance of their duties, and to the extent authorized by the Board of Directors, each other person authorized to act for the Corporation or on its behalf, to the full extent to which indemnification is permitted under the Not-For-Profit Corporation Law of the State of New York.

Approved and adopted this 30 day of March, 2026.

SCHEDULE A-4

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION DISPOSITION OF REAL PROPERTY GUIDELINES

SECTION 1. DEFINITIONS

A. "Contracting officer" shall mean the officer or employee of the Town of Evans Local Development Corporation (the "Corporation") who shall be responsible for the disposition of property.

B. "Dispose" or "disposal" shall mean transfer of title or any other beneficial interest in personal or real property in accordance with section 2897 of the Public Authorities Law.

C. "Property" shall mean personal property in excess of five thousand dollars ($5,000) in value, and real property, and any inchoate or other interest in such property, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

SECTION 2. DUTIES

A. The Corporation shall:

(i) maintain adequate inventory controls and accountability systems for all property owned by the Corporation and under its control;

(ii) periodically inventory such property to determine which property shall be disposed of;

(iii) produce a written report of such property in accordance with subsection B herewith; and

(iv) transfer or dispose of such property as promptly and practicably as possible in accordance with Section 3 below.

B. The Corporation shall:

(i) publish, not less frequently than annually, a report listing all real property owned in fee by the Corporation. Such report shall consist of a list and full description of all real and personal property disposed of during such period. The report shall contain the price received by the Corporation and the name of the purchaser for all such property sold by the Corporation during such period; and

(ii) shall deliver copies of such report to the Comptroller of the State of New York, the Director of the Budget of State of New York, the Commissioner of the New York State Office of

General Services, and the New York State Legislature (via distribution to the majority leader of the senate and the speaker of the assembly).

SECTION 3. TRANSFER OR DISPOSITION OF PROPERTY

A. Supervision and Direction. Except as otherwise provided herein, the duly appointed contracting officer (the "Contracting Officer") shall have supervision and direction over the disposition and sale of property of the Corporation. The Corporation shall have the right to dispose of its property for any valid corporate purpose.

B. Custody and Control. The custody and control of Corporation property, pending its disposition, and the disposal of such property, shall be performed by the Corporation or by the Commissioner of General Services when so authorized under this section and applicable law.

C. Method of Disposition. Unless otherwise permitted, the Corporation shall dispose of property for not less than its fair market value by sale, exchange, or transfer, for cash, credit, or other property, with or without warranty, and upon such other terms and conditions as the Corporation and/or contracting officer deems proper. The Corporation may execute such documents for the transfer of title or other interest in property and take such other action as it deems necessary or proper to dispose of such property under the provisions of this section. Provided, however, no disposition of real property, any interest in real property shall be made unless an appraisal of the value of such property has been made by an independent appraiser and included in the record of the transaction and provided further, that no disposition of any other property, which because of its unique nature or the unique circumstances of the proposed transaction is not readily valued by reference to an active market for similar property, shall be made without a similar appraisal.

D. Sales by the Commissioner of General Services (the "Commissioner"). When the Corporation, if authorized to do so by applicable law, shall have deemed that transfer of property by the Commissioner will be advantageous to the State of New York, the Corporation may enter into an agreement with the Commissioner pursuant to which the Commissioner may dispose of property of the Corporation under terms and conditions agreed to by the Corporation and the Commissioner. In disposing of any such property, the Commissioner shall be bound by the terms hereof and references to the contracting officer shall be deemed to refer to such Commissioner.

E. Validity of Deed, Bill of Sale, Lease, or Other Instrument. A deed, bill of sale, lease, or other instrument executed by or on behalf of the Corporation, purporting to transfer title or any other interest in property of the Corporation in accordance herewith shall be conclusive evidence of compliance with the provisions of these guidelines and all applicable law insofar as concerns title or other interest of any bona fide grantee or transferee who has given valuable consideration for such title or other interest and has not received actual or constructive notice of lack of such compliance prior to the closing.

F. Bids for Disposal; Advertising; Procedure; Disposal by Negotiation; Explanatory Statement.

(i) Except as permitted by all applicable law, all disposals or contracts for disposal of property made or authorized by the Corporation shall be made after publicly advertising for bids except as provided in subsection (iii) of this Section F.

(ii) Whenever public advertising for bids is required under subsection (i) of this Section F:

(A) the advertisement for bids shall be made at such time prior to the disposal or contract, through such methods, and on such terms and conditions as shall permit full and free competition consistent with the value and nature of the property proposed for disposition;

(B) all bids shall be publicly disclosed at the time and place stated in the advertisement; and

(C) the award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be most advantageous to the Corporation, price and other factors considered; provided, that all bids may be rejected at the Corporation's discretion.

(iii) Disposals and contracts for disposal of property may be negotiated or made by public auction without regard to subsections (i) and (ii) of this Section F but subject to obtaining such competition as is feasible under the circumstances, if:

(A) the personal property involved has qualities separate from the utilitarian purpose of such property, such as artistic quality, antiquity, historical significance, rarity, or other quality of similar effect, that would tend to increase its value, or if the personal property is to be sold in such quantity that, if it were disposed of under subsections (i) and (ii) of this Section F, would adversely affect the state or local market for such property, and the estimated fair market value of such property and other satisfactory terms of disposal can be obtained by negotiation;

(B) the fair market value of the property does not exceed fifteen thousand dollars ($15,000);

(C) bid prices after advertising therefor are not reasonable, either as to all or some part of the property, or have not been independently arrived at in open competition;

(D) the disposal will be to the state or any political subdivision or public benefit corporation, and the estimated fair market value of the property and other satisfactory terms of disposal are obtained by negotiation;

(E) under those circumstances permitted by subsection (v) below; or

(F) such action is otherwise authorized by law.

(iv) (A) An explanatory statement shall be prepared of the circumstances of each disposal by negotiation of:

(1) any personal property which has an estimated fair market value in excess of fifteen thousand dollars ($15,000);

(2) any real property that has an estimated fair market value in excess of one hundred thousand dollars ($100,000), except that any real property disposed of by lease or exchange shall only be subject to clauses (3) and (4) of this subparagraph;

(3) any real property disposed of by lease, if the estimated annual rent over the term of the lease is in excess of fifteen thousand dollars ($15,000); or

(4) any real property or real and related personal property disposed of by exchange, regardless of value, or any property any part of the consideration for which is real property.

(B) Each such statement shall be transmitted to the persons entitled to receive copies of the report required under Section 2(B) above not less than ninety (90) days in advance of such disposal, and a copy thereof shall be preserved in the files of the Corporation.

(v) Disposal of Property for less than Fair Market Value ("FMV").

(A) No assets owned, leased or otherwise in the control of the Corporation may be sold, leased, or otherwise alienated for less than its FMV except if:

(1) the transferee is a government or public entity and terms of transfer require ownership and use to remain with the government or public entity; or

(2) the purpose of transfer is within the purpose, mission of the Corporation; or

(3) the Corporation provides written notification to the Governor, the Speaker of the Assembly, and the Temporary President of the Senate; provided, however, that such notification is subject to denial by the Governor, the Speaker of the Assembly, and the Temporary President of the Senate pursuant to the PAAA.

(B) If the Corporation proposes to make a transfer below FMV, the following information is required to be provided to the Corporation's Board of Directors and the public:

(1) a full description of the asset;

(2) an appraisal of the FMV of the asset;

(3) a description of purpose of transfer, the kind and amount of the benefit to the public resulting from the transfer such as jobs and wages created or preserved;

(4) a statement of the value to be received compared to FMV;

(5) the names of any private parties participating in the transfer, and, if different than the information required by paragraph 4 immediately above, a statement of the value to the private party;

(6) the names of other private parties that have made an offer for the asset being transferred, the value offered, and the purpose for which the asset would have been used.

(C) The Board of Directors of the Corporation must make a written determination that there is no reasonable alternative to the proposed below-market transfer that would achieve the same purpose of such transfer.

The guidelines are subject to modification and amendment at the discretion of the Corporation board and shall be filed annually with all local and state agencies as required under all applicable law.

The designated Contracting Officer for the Corporation is the Corporation's CEO.

Approved and adopted this 30 day of March, 2026.

SCHEDULE A-5

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION INVESTMENT POLICY

I. INVESTMENT AND DEPOSIT POLICY

A. Introduction

1. Scope – This investment and deposit policy applies to all monies and other financial resources available for investment and deposit on its own behalf or on behalf of any other entity or individual.

2. Objectives – The primary objectives of the Town of Evans Local Development Corporation's (the "Corporation") investment activities are, in priority order:

   a. to conform with all applicable federal, state and other legal requirements (legal);
   b. to adequately safeguard principal (safety);
   c. to provide sufficient liquidity to meet all operating requirements (liquidity); and
   d. to obtain a reasonable rate of return (yield).

3. Prudence – All participants in the investment process and all participants responsible for depositing the Corporation's funds shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair confidence in the Corporation to govern effectively.

   Investments and deposits shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

   All participants involved in the investment process and all participants responsible for depositing the Corporation's funds shall refrain from personal business activity that could conflict with proper execution of the investment program or the deposit of the Corporation's funds or which could impair their ability to make impartial investment decisions.

4. Diversification – It is the policy of the Corporation to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

5. Internal Controls

a. All moneys collected by an officer or employee of the Corporation shall be immediately deposited in such depositories and designated by the Corporation for the receipt of such funds.

b. The Corporation shall maintain or cause to be maintained a proper record of all book, notes, securities or other evidences of indebtedness held by the Corporation for investment and deposit purposes.

c. The Corporation is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

1. Designation of Depositories

The Corporation shall designate as depositories of its money those banks and trust companies authorized to serve as such pursuant to applicable law.

B. Investment Policy

1. Permitted Investments

Pursuant to the Not-For-Profit Corporation Law ("N-PCL"), the Corporation is authorized to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

a. Special time deposit accounts;*

b. Certificates of deposit;*

c. Obligations of the United States of America;**

d. Obligations guaranteed by agencies of the United States of America where payment of principal and interest are guaranteed by the United States of America;**

e. Obligations of the State of New York;*

*Special time deposit accounts and certificates of deposit are permitted investments provided that (1) they shall be payable within such time as the proceeds shall be needed to meet expenditures for which the moneys were obtained and (2)

they are collateralized in the same manner as set forth in paragraph (C) below for deposits of public funds.

**All investment obligations shall be payable or redeemable at the option of the Corporation within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the Corporation within two years of the date of purchase.

2. Authorized Financial Institutions and Dealers

The Corporation shall maintain a list of financial institutions and dealers, approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the local government conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the Corporation. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The Chief Executive Officer or Chairperson of the Board of Directors is responsible for evaluating the financial position and maintaining a listing of proposed depositaries, trading partners and custodians. Such listing shall be evaluated at least annually.

3. Purchase of Investments

The Corporation may contract for the purchase of investments:

a. Directly, including through a repurchase agreement, from an authorized trading partner.

b. By participation in a cooperative investment program with another authorized governmental entity pursuant to the N-PCL where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the Board of Directors.

c. By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the board of Directors.

All purchased obligations, unless registered or inscribed in the name of the Corporation, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the Corporation by the bank or

trust company shall be held pursuant to a written custodial agreement as described in the N-PCL.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the Corporation, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the Corporation a perfected interest in the securities.

4. Repurchase Agreements

Repurchase agreements are authorized subject to the following restrictions:

a. All repurchase agreements must be entered into subject to a Master Repurchase Agreement.

b. Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.

c. Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America.

d. No substitution of securities will be allowed.

e. The custodian shall be a party other than the trading partner.

C. Deposit Policy

1. Collateralization of Deposits

All deposits of the Corporation, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

a. By pledge of "eligible securities" with an aggregate "market value" as provided by the N-PCL, equal to the aggregate amount of deposits from the categories designated in Exhibit A attached hereto.

b. By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the Corporation for a term not to exceed ninety (90) days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-

term debt obligations are rated in one of the three highest rating categories by at least on nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.

c. By an eligible surety bond payable to the Corporation for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations. The terms and conditions of any eligible surety shall be approved by the Board of Directors.

2. Safekeeping and Collateralization

Eligible securities used for collateralizing deposits shall be held by the depository bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities are being pledged to secure Corporation deposits together with agreed upon interest, if any and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events, which will enable the Corporation to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the Corporation, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the Corporation or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the Corporation, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the Corporation a perfected interest in the securities.

Approved and adopted this 30 day of March, 2026.

EXHIBIT A
TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
INVESTMENT POLICY

SCHEDULE OF ELIGIBLE SECURITIES

(1) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest by the United States of America, an Agency thereof or a United States government sponsored corporation.

(2) Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank and the African Development Bank.

(3) Obligations partially insured or guaranteed by any Corporation of the United States of America, at a proportion of the Market Value of the obligation that represents the amount of the insurance or guaranty.

(4) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation or such State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public moneys.

(5) Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

(6) Obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

(7) Obligations of countries, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest categories by at least one nationally recognized statistical rating organization.

(8) Obligations of domestic corporations rated one of the two highest rating categories by at least one nationally recognized statistical rating organization.

(9) Commercial paper and bankers' acceptances issued by a bank, other than the Bank, rated in the highest short term category by at least one nationally recognized statistical rating organization and having maturities of not longer than 60 days from the date they are pledged.

(10) Zero Coupon obligations of the United States government marketed as "Treasury strips".

SCHEDULE A-6

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION PROCUREMENT POLICY

A. Introduction.

Applicability: This Procurement Policy ("Policy") shall apply to the Town of Evans Local Development Corporation (the "Corporation") upon approval by the respective Board of Directors or Members of the Corporation.

Scope: In accordance with the Public Authorities Accountability Act of 2005, the Corporation is required to adopt procurement policies which will apply to the procurement of goods and services paid for by the Corporation for its own use and account.

Purpose: The primary objectives of this Policy is to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances and to guard against favoritism, improvidence, extravagance, fraud and corruption.

B. Procedures.

1. **Solicitation Procedures for the Purchase of Commodities, Equipment, Goods or Services.**

   a. Up to $5,000 per instance: The discretion of the Chief Executive Officer of the Corporation or authorized designee.

   b. Greater than $5,000 to $20,000 per instance: Documented verbal quotations or written/fax/email quotations from at least three vendors.

   c. Greater than $20,000 per instance: Written Request for Proposal.

C. Exceptions. Alternative proposals or quotations shall not be required for procurements made through or with respect to:

   a. New York State, Town of Evans or Erie County Contracts: When the Corporation is able to procure commodities, equipment, goods or services through New York State, Town of Evans, or Erie County contracts, it is unnecessary to obtain quotations or bids;

   b. State Finance Law Section 175-b (from agencies for the blind or severely handicapped);

   c. Correction Law Section 186 (articles manufactured in correctional institutions);

d. Emergency Procurements: Am emergency exists if the delay caused by soliciting quotes would endanger health, welfare, property or an economic development opportunity. Approval of the Chief Executive Officer is necessary, which shall be documented and shall also include a description of the facts giving rise to the emergency.

e. Sole Source Procurements: A "sole source" means a situation where (i) there is only one possible source from which to produce goods and/or services available in the marketplace, (ii) no other goods and/or services provide substantially equivalent or similar benefits, and (iii) considering the benefits, the cost to the Corporation is reasonable.

f. Utilities and Affiliate Transactions: The purchase of utilities and inter-affiliate transactions are excepted from alternative proposal/quotation requirements.

g. Unavailability of three (3) vendors who are able or willing to provide a quote.

D. Basis for the Award of Contracts.

Contracts will be awarded to the lowest responsible dollar offeror who meets the specifications therefor, except in circumstances that the Corporation determines justify an award to other than the lowest responsible dollar offeror. In making any such determination, the Corporation may consider relevant factors including, without limitation:

a. Delivery requirements;

b. Quality requirements;

c. Quantity requirements;

d. Past vendor performance and/or experience;

e. The unavailability of three (3) or more vendors who are able or willing to quote on a procurement;

f. It may be in the best interests of the Corporation to consider only one vendor who has previous expertise with respect to a particular; and

g. Any procurement excepted from the alternative proposal/quotation requirements as set forth in subdivision 2 of this Section B, and the procurement of professional services in Section F of this Policy.

E. Documentation.

a. A record of all solicitations for alternative proposals or quotations, the response (if applicable), and any determinations pursuant thereto shall be maintained in the procurement file.

b. For each procurement by the Corporation the Chief Executive Officer of the Corporation or authorized designee shall set forth in writing the category of procurement that is being made and what method of procurement is specified.

c. Whenever an award is made to other than the lowest responsible dollar offeror the reasons for doing so shall be set forth in writing and maintained in the procurement file.

d. Whenever the specified number of quotations cannot or will not be secured, the reasons for this shall be indicated in writing and maintained in the procurement file.

F. Professional Service

Contracts for professional services involve the application of specialized expertise, the use of professional judgment, or a high degree of creativity. Professional services include services which require special education and/or training, license to practice or are creative in nature. Examples are: lawyers, doctors, accountants, and engineers. Furthermore, professional service contracts often involve a relationship of personal trust and confidence.

G. Unintentional Failure to Comply.

The unintentional failure to comply with this Policy shall not be grounds to void any action taken or give rise to a cause of action against the Corporation or any officer thereof.

H. Approval and Reporting.

To the extent that funds are available in the current year's Budget adopted by the Board, the Chief Executive Officer shall have the authority to procure commodities, equipment, goods and services pursuant to the procedures set forth in this Policy and to make payment for such procurements up to five thousand dollars ($5,000.00) in each instance. Any procurement in excess of five thousand dollars ($5,000.00) or not provided for within the current year's adopted Budget must be approved by the Board.

To the extent that funds are available in the current year's Budget adopted by the Board, the Chief Executive Officer shall have the authority to (i) enter into an agreement with the Town of Evans (the "Town") to be an additional beneficiary of goods or services procured by the Town and (ii) make payment to the Town for the Corporation's proportional share of the cost, if required, in an amount not to exceed five thousand dollars ($5,000.00). Any such arrangements with the

Town that involve amounts in excess of five thousand dollars ($5,000.00) or not provided for within the current year's adopted Budget must be approved by the Board.

The Chief Executive Officer shall provide monthly reports to the Board detailing the procurements and payments to the Town made pursuant to this Section H without Board approval, if any, within the previous month.

I. <u>Procurement Lobbying Law</u>.

In accordance with Chapter 1 of the Laws of 2005, generally referred to as the "Procurement Lobbying Law", the Corporation shall implement the provision of such Procurement Lobbying Law for any contract or other agreement for an article of procurement involving an estimated annualized expenditure in excess of $15,000.

Adopted this 30 day of March 2026

SCHEDULE A-7

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
TRAVEL POLICY

Section 1. APPILICABILITY

This policy shall apply to every member of the board (the "Board") of the Town of Evans Local Development Corporation (the "Corporation") and all officers and employees thereof.

Section 2. APPROVAL OF TRAVEL

All official travel for which a reimbursement will be sought must be approved by the Chief Executive Officer prior to such travel; provided, however, in the instance where the Chief Executive Officer will seek reimbursement for official travel, such travel must be pre-authorized by the Board.

Section 3. PAYMENT OF TRAVEL

The Corporation will reimburse all reasonable expenses related to meals, travel and lodging that were incurred by any director, officer or employee as a result of the performance of their official duties. All official travel shall be properly authorized, reported and reimbursed. Under no circumstances shall expenses for personal travel be charged to, or temporarily funded by the Corporation. It is the traveler's responsibility to report his or her travel expenses in a responsible and ethical manner, in accordance with this policy.

Section 4. TRAVEL EXPENSES

Travelers may use their private vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or using alternative transportation, or if it saves time. The traveler will be reimbursed at a standard mileage reimbursement rate.

Meals will be reimbursed at actual expense or a per diem rate, whichever is less. Lodging will be reimbursed at actual expense up to certain daily rate caps established for various locations. The applicability of such caps shall be determined on a case by case basis talking into consideration availability of lodging and other extenuating circumstances.

Reimbursement for miscellaneous expenses shall be determined on a case-by-case basis.

Mileage rates, per diem allowances and lodging caps will be established and from time to time amended by the Treasurer or his or her designee. All determinations made pursuant to this section shall be made by the Treasurer or his or her designee. In the instance where such determinations regard the travel of the Treasurer or his or her designee, the Chief Executive Officer shall make such determinations.

Approved and adopted this 30 day of March, 2026.

EXHIBIT A-8

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
WHISTLEBLOWER POLICY

Every member of the Board of Directors of the Town of Evans Local Development Corporation (the "Corporation") and all officer and employees thereof, in the performance of their duties shall conduct themselves with honesty and integrity and observe the highest standards of business and personal ethics as set forth in the Code of Ethics of the Corporation (the "Code").

Each member, officer or employee is responsible to report any violation of the Code (whether suspected or known) to the Corporation's Chief Executive Officer. Reports of violations will be kept confidential to the extent possible. No individual, regardless of his or her position with the Corporation, will be subject to any retaliation for making a good faith claim and, any employee who chooses to retaliate against someone who has reported a violation, shall be subject to disciplinary action which may include termination of employment. Regardless, any claim of retaliation will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate offense.

The Chief Executive Officer is responsible for immediately forwarding any claim to the Corporation's counsel who shall investigate and handle the claim in a timely manner.

Approved and adopted this 30 day of March, 2026.

SCHEDULE A-9

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
SEXUAL HARASSMENT POLICY

Introduction

The Town of Evans Local Development Corporation (the "Corporation") is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of the Corporation's commitment to a discrimination-free work environment. Sexual harassment is against the law[1] and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with the Corporation. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. The Corporation's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with the Corporation. In the remainder of this document, the term "employees" refers to this collective group.

2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).

3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. The Corporation will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of the Corporation who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees[2] working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Executive Director. All employees, paid or unpaid interns or non-employees who believe they have been a target of such

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[1] While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes includeage, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

[2] A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject the Corporation to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. The Corporation will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. The Corporation will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.

6. All employees are encouraged to report any harassment or behaviors that violate this policy. The Corporaiton will provide all employees a complaint form for employees to report harassment and file complaints.

7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.

8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is "Sexual Harassment"?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;

- Such conduct is made either explicitly or implicitly a term or condition of employment; or

- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
  - Rape, sexual battery, molestation or attempts to commit these assaults.

- Unwanted sexual advances or propositions, such as:
  - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
  - Subtle or obvious pressure for unwelcome sexual activities.

- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.

- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.

- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.

- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
    - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
    - Sabotaging an individual's work;
    - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. The Corporation cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or the Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or the Executive Director.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the Executive Director.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including

complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The Corporation will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, the Chief Executive Officer will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.

- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.

- Request and review all relevant documents, including all electronic communications.

- Interview all parties involved, including any relevant witnesses;

- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
    - A list of all documents reviewed, along with a detailed summary of relevant documents;
    - A list of names of those interviewed, along with a detailed summary of their statements;
    - A timeline of events;
    - A summary of prior relevant incidents, reported or unreported; and
    - The basis for the decision and final resolution of the complaint, together with any corrective action(s).

- Keep the written documentation and associated documents in a secure and confidential location.

- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.

- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by the Corporation but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at the Corporation, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the Corporation does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Approved and adopted this 30 day of March, 2026.

SCHEDULE A-10
TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
PUBLIC ACCESS TO RECORDS POLICY (FOIL)

Introduction: This Public Access to Records Policy ("Policy)" shall apply to the Town of Evans Local Development Corporation (the "Corporation").

Purpose:

1. Designation of records access officer
2. Requests for public access to records
3. Denial of access to records
4. Fees

Section 1. Purpose

(a) This policy provides information concerning the procedures by which records may be obtained from the Corporation in accordance with the Freedom of Information Law ("FOIL").

Section 2. Designation of records access officer

(a) The Chief Executive Officer is designated as the records access officer ("Records Access Officer"); however, the Chief Executive Officer may from time to time designate another person as the records access person as he/she may deem necessary or desirable.

(b) The records access officer is responsible for insuring appropriate Corporation response to public requests for access to records.

The records access officer shall insure that Corporation personnel:

(1) Maintain an up-to-date subject matter list reasonably detailing all records in the possession of the Corporation, whether or not available under FOIL.

(2) Maintain a record setting forth the name, public office address, title, and salary of every officer or employee of the Corporation.

Section 3. Requests for public access to records

(a) A written request for a record shall be made to the Record Access Officer. In addition, a written request for a record may be submitted in the form of electronic mail and the Authority shall respond to such requests by electronic mail, using forms, to the extent practicable, consistent with the form(s) developed by the Committee on Open Government.

(b) A response shall be given within five business days of receipt of a request by:

(1) informing a person requesting records that the request or portion of the request does not reasonably describe the records sought, including direction, to the extent possible, that would enable that person to request records reasonably described;

(2) granting or denying access to records in whole or in part;

(3) acknowledging the receipt of a request in writing, including an approximate date when the request will be granted or denied in whole or in part, which shall be reasonable under the circumstances of the request and shall not be more than twenty business days after the date of the acknowledgment, or if it is known that circumstances prevent disclosure within twenty business days from the date of such acknowledgment, providing a statement in writing indicating the reason for inability to grant the request within that time and a date certain, within a reasonable period under the circumstances of the request, when the request will be granted in whole or in part; or

(4) if the receipt of request was acknowledged in writing and included an approximate date when the request would be granted in whole or in part within twenty business days of such acknowledgment, but circumstances prevent disclosure within that time, providing a statement in writing within twenty business days of such acknowledgment specifying the reason for the inability to do so and a date certain, within a reasonable period under the circumstances of the request, when the request will be granted in whole or in part.

(c) In determining a reasonable time for granting or denying a request under the circumstances of a request, personnel shall consider the volume of a request, the ease or difficulty in locating, retrieving or generating records, the complexity of the request, the need to review records to determine the extent to which they must be disclosed, the number of requests received by the Corporation, and similar factors that bear on the ability to grant access to records promptly and within a reasonable time.

Section 4. Denial of access to records.

(a) Denial of access to records shall be in writing stating the reason therefor and advising the requester of the right to appeal to the individual established to determine appeals, who shall be identified by name, title, business address and business phone number.

(b) The Chair shall determine appeals regarding denial of access to records ("FOIL Appeals Officer") under the Freedom of Information Law.

(c) Any person denied access to records may appeal within thirty days of a denial.

(d) The time for deciding an appeal by the individual to determine appeals shall commence upon receipt of a written appeal identifying:

(1) the date and location of requests for records;

(2) a description, to the extent possible, of the records that were denied; and

(3) the name and return address of the person denied access.

(e) A failure to determine an appeal within ten business days of its receipt by granting access to the records sought or fully explaining the reasons for further denial in writing shall constitute a denial of the appeal.

(f) The person designated to determine appeals shall transmit to the Committee on Open Government copies of all appeals upon receipt of appeals. Such copies shall be addressed to:

Committee on Open Government
Department of State
41 State Street
Albany, NY 12231

(g) The person designated to determine appeals shall inform the appellant and the Committee on Open Government of its determination in writing within ten business days of receipt of an appeal. The determination shall be transmitted to the Committee on Open Government in the same manner as set forth subdivision (f) of this section.

Section 5. Fees.

(a) Fees for reproduction may be charged as follows:

(1) 25 cents per page for photocopies not exceeding 9 by 14 inches. If the paper copies requested are larger than 9"x14" the Authority can charge the actual cost of making the copies; or

(2) The actual cost of reproducing a record, which may include:

(a) An amount equal to the hourly salary attributed to the lowest paid Corporation employee who has the necessary skill required to prepare a copy of the requested record if more than 2 hours of time is required;

(b) The actual cost of the storage devices

(c) The actual cost to the Corporation of engaging an outside professional service to prepare a copy of a record in the event the Corporation's information technology equipment is inadequate to prepare a copy.

Section 6 Employee Notification of Release of Disciplinary Records

(a) For the purposes of this Section 6, the term "Disciplinary Record" shall mean and refer to those records set forth by Section 86(6) of the Public Officers Law, including any record created in furtherance of a law enforcement disciplinary proceeding, including, but not limited to:

(1) the complaints, allegations, and charges against an Employee;

(2) the name of the Employee complained of or charged;

(3) the transcript of any disciplinary trial or hearing, including any exhibits introduced at such trial or hearing;

(4) the disposition of any disciplinary proceeding; and

(5) the final written opinion or memorandum supporting the disposition and discipline imposed including the Corporation's complete factual findings and its analysis of the conduct and appropriate discipline of the covered Employee.

(b) Pursuant to and in accordance with the requirements of Section 87(6) of FOIL, in the event the Corporation is responding to a request for the Disciplinary Record of a current or former employee of the Corporation (in each instance, an "Employee") pursuant to this Policy and/or FOIL, the Corporation shall provide written notification of said response to such Employee (the "Employee Notice") at the same time the response is released to the submitter of such request.

Adopted this 30th day of March, 2026

May 6, 2026

DRAFT MINUTES

Town of Evans Land Development Corporation

The meeting of the Board of Directors of the Town of Evans Local Development Corporation, a local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York, was convened in public session in the Town of Evans Town Hall, 8787 Erie Road, Angola, New York on May 6, 2026, at 5 p.m. local time.

The meeting was called to order by Chairman Ashton and the following members of the Corporation were:

MEMBERS PRESENT:	Raymond Ashton	Chairman
	John Wilson	Vice Chairman
	John Latimore	Treasurer
	Vincent Gugliuzza	Assistant Secretary
ALSO PRESENT:	Jeff Storch	Harris Beach - Council
	Brittanylee Penberthy	Town Attorney
	Lynn Krajacic	Town Clerk
ABSENT:	Karen Erickson	Secretary

RESOLUTION 2026 #4 Corporate Organization Resolution (Excluding Section 4 - Mission Statement)

Chairman Ashton moved and Vice Chairman Wilson seconded,

WHEREAS, pursuant to resolution adopted by the Town Board on March 20, 2026 (the "Town Resolution"), the Town of Evans (the "Town") authorized, among other things, the establishment of the Town of Evans Local Development Corporation (the "Corporation") as a local development corporation pursuant to Section 1411 of the Not-For-Profit Corporation Law ("N-PCL") of the State of New York (the "State"), hereinafter referred to as the "Act"; and

WHEREAS, pursuant to the Town Resolution and Section 1411 of the Act, the Certificate of Incorporation for the Corporation was filed with the Secretary of State on the 20th of March 2026; and

WHEREAS, pursuant to Section 2 of the Public Authorities Law ("PAL") of the State, the provisions of the Public Authorities Accountability Act of 2005 and the Public Authorities Reform Act of 2009 (collectively, "PAAA") and Public Officers Law Sections 2800 and 2824 ("POL") apply to certain defined "local authorities," including the Corporation; and

WHEREAS, pursuant to a resolution adopted by the Corporation on March 30, 2026, the Corporation appointed certain directors by way of the Town Resolution and the Certificate to manage the affairs of the Corporation (the "Directors"), and adopted additional policies, procedures, and guidelines (the "Formation Resolution"); and

WHEREAS, the Formation Resolution established a Governance Committee (the "Governance Committee" and a Finance and Audit Committee (the "Finance and Audit Committee); and

WHEREAS, the Corporation now desires to undertake certain additional organizational matters, including: (i) adoption of a Charter for the Governance Committee and appointing a chair thereto; (ii) adopting a Charter for the Finance and Audit Committee, and appointing a Chair thereto; (iii) engaging the services of a Banking Institution for the Corporation; and (iv) adopting a mission statement for the Corporation.

NOW, THEREFORE, BE IT RESOLVED by the Initial Directors of the Corporation as follows:

Section 1. The Directors of the Corporation hereby adopt the Governance Committee Charter, in the form attached hereto as **Exhibit A** and appoint Vincent Gugluizza to serve as the Chair thereto.

Section 2. The Directors of the Corporation hereby adopt the Finance and Audit Committee Charter, in the form attached hereto as **Exhibit B** and appoint John Latimore to serve as the Chair thereto.

Section 3. The Directors of the Corporation hereby engage the services of the professionals and institutions as set forth in **Exhibit C** attached hereto to serve as the Banking Institution of the Corporation.

Section 4. The Directors of the Corporation hereby adopt the Mission Statement as set forth in **Exhibit D** attached hereto.

Section 5. The Corporation and its officers, employees, or Directors are hereby authorized to do all things necessary or appropriate for the accomplishment of the purposes of this resolution, and all acts heretofore taken by the Corporation with respect to such activities are hereby approved, ratified and confirmed as amended.

This resolution shall take effect immediately.

VOTE RESULT: All in favor - carried

RESOLUTION 2026 #5 Table Adoption of Mission Statement

Chairman Ashton moved and Assistant Secretary Gugliuzza seconded to Table the adoption of the Mission Statement.

VOTE RESULT: All in favor - carried

RESOLUTION 2026 #6 Adjournment

Chairman Ashton moved and Vice Chairman Wilson seconded to adjourn to Wednesday, June 17, 2026 at 5:00pm.

VOTE RESULT: All in favor - carried

Respectfully Submitted,

Vincent Gugliuzza
Assistant Secretary

Exhibit A
Governance Committee Charter

[attached]

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
GOVERNANCE COMMITTEE CHARTER

This Charter shall serve as the charter for the Governance Committee of the Town of Evans Local Development Corporation (the "Corporation), upon approval by the Board of the Corporation.

ARTICLE I
Core Functions

The Board of Directors of the Corporation authorized the establishment of the Governance Committee. The By-laws sets forth the composition and basic responsibilities of the Governance Committee.

The core responsibilities of the Governance Committee, as mandated under Section 2824(7) of the New York Public Authorities Law, are set forth in the Bylaws and include: (i) keeping the Board informed of current best governance practices; (ii) reviewing corporate governance trends; (iii) updating the Corporation's corporate governance principles; and (iv) advising those responsible for appointing members to the Board on the skills and experiences necessary required of potential Board members.

ARTICLE II
Composition

The Governance Committee shall be comprised of the Board of Directors of the Corporation and shall be appointed in accordance with the By-laws. Members of the Committee should be knowledgeable, or have expressed a willingness to become knowledgeable, in matters pertaining to governance. The Board shall designate one member of the Governance Committee to serve as chair of the Governance Committee. Each member of the Governance Committee shall serve for a term of one (1) year and until his or her successor shall be appointed and qualified.

At least a majority of the members of the Governance Committee must be an "independent member" within the meaning of, and to the extent required by, Section 2825 of the New York Public Authorities Law, as amended from time to time.

ARTICLE III
Committee Meetings

The Governance Committee will meet a minimum of once (1) each calendar year. Additional meetings may be necessary or appropriate to adequately fulfill the obligations and duties outlined in this Charter.

Meeting notices and agendas will be prepared for each meeting and provided to Governance Committee members by electronic or regular mail at least five (5) days in advance of the scheduled meeting. A quorum of the Governance Committee shall consist of a majority of the members serving on the Governance Committee irrespective of vacancies. The affirmative vote of a majority of the members serving on the Governance Committee shall constitute an act of the Governance Committee. Minutes of all meetings shall be recorded by the Secretary or any

Assistant Secretary of the Corporation. All meetings shall comply with the requirements of the Open Meetings Law.

ARTICLE IV
Committee Responsibilities

To accomplish the objectives of good governance and accountability, the Governance Committee has the following responsibilities as set forth below:

A. The Board of Directors has delegated to the Governance Committee the responsibility to review, develop, draft, revise or oversee policies and practices for which the Governance Committee has specific expertise, as follows:

(i) Develop the Corporation's governance practices, which should address transparency, independence, accountability, fiduciary responsibilities and management oversight;

(ii) Develop a statement of the competencies and personal attributes required of Board members to assist those authorized to appoint members to the Board in identifying qualified individuals;

(iii) Develop and recommend to the Board any revisions to the number and/or structure of Board committees;

(iv) Develop and provide recommendations to the Board regarding Board member education, including new member orientation and regularly scheduled Board member training to be obtained from state-approved trainers as required under Section 2824(2) of the New York Public Authorities Law;

(v) Examine ethical and conflicts of interest; and

(vi) Perform full Board self-evaluations.

B. The Governance Committee shall develop, review and recommend to the Board the adoption and/or revisions to the following:

(i) the Corporation's Code of Ethics;

(ii) written policies regarding conflicts of interest;

(iii) written policies regarding the protection of whistleblowers from retaliation;

(iv) written policies regarding procurement of goods and services;

(v) written policies regarding the disposition of real and personal property and the acquisition of property;

(vi) committee charters, including this Charter;

(vii) mission statement and annual goals and objectives; and

(viii) any other policies or documents relating to the governance of the Corporation, including rules and procedures for conducting the business of the Corporation's Board, including the Corporation's Bylaws. The Governance Committee will oversee the implementation and effectiveness of the Bylaws and other governance documents and recommend modifications to the Board as necessary or appropriate.

ARTICLE V
Committee Reports

The Governance Committee shall:

A. report its actions and recommendations to the Board at each regular meeting of the Board following a meeting of the Governance Committee and when otherwise requested by the Board;

B. report to the Board, at least annually, regarding any proposed changes to this Charter; and

C. provide a self-evaluation of the Governance Committee's functions to the Board on an annual basis.

ARTICLE VI
Amendments

This Charter may be amended upon affirmative vote of a majority of the Board of the Corporation.

Adopted this 6th day of May 2026
by the Board of the Corporation.

Exhibit B

Finance and Audit Committee Charter

[attached]

EXHIBIT C

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION PROFESSIONALS RETAINED AND APPROVED RELATIONSHIPS FOR BANKING INSTITUTIONS

Banking Institution:
NBT Bank
8599 Erie Rd
Angola NY 14006

TOWN OF EVANS LOCAL DEVELOPMENT CORPORATION
FINANCE AND AUDIT COMMITTEE CHARTER

This Charter shall serve as the charter for the Finance and Audit Committee of the Town of Evans Local Development Corporation (the "Corporation), upon approval by the Board of the Corporation.

ARTICLE I
Core Functions

The Board of Directors of the Corporation authorized the establishment of the Audit and Finance Committee. The core functions of the Finance and Audit Committee are set forth in the By-laws of the Corporation, and include: (i) providing assistance to members of the Corporation in fulfilling their fiduciary responsibilities relating to accounting, reporting and regulatory compliance practices; (ii) maintaining, by way of regularly scheduled meetings, a direct line of communication between the members of the Corporation and the Corporation's independent accountants and auditors to provide for exchanges of views and information; (iii) maintaining, as appropriate, a direct line of communication between the members of the Corporation and the governmental authorities having audit authority or fiscal oversight of the Corporation; (iv) approving the budget of the Corporation for submission to the Board; (v) approving and/or directing the transfers of moneys under the approved budget; and (vi) recommending to the Board the level of cash reserves and the level of fund balances of the Corporation.

ARTICLE II
Composition

The Finance and Audit Committee shall be comprised of at least three members. Members of the Committee should be familiar with corporate financial and accounting practices. The Board shall designate one member of the Finance and Audit Committee to serve as chair of the Finance and Audit Committee. Each member of the Finance and Audit Committee shall serve for a term of one (1) year and until his or her successor shall be appointed and qualified.

At least three members of the Finance and Audit Committee must be an "independent member" within the meaning of, and to the extent required by, Section 2825 of the New York Public Authorities Law, as amended from time to time. Finance and Audit Committee members shall be prohibited from being an employee of the Corporation or an immediate family member of an employee of the Corporation. Members of the Finance and Audit Committee shall not engage in any private business transactions with the Corporation or receive compensation from any private entity that has material business relationships with the Corporation, or be an immediate family member of an individual that engages in private business transactions with the Corporation or receives compensation from an entity that has material business relationships with the Corporation.

ARTICLE III
Committee Meetings

The Finance and Audit Committee will meet a minimum of once (1) each calendar year. Additional meetings may be necessary or appropriate to adequately fulfill the obligations and duties outlined in this

Charter. The Finance and Audit Committee may invite other individuals, such as members of management, auditors or other technical experts to attend meetings and provide pertinent information, as necessary.

Meeting notices and agendas will be prepared for each meeting and provided to Finance and Audit Committee members by electronic or regular mail at least five (5) days in advance of the scheduled meeting. A quorum of the Finance and Audit Committee shall consist of a majority of the members serving on the Finance and Audit Committee irrespective of vacancies. The affirmative vote of a majority of the members serving on the Finance and Audit Committee shall constitute an act of the Finance and Audit Committee. Minutes of all meetings shall be recorded by the Secretary or any Assistant Secretary of the Corporation. All meetings shall comply with the requirements of the Open Meetings Law.

ARTICLE IV
Committee Responsibilities

The Finance and Audit Committee shall have responsibilities related to: (a) the independent auditor and annual financial statements; (b) oversight of management's internal controls, compliance and risk assessment practices; (c) special investigations and whistleblower policies; (d) miscellaneous issues related to the financial practices of the Corporation; and (e) shall review proposals for the issuance of debt by the Corporation and make recommendations regarding such proposed debt issuance.

A. Independent Auditors and Financial Statements

The Finance and Audit Committee shall:

(i) Recommend to the Board the hiring of independent auditors, establish the compensation to be paid to the auditors retained by the Corporation and provide oversight of the audit services provided by the independent auditor.

(ii) Establish procedures for the engagement of the independent auditor to provide permitted audit services. The Corporation's independent auditor shall be prohibited from providing non-audit services unless having received previous written approval from the Finance and Audit Committee. Non-audit services include tasks that directly support the Corporation's operations, such as (a) bookkeeping or other services related to the accounting records or financial statements of the Corporation; (b) financial information systems design and implementation; (c) appraisal or valuation services, fairness opinions, or contribution-in-kind reports; (d) actuarial services; (e) internal audit outsourcing services; (f) management functions or human resource services; (g) broker or dealer, investment advisor, or investment banking services; and (h) legal services and expert services unrelated to the audit function.

(iii) Review and approve the Corporation's audited financial statements, associated management letter and all other auditor communications.

(iv) Review significant accounting and reporting issues, including complex or unusual transactions and management decisions, and recent professional and regulatory pronouncements, and understand their impact on the financial statements of the Corporation.

(v) Meet with the Corporation's independent auditor at least annually to discuss the financial statements of the Corporation, and on an as-needed basis to discuss any significant issues that may have surfaced during the course of the audit.

(vi) Review and discuss any significant risks reported in the independent audit findings and recommendations and assess the responsiveness and timeliness of management's follow-up activities pertaining to the same.

B. Internal Controls, Compliance and Risk Assessment

The Finance and Audit Committee shall review management's assessment of the effectiveness of the Corporation's internal controls and review the actions taken by management on the independent accountants' and auditors' suggestions for correcting weaknesses, if any, in the Corporation's internal controls, regulatory compliance, organizational structure and operations, and if applicable, any weaknesses noted.

C. Debt Issuance

The Finance and Audit Committee shall review proposals for the issuance of debt and make recommendations regarding such proposed debt issuance.

ARTICLE V
Committee Reports

The Finance and Audit Committee shall:

A. report its actions and recommendations to the Board at each regular meeting of the Board following a meeting of the Finance and Audit Committee and when otherwise requested by the Board;

B. report to the Board, at least annually, regarding any proposed changes to this Charter; and

C. report to the Board on a periodic basis, at least annually, the findings of its independent auditors. These reports shall include careful consideration of the actions taken by management on the independent auditors' suggestions for correcting weaknesses, if any, in the Corporation's internal controls, regulatory compliance, organizational structure and operations. These reports may include the adequacy of the audit effort by the Corporation's independent auditors, the financial and regulatory compliance reporting decisions of management, the adequacy of disclosure of information essential to a fair presentation of the financial affairs and regulatory compliance efforts of the Corporation, and the organization and quality of the Corporation's system of management and internal accounting controls.

ARTICLE VI
Amendments

This Charter may be amended upon affirmative vote of a majority of the Board of the Corporation.

Adopted this 6th day of May 2026
by the Board of the Corporation.

June 17, 2026

RESOLUTIONS

RESOLVED: that the Evans Local Development Corporation shall hold its work sessions and board meetings on the following dates in 2026, with the work session starting at 5:00pm with the regular Board Meeting to follow:

June 17th
August 19th
September 16th
October 21st
November 18th
December 16th

Res 2

The Town of Evans Local Development Corporation was established to reduce unemployment by creating and maintaining quality job opportunities in the Town, to advance the local economy by attracting new businesses while supporting the retention and expansion of existing businesses, and to enhance the quality of life for residents by improving public infrastructure and increasing access to community facilities. The Corporation will act in the public interest of the Town of Evans and work to achieve its mission through the use of financing mechanisms, grants, real estate acquisitions and developments, marketing strategies, and related business partnerships.